

**THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA**

and for Special Districts, Agencies and Authorities Governed by the Board

Adopted this Resolution on 06/07/2022 by the following vote:

		<b>John Gioia</b>
		<b>Candace Andersen</b>
<b>AYE:</b>	<input type="text" value="5"/>	<b>Diane Burgis</b>
		<b>Karen Mitchoff</b>
		<b>Federal D. Glover</b>
<b>NO:</b>	<input type="text" value="0"/>	
<b>ABSENT:</b>	<input type="text" value="0"/>	
<b>ABSTAIN:</b>	<input type="text" value="0"/>	
<b>RECUSE:</b>	<input type="text" value="0"/>	



**Resolution No. 2022/207**

ACCEPTING THE DELEGATION OF PROGRAM ADMINISTRATION DUTIES ASSOCIATED WITH EAST CONTRA COSTA FIRE PROTECTION DISTRICT'S PUBLIC AGENCY RETIREMENT SERVICES (PARS) PUBLIC AGENCIES POST-EMPLOYMENT BENEFITS TRUST

**WHEREAS**, East Contra Costa Fire Protection District ("ECCFPD") participates in the PARS Public Agencies Post-Employment Benefits Trust ("Program"), adopted effective November 1, 2018, for the purpose of prefunding ECCFPD's pension obligations and other post-employment benefits ("OPEB") obligations; and

**WHEREAS**, ECCFPD will dissolve by operation of law as of July 1, 2022 and the Contra Costa County Fire Protection District ("CCCFPD"), a special dependent district of the County of Contra Costa (the "County") will assume the duties and obligations of ECCFPD as its successor agency, except that CCCFPD will not assume any of ECCFPD's collective bargaining agreements, its express or implied contracts for retiree health/OPEB for its active employees, or any other employment agreements with its active employees; and

**WHEREAS**, the County participates in the PARS Public Agencies Post-Retirement Health Care Plan/Trust ("OPEB Trust Program") for the purpose of prefunding the County's OPEB obligations for various departments and special districts under the County's management, of which CCCFPD has an account; and

**WHEREAS**, by action of its Board of Directors, ECCFPD delegated plan administration duties associated with ECCFPD's PARS Program to the County, and the County agrees to accept the delegation of said duties; and

**WHEREAS**, the Plan Administrator for the County's PARS OPEB Trust Program is the County Treasurer/Tax Collector and is authorized to execute the PARS legal and administrative documents associated with the County's PARS OPEB Trust Program on behalf of the County; and

**WHEREAS**, the terms of ECCFPD's PARS Program and any agreements shall remain in full force and effect until such time that all assets have fully transferred from ECCFPD's PARS Program, any agreements are terminated, and ECCFPD's PARS Program trust accounts closed.

**NOW, THEREFORE, IT IS RESOLVED** by the Board of Supervisors of Contra Costa County:

1. The Board of Supervisors of the County of Contra Costa hereby accepts the delegation of plan administration duties associated with ECCFPD's PARS Program effective upon the official dissolution of ECCFPD and the assumption of certain duties and obligations by its successor agency, CCCFPD, which is a special dependent district of the County; and
2. The Plan Administrator for the County's PARS OPEB Trust Program is hereby authorized to provide U.S. Bank ("Trustee") and PARS ("Trust Administrator") written direction to transfer ECCFPD's OPEB assets to CCCFPD's account under the County's PARS OPEB Trust Program, subject to applicable provisions of the Trust Agreement; and
3. In accordance with Section 3.3 of the Public Agencies Post-Employment Benefits Trust Agreement, upon the complete transfer of assets from ECCFPD's PARS Program, and upon written direction from the County's Plan Administrator to terminate the Agreement for Administrative Services, and the Adoption Agreement; (Exhibit A to the Trust Agreement),

PARS will be removed as Trust Administrator, U.S. Bank N.A. will be removed as Trustee, and ECCFPD's PARS Program trust accounts shall be closed, and any agreements associated with Trustee and trust administration services under ECCFPD's PARS Program shall be terminated.

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

Contact: Paul Reyes, 925-655-2049

ATTESTED: June 7, 2022

Monica Nino, County Administrator and Clerk of the Board of Supervisors

By: Antonia Welty, Deputy



cc: