



Sonoma County Fire District Board of Directors
Special Board Meeting Agenda
Tuesday August 31, 2021 5:00PM
Location: Fire Station 1 - 8200 Old Redwood Hwy. Windsor

The Board meeting agenda and all supporting documents are available for public review at 8200 Old Redwood Highway, Windsor, CA, 24 hours in advance of a scheduled board meeting. Materials related to an item on this Agenda submitted to the Board after distribution of the agenda packet, and not otherwise exempt from disclosure, will be made available for public inspection at the District Office at 8200 Old Redwood Hwy, Windsor, during normal business hours and on the website at www.sonomacountyfd.org. Copies of supplemental materials distributed at the Board meeting will be available for public inspection at the meeting location.

In accordance with the Americans with Disabilities Act, anyone needing special assistance to participate in this meeting should contact District Executive Assistant Kathy Washington at the District Office at 707-838-1170. Notification 48-hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

President Klick

Vice President Tognozzi

Director So

Secretary/Treasurer Weaver

Director Hamann

Director Treanor

Director Briare

REPORT OUT ON CLOSED SESSION

1. August 17, 2021

OPEN TIME FOR PUBLIC EXPRESSION

(Three-minute time limit)

This is an opportunity for any member of the public to briefly address the District Board on any matter that does not appear on this agenda. Items that appear to warrant a lengthier presentation or Board consideration may be placed on the agenda for discussion at a future meeting.

AGENDA ADJUSTMENTS

An opportunity for the Board President to approve adjustments to the current agenda.

PRESENTATION

A presentation to retired Deputy Chief Matt Gustafson will be made.

FIRE CHIEF'S REPORT

Chief Heine will report on District administration and operations.

DISCUSSION ITEMS

1. Sonoma County Health Officer Order C19-26 re Vaccine Verification and Testing for Public Safety Workers
2. Review revised Bodega Bay Fire Protection District Funding Agreement



**Sonoma County Fire District Board of Directors
Special Board Meeting Agenda
Tuesday August 31, 2021 5:00PM
Location: Fire Station 1 - 8200 Old Redwood Hwy. Windsor**

ACTION ITEMS

Public Hearing: The Board will conduct a public hearing to consider adoption of a Resolution determining the tax rates to be imposed on properties within the District during Fiscal Year 2021/2022.

- 1. RESOLUTION 2021-19 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SONOMA COUNTY FIRE DISTRICT, COUNTY OF SONOMA, STATE OF CALIFORNIA, DETERMINING THE TAX RATES TO BE IMPOSED ON ALL REAL PROPERTY WITHIN THE DISTRICT DURING FISCAL YEAR 2021/2022.**

The Board shall open the item for public hearing and take action upon close of the public comments. The Board will consider approving Resolution 2021-19, determining the tax rates to be imposed on all real property within the District FY 2021/2022.

Public Hearing: The Board will conduct a public hearing to consider adoption of a Resolution to adopt the Fiscal Year 2021/2022 final budget.

- 2. RESOLUTION 2021-20 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SONOMA COUNTY FIRE DISTRICT, COUNTY OF SONOMA, STATE OF CALIFORNIA, ADOPTING THE FY 2021-2022 FINAL BUDGET**

The Board shall open the item for public hearing and take action upon close of the public comments. The Board will consider approving Resolution 2021-20, adopting the FY final budget for 2021/2022.

- 3. RESOLUTION 2021-21 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SONOMA COUNTY FIRE DISTRICT, COUNTY OF SONOMA, STATE OF CALIFORNIA, ADOPTING A FUND BALANCE POLICY**

The Board will consider approving Resolution 2021-21, adopting a fund balance policy.

- 4. RESOLUTION 2021-22 AUTHORIZING AN AMENDMENT TO THE CALPERS CONTRACT**

The Board will consider adopting Resolution 2021-22, authorizing an amendment to the CalPERS contract, acknowledge compliance with Government Code Section 7507 and certify final action of governing body.

CLOSED SESSION

1. Anticipated Litigation (two cases) (Government Code Section 54956.9(b)).

REPORT OUT ON CLOSED SESSION WILL BE AT OPEN MEETING ON SEPTEMBER 21, 2021

ADJOURNMENT

August 4, 2021 8:42 AM

Order of the Health Officer of the County of Sonoma C19-26

[En español »](#)

[Read the Press Release »](#)

DATE OF ORDER: AUGUST 4, 2021

Please read this Order carefully. Violation of or failure to comply with this Order is a misdemeanor and may be punishable by fine, imprisonment, or both. (California Health and Safety Code § 120275, *et seq.*)

UNDER THE AUTHORITY OF CALIFORNIA HEALTH AND SAFETY CODE SECTIONS 101040, 101085, AND 120175, THE HEALTH OFFICER OF THE COUNTY OF SONOMA (“HEALTH OFFICER”) ORDERS:

1. **Summary.** This Order of the Health Officer requires Employers of Law Enforcement, Fire, Emergency Medical Services, and operators of Temporary Disaster Shelters in Sonoma County to require Personnel to get tested weekly for the virus that causes Coronavirus Disease 2019 (“COVID-19”) or produce satisfactory evidence that they are Fully Vaccinated against COVID-19.
2. **Effective Date and Time.** This Order takes effect at 12:01 a.m. on September 1, 2021.
3. **Basis for Order.** On July 26, 2021, California Department of Public Health issued an order requiring employers of high-risk health care and congregate settings to verify the vaccine status of all workers and requires that unvaccinated or unverified workers be required to undergo routine surveillance testing (<https://www.cdph.ca.gov/Programs/CID/DCDC/Pages/COVID-19/Order-of-the-State-Public-Health-Officer-Unvaccinated-Workers-In-High-Risk-Settings.aspx>). I have reviewed the Order and determined that the order is not sufficient enough to protect our community because Law Enforcement, Fire, EMS, and Temporary Disaster Shelters are critical to public health and safety and these groups regularly interact with high-risk health care and congregate settings as well as with medically vulnerable individuals in the community.

This Order is being issued in light of SARS-CoV-2 Delta variant anticipated to become the dominant strain of the SARSCoV-2 virus in the United States, including the County, within weeks. This variant is more contagious and causes more severe illness than previous strains of SARS-CoV-2. With the easing of COVID-19 prevention restrictions since June 15, workers in Law Enforcement, Fire, EMS, and Temporary Disaster Shelters now have potentially more exposure risk outside the workplace. Furthermore, the risk for this Personnel may exponentially increase should a disaster event occur in our community as we near wildfire season in our area.

Vaccination against COVID-19 is the most effective means of preventing infection with the COVID-19 virus, with the risk of infection reduced by 70 percent to 95 percent. Vaccination also appears to reduce the chance of transmission by an infected vaccinated person by 40 percent to 60 percent. The combination of reduced infection risk plus reduced transmission risk provides a very high level of protection for patients and residents who are in close proximity to a worker. In contrast, the wearing of face coverings reduces

transmission by an infected person by about 70 percent; however, the combination of wearing face coverings and regular testing, followed by isolation of individuals who test positive, may approach the level of efficacy vaccination provides in terms of reduction of transmission risk.

Cal/OSHA Regulations generally allow documentation of vaccination status by self-attestation. I have determined that, for purposes of this Order, documentation of the vaccination status of people who work in Law Enforcement, Fire, EMS, and Temporary Disaster Shelters must be based on more reliable documentation than a self-attestation. I have also determined that anyone who meets the criteria and are not documented as Fully Vaccinated must be tested at least weekly for the presence of the SARS-CoV-2 virus.

4. **COVID-19 Test Requirements.** Except as set forth in Section 5 of this Order, an Employer shall require all of its Personnel to do the following:
 - a. Receive a COVID-19 Test at least once a week; and
 - b. Unless test results are sent directly to the Employer by the test provider, Personnel must promptly provide the results of each COVID-19 test to the Employer for Record-Keeping.

Employer may confirm a positive antigen test with a confirmatory nucleic acid amplification test; Employer shall not use another antigen test to confirm a positive antigen test. Employer must exclude from work any Personnel who receives a positive antigen test until the Employer receives results from a confirmatory nucleic acid amplification test.

5. **Fully Vaccinated Personnel.** An Employer may exempt an individual member of its Personnel from the COVID-19 Test requirements set forth in Section 4 of this Order if the individual first presents to the Employer one of the following:
 - a. COVID-19 Vaccination Record Card (issued by the CDC or WHO Yellow Card) which includes name of person vaccinated, type of vaccine provided and date last dose administered); or
 - b. a photo of a Vaccination Record Card as a separate document; or
 - c. a photo of the client's Vaccination Record Card stored on a phone or electronic device; or
 - d. documentation of COVID-19 vaccination from a health care provider; or
 - e. digital record that includes a QR code that when scanned by a SMART Health Card reader displays to the reader client name, date of birth, vaccine dates and vaccine type. The QR code must also confirm the vaccine record as an official record of the state of California; or
 - f. documentation of vaccination from another Employer who is also subject to this Order.

In the absence of knowledge to the contrary, an Employer may accept the documentation presented as valid.

Personnel who are not Fully Vaccinated, or for whom vaccine status is unknown or documentation is not provided, must be considered not Fully Vaccinated and are subject to COVID-19 Test Requirements (above).

6. **Record-Keeping Requirements.** An Employer must keep and maintain a record of the following information for the purpose of inspection by an authorized representative of the Health Officer:
 - a. For Personnel who provide the Employer with documentation of Fully Vaccinated status in accordance with Section 5 of this Order: (1) Full name and date of birth; (2) COVID19 Vaccine manufacturer; and (3) date of COVID-2 Vaccine administration (first dose, and if applicable, second dose).
 - b. For other Personnel: COVID-19 Test results.
7. **Face Covering Requirement.** Operator shall require all of its Personnel to comply with the Order of the Health Officer (C19-25). Personnel who are not Fully Vaccinated, or for whom vaccine status is unknown or documentation is not provided, must wear FDA-cleared surgical masks or respirators in indoor work settings, unless exempted from wearing a face covering under Cal/OSHA COVID-19 Emergency Temporary Standards and/or the Cal/OSHA Aerosol Transmissible Diseases Standards.

8. **Definitions.** For purposes of this Order, the following terms have the meanings given below.
- a. “CDC” means the U.S. Centers for Disease Control and Prevention.
 - b. “COVID-19 Test” means a nucleic acid amplification or antigen test to detect infection of a person with SARS-CoV-2, the virus that causes COVID-19.
 - c. “COVID-19 Vaccine” means a vaccine to prevent COVID-19 that is (1) administered under an emergency use authorization from the FDA; (2) approved by the FDA; or (3) listed for emergency use by the World Health Organization.
 - d. “FDA” means the U.S. Food and Drug Administration.
 - e. “Fully Vaccinated” means a person’s status two weeks following the person’s receipt of a single-dose COVID-19 Vaccine or the second dose of a two-dose COVID-19 Vaccine.
 - f. “Law Enforcement” means all law enforcement officers and administrative/clerical support staff working in (1) the Sonoma County Sheriff’s Office; (2) any police department of a city within Sonoma County; (3) the Sonoma County Junior College District Police Department; and (4) the Sonoma State Police Department.
 - g. “Fire” means all firefighters and administrative/clerical support staff, including part-time, stipend and volunteer.
 - h. “Emergency Medical Services” and “EMS” means all prehospital emergency medical care personnel and administrative/clerical support staff, including but not limited to: authorized registered nurse or mobile intensive care nurse, emergency medical technician-I, emergency medical technician-II, emergency medical technician-paramedic, or a physician and surgeon who provides prehospital emergency medical care or rescue services.
 - i. “Temporary Disaster Shelters” means include small-, medium- and large-scale, organized, and temporary accommodations for persons displaced by disasters. Facilities may be residential (e.g., dormitories, campsites) or non-residential (e.g., sports stadiums, schools, churches).
 - j. “Employer” means an employer of Law Enforcement, Fire, or Emergency Medical Services, or an operator of Temporary Disaster Shelter in Sonoma County.
 - k. “Personnel” means employees and volunteers of an Employer.
 - l. “WHO” means the World Health Organization.
9. **Copies; Contact Information.** Copies of the Order shall promptly be made available (1) at the County Administration Center at 575 Administration Drive in Santa Rosa (2) by posting on the County’s website and (3) to any member of the public requesting a copy.

IT IS SO ORDERED:

Dr. Sundari R. Mase, MD, MPH Date
Health Officer, County of Sonoma

FREQUENTLY ASKED QUESTIONS FOR HEALTH ORDER C19-26

1. What does the latest health order require?

The latest health order requires all Sonoma County fire, law enforcement, EMS and disaster shelter staff and volunteers to show proof of COVID-19 vaccination or submit to weekly testing.

2. Does this apply to other workers?

The health order comes with a strong recommendation that all employers require their workers to get vaccinated or submit to weekly testing. The County of Sonoma as an employer plans to adopt this policy.

3. Can an employer require workers to get vaccinated?

Current state and federal employment law support employers requiring documentation of vaccination status, requiring vaccination as a condition of employment, and requiring additional safety precautions including masking and frequent testing for employees who are unvaccinated.

4. Why are public safety workers mandated in the health order?

Public safety personnel are essential workers who come into frequent contact with the public. As we prepare for fire season, it is important that public safety workers are safe and protected from the virus so that they can perform their jobs.

5. Are other employers already requiring employees to get vaccinated?

A growing number of corporations including Google, Disney, and Walmart have begun mandating that their employees show proof of vaccination to protect against the spread of COVID-19. A number of local businesses have done the same including some restaurants, which have begun requiring proof of vaccination from customers before being allowed to dine indoors.

6. Who does the Order apply to? Are workers who work remotely or not in the office covered by the Order?

The Order applies to all workers, including administrative/clerical support staff as well as volunteers, who work for Law Enforcement, Fire, Emergency Medical Services, and operators of Temporary Disaster Shelters (as they are defined in the order) and who have the potential for direct or indirect workplace exposure to members of the public or to other workers subject to this Order. To the extent that remote staff, or those not working in the office, do not meet this definition, then they would not be covered by this Order.

FREQUENTLY ASKED QUESTIONS FOR HEALTH ORDER C19-26

7. Do workers need to test while on vacation, or extended leave of absence, longer than a week?

Workers who are not fully vaccinated are subject to weekly testing. These workers do not need to test while on vacation, or extended leave of absence from work, for longer than a week. However, they must test before returning to work, or whenever they come to their workplace.

8. Does this Order apply to volunteers working for Law Enforcement, Fire, Emergency Medical Services, and operators of Temporary Disaster Shelters?

Yes, the Order applies to all part-time, stipend and volunteer workers.

9. Does this Order apply to contractors working for Law Enforcement, Fire, Emergency Medical Services, and operators of Temporary Disaster Shelters?

Yes, the Order applies to workers, including administrative/clerical support staff, whether part-time, stipend or volunteers of an Employer.



Sonoma County Fire District Board of Directors
Staff Report

Date: August 31, 2021

Topic: 2021-2022 Special Tax Rates

Recommendation:

Recommend that the Board adopts Resolution # 2021-19 to set the tax rates to be imposed on all real property within the District during Fiscal Year 2021-2022.

Recommend that the Board directs staff to adjust the assessment on properties with a Calamity determination to the assessment equivalent to a vacant land assessment.

Financial Impact:

If the Board approves the rates, the special tax assessments are expected to generate \$7,184,183 in revenue for the 2021-2022 fiscal year.

Background:

The District annually sets the tax rates for the District's special taxes. The special taxes are necessary for the proper operation of the District's business and for the provisions of fire protection services, fire prevention, emergency medical services and capital improvements.

The inflation adjustment for the 2021-2022 fiscal year is 3.73%.

There are 29111 taxable parcels in the District for the 2021-2022 fiscal year.

The proposed tax assessments for each parcel have been made available on the District's website at www.sonomacountyfd.org for the Board of Director's and the public's review.

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SONOMA COUNTY
FIRE DISTRICT, COUNTY OF SONOMA, STATE OF CALIFORNIA,
DETERMINING THE TAX RATES TO BE IMPOSED ON ALL REAL PROPERTY
WITHIN THE DISTRICT DURING FISCAL YEAR 2021/2022**

WHEREAS, Ordinance No. 3540 R of the County of Sonoma, authorizing the Board of Directors of the Windsor Fire Protection District to levy a special tax each year on each parcel of real property within the boundaries of the District, was approved by the voters of the Windsor Fire Protection District in an election held on June 3, 1986; and

WHEREAS, the special tax approved in Ordinance No. 3540 R may be levied at a maximum rate of \$45.00 per unit of benefit on each parcel within the boundaries of the District, applied to the maximum number of units of benefit permitted by Ordinance No. 3540 R; and

WHEREAS, Ordinance No. 2006-1 of the Windsor Fire Protection District, authorizing the District to levy an additional special tax, was approved by the voters of the Windsor Fire Protection District in an election held on November 7, 2006; and

WHEREAS, the special tax approved in Ordinance No. 2006-1 may be levied at a maximum rate, subject to adjustment for inflation, of \$0.04 to \$0.09 per square foot, depending on the parcel use, and/or a flat rate charge of \$36.00 for each mobile-home space or each vacant parcel; and

WHEREAS, on April 4, 2019, the Windsor Fire Protection District, the Rincon Valley Fire Protection District, the Bennett Valley Fire Protection District, and the Mountain Volunteer Fire Department were reorganized by approval of the Sonoma County Local Area Formation Commission into the Sonoma County Fire District, including extension of the special taxes approved in Ordinance No. 3540 R and Ordinance No. 2006-1 to all parcels of real property within the boundaries of the Sonoma County Fire District; and

WHEREAS, on June 15, 2020, the Sonoma County Fire District was reorganized again to include the consolidation of the Russian River Fire Protection District by approval of the Sonoma County Local Area Formation Commission, including extension of the special taxes approved in Ordinance No. 3540 R and Ordinance No. 2006-1 to all parcels of real property within the boundaries of the reorganized Sonoma County Fire District; and

WHEREAS, on May 12, 2021, the Sonoma County Fire District was reorganized again to include the consolidation of the Russian River Fire Protection District by approval of the Sonoma County Local Area Formation Commission, including extension of the special taxes approved in Ordinance No. 3540 R and Ordinance No. 2006-1 to all parcels of real property within the boundaries of the reorganized Sonoma County Fire District; and

WHEREAS, Ordinance No. 2006-1 permits the special tax to be adjusted annually for inflation by an amount equal to the annual adjustment factor determined pursuant to Section 7902 of the California Government Code which was 3.73% for FY2020-2021, thus establishing new limits for Ordinance 2006-1 as shown in the following table:

2021-22 Rates

Use Code Description	Rate Per APN	Rate Per Space	Charge Base	Cap/Max Limit
Mobile Home Space	N/A	\$58.18	FLAT	N/A
Vacant Land	\$58.18	N/A	FLAT	N/A
Single Family Residential	\$0.0646	N/A	SQFT	\$485
Multi-Family Residential	\$0.0646	N/A	SQFT	\$24,240
Hotel/Motel/Lodging	\$0.0808	N/A	SQFT	\$24,240
Commercial/Light Industrial	\$0.0808	N/A	SQFT	\$4,848
Warehouse	\$0.0970	N/A	SQFT	\$4,848
Heavy Industrial	\$0.1454	N/A	SQFT	\$4,848

WHEREAS, provisions of Ordinance No. 3540 R and Ordinance No. 2006-1 require the Board of Directors of the District hold a public hearing each year to set the amount of each special tax, prior to imposition of the special tax; and is required to establish annually a public hearing date to consider and determine the amount of the special tax to be levied; and

WHEREAS, a public hearing on this matter was held by the Board of Directors of the District on August 31, 2021; and

WHEREAS, after due consideration, it is the opinion of the Board of Directors of the District that said taxes are necessary for the proper operation of the District’s business and for the provisions of fire protection services, fire prevention , emergency medical services and capital improvements; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Sonoma County Fire District hereby adopts the rates of special taxes for Fiscal Year 2021/2022, and directs the administrative staff to notify the Sonoma County Tax Collector of the rates as adopted and request the same be collected as provided in Ordinance No. 3540 R and Ordinance No. 2006-1.

The above and foregoing Resolution was introduced by Director _____, who moved its adoption, seconded by Director _____, and adopted by the Board of Directors of the Sonoma County Fire District this 31st day of August 2021.

President Klick _____, Vice President Tognozzi _____; Director Briare _____

Director Hamann _____; Director So _____; Director Treanor _____

Director Weaver _____

AYES _____ NOES _____ ABSENT/NOT VOTING _____

WHEREUPON, the Board President declared the foregoing Resolution adopted; and
SO ORDERED.

ATTEST:

Kathy Washington, Secretary of the Board



**Sonoma County Fire District Board of Directors
Staff Report**

Date: August 31, 2021

Topic: 2021-2022 Fiscal Year Final Budget

Recommendation:

Recommend that the Board adopts Resolution # 2021-20 adopting the 2021-2022 Fiscal Year Final Budget, as presented.

Financial Impact:

	Re-Budgets from Fiscal Year 2020-2021, Previously Authorized by the Board	New Budget Adjustments Since the Adoption of the 2021-2022 Fiscal Year Preliminary Budget	Total Adjustments at Final Budget	2021-2022 Fiscal Year Adopted Preliminary Budget	2021-2022 Fiscal Year Final Budget
Revenue	\$90,000	\$1,496,874	\$1,586,874	\$21,328,573	\$22,915,447
Expenditures	\$957,171	\$1,022,625	\$1,979,796	\$21,646,073	\$23,625,869
Impact to Fund Balance	-\$867,171	\$474,249	-\$392,922	-\$317,500	-\$710,422

The 2020-2021 Fiscal Year Budget adopted by the Board included several projects that had multi-year implementation periods. Included in your packet is a Capital Project Status Report and Re-Budget Summary (Attachment A) outlining the various projects, current status and the remaining amount of funding that needs to be re-budgeted into fiscal year 2021-2022.

On June 15, 2021 the Board of Directors adopted the 2021-2022 Fiscal Year Preliminary Budget. Since that time some significant projects or changes have occurred that require adjustments in the final budget. Included in your packet is a summary of the final budget adjustments (Attachment 2). The final budget adjustments reflect a positive impact on the fund balance which offsets the original \$317,500 use of fund balance anticipated in the 2021-2022 Preliminary Budget, and additionally offsets a portion of the rollover use of fund balance (\$156,749), thus resulting in the final budget reflecting a use of fund balance of only \$710,422, which is \$474,249 less than previously authorized by your Board.



Sonoma County Fire District Board of Directors Staff Report

Additionally included in this staff report is an update on outstanding disaster and strike team reimbursements (Attachment 5). Although the timing of these reimbursements are often delayed and do not meet the accounting criteria to account for them as accounts receivable, they do still represent funds owed to the district. These are considered unanticipated revenue, above and beyond the budgeted revenue. The Board may choose to amend the budget during the year to reflect the revenue once the reimbursements have been received.

- Attachment 1) Capital Project Status Report and Re-Budget Summary
- Attachment 2) Summary of 2021-2022 Fiscal Year Final Budget Adjustments
- Attachment 3) Resolution # 2021-20
- Attachment 4) Sonoma County Fire District Fiscal Year 2021-2022 Final Budget
- Attachment 5) Update on Outstanding Disaster and Strike Team Reimbursements

**Sonoma County Fire District
Project Status and Rebudget Summary**

Re-Budget - Offsetting Revenue from FY 20-21	
Offsetting Mitigation Fund Revenue	\$90,000
Total Re-Budgeted Revenue	\$90,000

Capital Project Update and Re-Budget Projects					
Project	Budget	Total Cost	Over/(Under)	Status	Budget Amount to Continue into FY 21-22
Station 1 Roof Project	\$250,000.00	\$221,564.47	(\$28,435.53)	Completed	\$0
Station 1 Admin. Remodel (Mitigation Funds)	\$160,000.00	\$160,560.64	\$560.64	Completed	\$0
Station 1 Ringdown System (Mitigation Funds)	\$90,000.00	-	-	Continue Project into FY 21-22	\$90,000
Station 2 Apron	\$25,000.00	-	-	Continue Project into FY 21-22	\$25,000
Station 4 Temporary Building	\$245,000.00	\$238,843.00	(\$6,157.00)	Completed	\$0
Station 6 Remodel	\$1,500,000.00	\$1,042,413.00	-	In Process - Continue Project into FY 21-22	\$457,587
Station 8 Osmosis System	\$15,000.00	\$3,880.00	(\$11,120.00)	Completed	\$0
Station 8 Roof Project	\$190,000.00	\$166,713.08	(\$23,286.92)	Completed	\$0
Station 2 & 9 Flooring Projects	\$10,000.00	-	-	Continue Project into FY 21-22	\$10,000
Tahoe Command Vehicle	\$75,000.00	-	-	On Order - Continue Project into FY 21-22	\$75,000
Purchase Courier Vehicle from SRFD	\$10,000.00	\$10,000.00	\$0.00	Completed	\$0

Other Projects - Continuing from FY 20-21					
Outstanding Purchase Order 1077 - Zoll	-	-	-	Continue to FY 21-22	\$8,349
Outstanding Purchase Order 1078 - Zoll	-	-	-	Continue to FY 21-22	\$493
Outstanding Purchase Order 1074 - Cloverdale Saw	-	-	-	Continue to FY 21-22	\$1,723
Contract - ESCI (Standards of Cover)	\$44,000.00	\$22,600.00	-	Continue to FY 21-22	\$21,400
Contract-AP Triton (EMS RFP)	\$295,000.00	\$97,603.00	-	Continue to FY 21-22	\$197,397
Re-Budget Annexation Expenses	\$100,000.00	\$49,778.00	-	Continue to FY 21-22	\$50,222
Re-Budget Headset Systems	\$20,000.00	-	-	Continue to FY 21-22	\$20,000
Total Appropriations continuing into FY 21-22 (Re-Budgeting)					\$957,171

Impact to Fund Balance

-\$867,171

Sonoma County Fire District
Summary of 2021-2022 Fiscal Year Final Budget Adjustments

Final Budget Revenue Adjustments	
Property Tax Estimates - Increased based on 20-21 Actuals	\$ 124,114
Increase Current Year Direct Charges (Based on Assessment)	\$ 624,160
Reach Helicopter Program Revenue	\$ 556,600
NOAA Radios Grant	\$ 122,000
Station 5 Generator Grant	\$ 69,500
California Fire Foundation - Be Well Firefighters Grant	\$ 15,000
Eliminate Airport Training Revenue	\$ (14,500)
Total Revenue Adjustments	\$ 1,496,874

Final Budget Expenditure Adjustments	
Reach Helicopter- 3 Paramedic Positions (Salary & Benefits)	\$ 496,600
Courier Position Adjustment	\$ 14,903
Liability Insurance Increase	\$ 70,772
Vehicle Bumper Project	\$ 17,550
Administrative Office Remodel - Phase 2	\$ 60,000
Station 6 - Furniture	\$ 10,000
Station 7 - Fuel Pump Meter System	\$ 7,500
Station 8 - Dorm Privacy Project	\$ 2,000
Station 5 Generator Grant	\$ 69,500
NOAA Radio Grant	\$ 122,000
California Fire Foundation - Be Well Firefighters Grant	\$ 15,000
GEMT QAF	\$ 36,800
Travel (Hotels during deployment due to Covid)	\$ 100,000
Total Expenditure Increases	\$ 1,022,625

Impact to Fund Balance \$ 474,249

Resolution No. 2021-20
Dated: August 31, 2021

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE SONOMA COUNTY FIRE DISTRICT, OF SONOMA COUNTY, STATE OF CALIFORNIA,
ADOPTING THE FY 2021-2022 FINAL BUDGET**

WHEREAS, the Board of Directors of the Sonoma County Fire District has reviewed the final budget for the period of July 1, 2021 to June 30, 2022 for the General Fund for the 2021-2022 fiscal year;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Sonoma County Fire District does adopt a final budget for the General Fund for the 2021-2022, for the period of July 1, 2021 to June 30, 2022 fiscal year in the amount of \$23,625,869;

THE FOREGOING RESOLUTION was introduced by Director _____, who moved its adoption, seconded by Director _____, and adopted by the following vote:

President Klick _____, Vice President Tognozzi _____; Director Briare _____

Director Hamann _____; Director So _____; Director Treanor _____

Director Weaver _____

AYES _____ NOES _____ ABSENT/NOT VOTING _____

WHEREUPON, the President declared the foregoing resolution adopted and **SO ORDERED**

Attested:

Signature: _____
Kathy Washington- Secretary of the Board



Sonoma County Fire District
Fiscal Year 2021-2022 Final Budget
For the Period of July 1, 2021 to June 30, 2022

10 - Taxes

1000 - Property Taxes - CY Secured	\$10,172,976
1001 - CY Direct Taxes - Special Tax	\$7,184,183
1008 - RDA Increment	-763,394
1011 - SB2557 Property Tax Administration	-106,000
1014 - AB 1290 RDA Pass-throughs	\$210,322
1017 - Residual Property Tax - RPTTF	\$533,192
1020 - Property Tax - CY Supplemental	\$106,000
1040 - Property Tax - CY Unsecured	\$422,130
1061 - PY Special Tax	\$22,000
Total 10 - Taxes	\$17,781,409

17 - Use of Money/Property

1700 - Interest on Pooled Cash	\$7,500
1701 - Misc. Interest Earned	\$0
1800 - Rents and Concessions	\$48,827
Total 17 - Use of Money/Property	\$56,327

20 - Intergovernmental Revenues

2440 - ST- HOPTR	\$97,800
2441 -State-Other	\$0
2495 - Sonoma County Abatement Program Grant	\$92,000
2496 - NOAA Radios Grant	\$122,000
2500 - Grant Funding	\$105,666
2600 - County Tax Exchange Agreement	\$1,894,795
2700 - Town of Windsor (Mitigation Fund)	\$100,833
2750 - Federal Grant	\$0
Total 20 - Intergovernmental Revenues	\$2,413,094

30 - Charges for Services

3145 - Plans & Inspection Services	\$50,000
3600 - Reach Helicopter Program Revenue	\$556,600
3661 - Fire Control Services	\$10,000
3670 - Ambulance Billings	\$950,000
Total 30 - Charges for Services	\$1,566,600

40 - Miscellaneous Revenues

4040 - Misc. Revenue	\$24,100
4041 - Graton Rancheria	\$898,917
4103 - Work Comp Reimbursement	\$75,000
4159 - Lytton Tribal Funds	\$85,000
4160 - Be Well Firefighters Grant	\$15,000
Total 40 - Miscellaneous Revenues	\$1,098,017

Total Revenue **\$22,915,447**

Transfer in from Sonoma County Fire District's Reserve (Fund Ba **\$710,422**

Total Revenue and Transfers **\$23,625,869**

50 - Salaries/Employment Benefits

5906 - Volunteer Firefighter Stipends/Pay	\$30,000
5907 - Apprentice Firefighter Stipends	\$60,000
5910 - Permanent Positions	\$10,432,489
5911 - Part Time Employees	\$0
5912 - Overtime	\$1,800,000
5913 - On-Call Stipends	\$109,500
5923 - PERS - District Expense	\$2,903,933
5924 - Medicare/FICA	\$145,542
5929 - Retiree Health Ins/Benefits	\$159,864
5930 - Health Insurance	\$1,760,136
5931- Disability Insurance	\$30,031
5932 - Dental Insurance	\$157,896
5933 - Life Insurance	\$6,279
5934 - Vision Insurance	\$12,833
5935 - Unemployment Insurance	\$21,132
5940 - Worker's Comp	\$881,399
5970 - Deferred Comp	\$50,400
5971 - PTO Payout	\$0
5972 - Medical Stipend	\$27,816
Planned Salary Savings	-52,871
Total 50 - Salaries/Employment Benefits	\$18,536,379

60 - Services/Supplies

6015 - Annexation Related Expense	\$50,222
6021 - Uniform Expense	\$80,000
6022 - Safety Clothing	\$141,110
6040 - Communications	\$119,000
6060 - Food	\$10,000
6084 - Janitorial Supplies	\$25,000
6100 - Insurance	\$248,005
6140 - Maintenance-Equip & Apparatus	\$345,050
6154 - Maintenance-Equip.-Hose Replace	\$32,300
6180 - Maintenance Buildings	\$67,450
6261 - Medical Supplies	\$293,142
6280 - Memberships	\$24,400
6300 - Prevention Materials	\$19,847
6400 - Office Expense	\$17,000
6410 - Postage	\$2,500
6457 - Computer Charges	\$208,192
6461 - Employee Wellness Programs	\$94,125
6462 - Furniture	\$32,500
6463 - Resource Materials	\$58,000
6500 - Professional/Special Services	\$382,997
6501 - Weed Abatement Program Contract	\$92,000
6587 - LAFCO	\$33,000
6610 - Legal Services	\$108,000
6630 - Audit/Accounting Services	\$16,000
6633 - Payroll Expense	\$15,000
6634 - Bank Service Charges	\$3,500
6666 - Ambulance Charges	\$50,000
6669 - GEMT QAF	\$36,800
6800 - Public/Legal Notices	\$1,000
6820 - Rents/Leases - Equipment	\$45,500
6880 - Small Tools/Instruments	\$43,523
6881 - Safety Equipment	\$57,500
7000 - Grant Expenses	\$137,000
7120 - Training-in-service	\$224,604
7150 - Employee Recognition	\$5,000
7201 - Gas/Oil	\$100,000
7300 - Travel	\$100,000
7320 - Utilities	\$175,000
Total 60 - Services/Supplies	\$3,494,267

75 - Long Term Debt

7910 - L.T. Debt - Principal	\$294,363
7930 - Interest L.T. Debt	\$46,273
Total 75 - Long Term Debt	\$340,636

85 - Capital Expenditures	
8510 - Buildings/Improvements	\$1,029,587
8560 - Equipment	\$75,000
8570 - CERBT Contributions	\$150,000
Total 85 - Capital Expenditures	\$1,254,587
Total Expenditures	\$23,625,869

Sonoma County Fire District
Outstanding Disaster and Strike Team Reimbursements

Disaster Reimbursement Funds Outstanding (Estimated)	
Wallbridge (75% Time Period)	\$21,615
Walbridge (100% Time Period)	\$418,777
Glass Fire (75%)	\$188,394
Admin Costs on Above	\$31,439
Kincade	\$678,529
COVID- Station 5 Rental, likely not eligible (\$32,209)	\$0
Forestville's Outstanding Reimbursements	\$166,039
Total Disaster Reimbursement Anticipated	\$1,504,793

Strike Team Outstanding Reimbursements	
Petaluma Valley Surge	\$70,535
Other 2021 incidents are not yet at invoiced stage	\$0
Forestville's Outstanding Prepo	\$13,109
Total Strike Team Reimbursements	\$83,644

Total Anticipated Reimbursements **\$1,588,437**



Sonoma County Fire District Board of Directors
Staff Report

Date: August 31, 2021

Topic: Sonoma County Fire District Fiscal Policies- Fund Balance Policy and Initial Fund Designations

Recommendation:

Recommend the adoption of Resolution #2021-21 Fund Balance Policy and Initial Fund Designations

Financial Impact:

The adoption of the Fund Balance Policy and Initial Fund Designations will strengthen the District's financial planning for the District's capital needs, reducing OPEB liabilities and will allow for a fund for emergencies.

Background:

Staff recommends that the Board adopt the Fund Balance Policy which establishes the following funds:

- Equipment Replacement Fund
- Apparatus Replacement Fund
- Facility Capital Improvement Fund
- Retiree Health Benefit Fund
- Mitigation Fund
- Emergency Fund

The policy additionally provides guidance related to each fund type, purpose, and includes funding methodology recommendations. The Fund Balance Policy includes direction from the Board of Directors to have the Finance Committee review the fund balances annually in conjunction with the Final Budget process. Future changes to fund balance shall be presented to the full board as an action item requiring a Board Resolution. These recommendations are in alignment with best practices set by the Government Officers Finance Association and the California Special Districts Association.

Additionally, recommendations have been provided for the initial fund designations.

Attachment 1) Resolution 20-21

1a) Fund Balance Policy

1b) Initial Fund Balance Recommendations

Attachment 2) 2021-2022 Fiscal Year Fund Balance Summary

Attachment 3) Anticipated Cash Flow Projections

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SONOMA COUNTY
FIRE DISTRICT, COUNTY OF SONOMA, STATE OF CALIFORNIA,
ADOPTING A FUND BALANCE POLICY AND INITIAL FUND DESIGNATIONS**

WHEREAS, the Sonoma County Fire District (“District”), is an independent fire protection district organizing and operating pursuant to the California Fire Protection District Law of 1987 (California Health and Safety Code section 13800 et seq.); and

WHEREAS, pursuant Chapter 7 “Finance” of California Fire Protection District Law of 1987 (California Health and Safety Code section 13890 et seq.), the District Board of Directors has the authority to determine, appropriate, authorize, and allocate fund balances and reserves; and

WHEREAS, the District Board of Directors has determined that it is in the best interest of the District, its communities, and the long-term sustainability of fire and emergency medical services across the spectrum of District operations, to establish and adopt a District fund balance policy and initial fund designation; and

WHEREAS, the Finance Committee of the District Board of Directors has reviewed and recommends approval of the proposed District fund balance policy and initial fund designations attached hereto as Exhibit “A”.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Sonoma County Fire District hereby approves and adopts the District fund balance policy and initial fund designations attached hereto as Exhibit “A

The above and foregoing Resolution was introduced by Director _____, who moved its adoption, seconded by Director _____, and adopted by the Board of Directors of the Sonoma County Fire District this 31st day of August, 2021.

President Klick _____, Vice President Tognozzi _____; Director Briare _____

Director Hamann _____; Director So _____; Director Treanor _____

Director Weaver _____

AYES _____ NOES _____ ABSENT/NOT VOTING _____

WHEREUPON, the Board President declared the foregoing Resolution adopted; and
SO ORDERED.

ATTEST:

Kathy Washington, Secretary of the Board

Sonoma County Fire District
Fund Balance Policy

PURPOSE

1. Implement the District's policy for establishing and maintaining adequate fund balances across the spectrum of District operations.
2. Identify District operations and functions for which fund balances should be established and maintained, considering risks to the operation from unexpected events and the availability of other resources to address such events, and the volatility of expenditures and revenues of the operation.
3. Establish a procedure for reviewing fund balances and for making any necessary changes to the fund balances. Funding the Fund Balance accounts should be an integral part of the development of the final budget for the upcoming fiscal year.
4. Establish anticipated expenses, target reserve levels and the methodology for calculating reserve levels. Anticipated expenses and target reserve funding levels shall be established at the Finance Committee each calendar year, prior to the adoption of the Final Budget.

DEFINITIONS

- Assigned fund balance — A fund balance that is earmarked for an intended use. The intent is established by the Board of Directors. (Fund balances designated by the Board for Equipment, Apparatus, and/or Facility Replacements would be Assigned fund balances)
- Committed fund balance— A fund balance incorporating limitations in its use as determined and defined by the Board of Directors; to be reported as committed, amounts cannot be used for any other purpose unless the Board of Directors takes action to remove or change the commitment. (An Emergency Fund would be a committed fund balance)
- Restricted fund balance— A fund that has externally enforceable limitations on the use of the fund balance such as creditors, grantors, or laws regulating the use of the funds. (Mitigation fund balances would be restricted fund balances.)
- Unassigned fund balance—amounts that are available for any purpose; these amounts are reported only in the general fund.

FUND DESCRIPTIONS

Equipment Replacement Fund:

An "Assigned" fund for the purpose of providing funds for the replacement of tools and equipment utilized in the delivery of emergency services. This fund incorporates, but is not limited to, the following items: self-contained breathing apparatus, mobile data terminals, extrication equipment, thermal imaging cameras, and cardiac monitors.

Apparatus Replacement Fund:

An "Assigned" fund for the purpose of providing funds for the replacement of response apparatus and support vehicles.

Facility Capital Improvement Fund:

An "Assigned" fund for the purpose of funding capital improvement projects to repair, upgrade, and replace the District's fixed facilities.

Retiree Health Benefits Fund:

An "Assigned" fund for the purpose of providing funds for the payment of future retiree health benefits costs as identified in the District's actuarial reports.

Mitigation Fund:

A "Restricted Fund" that maintains all Mitigation Funds separate from operational funds and meets the mandatory funding restrictions.

Emergency Fund: A "Committed" fund providing the District with contingency funding only in the following situations:

1. When actual District revenue is 15% or more below expected District revenue, or,
2. When a state of emergency is declared by the District Board or when a state of emergency is declared by the County of Sonoma for an area that includes any area within District boundaries.

Unassigned Fund Balance:

An "Unassigned" fund for the purpose of providing funding for items not defined in other assigned fund balances.

POLICY

The Board of Directors shall be responsible for establishing and managing all District fund accounts and balances. The fund accounts shall be established by the Board of Directors through adoption of this policy and codified by passage of a resolution.

Changes to existing fund balances, establishing of new fund accounts and balances, and authorization for expenditures from fund balances shall require action by the Board of Directors.

The balances of each Fund shall be reviewed by the Board of Director's Finance Committee each year. Any recommended changes to fund balances for the upcoming fiscal year shall be presented to the full Board of Directors as an action item.

The fiscal year Final Adopted Budget shall reflect the Reserve Fund balances established by the Board of Directors

RESERVE FUND FUNDING LEVELS

Equipment Replacement Fund:

This fund incorporates, but is not limited to, the following items: self-contained breathing apparatus, mobile data terminals, extrication equipment, thermal image cameras and cardiac monitors. Fund balance requirements shall be based upon the Equipment Replacement Plan and within the available funding.

Apparatus Replacement Fund:

The Finance Committee shall review the Apparatus Replacement Schedule each fiscal year. A minimum contribution methodology is adopted of contributing 90% of the apparatus portion of reimbursements received from Federal and State Disaster Grants, CalOES California Fire Assistance Agreement, Assistance by Hire, and the County of Sonoma Prepositioning agreements. identify the proper funding level for this fund within the available funding.

Facilities Capital Improvement Fund:

This fund shall designate funding for the enhancement, repair, upgrade, and replacement of the District's fixed facilities pursuant to the Facility Condition Assessment Report, within the available funding.

Retiree Health Benefits Fund:

The Finance Committee shall annually review the amount of outstanding retiree health benefits costs as identified in the District' s actuarial reports to establish the fund level. Minimum contribution levels are determined by the actuarial. The Finance Committee can recommend

higher level of contributions when funding is available. The District shall utilize the California Employer's Retiree Benefit Trust (CERBT) for the Retiree Health Benefit Fund.

Mitigation Fund:

The Mitigation Fund balance is determined by the amount of mitigation fees collected by the District.

Emergency Fund:

This fund shall remain funded in accordance with the requirements set forth in Board of Directors Resolution _____. Per Resolution _____, the funding levels are set utilizing the following formula:

$$[[\text{(Salaries and Benefits)} + \text{(Services and Supplies)} + \text{(Debt Service Principal)} + \text{(Debt Service Interest)}] * 1/6]]$$

FUND EXPENDITURES AND REPLENISHMENT

Fund balances shall be reviewed by the Board of Director's Finance Committee annually to prepare recommendations of fund balance levels as part of the Final Budget adoption by the full Board of Directors.

All Fund designations, expenditures or transfers of funds shall be approved by the Board of Directors by the passage of a resolution.

SONOMA COUNTY FIRE DISTRICT
RECOMMENDED INITIAL FUNDING LEVELS

Equipment Replacement Fund:

Recommend a beginning fund balance designation of **\$200,000.**, and an annual contribution sufficient to replace equipment at the end of it's useful life (if funding permits).

Apparatus Replacement Fund:

Recommend a beginning fund balance designation of **\$2,200,000.**; and establishing a minimum contribution methodology of contributing 90% of the apparatus portion of reimbursements received from Federal and State Disaster Grants, CalOES California Fire Assistance Agreement, Assistance by Hire, and the County of Sonoma Prepositioning agreements.

Facilities Capital Improvement Fund:

Recommend a beginning fund balance designation of **\$5,000,000.**

Retiree Health Benefits Fund:

Recommend a beginning fund balance of **\$3,860,796** as of 7-1-2021, and a fiscal year 2021-2022 contribution of \$150,000, per the most recent actuarial report.

Mitigation Fund:

The mitigation fund balance is determined by the amount of mitigation fees collected by the District. The new mitigation fees have an effective date of July 1, 2021 in the unincorporated areas of the district. The initial fund will have a **zero-starting balance** at the beginning of Fiscal Year 2021-2022.

Emergency Fund:

Recommend funding the Emergency Fund utilizing the methodology as follows:

$$[[(\text{Salaries and Benefits}) + (\text{Services and Supplies}) + (\text{Debt Service Principal}) + (\text{Debt Service Interest})] * 1/6]]$$

Calculation for 2021-2022 FY

$$(\$18,024,876 + \$3,005,833 + \$294,363 + \$46,273) = \$21,713,450 / 6 = \$3,561,891$$

Rounded up to **\$3,600,000** recommended starting fund balance.

2021-2022 Fiscal Year Fund Balance Summary

Total Beginning Fund Balance as of July 1, 2021 (After the FY 20-21 close and including Funds from the Forestville FPD Consolidation)	\$15,107,731
Adopted Revenue - Preliminary Budget	\$21,328,573
Project Re-Budget Revenue from FY 20-21	\$90,000
Final Budget Adjustments- Revenue	\$1,496,874
Plus Adjusted Final Budget Revenue	\$22,915,447
Adopted Expenditures - Preliminary Budget	\$21,646,073
Project Re-Budget Expenditures from FY 20-21	\$957,171
Final Budget Adjustments - Expenditures	\$1,022,625
Less Adjusted Final Budget Expenditures	\$23,625,869
Adopted Impact on Fund Balance- Preliminary Budget	-\$317,500
Re Budgets from FY 20-21 Impact on Fund Balance	-\$867,171
Final Budget Adjustments Impact on Fund Balance	\$474,249
Total Impact on Fund Balance	-\$710,422
2021-2022 FY Fund Balance at Final Budget Adoption	\$14,397,309
Fund Assignment Recommendations:	
Equipment Replacement Fund	\$200,000
Apparatus Replacement Fund	\$2,200,000
Facilities Capital Improvement Fund	\$5,000,000
Emergency Fund	\$3,600,000
Unassigned Fund Balance	\$3,397,309

Sonoma County Fire District
Date: August 2021
Anticipated Cash Flow & Fund Balances

From: July 1, 2021 to June 30, 2022

Final Budget Revenue \$22,915,447
 Final Budget Expenditures \$23,625,869

	Cash Income (Revenue)	Cash Expenditure	Cash Balance
Beginning Cash Balance	\$ -	\$ -	\$ 3,397,309
July	\$ 88,683	\$ 1,858,694	\$ 1,627,297
August	\$ 78,944	\$ 1,482,405	\$ 223,836
September	\$ 109,925	\$ 1,983,699	\$ (1,649,938)
October	\$ 1,167,244	\$ 2,088,598	\$ (2,571,291)
November	\$ 1,350,797	\$ 1,953,340	\$ (3,173,834)
December*	\$ 10,611,731	\$ 1,807,851	\$ 5,630,045
January	\$ 262,886	\$ 1,862,829	\$ 4,030,102
February	\$ 477,581	\$ 1,495,683	\$ 3,012,000
March	\$ 1,071,274	\$ 1,973,989	\$ 2,109,286
April	\$ 6,927,202	\$ 1,712,025	\$ 7,324,463
May	\$ 133,368	\$ 1,794,621	\$ 5,663,210
June	\$ 635,812	\$ 3,612,135	\$ 2,686,887
Totals	\$ 22,915,447	\$ 23,625,869	

* Lowest Point in December, before Tax payments are received

Dry Period Funding Need Approx 5M to December 2022
 Dry Period Funding Option- Summit Line of Credit , \$2,750 cost



California Public Employees' Retirement System
Financial Office | Pension Contracts and Prefunding Programs Division
P.O. Box 942703, Sacramento, CA 94229-2703
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

August 26, 2021

CalPERS ID #1002910848

Ms. Kathy Washington
Executive Assistant
Sonoma County Fire District
8200 Old Redwood Highway
Windsor, CA 95492

Dear Ms. Washington:

Thank you for contacting CalPERS regarding your retirement contract. Provided in my|CalPERS you will find the Resolution of Intention and Exhibit Amendment to Contract to provide for the merger of Forestville Fire Protection District, effective July 1, 2021.

Also provided are the following documents:

1. Form CON-12, Certification of Governing Body's Action.
2. Form CON-12AA, Certification of Compliance with Government Code Section 7507.
3. Instruction sheet for submission of Resolution of Intention documents and required certifications into my|CalPERS.

Any change in the employee or employer contribution rates will become effective as of the effective date of the contract amendment.

Disclosure of the cost of this Contract Amendment

We recommend that the agency disclose the following values identified in the amendment actuarial valuation for the adoption of this plan amendment:

Classic Safety Plan

Development of Normal Cost as a Percentage of Payroll	Sonoma County Fire District (Pre-Merger) Fiscal Year 2021/2022	Forestville Fire Protection District (Pre-Merger)	Sonoma County Fire District (Post-Merger)
Base Total Normal Cost for Formula 3% @ 55	29.63%	29.63%	29.63%
Surcharge for Class 1 Benefits a) FAC 1	1.15%	N/A	1.15%
Plan's Total Normal Cost	30.78%	29.63%	30.78%
Plan's Employee Contribution Rate ²	<u>8.99%</u>	<u>8.99%</u>	<u>8.99%</u>
Employer Normal Cost Rate	21.79%	20.64%	21.79%
Projected Payroll for Contribution Fiscal	\$4,560,133	\$798,942	\$5,359,075

PEPRA Safety Plan

Development of Normal Cost as a Percentage of Payroll	Sonoma County Fire District (Pre-Merger) Fiscal Year 2021/2022	Forestville Fire Protection District (Pre-Merger)	Sonoma County Fire District (Post-Merger)
Base Total Normal Cost for Formula 2% @ 57	26.13%	26.13%	26.13%
Surcharge for Class 1 Benefits a) None	0.00%	0.00	0.00%
Plan's Total Normal Cost	26.13%	26.13%	26.13%
Plan's Employee Contribution Rate ²	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>
Employer Normal Cost Rate	13.13%	13.13%	13.13%
Projected Payroll for Contribution Fiscal	\$1,818,004	\$185,078	\$2,003,082

Effective January 1, 2009 Government Code Section 7507 requires the following:

- **Future annual costs** of the proposed contract amendment be made public at a public meeting at least two weeks prior to the adoption of the final Resolution.
- An actuary be present at the public meeting to provide information if future costs exceed ½ of 1% of the future annual costs of existing benefits.
- A local public agency's chief executive officer acknowledge in writing that he or she understands the current and future cost of the retirement benefit as determined by the actuary.

- Expansion of the definition of the term "future annual costs" to include "normal cost and any change in accrued liability".
- Adoption of the retirement benefit increase or change cannot be placed on the consent calendar.

In summary, the following documents must be submitted through my|CalPERS before we can forward the actual contract and final documents necessary to complete the proposed amendment. PLEASE DO NOT HOLD THESE DOCUMENTS PENDING ADOPTION OF THE FINAL RESOLUTION.

1. Resolution of Intention, certified copy.
2. Form CON-12, Certification of Governing Body's Action.
3. Form CON-12AA, Certification of Compliance with Government Code Section 7507.

If your agency adopts the Resolution of Intention on August 31, 2021, the earliest date the final Resolution may be adopted is September 20, 2021 . There must be a 20-day period between the adoption of the Resolution of Intention and the adoption of the final Resolution pursuant to Government Code Section 20471. There are no exceptions to this law.

The effective date of this amendment cannot be earlier than the first day of a payroll period following the effective date of the final Resolution.

Please do not retype the Amendment to Contract and/or agreement documents. Only documents provided by this office will be accepted. If you have any questions regarding any documents, please contact this office prior to presenting to your governing body for adoption. Another contract amendment cannot be started until this amendment is completed or cancelled.

We are here to assist you. If you have any questions or would like additional information, please visit our website www.calpers.ca.gov, or you may contact us toll free at **888 CalPERS** or **(888-225-7377)**.

Sincerely,

Kevin Cheechov

Kevin Cheechov
Employer Representative
Public Agency Contract Services

Enclosures



Exhibit

California
Public Employees' Retirement System

AMENDMENT TO CONTRACT

**Between the
Board of Administration
California Public Employees' Retirement System
and the
Board of Directors
Sonoma County Fire District**

The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective October 1, 1990, and witnessed September 19, 1990, and as amended effective September 1, 1995, January 1, 2008, August 1, 2019 and March 1, 2021, which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 18 are hereby stricken from said contract as executed effective March 1, 2021 and hereby replaced by the following paragraphs numbered 1 through 19 inclusive:
1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for classic local miscellaneous members, age 62 for new local miscellaneous members, age 55 for classic local safety members and age 57 for new local safety members.
 2. Public Agency shall participate in the Public Employees' Retirement System from and after October 1, 1990 making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

PLEASE DO NOT SIGN "EXHIBIT ONLY"

3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:
 - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
 - (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.
 - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. Local Fire Fighters (herein referred to as local safety members);
 - b. Employees other than local safety members (herein referred to as local miscellaneous members).
5. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:
 - a. **ELECTED OFFICIALS; AND**
 - b. **POLICE OFFICERS.**
6. This contract shall be a continuation of the contract of the Bennett Valley Fire Protection District and Rincon Valley Fire Protection District, hereinafter referred to as "Former Agency". The accumulated contributions, assets and liability for prior and current service under the Former Agency's contract shall be merged pursuant to Section 20508 of the Government Code. Such merger occurred April 4, 2019.

PLEASE DO NOT SIGN "EXHIBIT ONLY"

7. This contract shall be a continuation of the contract of the Russian River Fire Protection District, hereinafter referred to as "Former Agency". The accumulated contributions, assets and liability for prior and current service under the Former Agency's contract shall be merged pursuant to Section 20508 of the Government Code. Such merger occurred June 15, 2020.
8. This contract shall be a continuation of the contract of the Forestville Fire Protection District, hereinafter referred to as "Former Agency". The accumulated contributions, assets and liability for prior and current service under the Former Agency's contract shall be merged pursuant to Section 20508 of the Government Code. Such merger occurred July 1, 2021.
9. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment before and not on or after January 1, 2008 shall be determined in accordance with Section 21353 of said Retirement Law (2% at age 60 Full).
10. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment on or after January 1, 2008 shall be determined in accordance with Section 21354.5 of said Retirement Law (2.7% at age 55 Full).
11. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Full).
12. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local safety member shall be determined in accordance with Section 21363.1 of said Retirement Law (3% at age 55 Full).
13. The percentage of final compensation to be provided for each year of credited prior and current service as a new local safety member shall be determined in accordance with Section 7522.25(d) of said Retirement Law (2.7% at age 57 Full).
14. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 20042 (One-Year Final Compensation) for classic local safety members only.
 - b. Section 20938 (Limit Prior Service to Members Employed on Contract Date).
 - c. Section 20965 (Credit for Unused Sick Leave) for local safety members only.
 - d. Section 21574 (Fourth Level of 1959 Survivor Benefits).

PLEASE DO NOT SIGN "EXHIBIT ONLY"

15. Public Agency, in accordance with Government Code Section 20834, shall not be considered an "employer" for purposes of the Public Employees' Retirement Law. Contributions of the Public Agency shall be fixed and determined as provided in Government Code Section 20834, and such contributions hereafter made shall be held by the Board as provided in Government Code Section 20834.
16. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members and local safety members of said Retirement System.
17. Public Agency shall also contribute to said Retirement System as follows:
 - a. Contributions required per covered member on account of the 1959 Survivor Benefits provided under Section 21574 of said Retirement Law. (Subject to annual change.) In addition, all assets and liabilities of Public Agency and its employees shall be pooled in a single account, based on term insurance rates, for survivors of all local miscellaneous members and local safety members.
 - b. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
 - c. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
18. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.
19. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the _____ day of _____, _____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS
SONOMA COUNTY FIRE DISTRICT

BY _____
ANDY NGUYEN, ASSISTANT DIVISION CHIEF
PENSION CONTRACTS AND PREFUNDING
PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
PRESIDING OFFICER

Witness Date

Attest:

Clerk

PLEASE DO NOT SIGN "EXHIBIT ONLY"

PLEASE DO NOT SIGN "EXHIBIT ONLY"

AUGUST 31, 2021

RESOLUTION OF INTENTION
TO APPROVE AN AMENDMENT TO CONTRACT
BETWEEN THE
BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
AND THE
BOARD OF DIRECTORS
SONOMA COUNTY FIRE DISTRICT

WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

WHEREAS, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

WHEREAS, the following is a statement of the proposed change:

To provide for the merger of Forestville Fire Protection District, effective July 1, 2021.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

By: _____
Presiding Officer

Title

Date adopted and approved



California Public Employees' Retirement System
Financial Office | Pension Contracts and Prefunding Programs Division
P.O. Box 942703, Sacramento, CA 94229-2703
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

Certification of Governing Body's Action

I hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the

Board of Directors of the
(governing body)

Sonoma County Fire District
(public agency)

on August 31, 2021.
(date)

Clerk/Secretary

Title



California Public Employees' Retirement System
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Certification of Compliance with Government Code Section 7507

By signing below, I hereby certify that in accordance with Section 7507 of the Government Code statements 1, 2, and 3 are true; and that statement 4 is applicable and is true if I have placed my initials beside the statement:

1. Services of an actuary were secured to provide a statement of the actuarial impact upon future annual costs before authorizing changes in retirement plan benefits.

2. The actuary prepared a statement of the actuarial impact of the proposed changes in benefits upon future annual costs, including normal cost and any additional accrued liability. The statement of the actuarial impact for the increase in benefits was made public on August 31, 2021 at a public meeting of the Board of Directors
(date) (governing body)
 of the Sonoma County Fire District
(public agency)
 which is at least two weeks prior to the adoption of the final Resolution / Ordinance.

3. Adoption of the retirement benefit increase will not be placed on the consent calendar.

4. _____ [INITIAL HERE IF THIS STATEMENT APPLIES]
 An actuary was present to provide information as needed at the public meeting at which the adoption of the benefit change was considered. (The presence of an actuary is required if future costs of the benefit changes exceed one half of one percent of the future annual costs of the existing benefits.)

Signature

Print Name of Authorized Signer

Title

Date _____