

Resolution No. _____

Sonoma County Administration Center
Santa Rosa, CA 95403

Date: _____

CONCURRENT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA, THE BOARD OF DIRECTORS OF THE SONOMA COUNTY WATER AGENCY, THE BOARD OF COMMISSIONERS OF THE COMMUNITY DEVELOPMENT COMMISSION, THE BOARD OF DIRECTORS OF THE NORTHERN SONOMA COUNTY AIR POLLUTION CONTROL DISTRICT, AND THE BOARD OF DIRECTORS OF THE SONOMA COUNTY IN-HOME SUPPORTIVE SERVICES (IHSS) PUBLIC AUTHORITY, AUTHORIZING THE COUNTY ADMINISTRATOR AND AUDITOR-CONTROLLER, TREASURER-TAX COLLECTOR TO FACILITATE FINANCIAL AND BUDGETARY TRANSACTIONS NECESSARY, TO DEPOSIT WITH THE PUBLIC AGENCY RETIREMENT SYSTEM (PARS) POST-RETIREMENT HEALTH CARE PLAN TRUST, MATERIALLY CONSISTENT WITH THE ASSUMPTIONS AS NOTED IN THE 2007 ACTUARIAL REPORT ON OPEB LIABILITIES.

WHEREAS, the Board of Supervisors/Directors/Commissioners of the above listed agencies, has determined it is in the best interest of the County of Sonoma, and all of the above listed affiliate agencies which it governs (the "County"), to participate in the PARS Post-Retirement Health Care Plan Trust (the "Program") to fund the liability of post-employment benefits for its employees as specified in the County's policies, salary resolutions, and/or applicable collective bargaining agreements; and

WHEREAS, the PARS Program is a tax-exempt trust and plan performing an essential governmental function within the meaning of Section 115 of the Internal Revenue Code, as amended, and the Regulations issued there under, and is a tax-exempt trust under the provisions of the relevant statutory provisions of the State of California; and

WHEREAS, the Board of Supervisors/Directors/Commissioners by Resolution No. 08-559 appointed the County Administrator to be the County's Plan Administrator and to execute all documents necessary to adopt the PARS Post-Retirement Health Care Plan Trust, and authorized the County Administrator and the County Auditor-Controller, Treasurer-Tax Collector to initiate all financial and budgetary transactions necessary to make deposits to the Program Trust for the fiscal year ending June 30, 2008; and

WHEREAS, the Board of Supervisors/Directors/Commissioners have determined that it is in the best interest of those affiliate agencies it governs, to ratify the Board of Supervisors prior action through Resolution No. 08-559 and further authorize transfer of designated funds to the Program for the fiscal year ending June 30, 2009.

THEREFORE, BE IT RESOLVED that the County Administrator and Auditor-Controller, Treasurer, Tax Collector are authorized to facilitate any and all financial and budgetary transactions necessary, to make deposits with PARS Trust Program, materially consistent with the assumptions as noted in the 2007 actuarial report on OPEB liabilities.

SUPERVISORS:

Brown: Kerns: Zane: Carrillo: Kelley:

Ayes: Noes: Abstain: Absent:

SO ORDERED.

Resolution No. _____

Sonoma County Administration Center
Santa Rosa, CA 95403

Date: _____

RESOLUTION OF THE BOARD OF DIRECTORS OF THE SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT AUTHORIZING THE COUNTY ADMINISTRATOR AND AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR TO FACILITATE FINANCIAL AND BUDGETARY TRANSACTIONS NECESSARY, TO MAKE DEPOSITS WITH THE PUBLIC AGENCY RETIREMENT SYSTEM (PARS), POST-RETIREMENT HEALTH CARE PLAN TRUST, MATERIALLY CONSISTENT WITH THE ASSUMPTIONS AS NOTED IN THE 2007 ACTUARIAL REPORT ON OPEB LIABILITIES.

WHEREAS, the Board of Supervisors of the County of Sonoma has determined it is in the best interest of the County of Sonoma, and all affiliate agencies which it governs, to participate in the PARS Post-Retirement Health Care Plan Trust (the "Program") to fund the liability of post-employment benefits for its employees as specified in the County's policies, salary resolutions, and/or applicable collective bargaining agreements; and

WHEREAS, the PARS Program is a tax-exempt trust and plan performing an essential governmental function within the meaning of Section 115 of the Internal Revenue Code, as amended, and the Regulations issued there under, and is a tax-exempt trust under the provisions of the relevant statutory provisions of the State of California

WHEREAS, the Board of Supervisors by Resolution No. 08-559 appointed the County Administrator to be the County's Plan Administrator and to execute all documents necessary to adopt the PARS Post-Retirement Health Care Plan Trust, and authorized the County Administrator and the County Auditor-Controller-Treasurer-Tax Collector to initiate all financial and budgetary transactions necessary to make deposits to the Program Trust for the fiscal year ending June 30, 2008; and

WHEREAS, the above action was not previously ratified by the Board of Directors of the Sonoma County Agricultural Preservation and Open Space District, who have determined that is in the best interest of the District and its employees, to acknowledge and authorize the previous transfer of funds effective for the fiscal year ending June 30, 2008 and to authorize the transfer of designated funds to the Program for the fiscal year ending June 30, 2009.

THEREFORE, BE IT RESOLVED that the County Administrator and Auditor-Controller, Treasurer-Tax Collector are authorized to facilitate any and all financial and budgetary transactions necessary, to make deposits with PARS Trust Program, materially consistent with the assumptions as noted in the 2007 actuarial report on OPEB liabilities.

SUPERVISORS:

Brown:

Kerns:

Zane:

Carrillo:

Kelley:

Ayes:

Noes:

Abstain:

Absent:

SO ORDERED.