



Contra  
Costa  
County

To: Board of Supervisors  
From: Lewis T. Broschard III, Chief, Contra Costa Fire Protection District  
Date: June 7, 2022

Subject: Transfer of East Contra Costa Fire Protection District OPEB Funds to County Account for OPEB Funds

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### **RECOMMENDATION(S):**

CONSIDER adopting Resolution 2022/207, (1) authorizing the Plan Administrator for the County's PARS Public Agencies Post-Employment Health Care Plan/Trust (OPEB Trust Program) to direct the transfer of East Contra Costa Fire Protection District's (ECCFPD's) Other Post-Employment Benefit (OPEB) Funds held by PARS into the County's OPEB Trust Program and to terminate ECCFPD's participation in the PARS program; and (2) accepting the delegation of plan administration duties and obligations associated with administering the transferred funds.

### **FISCAL IMPACT:**

The ECCFPD's current balance of OPEB funds held by PARS will be transferred to an account within the County's OPEB trust fund. Assets in the account will then be available for use by CCCFPD to fund OPEB obligations for employees and retirees, including former ECCFPD employees and retirees.

### **BACKGROUND:**

On March 9, 2022, LAFCO approved the annexation and dissolution of ECCFPD. On July 1, 2022, CCCFPD will assume the duties and obligations of ECCFPD as its successor

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **06/07/2022** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

### **VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor  
Candace Andersen, District II Supervisor  
Diane Burgis, District III Supervisor  
Karen Mitchoff, District IV Supervisor  
Federal D. Glover, District V Supervisor

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.

ATTESTED: June 7, 2022

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

By: Antonia Welty, Deputy

Contact: Paul Reyes,  
925-655-2049

cc:

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. On that date, ECCFPD employees will become CCCFPD employees. CCCFPD will begin providing post-employment health benefits to current ECCFPD retirees and those future retirees from the CCCFPD who once were ECCFPD employees.

ECCFPD established an OPEB trust fund with PARS to fund post-retirement benefits for employees and retirees. As of January 31, 2022, it was estimated that there was approximately \$6,094,980.69 in ECCFPD's PARS OPEB account. The County also has an OPEB trust with PARS to fund post-retirement health benefits of its employees and retirees. As permitted under the trust agreement between the County and PARS, CCCFPD is a participant in the County's trust and has a subaccount within the County's trust fund.

To facilitate the transfer of funds to CCCFPD as its successor agency, ECCFPD passed Resolution 2022-14 on May 11, 2022, which delegates program administrative duties associated with its PARS trust fund to the County of Contra Costa and authorizes the transfer of its OPEB assets to "CCCFPD's account, or any other appropriate account or subaccount, under the County's PARS OPEB Trust Program."



## BACKGROUND: (CONT'D)

Approval of this item will authorize the Plan Administrator of the County's OPEB Trust Fund to direct the transfer of ECCFPD's OPEB Trust Fund assets invested with PARS into CCCFPD's subaccount in the County's PARS OPEB Trust Fund. The Plan Administrator will also be authorized to take necessary action to terminate agreements associated with ECCFPD's OPEB Trust Fund. Additionally, the County will assume certain plan administration duties and obligations associated with transfer of the assets in ECCFPD's PARS Program to CCCFPD's account under the County's PARS OPEB Trust Program, pursuant to this board order and associated resolution.

## CONSEQUENCE OF NEGATIVE ACTION:

Failure to approve this action will impact CCCFPD's ability to fund post-retirement benefits for its employees and retirees, including former employees and retirees of ECCFP, by preventing CCCERA from accessing ECCFPD's OPEB money held with PARS.

## ATTACHMENTS

Resolution 2022/207