



NORTH CENTRAL FIRE
PROTECTION DISTRICT

REGULAR BOARD MEETING PACKET

THURSDAY
SEPTEMBER 30, 2021

5:30 P.M.

Public Documents

**NORTH CENTRAL FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
REGULAR BOARD MEETING
THURSDAY, SEPTEMBER 30, 2021
5:30 P.M.
AGENDA**

- 1. CALL TO ORDER**
 - A) Roll Call

- 2. INVOCATION AND FLAG SALUTE**

- 3. PUBLIC COMMENTS**

- 4. CONSENT AGENDA**
 - A) Consideration and Approval of Disbursements List for August 2021
 - B) Review and Acceptance of Monthly Financial Reports
 - 1) District Fund Balances – All Funds
 - 2) Budget Variance Report: YTD Expenses Compared to Budget
 - 3) Revenue and Reimbursement Report
 - 4) PG & E Report

- 5. APPROVAL OF MINUTES**
 - A) Minutes of the Regular Board Meeting of August 26, 2021.
 - B) Minutes of the Special Board Meeting of September 20, 2021.

- 6. FIRE CHIEF REPORT**
 - A) Fire Incident/Fire Prevention Reports for August
 - B) Station 59 Construction Update
 - C) Kerman Harvest Festival District Participation
 - D) OES / Wildland Deployment Update

- 7. RESOLUTION NO. 21-09 RECOGNIZING BOARD MEMBER BELLUOMINI'S SERVICE TO THE DISTRICT BOARD OF DIRECTORS AND TO THE DISTRICT RESIDENTS AND STAFF**
 - A) Action item – Adopt Resolution No. 21-09 recognizing Board Member Belluomini for her years of service.

- 8. SAFER GRANT NOTICE OF APPLICATION APPROVAL**
 - A) Action item – Consider and authorize Chief Henry to accept SAFER grant award of \$2,312,174.61 federal funding on behalf of the District for nine firefighter positions.

- 9. RESULTS OF ACTUARIAL STUDY FROM BARTEL ASSOCIATES FOR THE DISTRICT'S PENSION PLAN.**
 - A) Action item – Consider and approve a discount rate and authorize Chief Henry to finalize the report with Bartel Associates and have the plan documents amended.

PUBLIC COMMENT: (Before Closed Session) For any member of the public that would like to make a comment on the Closed Session item(s)

10. CLOSED SESSION

A. CONFERENCE WITH LABOR NEGOTIATORS – Government Code section 54957.6

Agency designated representatives: Chief Tim Henry and outside negotiator Che Johnson Liebert Cassidy Whitmore

Employee organization: North Central Professional Firefighters Association

B. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION

Significant exposure to litigation pursuant to paragraph (2) of Subdivision (d) of Section 54956.9: Number of cases: 2

11. RESOLUTION NO. 21-10 DECLARING DISTRICT BOARD'S INTENTION TO TRANSITION FROM AT LARGE TO BY-DISTRICT OR ZONE ELECTIONS AND SETTING FORTH THE PROCESS FOR TRANSITIONING

A) Action item – Consider and adopt Resolution No. 21-10 declaring District Board's intention to transition from an at large to by-district or zone elections Pursuant to California Elections Code section 10010 and setting forth the process for transitioning to district or zone elections.

B) Action item – Authorize Chief Henry to work with Mr. Price to hire a consultant to provide services to help with the process of transitioning to district or zone elections not to exceed a cost of \$20,000.

12. RESOLUTION NO. 21-11 MANDATORY COVID VACCINATION POLICY

A) Action item – Consider and adopt Resolution No. 21-11 establishing the District's Mandatory COVID Vaccination Policy.

13. BOARD MEMBER COMMENTS/REPORTS

14. ANNOUNCEMENTS

A) Regular Board Meeting: Thursday, October 28, 2021, at 5:30 p.m.

15. ADJOURNMENT

PUBLIC COMMENTS AND INQUIRIES

At a Board meeting, those who wish to be heard on matters on the agenda should indicate their desire to speak when the item is ready for discussion. If, at the meeting, you wish to discuss an item, which is not on the agenda, you may indicate your desire to do so under "Public Comments". In order to allow time for all public comments and inquiries, the time for individual comments may, at the discretion of the Chairman of the Board, be limited to five minutes. If you wish to request time on an upcoming Board Agenda to present a particular item or matter to the Board, you may contact the District by 5:00 p.m. seven business days prior to the scheduled Board meeting to so request. If the matter is within the Board's jurisdiction, and the Board has not taken action or considered the item at a recent meeting, the District may place the item on the agenda. When addressing the Board, you are requested to come forward to the speaker's podium, state your name and address, and then proceed with your presentation.

In compliance with the Americans with Disabilities Act (ADA), if you need special assistance to participate at this meeting, please contact the District at 559-275-5531. Notification provided a minimum of 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. Pursuant to the ADA, the meeting room is accessible to the physically disabled.

**NORTH CENTRAL FIRE PROTECTION DISTRICT
DISBURSEMENT JOURNAL
AUGUST 1, 2021 - AUGUST 31, 2021
SEPTEMBER 2, 2021**

CK#	VENDOR	DESCRIPTION	DATE	TOTAL AMOUNT
	NCPFA	Union dues	08/04/21	2,700.00
6270	Willems Kustom Woodworking	Cabinets for station 59	08/09/21	14,550.00
6271	Donald Burgess Contracting	Archetectural Services - station 59	08/11/21	4,813.44
	Quickbooks Payroll Service	Employee Payroll	08/12/21	155,746.19
6272	AllStar Fire Equipment	Fire hose equipment	08/13/21	470.76
6273	Aramark	Linen service	08/13/21	192.06
6274	ARBA	Group life insurance	08/13/21	133.34
6275	ASI	Dental/vision Insurance	08/13/21	2,757.00
6276	AT&T	Phone & long distance service	08/13/21	49.92
6277	Baker Manock & Jensen	Legal services	08/13/21	2,039.70
6278	Barrios Enterprise	Portable toilet maintenance	08/13/21	100.00
6279	Biola CSD	Utilities	08/13/21	258.18
6280	Employee Reimbursement	Training	08/13/21	250.00
6281	Employee Payroll Liabilities	Child support	08/13/21	435.00
6282	Employee Payroll Liabilities	Child support	08/13/21	100.50
6283	CCP Industries Inc.	Station supplies	08/13/21	500.16
6284	City of Fresno	Utilities	08/13/21	151.07
6285	City of Kerman	Utilities	08/13/21	641.32
6286	Clyde Lansing	Consultant services	08/13/21	2,000.00
6287	Comcast Business	Internet and phone services	08/13/21	1,608.88
6288	Cook's	Station radios & components - station 59	08/13/21	29,325.89
6289	CSG Consultants, Inc.	Inspections & plan review services	08/13/21	2,817.50
6290	FDAC EBA	Group plan health insurance	08/13/21	50,989.68
6291	Fire Safety Solutions, Inc.	Plan review service	08/13/21	2,405.00
6292	H&J Chevrolet	Vehicle maintenance	08/13/21	92.52
6293	John Hancock USA	457 plan contributions	08/13/21	3,156.59
6294	Board Member Reimbursement	Board member health insurance	08/13/21	799.00
6295	L.N. Curtis	Hose fittings	08/13/21	160.68
6296	Employee Reimbursement	Training	08/13/21	250.00
6297	Employee Reimbursement	Food for fire	08/13/21	35.90
6298	Loperena Antenna	Owens Mountain antenna site lease	08/13/21	1,649.00
6299	Mac's Equipment	Apparatus parts	08/13/21	45.02
6300	Board Member Reimbursement	Board member health insurance	08/13/21	901.00
6301	Mid Valley Disposal	Utilities	08/13/21	132.66
6302	Office Depot	Office supplies	08/13/21	233.69
6303	Orkin	Pest control	08/13/21	105.00
6304	Raul Herrera	Polygraph services	08/13/21	600.00
6305	Ray Morgan	Copier maintenance	08/13/21	62.50

**NORTH CENTRAL FIRE PROTECTION DISTRICT
DISBURSEMENT JOURNAL
AUGUST 1, 2021 - AUGUST 31, 2021
SEPTEMBER 2, 2021**

CK#	VENDOR	DESCRIPTION	DATE	TOTAL AMOUNT
6306	Real-Time	Computer maintenance	08/13/21	1,334.00
6307	Republic Services	Trash service - station 59	08/13/21	122.22
6308	Robert V Jensen	Bulk fuel	08/13/21	2,896.71
6309	Rolinda Farm Supply	Training supplies	08/13/21	16.19
6310	Board Member Reimbursement	Board member health insurance	08/13/21	799.00
6311	Employee Reimbursement	Station repairs	08/13/21	28.80
6312	Employee Reimbursement	Training	08/13/21	250.00
6313	Sebastian	Phone service	08/13/21	173.49
6314	Sierra HR Partners, Inc	HR consultant services	08/13/21	125.00
6315	Slumberger Lumber	Station maintenance	08/13/21	6,078.01
6316	Employee Reimbursement	Health insurance	08/13/21	1,350.00
6317	U.S. Bank PARS	Pension plan contributions	08/13/21	40,213.39
6318	Unitedhealthcare Insurance Co.	Prior board member insurance	08/13/21	403.50
6319	Valley Farms Supply	Station supplies, equipment repair, fire prevention, station maint.	08/13/21	872.51
6320	Bauer Compressors, Inc.	SCBA components	08/20/21	1,139.67
6321	GCBuilders Corp.	Station maintenance	08/20/21	3,275.00
6322	PG&E	Utilities	08/20/21	423.18
6323	Employee Payroll Liabilities	Child support	08/27/21	435.00
6324	Employee Payroll Liabilities	Child support	08/27/21	100.50
6325	CCP Industries Inc.	Office & station supplies	08/27/21	2,471.94
6326	Cook's	Radio repairs	08/27/21	646.06
6327	County of Fresno	Dispatch services	08/27/21	14,876.00
6328	Co. of Fresno Auditor/Controller	August 2021 - POB	08/27/21	30,305.24
6329	Faustino Lopez	Gardener - station 59	08/27/21	300.00
6330	Fire Apparatus Solutions	Apparatus maintenance	08/27/21	1,592.94
6331	John Hancock USA	457 plan contributions	08/27/21	3,156.59
6332	L.N. Curtis	Annual service for Hurst Tools	08/27/21	4,123.14
6333	Liebert, Cassidy Whitmore	Legal services	08/27/21	5,962.00
6334	Loperena Antenna	Owens Mountain antenna lease	08/27/21	204.00
6335	Office Depot	Office supplies	08/27/21	665.07
6336	Overhead Door, Inc.	Overhead door repair	08/27/21	219.00
6337	PARS	Pension/457 admin fees	08/27/21	2,952.25
6338	Peter Cacossa	Inspection services	08/27/21	1,000.00
6339	PG&E	Utilities	08/27/21	2,527.98
6340	Raul Herrera	Polygraph services	08/27/21	1,000.00
6341	Ray Morgan	Copier maintenance	08/27/21	225.54
6342	Employee Reimbursement	Conference lodging	08/27/21	353.40

**NORTH CENTRAL FIRE PROTECTION DISTRICT
DISBURSEMENT JOURNAL
AUGUST 1, 2021 - AUGUST 31, 2021
SEPTEMBER 2, 2021**

CK#	VENDOR	DESCRIPTION	DATE	TOTAL AMOUNT
6343	Robert V Jensen	Bulk fuel	08/27/21	4,529.93
6344	Employee Reimbursement	Station maintenance	08/27/21	402.08
6345	SDRMA	Workers Compensation premium	08/27/21	8,133.46
6346	Sparkletts	Water delivery service	08/27/21	976.06
6347	Standard Insurance Company	Life & LTD Insurance	08/27/21	1,682.00
6348	U.S Bank Pars	Pension plan contributions	08/27/21	39,749.66
6349	US Bank Voyager Fleet Card	Voyager card fuel purchases	08/27/21	1,697.47
6350	Verizon	Toughbooks data plan	08/27/21	760.20
6351	Verizon Wireless	Cell phones - operations	08/27/21	9.28
6352	Verizon Wireless Office	Cell phones - admin staff	08/27/21	512.06
6353	Aramark	Linen service	08/27/21	172.64
6354	ASI	Dental/vision Insurance	08/27/21	2,740.00
6355	Bartel Associates, LLC	Pension Actuarial services	08/27/21	4,627.00
6356	Bauer Compressors, Inc.	SCBA units (4)	08/26/21	10,893.14
	Quickbooks Payroll Service	Employee Payroll	08/30/21	195,290.91
	Quickbooks Payroll Service	Board Payroll	08/30/21	306.07
	NCPFA	Union dues	08/31/21	2,600.00
Total				690,958.43

Board action: To approve disbursements from West America general account as presented for the total amount of \$ 690,958.43

NORTH CENTRAL FIRE PROTECTION DISTRICT
COUNTY OF FRESNO
CASH BALANCES AS OF AUGUST 31, 2021

CASH BALANCES	GENERAL	EQUIPMENT	BUILDING FUND	EMS	SICK LEAVE	RESERVE FUND	RISK CONTINGENCY FUND	TOTAL OF ALL FUNDS
CO OF FRESNO CLASS #	10000	20000	41400	41410	41420	41430	41440	
Beg Balance 08/01/2021	4,429,704.15	3,109,354.20	249,130.08	638,677.30	34,615.55	343,310.42	120,225.47	8,925,017.17
Ending Balance 08/31/2021	3,566,741.09	3,109,354.20	249,130.08	643,019.27	34,615.55	343,310.42	120,225.47	8,066,396.08

**NORTH CENTRAL FIRE PROTECTION DISTRICT
SERVICES, SUPPLIES AND MAINTENANCE
BUDGET - TO - ACTUAL
JULY 2021 - JUNE 2022**

Services, Supplies and Maintenance	Fiscal Year 2021 - 2022 Budget	Activity thru 07/31/21	Aug-21	YTD Total	% of Budget Used	Budget Remaining	% of Budget Remaining
City of Fresno Metro Service Agreement	1,066,468	88,872.33	88,872.33	177,744.66	16.7%	888,723.34	83.3%
County of Fresno - Dispatch Services	210,200	0.00	14,876.00	14,876.00	7.1%	195,324.00	92.9%
Pension Obligation Bonds	363,663	30,305.24	30,305.24	60,610.48	16.7%	303,052.52	83.3%
FCERA Payment Financing	417,751	208,568.52	0.00	208,568.52	49.9%	209,182.48	50.1%
Apparatus Financing Payment	49,161	49,160.54	0.00	49,160.54	100.0%	0.46	0.0%
Property, Auto & Liability Insurance	115,000	111,340.00	0.00	111,340.00	96.8%	3,660.00	3.2%
Turnouts	100,000	4,024.81	0.00	4,024.81	4.0%	95,975.19	96.0%
Communications	90,000	5,365.83	9,091.34	14,457.17	16.1%	75,542.83	83.9%
Apparatus Maintenance	150,000	8,277.97	6,216.31	14,494.28	9.7%	135,505.72	90.3%
Station Equipment Maintenance	40,000	871.25	171.27	1,042.52	2.6%	38,957.48	97.4%
Computers & Office Equipment	60,000	3,757.40	1,622.04	5,379.44	9.0%	54,620.56	91.0%
Facility Maintenance	100,000	7,182.91	2,324.05	9,506.96	9.5%	90,493.04	90.5%
Station Supplies	40,000	3,847.29	4,801.68	8,648.97	21.6%	31,351.03	78.4%
Fuel	90,000	8,810.94	9,337.94	18,148.88	20.2%	71,851.12	79.8%
Utilities	65,000	9,612.58	4,256.61	13,869.19	21.3%	51,130.81	78.7%
Professional Services	130,000	13,292.69	16,383.45	29,676.14	22.8%	100,323.86	77.2%
Membership Dues & Subscriptions	20,000	822.50	0.00	822.50	4.1%	19,177.50	95.9%
Travel Expenses	30,000	509.36	353.40	862.76	2.9%	29,137.24	97.1%
Training	127,000	7,977.48	766.19	8,743.67	6.9%	118,256.33	93.1%
Office Supplies	20,000	293.70	898.76	1,192.46	6.0%	18,807.54	94.0%
Food	5,000	649.77	35.90	685.67	13.7%	4,314.33	86.3%
Fire Prevention	25,000	599.99	1,011.55	1,611.54	6.4%	23,388.46	93.6%
Apparatus Tools, Equipment & Hose	75,000	13,609.91	631.44	14,241.35	19.0%	60,758.65	81.0%
SCBA Masks & Maintenance	20,000	361.32	12,032.81	12,394.13	62.0%	7,605.87	38.0%
Totals	3,409,243	578,114.33	203,988.31	782,102.64	22.9%	2,627,140.36	77.1%

2nd month of fiscal year - average = 16.67%

**NORTH CENTRAL FIRE PROTECTION DISTRICT
WAGES, BENEFITS, POB AND FUND EXPENDITURES
BUDGET - TO - ACTUAL
JULY 2021 - JUNE 2022**

Wages, Benefits and POB	Fiscal Year 2021 - 2022 Budget	Activity thru 07/31/21	Aug-21	YTD Total	% of Budget Used	Budget Remaining	% of Budget Remaining
Current Board Wages and Benefits	61,075	4,852.33	4,880.82	9,733.15	15.9%	51,341.85	84.1%
Prior Board Member Benefits	5,419	438.50	454.50	893.00	16.5%	4,526.00	83.5%
Surviving Spouse Benefits	11,295	919.44	935.44	1,854.88	16.4%	9,440.12	83.6%
Employee Wages and Benefits	6,155,974	556,584.06	483,687.99	1,040,272.05	16.9%	5,115,701.95	83.1%
Total Wages, Benefits and POB	6,233,763	562,794.33	489,958.75	1,052,753.08	16.9%	5,181,009.92	83.1%
Fund Expenditures per Budget							
Weed Abatement	25,000	0.00	0.00	0.00	0.0%	25,000.00	100.0%
Dispatch Radio Upgrade	20,000	0.00	6,716.49	6,716.49	33.6%	13,283.51	66.4%
Tranquillity Tower Equipment Transfer	25,000	0.00	0.00	0.00	0.0%	25,000.00	100.0%
Maintenance Worker Vehicle	65,000	0.00	0.00	0.00	0.0%	65,000.00	100.0%
Squad Rig - Station 59	30,310	0.00	0.00	0.00	0.0%	30,310.00	100.0%
Renovation of Station 59 App Bay	650,000	0.00	4,813.44	4,813.44	0.7%	645,186.56	99.3%
Type III Fire Engine	500,000	0.00	0.00	0.00	0.0%	500,000.00	100.0%
Capital Improvement Projects	100,000	0.00	0.00	0.00	0.0%	100,000.00	100.0%
Extractors for Stations 56 & 58	30,000	0.00	0.00	0.00	0.0%	30,000.00	100.0%
Miscellaneous Expenditures - Capital	10,000	0.00	0.00	0.00	0.0%	10,000.00	100.0%
Storage Containers - Stations 55 & 58	27,000	6,000.00	3,275.00	9,275.00	34.4%	17,725.00	65.6%
Miscellaneous Expenditures - Building	10,000	0.00	5,207.62	5,207.62	52.1%	4,792.38	47.9%
Total Fund Expenditures	1,492,310	6,000.00	20,012.55	26,012.55	1.7%	1,466,297.45	98.3%

NORTH CENTRAL FIRE PROTECTION DISTRICT
REVENUE AND REIMBURSEMENTS
BUDGET - TO - ACTUAL
JULY 2021 - JUNE 2022

Revenue	Fiscal Year 2021 - 2022 Budget	Activity thru 07/31/21	Aug-21	YTD Total	% of Budget Received	Budget Remaining	%
Property Taxes	10,467,016	0.00	41,378.91	41,378.91	0%	10,425,637.09	100%
Interest (County Investment Pool)	80,000	2,172.51	0.00	2,172.51	3%	77,827.49	97%
Fees, Permits and Plan Checks	35,000	4,607.50	11,471.00	16,078.50	46%	18,921.50	54%
Ambulance Station Lease	17,388	0.00	0.00	0.00	0%	17,388.00	100%
Tower Rental	30,804	2,548.00	2,548.00	5,096.00	17%	25,708.00	83%
Weed Abatement Assessment	25,000	0.00	0.00	0.00	0%	25,000.00	100%
Fresno City College ISA Training	28,000	0.00	0.00	0.00	0%	28,000.00	100%
Reimbursement for Priority One Calls	12,000	0.00	2,718.25	2,718.25	23%	9,281.75	77%
Miscellaneous Income	4,500	0.00	0.00	0.00	0%	4,500.00	100%
Revenue Totals	10,699,708	9,328.01	58,116.16	67,444.17	1%	10,632,263.83	99%
Reimbursable Items		Activity thru 07/31/21	Aug-21	YTD Totals			
Ambulance Station Lease Utility Reimb.		0.00	0.00	0.00			
Strike Team Reimbursement	348,736.98	0.00	0.00	0.00			
SAFER Grant	837,610.00	0.00	0.00	0.00			
Reimbursement Totals		0.00	0.00	0.00			

**PG&E Comparison
2020 to 2021**

LOCATION	Aug-20	Aug-21	Difference
15850 W. Kearney:			
Acc# 7835118035 (Elect) - Kwh	\$ 113.69	\$ 24.64	\$ (89.05)
Acc# 7835118040 (Gas) - Therms	\$ 113.33	\$ 128.51	\$ 15.18
MONTHLY TOTALS	\$ 227.02	\$ 153.15	\$ (73.87)
806 S. Garfield:			
Acc# 7835118045 (Elect) - Kwh	\$ 117.20	\$ 9.85	\$ (107.35)
Acc# 7835118050 (Gas) - Therms	\$ 50.92	\$ 44.29	\$ (6.63)
MONTHLY TOTALS	\$ 168.12	\$ 54.14	\$ (113.98)
4555 N. Biola:			
Acc# 2283032025 (Elect) - Kwh	\$ 37.92	\$ 10.52	\$ (27.40)
Acc# 2283032030 (Gas) - Therms	\$ 34.58	\$ 35.46	\$ 0.88
MONTHLY TOTALS	\$ 72.50	\$ 45.98	\$ (26.52)
7285 W. Shields:			
Acc# 6632517005 (Elect) - Kwh	\$ 1,848.70	\$ 2,527.98	\$ 679.28
Acc# 7835118025 (Shop) - Kwh	\$ 142.01	\$ 187.69	\$ 45.68
Acc# 7835118020 (yrd lite) - Kwh	\$ 11.78	\$ 11.81	\$ 0.03
Acc# 7835118030 (Gas) - Therms	\$ 57.27	\$ 51.21	\$ (6.06)
MONTHLY TOTALS	\$ 2,059.76	\$ 2,778.69	\$ 718.93
1709 W. Bullard:			
Acc# 2283033680 (Elect) - Kwh	\$ 30.11	\$ 631.00	\$ 600.89
Acc# 2283032877 (Gas) - Therms	\$ 18.11	\$ 8.65	\$ (9.46)
MONTHLY TOTALS	\$ 48.22	\$ 639.65	\$ 591.43
TOTALS BY MONTH	\$ 2,575.62	\$ 3,671.61	\$ 1,095.99

**PG&E Comparison
2020 to 2021**

LOCATION	Aug-20	Aug-21	Difference
15850 W. Kearney:			
Acc# 7835118035 (Elect) - Kwh	7,283	9,440	2,157
Acc# 7835118040 (Gas) - Therms	79	92	13
806 S. Garfield:			
Acc# 7835118045 (Elect) - Kwh	3,321	2,421	(900)
Acc# 7835118050 (Gas) - Therms	33	27	(6)
4555 N. Biola:			
Acc# 2283032025 (Elect) - Kwh	4,986	2,737	(2,249)
Acc# 2283032030 (Gas) - Therms	18	18	0
7285 W. Shields:			
Acc# 6632517005 (Elect) - Kwh	6,662	8,838	2,176
Acc# 7835118025 (Shop) - Kwh	478	630	152
Acc# 7835118020 (yrd lite) - Kwh	9	9	0
Total Kwh current month	7,149	9,477	2,328
Acc# 7835118030 (Gas) - Therms	39	33	(6)
1709 W. Bullard:			
Acc# 2283033680 (Elect) - Kwh	41	2,089	2,048
Acc# 2283032877 (Gas) - Therms	9	0	(9)

**NORTH CENTRAL FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
REGULAR BOARD MEETING
THURSDAY, AUGUST 26, 2021
5:30 P.M.
MINUTES**

1. CALL TO ORDER

District Board Chair Mr. Ken Abrahamian called the meeting to order at 5:35 p.m.

Roll Call

Board Members Present: Mrs. Cheryl Belluomini, Mr. Michael Foglio, Ms. Amanda Souza, Mr. Rusty Nonini and Mr. Ken Abrahamian.

Also present were Fire Chief Tim Henry, Mr. Ken Price and Mr. Joe Barcelos.

2. INVOCATION AND FLAG SALUTE

The invocation was led by Pastor Boonstra and the flag salute was led by Chief Henry.

3. PUBLIC COMMENTS

There were no public comments.

4. CONSENT AGENDA

A. Consideration and Approval of Disbursements List for July 2021

B. Review and Acceptance of Monthly Financial Reports

- 1) Budget Variance Report: YTD Expenses Compared to Budget - July**
- 2) Fresno County: Cash Balances – All Funds – June and July**
- 3) Revenue and Reimbursement Report – June and July**
- 4) PG&E Report - July**

Mr. Abrahamian asked the District Board and members of the public if there were any items on the Consent Agenda they would like to pull from the agenda for discussion or questions.

There were no questions so Mr. Abrahamian called for a motion to approve the Consent Agenda.

Motion: To approve the Consent Agenda as presented.

Moved by: Mr. Foglio, second by Mr. Nonini.

Mr. Abrahamian:	Mrs. Belluomini:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Aye	Aye	Aye	Aye	Aye	5/0

5. APPROVAL OF MINUTES

A) Minutes of the Regular Board Meeting of, July 22, 2021.

There were no questions or comments.

Motion: To approve the minutes of the Regular Board Meeting of July 22, 2021 as presented.

Moved by: Mr. Foglio, second by Mr. Nonini.

Mr. Abrahamian:	Mrs. Belluomini:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Aye	Aye	Aye	Aye	Aye	5/0

6. FIRE CHIEF REPORT

A) Fire Incident/Fire Prevention Reports for July 2021

Chief Henry reported the incident call data for July is still on track with last year's totals. He pointed out the cost recovery portion of the investigations report and discussed what makes up the total listed on the report. He asked the District Board if they had any questions, there were no questions.

B) Fireworks Update

Chief Henry stated last month we looked at the eight citations issued for illegal fireworks. Out of the eight citations, the District received two appeals. Chief Henry stated prior to going outside the District and having an Appeals Hearing to be heard before an Appeals Officer, I met with each of these individuals. The first individual is in high school and the other individual is a couple years older. In both cases, during my meeting with both individuals and their parents, both agreed to pay \$250 of the \$1,250 fee which is the portion the District collects for the state. Both individuals agreed to work out the \$1,000 remainder of the citation fee doing community service. The individual in high school will do his community service at the high school and the other will help out a local sports non-profit.

C) SAFER / Personnel Update

Chief Henry called the District Board's attention to the chart put together by District staff showing the reimbursements the District has received to date for the SAFER grant. The SAFER grant performance period began March 10, of this year. To date, the District has submitted and received reimbursement for the salary and benefits of twelve (12) firefighter positions for the months of March, April, May and June.

D) Station 59 Update

Chief Henry stated on June 24th the District Board approved that an emergency declaration exists for station 59 and gave me authorization to find a construction company to raise the roof at station 59. A draft of the construction contract with Donald Burgess Contracting was approved by the board on July 22nd. The approved contract was then sent to Donald Burgess Contracting and they reviewed and accepted the contract and it was executed on July 30th.

Chief Henry stated Donald Burgess Contracting works with Architect Robina Wright and called the District Board's attention to the drawings of station 59 in their packet. There are several pages of drawings showing the interior designs, street level views and pages of the station layout. He asked if there were any questions but there were none.

E) OES / Wildland Deployment

Chief Henry called the District Board's attention to this year's update of fire season deployment by the District and the list of incidents the District has responded to. Currently, we have one engine with three people on the Dixie fire but by midnight tonight we will have three additional people and the OES engine on the Caldor fire.

Chief Henry took the District Board through the list of wildland fires stating the personnel that were sent to the incident, the equipment that was deployed with the personnel, and the amount of days they spent on each incident. He answered a question about how the District is reimbursed when the OES engine the District has on loan from OES goes out to one of the wildland incidents.

F) Notice from County Regarding 2018-2019 Audit

Mr. Barcelos reported the District received a notice from the County informing the District that the District's 2018-2019 will have to be done again. Max Sanborn the auditor that conducted the audit for the District had his license revoked a couple months before he conducted our audit.

Mr. Barcelos contacted the District's current auditor and asked him if his firm will perform the audit on the 2018-2019 financial statements and he agreed to perform the audit. Mr. Barcelos answered a few questions from the District Board.

7. PUBLIC HEARING AND ADOPTION OF THE 2021-2022 FISCAL YEAR FINAL BUDGET

A) Action item – Conduct public hearing and adopt the 2021-2022 fiscal year Final Budget.

Mr. Abrahamian opened the floor for the Public Hearing for public comments on the 2021-2022 Fiscal Year Final Budget at 5:58 p.m.

There were no comments

Mr. Abrahamian closed the floor for the Public Hearing for public comments on the 2021-2022 Fiscal Year Final Budget at 5:59 p.m.

Mr. Abrahamian asked the District Board members if they had any questions about the Final Budget but there were none so he called for a motion.

Motion: To adopt the 2021-2022 Final Budget as presented.

Moved by: Mr. Nonini, second by Mrs. Belluomini.

Mr. Abrahamian: Mrs. Belluomini: Mr. Foglio: Mr. Nonini: Ms. Souza: Vote:
Aye Aye Aye Aye Aye 5/0

PUBLIC COMMENT - Before Closed Session. Mr. Abrahamian stated the District Board will be moving into closed session and asked if any members of the public would like to make a comment on the Closed Session item. There were no comments.

8. CLOSED SESSION

A) CONFERENCE WITH LABOR NEGOTIATORS – Government Code section 54957.6

Agency designated representatives: Chief Tim Henry and outside negotiator Che Johnson Liebert Cassidy Whitmore

Employee organization: North Central Professional Firefighters Association

Report from Closed Session: No action to report from Closed Session.

9. BOARD MEMBER COMMENTS/REPORTS

Mrs. Belluomini informed the District Board she is moving soon and the September board meeting will be her last meeting.

10. ANNOUNCEMENTS

A) **Next Regular Board Meeting: Thursday, September 30, 2021 at 5:30 p.m.**

11. ADJOURNMENT

Motion: To adjourn the meeting at 6:30 p.m.

Moved by: Mr. Nonini, second by Mr. Foglio

Mr. Abrahamian: Mrs. Belluomini: Mr. Foglio: Mr. Nonini: Ms. Souza: Vote:
Aye Aye Aye Aye Aye 5/0

Amanda Souza, Board Secretary
North Central Fire Protection District

Date

**NORTH CENTRAL FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
SPECIAL BOARD MEETING
MONDAY, SEPTEMBER 20, 2021
10:00 A.M.
MINUTES**

Per Executive Order N-25-20, which allows local and state legislative bodies to hold meetings via teleconference and to make meetings accessible electronically," this Special Meeting will be held via conference call and can be accessed as follows:

Please call: 1- (669) 900-6833. Follow all prompts. To access the call, you will need to enter the meeting ID number 892 0481 6736 and passcode 571326. The public may participate in the meeting as otherwise permitted under the Brown Act by calling into this number.

1. CALL TO ORDER

District Board Chair Mr. Ken Abrahamian called the meeting to order at 10:03 a.m.

Roll Call

Board Members Present: Mrs. Cheryl Belluomini, Mr. Michael Foglio, Ms. Amanda Souza, Mr. Rusty Nonini and Mr. Ken Abrahamian.

Also present were Fire Chief Tim Henry, Mr. Ken Price and Mr. Joe Barcelos.

2. PUBLIC COMMENTS

There were no public comments.

3. OPENING NEW WESTAMERICA BANK ACCOUNT AND CLOSING THE DISTRICT'S CURRENT ACCOUNT

A) Action item – Consider and approve the closing of the District's current Westamerica Bank checking account due to fraudulent charges and opening of a new Westamerica Bank checking account.

Mr. Barcelos stated on the District's August bank statement district staff noticed a fraudulent charge on the bank statement and notified Westamerica bank. Bank staff suggested the account be frozen and the District open another account. A few days later another fraudulent charge was discovered. Both fraudulent charges have been rejected by the bank and the District has received credits.

In order to close the current account and open a new account, the District Board has to approve this action and the minutes will be submitted to the bank. A new account will be opened and the Bank will continue to monitor the current account until all legitimate checks and automatic payments have cleared the current account.

There were no questions so Mr. Abrahamian called for a motion.

Motion: To approve the closing of the District's current Westamerica Bank checking account due to fraudulent charges that have compromised the account and approve the opening of a new Westamerica checking account.

Moved by: Mr. Abrahamian, second by Mr. Nonini.

Mr. Abrahamian:	Mrs. Belluomini:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Aye	Aye	Aye	Aye	Aye	5/0

4. BOARD MEMBER COMMENTS/REPORT

There were no comments.

5. ANNOUNCEMENTS

A) Next Regular Board Meeting: Thursday, September 30, 2021 at 5:30 p.m.

6. ADJOURNMENT

Motion: To adjourn the meeting at 10:10 a.m.

Moved by: Mr. Abrahamian, second by Mr. Foglio.

Mr. Abrahamian:	Mrs. Belluomini:	Mr. Foglio:	Mr. Nonini:	Ms. Souza:	Vote:
Aye	Aye	Aye	Aye	Aye	5/0

Ken Abrahamian, Board Chair
North Central Fire Protection District

Date

August 2021

Total Calls
419

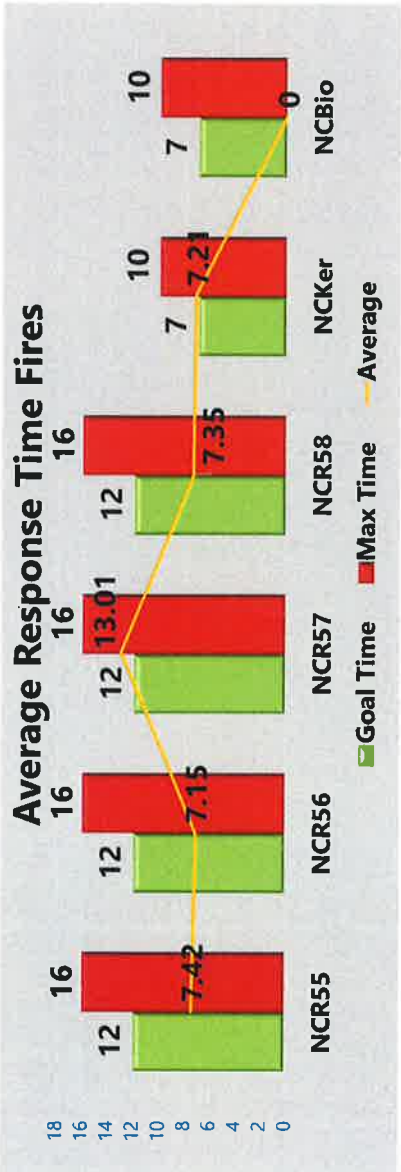
Fire/Other
33%

19 Fire Call Types

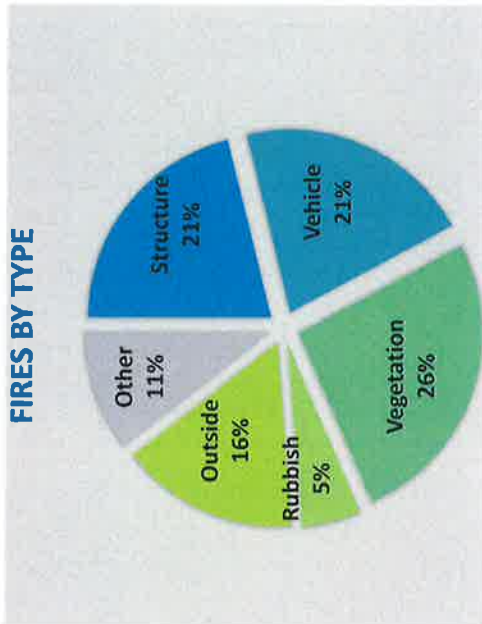
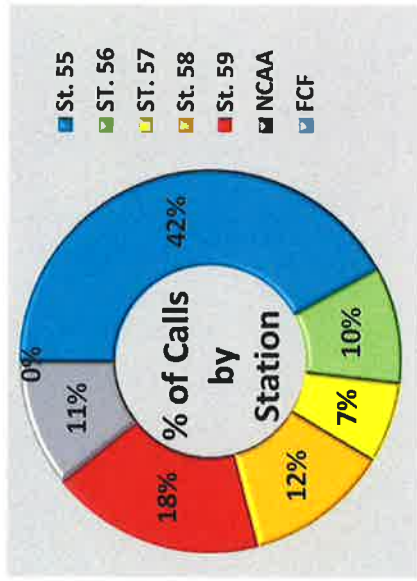
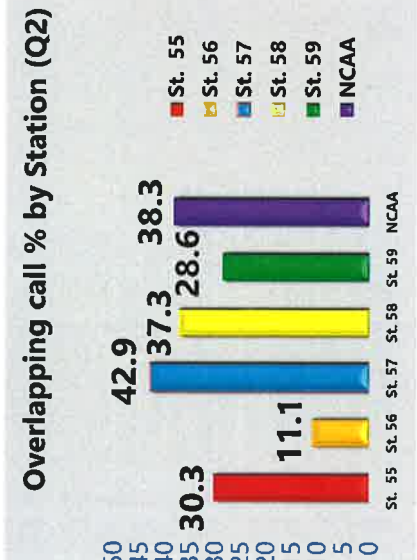
118 Other Types

EMS/Rescue
67%

282 EMS/Rescue Call Types

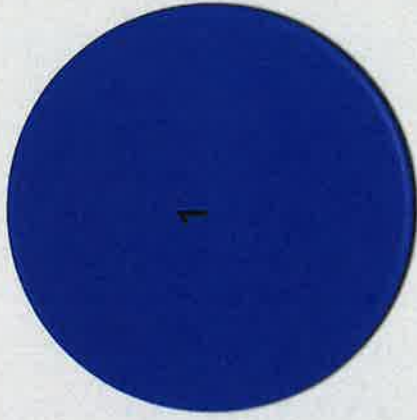


TOTAL FIRE LOSS
\$161,050.00



District Overall Fire Investigation Statistics for August 2021

INVESTIGATIONS BY TYPE



- Structure Fires
- Vegetation Fire
- Vehicle Fires
- Other- Fires (Property)

FILE FOR COST RECOVERY

\$0.00



DOLLAR LOSS

\$45,000.00

01 Injuries (FF)

00 Fatalities

04 Field Hours

08 Office Hours

Hours Spent on Investigations

12

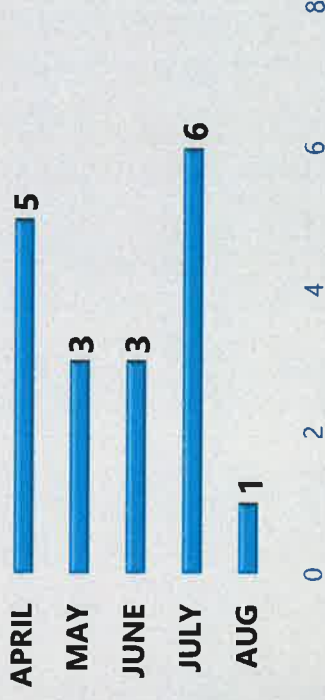
STATUS OF INVESTIGATION

1 - Open

0 - Closed

0 - Criminal

INVESTIGATION COUNT PER MONTH 2021 YR



PERCENT OF INVESTIGATIONS BY 1ST IN STATION



- Station 55
- Station 56
- Station 57
- Station 58
- Station 59



NORTH CENTRAL FIRE PROTECTION DISTRICT

Board of Directors: Ken Abrahamian • Cheryl Belluomini

Michael Foglio • Rusty Nonini • Amanda Souza

Fire Chief: Timothy V. Henry, CFO, EFO

Fire Headquarters
15850 W. Kearney Boulevard
Kerman, California 93630-9335
(559) 275-5531 • FAX (559) 846-3788
www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: September 30, 2021

SUBJECT: OES/CFAA Deployment(s) Update

Updated information on the deployments under the California Fire Assistance Agreement (CFAA) through the California Office of Emergency Services (OES).

- **MANZANITA INCIDENT:** 1/19/21 – 1/21/21 Order # CA-MMU-001330 Req# E-11
 - Strike Team Leader (BC)
 - Patrol 55 (3/0 Staffed)
 - Personnel Reimbursement: \$ 8,880.88
 - Apparatus Reimbursement: \$ 4,890.00
 - Administrative Costs (10%): \$ 1,377.09
 - Total Reimbursement: \$15,147.97

Strike Team XFR 5000-TF included Patrol Unit 55 and a Strike Team Leader. The strike team was assigned to the Manzanita Incident on the Madera County.

- **BLUE INCIDENT:** 6/29/21 – 7/03/21 Order # CA-SNF-000717 Req# E-5.5 Strike Team XFR 5002-TF included Patrol Unit 55.
 - Patrol 55 (3/0 Staffed)
 - Personnel Reimbursement: \$ 10,355.48
 - Apparatus Reimbursement: \$ 7,680.00
 - Lodging, Meals & Fuel: \$ 1,069.90
 - Administrative Costs (10%): \$ 1,771.55
 - Total Reimbursement: \$20,556.93

The strike team was assigned to the Blue incident, in Fresno County at Bretz Mill. As of 7/19/20 reported to be 287 acres, 100% containment on July 4, 2021. The District received the Emergency Activity Calculation Record from OES for reimbursement 9/07/21.

- **DIXIE INCIDENT:** 8/02/21 – 8/22/21 Order # CA-BTU-009205 Req# E955.1.
Strike Team Leader Overhead XFR-5003-TF staffed by Johnathon Kutka. The strike team was assigned to the Dixie Incident in Butte County, near Dry Lake. After 21 days,

the strike team was released and returned to their prospective agencies. The District is waiting on the Emergency Activity Calculation Record from OES, for reimbursement.

- **MONUMENT INCIDENT:** 8/02/21 – 8/24/21 Order# CA-SHF-001187 Req# E38. The new OES Type 6 Engine was placed in service on 8/1/21 and received orders for deployment the next day to the Monument Inc. The strike team was released on 8/24/21 and returned to their prospective agency. The District is waiting on the Emergency Activity Calculation Record from OES, for reimbursement.
- **ANTELOPE:** 8/21/20 – 9/2/20 CA-KNF-006454 Req# E-46.1. Strike Team OES-R5 Strike Team Leader Overhead staffed by Michael Pavone. The strike team was assigned to the Antelope Incident in Butte County, near Dry Lake. As of 8/21/21 the incident was 64,426 acres and 30% contained. After 14 days, the strike team was reassigned to the French incident in Kern County. The District is waiting on the Emergency Activity Calculation Record from OES, for reimbursement for the Antelope Inc.
- **DIXIE:** 08/09/21 – 09/04/21 Order# CA-BTU-009205 Req# E1352: We have Patrol 55 apparatus deployed on this incident currently: 1 Type 6 Engine, Patrol 55 (3/0 staffed). This fire started northeast of Chico, CA and has become the largest wildland fire in California history at 635,728 acres and 33% contained as of 08/18/21. The District is waiting on the Emergency Activity Calculation Record from OES for reimbursement for this incident.
- **FRENCH:** 8/20/21 – 8/25/21 CA-CND-002796 Req# E39.1. Strike Team OES-R5 reassigned from the Antelope Incident. Strike Team Leader Overhead staffed by Michael Pavone. French Inc. is at 26,702 acres and 52% contained as of 9/06/21. The District is waiting on the Emergency Activity Calculation Record from OES for reimbursement for this incident.
- **CALDOR:** 8/27/21 – 9/17/21 CA-ENF-024030 Req# E20510. The new OES Type 6 Engine was placed in service with 3/0 staffing on 8/27/21. This fire started on 8/14/21 in El Dorado County, south of the community of Grizzly Flats. As of 9/16/21 this fire is at 219,267 acres and 71% contained.
- **WINDY:** 9/13/21 – 9/26/21 CA-TIA-003058 Req# E105. Patrol 55 was deployed to the Windy fire with 3/0 staffing on 9/13/21. The Windy fire started on 9/9/21 near Cholollo campground and six miles south of Camp Nelson. As of 9/27/21 the fire is at 85,383 acres and is 2% contained. Patrol 55 and District personnel were released on the 26th due to exposure to a COVID outbreak from the strike team.

RESOLUTION NO. 21-09

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH CENTRAL FIRE PROTECTION DISTRICT RECOGNIZING DIRECTOR BELLUOMINI FOR HER SERVICE ON THE BOARD OF DIRECTORS

WHEREAS, Director Belluomini has served as a member of the Board of Directors of the North Central Fire Protection District for twenty-three years beginning in December of 1998;

WHEREAS, Director Belluomini will retire from the Board of Directors on September 30, 2021;

WHEREAS, Director Belluomini has provided invaluable direction to this Board of Directors and to the management of the District, serving in various leadership capacities including many years as this Board's Secretary and serving on various Ad Hoc Committees;

WHEREAS, over her twenty-three years of service for North Central Fire Protection District, Director Belluomini has demonstrated a sincere, straightforward and genuine approach in relating to all matters of the District brought before the Board of Directors;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the North Central Fire Protection District hereby expresses its gratitude to Director Belluomini for her dedicated service on the Board of Directors, her valued counsel and for all she has contributed to the Board of Directors of the North Central Fire Protection District: and

FURTHER RESOLVED, that the Board of Directors of the North Central Fire Protection District and District staff wishes Director Belluomini continued health, happiness and prosperity in all her future endeavors.

Passed and adopted at a regular meeting of the Board of Directors of the North Central Fire Protection District held on the 30th day of September 2021 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN

APPROVED:

Ken Abrahamian, Board Chairperson

ATTEST:

Amanda Souza, Board Secretary

CERTIFICATE

STATE OF CALIFORNIA)
COUNTY OF FRESNO) ss.
CITY OF KERMAN)

I, Amanda Souza, Board Secretary of the North Central Fire Protection District, do hereby certify the foregoing Resolution of the Board of Directors of the North Central Fire Protection District was duly passed and adopted at a Special Meeting of the Board of Directors on September 30, 2021.

DATED: September 30, 2021

Amanda Souza, Board Secretary



NORTH CENTRAL FIRE PROTECTION DISTRICT

Board of Directors: Ken Abrahamian • Cheryl Belluomini

Michael Foglio • Rusty Nonini • Amanda Souza

Fire Chief: Timothy V. Henry, CFO, EFO

Fire Headquarters

15850 W. Kearney Boulevard

Kerman, California 93630-9335

(559) 275-5531 • FAX (559) 846-3788

www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: September 30, 2021

SUBJECT: SAFER Grant

The District received a notice from the Department of Homeland Security congratulating the District on the approval of our application submitted for the 2020 Staffing of Adequate Fire and Emergency Response (SAFER) Grant. The District has been approved for the funding of nine (9) firefighter positions in the amount of \$2,312,175 which is the full amount the District applied for.

The \$2,312,175 award amount is paid out over three years and represents the cost of salary and benefits for the nine (9) firefighter positions. Just as the 2019 SAFER grant award, there is no District (Agency) match, the grant will be fully funded with federal SAFER grant funding.

This funding opportunity will assist with the staffing needs at District Fire Station 59, which is scheduled to reopen in July 2022. Currently the District has sixteen (16) firefighting personnel on duty each day and one Battalion Chief, the grant will increase the District's effective firefighting force to twenty (20) on duty suppression members each day plus one Battalion Chief.

Attached for your review is the notice from Homeland Security congratulating the District on the approval of our application.

Recommended Action: Consider and authorize Chief Henry to accept the 2020 SAFER Grant award on behalf of the District.

Award Letter

U.S. Department of Homeland Security
Washington, D.C. 20472

Effective date: 08/31/2021



Timothy Henry
FRESNO, COUNTY OF (INC)
15850 W KEARNEY BLVD
KERMAN, CA 93630

EMW-2020-FF-00906

Dear Timothy Henry,

Congratulations on behalf of the Department of Homeland Security. Your application submitted for the Fiscal Year (FY) 2020 Staffing for Adequate Fire and Emergency Response (SAFER) Grant funding opportunity has been approved in the amount of \$2,312,174.61 in Federal funding.

FEMA has waived, in part or in full, one or more requirements for this grant award. See the Summary Award Memo for additional information about Economic Hardship Waivers.

Before you request and receive any of the Federal funds awarded to you, you must establish acceptance of the award through the FEMA Grants Outcomes (FEMA GO) system. By accepting this award, you acknowledge that the terms of the following documents are incorporated into the terms of your award:

- Summary Award Memo - included in this document
- Agreement Articles - included in this document
- Obligating Document - included in this document
- 2020 SAFER Notice of Funding Opportunity (NOFO) - incorporated by reference

Please make sure you read, understand, and maintain a copy of these documents in your official file for this award.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Robert Farmer', is positioned below the 'Sincerely,' text.

Robert Farmer
Acting Deputy Assistant Administrator
Grant Programs Directorate



NORTH CENTRAL FIRE PROTECTION DISTRICT

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MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: September 30, 2021

SUBJECT: Pension Plan Actuarial Study

The District's Actuarial Study for the PARS Pension Plan has been completed. Under the current pension reform requirements, the District is required to have an actuarial study performed every two years. The District's plan began on January 1, 2019, based on an actuarial assumption of future participant data and Plan provisions provided to Bartel Associates, as approved by the District Board at the inception and adoption of the plan.

The attached actuarial study provides the most recent valuation results. The results can be used for the 2021-2022 and 2022-2023 fiscal years. The valuation is based on Plan provisions and participant data provided by District staff as summarized in this report.

This report reviews the District's retirement plan's assumed Discount Rate of 6 percent which provides an assumption the retirement system is 102 percent funded. The study also shows an assumed Discount Rate of 5.75 percent which creates a 97 percent funded system with a 3 percent unfunded liability.

Normal Cost is the contributions necessary when added to the investment income to pay anticipated future benefits. The Normal Cost is calculated by the value of the benefits earned during current year by active members, along with portion of the present value of all benefits allocated to the current year. The Normal Costs include two financial components, the employee's contribution rate and the employer's contribution rate. The Discount rate is simply the assumed annualized return on investments of fund assets.

The chart on the following page compares the normal costs using a 6 percent, 5.75 percent and a 5.5 percent discount rate. Currently the normal costs used for the past two years is 24.8 percent for safety members and 21.8 percent for non-safety members based on a 6 percent discount rate.

NORMAL COST PRECENTAGE BASED ON DISCOUNT RATE						
	6 % Discount Rate		5.75 % Discount Rate		5.5 % Discount Rate	
	Safety	Misc.	Safety	Misc.	Safety	Misc.
Total	24.49	24.04	26.02	25.22	27.65	26.46
Employee	12.25	12.00	13.00	12.50	13.75	13.25
Employer	12.24	12.04	13.02	12.72	13.90	13.21

The District has elected PARS Moderate investment option from the inception of the plan. Bartel's confidence on returns on investments are not as strong as it was two years ago. It is the recommendation of the District's Plan Administrator to consider a discount rate of 5.75 percent moving forward protecting the funds financial stability long-term.

Bartel believes investment risk is the most significant impact on a plan, since poor returns reduce the plan's funded status and increase required contributions. In addition, note that investment losses will increase a plan's unfunded actuarial liability by a very large percentage. Since the plan is closed and the normal cost is small, an investment loss would increase the District's future contributions by a very large percentage.

Bartel Associates expected returns: (Report page 12)					
Confidence Level	Capital Appreciation	Balanced	Moderate	Moderately Conservative	Conservative
50%	6.75%	6.25%	6.00%	5.25%	4.50%
55%	6.25%	6.00%	5.75%	5.00%	4.50%
60%	6.00%	5.75%	5.50%	4.75%	4.25%

Recommended Action: Consider and approve the results of the January 1, 2021 actuarial study provided by Bartel Associates and give direction to the Plan Administrator to select a discount rate of 5.75 percent with, Normal Cost rate of 26.02 percent for Safety and 25.22 percent for Miscellaneous.



**NORTH CENTRAL FIRE PROTECTION DISTRICT
PARS RETIREMENT PLAN**

BARTEL
ASSOCIATES, LLC

January 1, 2021 Actuarial Study
For 2021/22 and 2022/23 Contributions
Preliminary Results

Bartel Associates, LLC
Doug Pryor, Vice President
Nathan Hinojosa, Actuarial Analyst
Joseph Herm, Senior Actuarial Analyst

September 9, 2021

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Results	19
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Definitions	35
Actuarial Certification	37

BENEFIT SUMMARY

■ Plan Effective Date	■ January 1, 2019
■ Eligibility	<ul style="list-style-type: none"> ■ Full-time employees hired on or after January 1, 2019. ■ Fire Chief excluded from participation.
■ Retirement Benefit	<ul style="list-style-type: none"> ■ Eligibility <ul style="list-style-type: none"> • Age 50 (52 for Miscellaneous) with 5 years of Service ■ Benefit <ul style="list-style-type: none"> • Retirement Age Factor x Final Average Compensation x Service
■ Retirement Age Factors	<ul style="list-style-type: none"> ■ Tier 1 (Safety): 2% at 57 ■ Tier 2 (Miscellaneous): 2% at 62



BENEFIT SUMMARY

■ Retirement Age Factors	<u>Age</u>	<u>2%@57</u>	<u>2%@62</u>
	50	1.426%	0.000%
	51	1.508%	0.000%
	52	1.590%	1.000%
	53	1.672%	1.100%
	54	1.754%	1.200%
	55	1.836%	1.300%
	56	1.918%	1.400%
	57	2.000%	1.500%
	58	2.000%	1.600%
	59	2.000%	1.700%
	60	2.000%	1.800%
	61	2.000%	1.900%
	62	2.000%	2.000%
	63	2.000%	2.100%
	64	2.000%	2.200%
	65	2.000%	2.300%
	66	2.000%	2.400%
	67+	2.000%	2.500%



BENEFIT SUMMARY

<ul style="list-style-type: none"> ■ Service 	<ul style="list-style-type: none"> ■ Full-time service with District on or after January 1, 2019 ■ 1/12 of a year for each full-time month of employment
<ul style="list-style-type: none"> ■ Final Average Compensation 	<ul style="list-style-type: none"> ■ Highest average annual compensation paid to employee during any 36 consecutive months of employment with the District, capped at PEPRAs Compensation Limit.
<ul style="list-style-type: none"> ■ PEPRAs Compensation Limit 	<ul style="list-style-type: none"> ■ 120% of 2012 Social Security wage base adjusted with CPI (\$153,671 as of 2021).
<ul style="list-style-type: none"> ■ Employee Contributions 	<ul style="list-style-type: none"> ■ 50% of Entry Age Normal Cost. ■ Calculated as % of pay up to PEPRAs pay limit. ■ Depends on discount rate and other actuarial assumptions. ■ Based on current study (% of pay): <ul style="list-style-type: none"> • 12.25% for Safety • 12.00% for Miscellaneous.



BENEFIT SUMMARY

<ul style="list-style-type: none"> ■ Termination Benefit 	<ul style="list-style-type: none"> ■ Non-vested (< 5 years): Refund of employee contributions with 3% interest per year ■ Vested (≥ 5 years) Retirement Benefit payable when employee reaches age requirement
<ul style="list-style-type: none"> ■ Disability Benefit 	<ul style="list-style-type: none"> ■ None
<ul style="list-style-type: none"> ■ Pre-retirement Death Benefit 	<ul style="list-style-type: none"> ■ Eligible if vested employee dies prior to retirement eligibility. ■ Payable to surviving spouse or registered domestic partner at date employee would have reached retirement eligibility. ■ Retirement Benefit actuarially reduced 100% J&S option.
<ul style="list-style-type: none"> ■ Normal Form of Payment 	<ul style="list-style-type: none"> ■ Life-only annuity. ■ Optional forms available (actuarially equivalent) <ul style="list-style-type: none"> • 100% J&S and • 100% J&S with popup.
<ul style="list-style-type: none"> ■ Cost-of-Living Increases 	<ul style="list-style-type: none"> ■ 2% per annum on retirement anniversary date.



DATA SUMMARY

January 1, 2021¹

	Safety	Miscellaneous	Total
■ Actives			
• Counts	58	6	64
• Average			
➤ Age	32.7	45.5	33.9
➤ District Service	1.0	1.3	1.1
➤ Pensionable Pay	\$67,000	\$56,000	\$65,900
• Total Pensionable Pay	3,884,000	336,000	4,221,000

¹ Includes 12 actives hired after 1/1/2021.
No inactives provided for valuation.



DATA SUMMARY

January 1, 2019²

	Safety	Miscellaneous	Total
■ Actives			
• Counts	52	5	57
• Average			
➤ Age	35.1	39.0	35.4
➤ District Service	0.0	0.0	0.0
➤ Pensionable Pay	\$68,800	\$53,100	\$67,400
• Total Pensionable Pay	\$3,577,000	\$265,000	\$3,842,000

² Based on hypothetical data provided by the District.



DATA SUMMARY

Safety Actives by Age Group

Age Group	January 1, 2019 Study		January 1, 2021 Valuation	
	Count	Average Annual Pay	Count	Average Annual Pay
< 25	15	\$ 58,600	11	\$ 56,600
25-29	1	61,600	16	57,300
30-34	15	64,500	11	61,000
35-39	-	-	9	80,000
40-44	17	71,800	6	78,500
45-49	1	124,400	2	110,600
50-54	3	107,800	2	74,700
≥ 55	-	-	1	113,400
Totals/Averages	52	68,800	58	67,000



DATA SUMMARY

Miscellaneous Actives by Age Group

Age Group	January 1, 2019 Study		January 1, 2021 Valuation	
	Count	Average Annual Pay	Count	Average Annual Pay
< 25	-	-	-	-
25-29	-	-	-	-
30-34	1	\$ 50,300	2	\$ 51,600
35-39	1	44,500	-	-
40-44	1	50,500	1	46,800
45-49	2	60,000	-	-
50-54	-	-	1	62,700
≥ 55	-	-	2	61,700
Totals/Averages	5	53,100	6	56,000



DATA SUMMARY

January 1, 2021
Actives by Age and Service
Safety

Age	District Service							Total
	< 1	1-4	5-9	10-14	15-19	20-24	≥ 25	
< 25	8	3	-	-	-	-	-	11
25-29	10	6	-	-	-	-	-	16
30-34	4	7	-	-	-	-	-	11
35-39	-	9	-	-	-	-	-	9
40-44	1	5	-	-	-	-	-	6
45-49	-	2	-	-	-	-	-	2
50-54	-	2	-	-	-	-	-	2
55-59	-	1	-	-	-	-	-	1
60-64	-	-	-	-	-	-	-	-
≥ 65	-	-	-	-	-	-	-	-
Total	23	35	-	-	-	-	-	58



DATA SUMMARY

January 1, 2021
Actives by Age and Service
Miscellaneous

Age	District Service							Total
	< 1	1-4	5-9	10-14	15-19	20-24	≥ 25	
< 25	-	-	-	-	-	-	-	-
25-29	-	-	-	-	-	-	-	-
30-34	2	-	-	-	-	-	-	2
35-39	-	-	-	-	-	-	-	-
40-44	-	1	-	-	-	-	-	1
45-49	-	-	-	-	-	-	-	-
50-54	-	1	-	-	-	-	-	1
55-59	-	1	-	-	-	-	-	1
60-64	-	1	-	-	-	-	-	1
≥ 65	-	-	-	-	-	-	-	-
Total	2	4	-	-	-	-	-	6



ACTUARIAL ASSUMPTIONS

Discount Rate Analysis

- Bartel Associates future expected returns
- Stochastic simulations of geometric average returns over 20 years
- 5,000 trials
- 2.75% inflation assumption
- Projections based on 5 independent Investment Advisors 2016 or 2017 10-year Capital Market Assumptions and where available, investment advisors anticipated long-term trends



ACTUARIAL ASSUMPTIONS

Discount Rate Analysis³

- Investment Options (allocations rounded to nearest % and may not add)

	Capital Appreciation	Balanced	Moderate	Moderately Conservative	Conservative
Global Equity	73%	58%	48%	29%	15%
Fixed Income	20%	35%	45%	65%	80%
Cash	5%	5%	5%	5%	5%
REITs	<u>2%</u>	<u>2%</u>	<u>2%</u>	<u>1%</u>	<u>1%</u>
Total	100%	100%	100%	100%	100%

- Bartel Associates expected returns:

	Capital Appreciation	Balanced	Moderate	Moderately Conservative	Conservative
Confidence Level					
50%	6.75%	6.25%	6.00%	5.25%	4.50%
55%	6.25%	6.00%	5.75%	5.00%	4.50%
60%	6.00%	5.75%	5.50%	4.75%	4.25%

³ The District has elected PARS Moderate



ACTUARIAL ASSUMPTIONS

Assumption	January 1, 2019 Study	January 1, 2021 Valuation
■ Valuation Date	<ul style="list-style-type: none"> ■ January 1, 2019 ■ ADC for Calendar Year 2019 	<ul style="list-style-type: none"> ■ January 1, 2021 ■ ADC for Fiscal Years <ul style="list-style-type: none"> • 2021/22 • 2022/23
■ Funding Policy	■ Full ADC prefunding, including administrative expenses	■ Same
■ Discount Rate	■ 6.00%	■ Same
■ General Inflation	■ 2.75%	■ Same
■ Aggregate Payroll Growth	■ 3.00%	■ Same

ACTUARIAL ASSUMPTIONS

Assumption	January 1, 2019 Study	January 1, 2021 Valuation
■ Mortality, Retirement, Disability, Termination	<ul style="list-style-type: none"> ■ CalPERS 1997-2015 Experience Study ■ Mortality <ul style="list-style-type: none"> • Post-retirement mortality projected fully generational with Scale MP-2017 • Safety: blended 90% male, 10% female • Miscellaneous blended 50% male, 50% female ■ For members hired after age 30, additional service back to age 30 used for decrement purposes 	<ul style="list-style-type: none"> ■ CalPERS 1997-2015 Experience Study ■ Mortality projected fully generational with Scale MP-2020 ■ For members hired after age 30, additional service back to age 30 used for decrement purposes
■ Reciprocity	■ None assumed	■ Same

ACTUARIAL ASSUMPTIONS

Assumption	January 1, 2019 Study	January 1, 2021 Valuation
<ul style="list-style-type: none"> ■ Participant data 	<ul style="list-style-type: none"> ■ Average participant ages used for each group ■ Average pay used for each group 	<ul style="list-style-type: none"> ■ n/a
<ul style="list-style-type: none"> ■ Basis for Assumptions 	<ul style="list-style-type: none"> ■ Mortality improvement based on Society of Actuaries tables ■ Inflation based on Plan's very long time horizon 	<ul style="list-style-type: none"> ■ Same

ACTUARIAL METHODS

Method	January 1, 2019 Study	January 1, 2021 Valuation
<ul style="list-style-type: none"> ■ Cost Method 	<ul style="list-style-type: none"> ■ Entry Age Normal 	<ul style="list-style-type: none"> ■ Same
<ul style="list-style-type: none"> ■ Actuarial Value of Assets 	<ul style="list-style-type: none"> ■ n/a 	<ul style="list-style-type: none"> ■ Gains and losses recognized over a 5 year open period ■ Not less than 80% nor more than 120% of market value
<ul style="list-style-type: none"> ■ Amortization Method 	<ul style="list-style-type: none"> ■ n/a 	<ul style="list-style-type: none"> ■ Projected 6/30/21 UAAL – 20-year fixed (closed) period as level percentage of payroll, assuming 3% annual aggregate payroll growth
<ul style="list-style-type: none"> ■ Future New Entrants 	<ul style="list-style-type: none"> ■ None assumed 	<ul style="list-style-type: none"> ■ Same

ASSETS

Market Value of Plan Assets

	12/31/19	12/31/20	Projected 6/30/21 ⁴
■ Market Value (Beginning of Year)	\$ -	\$ 543,329	\$ 1,467,126
• Contributions to Trust	525,180	783,927	479,067
• Distributions from Trust	(867)	(18,815)	(14,526)
• Administrative Expenses	(508)	(979)	(909)
• Investment Earnings	<u>19,524</u>	<u>159,664</u>	<u>100,853</u>
■ Market Value (End of Year)	543,329	1,467,126	2,031,611
■ Approximate Return	11.6%	17.4%	5.9%

⁴ Projected using actual return through 4/30/21 and 6.0% assumed annualized return from 5/1/21 to 6/30/21.



ASSETS

Actuarial Value of Plan Assets

	12/31/19	12/31/20	Projected 6/30/21
■ Actuarial Value (Beginning of Year)	\$ -	\$ 535,611	\$ 1,376,647
• Contributions	525,180	783,927	479,067
• Distributions	(867)	(18,815)	(14,526)
• Credited Earnings	<u>11,298</u>	<u>75,924</u>	<u>75,562</u>
■ Actuarial Value (End of Year)	535,611	1,376,647	1,916,750
■ Approximate Return	6.9%	8.4%	4.7%



RESULTS

Actuarial Obligations

	1/1/2019	1/1/2021
■ Present Value of Benefits		
• Actives	\$ 15,755,000	\$ 19,022,841
• Retirees	-	-
• Total	15,755,000	19,022,841
■ Actuarial Accrued Liability		
• Actives	-	1,348,481
• Retirees	-	-
• Total	-	1,348,481
■ Assets	-	1,376,647
■ Unfunded AAL	-	(28,166)
■ Funded %	n/a	102%



RESULTS

Actuarial Gain/Loss Analysis

	Actuarial Accrued Liability (AAL)
■ Actual @ 1/1/19	\$ -
■ Expected @ 1/1/21	1,931,250
■ Changes	
• Mortality projection Scale MP-20	(7,691)
• Demographic and other ⁵	(575,078)
• Total	(582,769)
■ Actual @ 1/1/21	1,348,481

⁵ Primarily due to 1/1/19 valuation assumed 57 active employees on that date, but employees were actually hired throughout 2019 and 2020.



RESULTS

Actuarial Obligations
January 1, 2021

	Safety	Miscellaneous	Total
■ Present Value of Benefits			
• Actives	\$ 18,219,873	\$ 802,968	\$ 19,022,841
• Retirees	-	-	-
• Total	<u>18,219,873</u>	<u>802,968</u>	<u>19,022,841</u>
■ Actuarial Accrued Liability			
• Actives	1,219,745	128,736	1,348,481
• Retirees	-	-	-
• Total	<u>1,219,745</u>	<u>128,736</u>	<u>1,348,481</u>
■ Assets⁶	<u>1,245,222</u>	<u>131,425</u>	<u>1,376,647</u>
■ Unfunded AAL	(25,477)	(2,689)	(28,166)
■ Funded %	102%	102%	102%

⁶ Assets allocated on Actuarial Accrued Liability.



RESULTS

Normal Cost
2021/22

	Safety	Miscellaneous	Total
■ Normal Cost			
• Total Normal Cost	\$915,069	\$76,240	\$991,308
• Employee Contributions	<u>457,676</u>	<u>38,049</u>	<u>495,725</u>
• Employer Normal Cost	457,393	38,190	495,583
■ Payroll	3,736,128	317,079	4,053,206
■ Normal Cost % of Pay			
• Total Normal Cost	24.49%	24.04%	24.46%
• Employee Contributions ⁷	<u>12.25%</u>	<u>12.00%</u>	<u>12.23%</u>
• Employer Normal Cost	12.24%	12.04%	12.23%

⁷ Under PEPR, employee contributions adjust if Total Normal Cost changes by more than 1% of payroll. Above calculations treat Normal Cost as the initial calculation and set equal to 1/2 of Total Normal Cost (rounded to 25 basis points)



RESULTS

Normal Cost – 5.75% Discount Rate
2021/22

	Safety	Miscellaneous	Total
■ Normal Cost			
• Total Normal Cost	\$972,035	\$79,953	\$1,051,988
• Employee Contributions	<u>485,697</u>	<u>39,635</u>	<u>525,331</u>
• Employer Normal Cost	486,339	40,318	526,656
■ Payroll	3,736,128	317,079	4,053,206
■ Normal Cost % of Pay			
• Total Normal Cost	26.02%	25.22%	25.95%
• Employee Contributions ⁸	<u>13.00%</u>	<u>12.50%</u>	<u>12.96%</u>
• Employer Normal Cost	13.02%	12.72%	12.99%

⁸ Under PEPRA, employee contributions adjust if Total Normal Cost changes by more than 1% of payroll. Above calculations treat Normal Cost as the initial calculation and set equal to ½ of Total Normal Cost (rounded to 25 basis points)



September 9, 2021



RESULTS

Normal Cost – 5.50% Discount Rate
2021/22

	Safety	Miscellaneous	Total
■ Normal Cost			
• Total Normal Cost	\$1,033,068	\$83,897	\$1,116,966
• Employee Contributions	<u>513,718</u>	<u>42,013</u>	<u>555,730</u>
• Employer Normal Cost	519,351	41,885	561,235
■ Payroll	3,736,128	317,079	4,053,206
■ Normal Cost % of Pay			
• Total Normal Cost	27.65%	26.46%	27.56%
• Employee Contributions ⁹	<u>13.75%</u>	<u>13.25%</u>	<u>13.71%</u>
• Employer Normal Cost	13.90%	13.21%	13.85%

⁹ Under PEPRA, employee contributions adjust if Total Normal Cost changes by more than 1% of payroll. Above calculations treat Normal Cost as the initial calculation and set equal to ½ of Total Normal Cost (rounded to 25 basis points)



September 9, 2021



RESULTS

Normal Cost
2019

	Safety	Miscellaneous	Total
■ Normal Cost			
• Total Normal Cost	\$ 843,038	\$ 54,472	\$ 897,510
• Employee Contributions	<u>421,519</u>	<u>27,236</u>	<u>448,755</u>
• Employer Normal Cost	421,519	27,236	448,755
■ Payroll	3,399,852	250,341	3,650,193
■ Normal Cost % of Pay			
• Total Normal Cost	24.8%	21.8%	24.6%
• Employee Contributions	<u>12.4%</u>	<u>10.9%</u>	<u>12.3%</u>
• Employer Normal Cost	12.4%	10.9%	12.3%



RESULTS

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RESULTS

Actuarially Determined Contribution (ADC)

	1/1/19 Val	1/1/21 Val	
	2019	2021/22	2022/23
■ Employer ADC			
• Employer Normal Cost	\$ 448,755	\$ 495,583	\$ 510,451
• UAAL Amortization	-	(3,212)	(3,309)
• Total	448,755	492,371	507,142
■ Payroll	3,650,193	4,053,206	4,174,803
■ Employer ADC % of Pay			
• Employer Normal Cost	12.3%	12.23%	12.23%
• UAAL Amortization	-	(0.08%)	(0.08%)
• Total	12.3%	12.15%	12.15%



RESULTS

Actuarially Determined Contribution (ADC)

Fiscal Year 2021/22

	Safety	Miscellaneous	Total
■ ADC			
• Employer Normal Cost	\$ 457,393	\$ 38,190	\$ 495,583
• UAAL Amortization ¹¹	(2,921)	(291)	(3,212)
• Employer ADC	454,472	37,899	492,371
■ Payroll	3,736,128	317,079	4,053,206
■ ADC % of Pay			
• Employer Normal Cost	12.24%	12.04%	12.23%
• UAAL Amortization	(0.08%)	(0.09%)	(0.08%)
• Employer ADC	12.16%	11.95%	12.15%

¹¹ Assets allocated on Actuarial Accrued Liability.



RESULTS

10-Year Projection Illustration

Fiscal Year	Benefit Payments	Pre Funding	Total Contribution	Payroll	Contribution % of Payroll
2021/22	\$16,039	\$476,332	\$492,371	\$ 4,053,206	12.1%
2022/23	22,523	484,619	507,142	4,174,803	12.1%
2023/24	22,368	499,988	522,356	4,300,047	12.1%
2024/25	21,520	516,507	538,027	4,429,048	12.1%
2025/26	23,513	530,655	554,168	4,561,920	12.1%
2026/27	27,874	542,919	570,793	4,698,777	12.1%
2027/28	40,322	547,595	587,917	4,839,740	12.1%
2028/29	49,934	555,620	605,554	4,984,933	12.1%
2029/30	62,497	561,224	623,721	5,134,481	12.1%
2030/31	78,157	564,275	642,432	5,288,515	12.1%



September 9, 2021



RESULTS

Funding Sensitivity

January 1, 2021

	Discount Rate		
	5.50%	5.75%	6.00%
■ Present Value of Benefits			
• Actives	\$ 22,783,189	\$ 20,806,719	\$ 19,022,841
• Retirees	-	-	-
• Total	22,783,189	20,806,719	19,022,841
■ Actuarial Accrued Liability			
• Actives	1,502,285	1,422,937	1,348,481
• Retirees	-	-	-
• Total	1,502,285	1,422,937	1,348,481
■ Assets	<u>1,376,647</u>	<u>1,376,647</u>	<u>1,376,647</u>
■ Unfunded AAL	125,638	46,290	(28,166)
■ Funded %	92%	97%	102%
■ Employer Normal Cost	561,235	526,656	495,583



September 9, 2021



OTHER ISSUES

- Preliminary results
- Next Steps
 - GASB 68 information for 2020/21

PLAN RISKS

Actuarial Standard of Practice No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, requires the actuary to assess and disclose the risk that actual future measurements may differ significantly from expected future measurements.

- The following table presents various measures illustrating the plan's Risk Measures (amounts in 000's):

Risk Measures	January 1, 2019	January 1, 2021
● Actuarial Accrued Liability (AAL)	\$ 0	\$ 1,348
● Market Value of Assets	0	1,467
● Unfunded AAL (on MVA)	0	(119)
● Funded Ratio (MVA/AAL)	n/a	109%
● UAAL (on MVA)/Payroll	n/a	(3%)
● Covered Payroll for Fiscal Year End	3,650	3,994

PLAN RISKS

- Higher volatility ratios mean that changes in plan assets have a larger impact on contributions than for lower ratios.
- The following table presents various measures illustrating the plan's Volatility Ratios

Volatility Measures	January 1, 2019	January 1, 2021
● Asset Volatility Index (MVA/Payroll)	0%	37%
● Liability (100% Funded) Volatility Index (AAL/Payroll)	0%	34%
● Maturity Ratio (Retiree Count/Total Count)	0%	0%
● Maturity Ratio (Retiree AAL/Total AAL)	0%	0%

The above payroll is based on total plan active payroll. Since the plan is closed and the normal cost is small, overall District risk may be better judged with overall District payroll.

PLAN RISKS

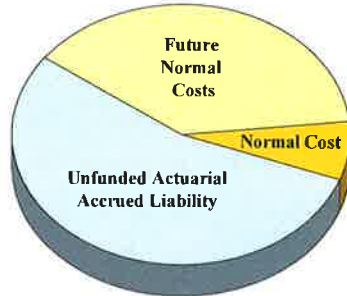
Discussion of Plan Risks

- Plan risks:
 - Investment risk – potential that investment return will be different than expected
 - Asset/liability mismatch risk – potential that changes in asset values are not matched by changes in the value of liabilities
 - Longevity risk – the potential that participants will live longer than projected
 - Contribution risk – the potential that contributions will not be paid to the plan as necessary
- While these risks are inter-related, we believe investment risk is the most significant, since poor returns reduce the plan's funded status and increase required contributions. As the plan moves to fully funded, negative cash flow can add to investment risk. In addition, note that investment losses will increase a plan's unfunded actuarial liability by a very large percentage. Since the plan is closed and the normal cost is small, an investment loss would increase the City's future contributions by a very large percentage.
- The scope of this valuation did not include a risk assessment based on numerical calculations, but we have included expected benefit payments for the next 10 years as well as the historical funded status to assist in the plan's management

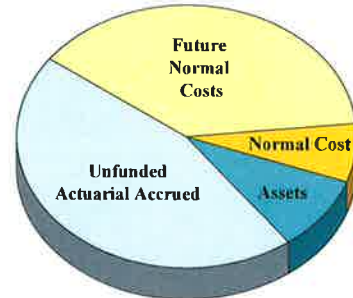
DEFINITIONS

Present Value of Projected Benefits (PVPB)

Present Value of Benefits
(Without Plan Assets)



Present Value of Benefits
(With Plan Assets)



■ PVPB – Present Value of all Projected Benefits

- Discounted value, at measurement date (valuation date) of all future expected benefit payments.
- Expected benefit payments based on various actuarial assumptions

DEFINITIONS

■ AAL – Actuarial Accrued Liability / Actuarial Obligation

- Discounted value at measurement date (valuation date) of benefits “earned” through measurement date based on actuarial cost method
- Portion of PVPB “earned” at measurement

■ NC – Normal Cost

- Value of benefits “earned” during current year by active employees
- Portion of PVPB allocated to current year

■ Actuarial Cost Method

- Determines how benefits are “earned” or allocated to each year of service
- Has no effect on PVPB
- Has significant effect on Actuarial Obligations and Normal Cost

■ Pay-As-You-Go Cost (PayGo)

- Actual benefit payments to retirees
- PayGo is the expected retiree benefit payments for the year, while Normal Cost is the expense for benefits accrued by active employees during the year

ACTUARIAL CERTIFICATION

This report presents the North Central Fire Protection District PARS Retirement Plan ("Plan") January 1, 2021 actuarial valuation. The purpose of this valuation is to provide:

- January 1, 2021 Benefit Obligations and Funded Status,
- 2021/22 and 2022/23 Actuarially Determined Contributions, and
- 2021/22 and 2022/23 PEPRA member contribution rates.

The report provides information intended for plan funding, but may not be appropriate for other purposes. Information provided in this report may be useful to the District for the Plan's financial management. Future valuations may differ significantly if the Plan's experience differs from our assumptions or if there are changes in Plan design, actuarial methods or actuarial assumptions. The project scope did not include an analysis of this potential variation.

The valuation is based on Plan provisions and participant data, and asset provided by the District as summarized in this report, which we relied on and did not audit. We reviewed the participant data for reasonableness.

To the best of our knowledge, this report is complete and accurate and has been conducted using generally accepted actuarial principles and practices. As members of the American Academy of Actuaries meeting the Academy Qualification Standards, we certify the actuarial results and opinions herein.

Respectfully submitted,

Draft

Doug Pryor
ASA, MAAA, EA
Vice President
Bartel Associates, LLC
September 9, 2021





NORTH CENTRAL FIRE PROTECTION DISTRICT

Board of Directors: Ken Abrahamian • Cheryl Belluomini

Michael Foglio • Rusty Nonini • Amanda Souza

Fire Chief: Timothy V. Henry, CFO, EFO

Fire Headquarters

15850 W. Kearney Boulevard

Kerman, California 93630-9335

(559) 275-5531 • FAX (559) 846-3788

www.northcentralfire.org

MEMORANDUM

TO: North Central Board of Directors

FROM: Timothy Henry, Fire Chief

DATE: September 30, 2021

SUBJECT: Resolution No. 21-10 Transition to By-District or Zone Elections

The California Voting Rights Act (CVRA) provides the means for Districts and their Legal Counsel to seek a change from at large elections to by-district or zone elections. Adopting Resolution No. 21-10 will declare the District Board's intention to make these changes and set forth the process for transitioning to by-district or zone elections.

After the adoption of Resolution No. 21-10 and during the process of transitioning the District will need to hire a consultant to provide services to complete the transitioning process.

Recommended Action: Consider and adopt Resolution No. 21-10 declaring District Board's intention to transition from at large to by-district or zone elections and setting forth the process for the transitioning.

RESOLUTION NO. 21-10

A RESOLUTION OF THE NORTH CENTRAL FIRE PROTECTION DISTRICT BOARD OF DIRECTORS DECLARING ITS INTENTION TO TRANSITION FROM AN AT LARGE TO BY-DISTRICT OR ZONE ELECTIONS PURSUANT TO CALIFORNIA ELECTIONS CODE SECTION 10010 AND SETTING FORTH THE PROCESS FOR TRANSITIONING TO DISTRICT OR ZONE ELECTIONS

WHEREAS, members of the Board of Directors of the North Central Fire Protection District (the "District") are currently elected by at-large elections, whereby each member is elected through a District-wide vote; and

WHEREAS, the California Voting Rights Act ("CVRA") became law in 2003, and provides a means for attorneys and plaintiffs to allege racially polarized voting and to seek a change from a jurisdiction's at large election system to a different system, typically a by-district election system, and also allows for the recovery of a plaintiffs attorneys' fees; and

WHEREAS, a violation of the CVRA may be established if it is shown that racially polarized voting has combined with an at-large voting system to impair the ability of a protected class of voters to elect candidates of its choice or to influence the outcome of an election; and

WHEREAS, "racially polarized voting" under the CVRA means voting in which there is a difference between the choice of candidates or other electoral choices that are preferred by voters in a protected class and in the choice of candidates and electoral choices preferred by voters in the rest of the electorate; and

WHEREAS, the California Legislature amended Elections Code Section 10010 to provide a method whereby a jurisdiction may expeditiously transition to a district-based election system and avoid the high cost of litigation under the CVRA by its adoption of AB 350; and

WHEREAS, prior to the District's consideration of a resolution to establish district boundaries for a district-based electoral system, the District is first required under Elections Code section 10010 to hold public hearings where the public may provide input on the composition of the districts, then to draw proposed maps that must be published and available for the public to comment on during at least two public hearings, and to thereafter adopt a resolution with the new map showing the districts; and

WHEREAS, the Board of Directors now desires to declare its intention to adopt a resolution transitioning from an at-large to district-based elections for its next election, establish specific steps it will undertake to facilitate this transition, and establish an estimated time frame for doing so.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE NORTH CENTRAL FIRE PROTECTION DISTRICT HEREBY RESOLVES:

Section 1. Recitals

That the recitals set forth above are true and correct.

Section 2. Intent to Transition to District-Based Elections

That the Board of Directors intends to consider adoption of a resolution, consistent with Health & Safety Code Section 32100.1 and Elections Code Section 10010, to transition to a district-based or zone election system for use in the District's next general election for its Board of Directors.

Section 3. Upcoming Actions

That the Board of Directors shall take, or shall cause District staff to take, the following actions, as close as possible to 90 days following the effective date of this Resolution, taking into consideration time required for public outreach and input, agenda requirements under the Brown Act, the Board of Directors' meeting schedule, and the timeframes established under Elections Code section 10010:

- (a) Conduct public outreach, including to non-English-speaking communities, to explain the districting process and to encourage public participation;
- (b) Before drawing a draft map or maps of the proposed district or zone boundaries, hold at least two public hearings at which the public is invited to provide input regarding the composition of the districts and to consider district or zone boundaries as provided in Elections Code Section 10010;
- (c) After drawing a draft map or maps, publish the draft map(s) and the potential sequence of the district elections, and hold at least two public hearings at which the public is invited to provide input regarding the content of the draft map or maps and the proposed sequence of elections; and
- (d) Hold a public hearing at which the Board of Directors will consider and adopt a resolution establishing district or zone elections, including the adoption of a district or zone boundary map and the sequence of the district or zone elections.

Section 4. Severability

That the Board of Directors declares that, should any provision, section, paragraph, sentence or word of this Resolution be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this Resolution as hereby adopted shall remain in full force and effect.

Section 5. Repeal of Conflicting Provisions

That all the provisions heretofore adopted by the District or the Board of Directors that are in conflict with the provisions of this Resolution are hereby repealed.

Section 6. Effective Date

That this Resolution shall take effect upon its adoption.

Section 7. Certification

That the Board Secretary shall certify to the passage and adoption of this resolution and enter it into the book of original resolutions.

Section 8. CEQA

That a transition from at-large to district-based elections is exempt from environmental review under the California Environmental Quality Act (“CEQA”) (Public Resources Code §§ 21000 *et seq.*) pursuant to State CEQA Guidelines (Cal. Code Regs., tit. 14 § 15000 *et seq.*) sections 15061(b)(3), 15320, and 15378(b)(3). Adoption of this Resolution is an organizational and administrative activity of the District, does not have the potential to result in either a direct or reasonably foreseeable indirect physical change in the environment, and is therefore not a project for purposes of CEQA. In the event adoption of this Resolution does constitute a project, it is categorically exempt under Class 20 (Changes in the Organization of Local Governments) categorical exemption.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the North Central Fire Protection District, on this 30th day of September, 2021, by the following vote, to wit:

- Ayes:
- Noes:
- Absent:
- Abstain:

Ken Abrahamian, Chair

ATTEST:

Amanda Souza, Board Secretary

CERTIFICATE

STATE OF CALIFORNIA)
COUNTY OF FRESNO) ss.
CITY OF KERMAN)

I, Amanda Souza, Board Secretary of the North Central Fire Protection District, do hereby certify the foregoing Resolution of the Board of Directors of the North Central Fire Protection District was duly passed and adopted at a Special Meeting of the Board of Directors on September 30, 2021.

DATED: September 30, 2021

Amanda Souza, Board Secretary

**RESOLUTION NO. 21-11 OF THE NORTH CENTRAL FIRE PROTECTION DISTRICT
ADOPTING POLICY REQUIRING COVID-19 VACCINATION FOR ALL CURRENT AND
FUTURE DISTRICT EMPLOYEES**

At a regular meeting of the Board of Directors of North Central Fire Protection District, it was moved by director _____, and seconded by director _____, and duly carried that the following resolution be adopted:

WHEREAS, The North Central Fire Protection District Board of Directors finds and declares that a District policy is required for the immediate protection of the public peace, health, and safety for the following reasons:

According to the Center for Disease Control, and the Fresno County Department of Public Health, COVID-19 continues to pose a significant public health risk.

Other than physical distancing measures, vaccination is the most effective way to limit COVID-19 hospitalizations and deaths.

The District must provide a safe and healthy workplace, consistent with COVID-19 public health guidance and legal requirements, to protect its employees and the public as it continues to provide services and more employees return to the workplace.

Unvaccinated employees are at a greater risk of contracting and spreading COVID-19 within the workplace, and infected employees risk transmission to the public that depends on District services.

BE IT THEREFORE RESOLVED, that the policy included in attached Exhibit A titled Policy Requiring COVID-19 Vaccination for All Current and Future District Employees is hereby adopted by the District Board of Directors effective immediately.

Passed and adopted at a regular meeting of the Board of Directors of the North Central Fire Protection District held on this 30th day of September, 2021 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Ken Abrahamian, Board Chairperson

ATTEST:

Amanda Souza, Board Secretary

CERTIFICATE

STATE OF CALIFORNIA)
COUNTY OF FRESNO) ss.
CITY OF KERMAN)

I, Amanda Souza, Board Secretary of the North Central Fire Protection District, do hereby certify the foregoing Resolution of the Board of Directors of the North Central Fire Protection District was duly passed and adopted at a regular meeting of the Board of Directors on September 30, 2021.

DATED: September 30, 2021

Amanda Souza, Board Secretary

North Central Fire Protection District

Policy Requiring COVID-19 Vaccination for All Current and Future District Employees

I. Definitions

The words and terms defined in this policy shall have the following meanings:

(a) "COVID-19" means the Novel Coronavirus disease 2019, the disease caused by the SARS-CoV-2 virus and that resulted in a global pandemic.

(b) "Employees" means full, part-time and as-needed District employees regardless of appointment type, volunteers, interns, and at-will appointees of elected officials. For the purposes of this policy only, Employees shall include those individuals who have received an conditional offer of employment by the District but have not yet commenced work with the District.

(c) "COVID-19 Vaccine" means a COVID-19 vaccine for which the U.S. Food and Drug Administration (FDA) has issued Emergency Use Authorization (EUA) or full licensure; vaccines that currently meet this requirement include Moderna or Pfizer-BioNTech (two-dose COVID-19 vaccine series) and Johnson & Johnson/Janssen (single-dose COVID-19 vaccine).

(d) "Fully Vaccinated" means 14 days or more have passed since an employee received the final dose of a two-dose COVID-19 Vaccine series (Moderna or Pfizer-BioNTech) or a single dose of a one-dose COVID-19 Vaccine (Johnson & Johnson/Janssen). This definition may be expanded should booster shots for the COVID-19 Vaccines be required in accordance with guidance provided by the U.S. Centers for Disease Control (CDC), FDA, Fresno County Department of Public Health, and/or any other medical entity that provides health and safety guidance.

(e) "Partially Vaccinated" means employees who have received at least one dose of a COVID-19 Vaccine but that do not meet the definition of Fully Vaccinated in this policy.

(f) "Unvaccinated" means employees who have not received any doses of COVID-19 Vaccine or whose status is unknown.

II. Vaccination and Reporting Requirement

(a) To protect the District's workforce and the public that it serves, all Employees must be Fully Vaccinated for COVID-19, or request an exemption, and report their vaccination status to the District, no later than December 15, 2021.

(b) As of December 16, 2021, the COVID-19 vaccination and reporting requirements contained in this policy are conditions of District employment and a minimum requirement for all Employees, unless approved for an exemption from the COVID-19 vaccination requirement as a reasonable accommodation for a medical condition or sincerely held religious belief. Any Employee that has been approved for an exemption must still report their vaccination status.

(c) Vaccination Requirements.

(1) Employees must receive their first dose of a two-dose COVID-19 vaccine no later than November 15, 2021; second dose no later than December 15, 2021, of a two-dose COVID-19 vaccine series (Moderna or Pfizer-BioNTech).

(2) Employees must receive their single dose of a single-dose COVID19 vaccine (Johnson & Johnson/Janssen) no later than December 15, 2021.

(3) Requests for exemption from the COVID-19 vaccination must be submitted no later than November 15, 2021.

(d) Reporting Requirements.

(1) The District shall continue to collect and regularly report Employees' vaccination status as long as such data is deemed necessary and useful.

(2) Booster shots for the COVID-19 vaccines may be required in accordance with guidance provided by the CDC, FDA, Fresno County Department of Public Health, and/or any other medical entity that provides health and safety guidance.

a. Employees will be required to report their COVID-19 booster status to the District should the District determine that COVID-19 boosters are required in conformity with being Fully Vaccinated.

III. Qualified Exemptions

(a) All Employees shall have the right to petition for a medical or religious exemption to be evaluated on a case-by-case basis, consistent with District procedures for reasonable accommodation requests. Documentation prescribed by the District shall be required.

(b) An Employee with a medical condition or sincerely held religious belief, practice, or observance that prevents the Employee from receiving a COVID-19 Vaccine shall qualify for COVID-19 Vaccine exemption upon approval of documentation provided by the Employee to the District unless the District's Chief determines that the granting of such an exemption shall cause an undue hardship for the District. Employees who qualify for a medical or religious exemption may be subject to testing prior to reporting to a worksite, as provided in III.(c)(1), below.

(c) Employees with medical or religious exemptions and who are required to regularly report to a District worksites shall be subject to COVID-19 tests. Testing will be provided to the Employees at no cost during their work hours following a process and timeline determined by the District.

(1) Employees with medical or religious exemptions who are telecommuting or teleworking shall be subject to ad hoc COVID-19 testing when they are asked to report to a worksite on an as-needed basis.

(d) The District's goal is to have a Fully Vaccinated workforce. As such, Employees will not have the option to "opt out" of getting vaccinated and become subject to testing. Only those with a medical or religious exemption and who are required to regularly report to a work location are eligible for testing prior to reporting to a work location.

IV. Other Requirements

(a) Health Orders. Nothing in this policy precludes the District from following any order issued by local, state, or county health officers regarding mask mandates or physical distancing. If any order the District has adopted is anticipated to change, the District shall alert labor representative(s) of the potential change at the earliest opportunity so as to begin impact bargaining over the potential change.

(b) Masks and Physical Distancing. Employees who are Unvaccinated, Partially Vaccinated, or have an unreported status for any reason shall, in compliance with District standards and notwithstanding public policy guidelines, continue to wear masks and adhere to physical distancing protocols while present at any District worksite or facility or interacting with members of the public, except where it would be physically hazardous to do so due to the type of work performed.

(c) Policy Status. The Fire Chief will monitor status reports and progress of reported vaccination statuses and discuss such information with labor representative(s) on an ad hoc basis to determine the progress and update this policy as necessary toward achieving the District's goal of a having a Fully Vaccinated workforce.

V. Limitations on Promotions, Transfers, and Appointments

(a) All candidates and applicants seeking initial District employment, promotions, or transfers, including regular appointments, emergency appointments, temporary appointments, intermittent appointments, limited appointments, exempt full-time and half-time and hiring hall employment, must meet the minimum qualification of being Fully Vaccinated or receive an exemption and report their vaccination status prior to the appointment, promotion, or transfer.

(1) All Fully Vaccinated Employees that have reported their status to the District are eligible immediately for any promotion or transfer.

(2) All Employees whose vaccination status is Unvaccinated, Partially Vaccinated, or unreported shall be ineligible to promote or transfer until the Employee has reported to the District that they have been Fully Vaccinated.

(b) This section regarding the limitations on promotions and transfers shall become effective subject to the completion of the bargaining process with affected labor group.

VI. Severability

If any term or provision of this policy is found to be in conflict with any local, state, or federal law, the District will suspend said term or provision as soon as practicable and the remainder of this policy shall not be affected thereby.

VII. Urgency Clause

The Board of Directors of the North Central Fire Protection District finds and declares that this policy is required for the immediate protection of the public peace, health, and safety for the following reasons: According to the Center for Disease Control, and the Fresno County Department of Public Health, COVID-19 continues to pose a significant public health risk. Other than physical distancing measures, vaccination is the most effective way to prevent COVID-19

hospitalizations and deaths. The District must provide a safe and healthy workplace, consistent with COVID-19 public health guidance and legal requirements, to protect its employees and the public as it continues to provide services and more employees return to the workplace. Unvaccinated employees are at a greater risk of contracting and spreading COVID-19 within the workplace, and infected employees risk transmission to the public that depends on District services. For all these reasons, this policy shall become effective upon the date adopted by the Board of Directors as specified below.

This policy was adopted by Resolution No. 21-11 of the District Board of Directors on September 30, 2021.