

Required Employer Contributions

The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.

	Fiscal Year
Required Employer Contributions	2025-26
Employer Normal Cost Rate	8.93%
<i>Plus</i>	
Unfunded Accrued Liability (UAL) Contribution Amount	\$1,053,618
<i>Paid either as</i>	
1) Monthly Payment	\$87,802
<i>Or</i>	
2) Annual Prepayment Option*	\$1,019,524
<p>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) and the Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly(1) or prepaid annually(2) in dollars).</p> <p>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31).</p> <p>For Member Contribution Rates see the following page.</p>	

	Fiscal Year 2024-25	Fiscal Year 2025-26
Normal Cost Contribution as a Percentage of Payroll		
Total Normal Cost ¹	16.48%	16.45%
Offset due to Employee Contributions ²	7.51%	7.52%
Employer Normal Cost	8.97%	8.93%
Projected Annual Payroll for Contribution Year	\$38,714,407	\$41,866,137
Estimated Employer Contributions Based on Projected Payroll		
Total Normal Cost	\$6,380,134	\$6,886,980
Expected Employee Contributions	2,907,452	3,148,334
Employer Normal Cost	3,472,682	3,738,646
Unfunded Liability Contribution	515,055	1,053,618
% of Projected Payroll (illustrative only)	1.33%	2.52%
Estimated Total Employer Contribution	\$3,987,737	\$4,792,264
% of Projected Payroll (illustrative only)	10.30%	11.45%

¹ The Total Normal Cost is a blended rate for all benefit groups in the plan. For a breakout of normal cost by benefit group, see [Normal Cost by Benefit Group](#).

² This is the expected employee contributions, taking into account individual benefit formula and any offset from the use of a modified formula, divided by projected annual payroll. For member contribution rates above the breakpoint for each benefit formula, see [Member Contribution Rates](#).

CalPERS Required Employer Contributions

Fiscal Year 2025-2026

A	Unfunded Accrued Liability (UAL) Contribution Assessment for Fiscal Year 2025-2026	\$ 1,053,618.00
B	Option to Prepay UAL Contribution Assessment as a Lump Sum (Must be Paid by July 31, 2025)	\$ 1,019,524.00
C	Lump Sum Prepayment Savings (A - B = C)	\$ 34,094.00



North Los Angeles County Regional Center

Main 818-778-1900 • Fax 818-756-6140 | 9200 Oakdale Avenue #100, Chatsworth, CA 91311 www.nlacrc.org

BOARD RESOLUTION FOR DISBURSEMENT FROM CALPERS UNFUNDED ACCRUED LIABILITY TRUST ACCOUNT

RESOLVED that the Board of Trustees of the North Los Angeles County Regional Center ("NLACRC") authorizes a disbursement from NLACRC's CalPERS Unfunded Accrued Liability Trust Account in the amount of **\$1,019,524.00** to CalPERS for the lump sum prepayment of NLACRC's CalPERS required employer unfunded accrued liability contribution for fiscal year 2025-2026.

Certification by Secretary: I certify that (1) I am the Secretary of the North Los Angeles County Regional Center; and (2) the foregoing Resolution is a complete and accurate copy of the resolution duly adopted by the North Los Angeles County Regional Center's Board of Trustees; and (3) the Resolution is in full force and has not been revoked or changed in any way.

Sharmila Brunjes, Board Secretary

June 11, 2025
Date