

**BEFORE THE BOARD OF EDUCATION  
OF THE FRESNO UNIFIED SCHOOL DISTRICT  
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 26-21**

On motion of Trustee Cazares, seconded by  
Trustee Wittrup, RESOLUTION NO. 26-21 was adopted as follows:

**WHEREAS** it is determined to be in the best fiscal interest of the District and its employees to provide a retirement incentive offer to eligible employees who wish to voluntarily exercise their option to separate from District Service;

**WHEREAS** there is no cash option available to employees in lieu of this retirement incentive offer;

**WHEREAS** Public Agency Retirement Services (PARS) has made available to the District a Supplementary Retirement Plan, a retirement incentive program supplementing STRS/PERS, and qualifying under the relevant sections of Section 403(b) of the Internal Revenue Code;

**WHEREAS** the District, pursuant to applicable policy and/or a collective bargaining agreement, desires to adopt the Supplementary Retirement Plan and to fund the incentive through nonelective employer contributions to the PARS designated 403(b) provider.

**NOW THEREFORE, BE IT RESOLVED THAT:**

1. The Governing Board of Education of the District hereby adopts the PARS Supplementary Retirement Plan, and the PARS Retirement Contributions Trust Agreement as part of the District retirement program, effective October 8, 2025; and
2. The retirement incentive must meet the District's fiscal and operational objectives in order for the plan to go into effect. If these goals are not reached, the District may withdraw the retirement incentive. If the District withdraws the retirement incentive, resignations may be rescinded; and
3. The Board of Education of the District hereby appoints the Chief Financial Officer or his/her successor or his/her designee as the District's Plan Administrator; and
4. The District's PARS Plan Administrator is hereby authorized to execute the contracts, adoption agreement, and/or a custodial agreement facilitating the payment of contributions to the 403(b) arrangement, and other legal documents related to a trust or the plan on behalf of the District and to take whatever additional actions are necessary to maintain the District's participation in the plan and to maintain compliance of any relevant regulations issued.

Resolution No. 26-21

**PASSED AND ADOPTED** this 8<sup>th</sup> day of October 2025, by the following Board of the Fresno Unified School District of Fresno County, California, by the following vote:

AYES: 6

NOES: 0

ABSENT: 0

Abstentions: 1

STATE OF CALIFORNIA  
COUNTY OF FRESNO

I, Genoveva Islas, the Clerk of the Board of Education of the Fresno Unified School District of Fresno County, California, do hereby certify that the above foregoing is a full, true and correct copy of a Resolution adopted by the said board at a regular meeting thereof held at its regular place of meeting at the time and by the vote above stated.

Witness my hand this 8<sup>th</sup> day of October 2025.



Clerk of the Governing Board of  
Fresno Unified School District