



County of Sonoma

State of California

Date: May 19, 2026

Item Number: _____

Resolution Number: _____

4/5 Vote Required

**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California,
Approving the Adoption of the Public Agencies Post-Employment Benefits Trust,
Administered by Public Agency Retirement Services**

Whereas, the Board of Supervisors established an OPEB Trust for Other Post Employment Benefits administered by Public Agency Retirement Services (PARS) on June 17, 2008 through Resolution 08-0559; and

Whereas, the County of Sonoma (the "County") is currently participating in the Public Agencies Post-Retirement Health Care Plan Trust for the pre-funding of its retiree health benefits and other post-employment benefits other than pension benefits ("OPEB"); and

Whereas, the County desires to set aside funds for the purpose of pre-funding its Sonoma County Employee's Retirement Association ("SCERA") pension obligations that will be held in trust for the exclusive purpose of making future contributions of the County's required pension contributions and any employer contributions in excess of such required contributions at the discretion of the County; and

Whereas, PARS has made available the Public Agencies Post-Employment Benefits Trust (the "Program"), also known as a Combination Trust, for the purpose of pre-funding both pension obligations and/or OPEB obligations as specified in the County's plans, policies and/or applicable collective bargaining agreements; and

Whereas, the County is eligible to participate in the Program, a tax-exempt trust

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 relevant statutory provisions of the State of California; and

Whereas, the County can manage the pre-funding of its pension and OPEB obligations in a single trust under this Program, thereby gaining administrative and cost efficiencies; and

Whereas, the County's adoption and operation of the Program has no effect on any current or former employee's entitlement to post-employment benefits; and

Whereas, the terms and conditions of post-employment benefit entitlement, if any, are governed by contracts separate from and independent of the Program; and

Whereas, the County's funding of the Program does not, and is not intended to, create any new vested right to any benefit nor strengthen any existing vested right; and

Whereas, the County reserves the right to make contributions, if any, to the Program.

Now, Therefore, Be It Resolved by the Board of Supervisors of Sonoma County that:

1. The Board of Supervisors hereby adopts the Public Agencies Post-Employment Benefits Trust; and,
2. The Board of Supervisors hereby appoints the County Executive or his/her successor or his/her designee as the County's Plan Administrator for the Program; and,
3. The County's Plan Administrator is hereby authorized to execute the PARS legal and administrative documents of the County and to take whatever additional actions are necessary to maintain the County's participation in the Program and to maintain compliance of any relevant regulation issued or as may be issued; therefore, authorizing him/her to take whatever additional actions are required to administer the County's Program, including executing extensions and amendments to the Agreements for Administrative Services; and
4. The Board of Supervisors, in accordance with Section 3.3 of the Public Agencies Post-Retirement Health Care Plan Trust adopted effective June 17, 2008, hereby authorizes

the withdrawal from said trust and directs the transfer of assets held in said trust to the OPEB Account established in the name of the County under the Public Agencies Post-Employment Benefits Trust, adopted herewith.

5. Upon final completion of transferring all current OPEB Trust assets to the Program, Resolution 08-0559 is hereby rescinded.

Supervisors:

Rabbitt: Coursey: Gore: Hopkins: Hermosillo:

Ayes: Noes: Absent: Abstain:

So Ordered.

STATE OF CALIFORNIA

COUNTY OF SONOMA

_____, the Clerk of the Board of Supervisors of the County of Sonoma, State of California, hereby certifies that the above foregoing resolution was duly and regularly adopted by said County at a regular meeting thereof held on the _____ and passed by a _____ vote of said Board.

IN WITNESS WHEREOF I have hereunto set my hand and seal this _____, 2026.

Clerk of the Board of Supervisors