

NORTH COUNTY REGIONAL FIRE AUTHORITY

RESOLUTION NO. 03122025-01

**AUTHORIZING THE ESTABLISHMENT AND ADOPTION
OF THE HEALTHINVEST HEALTH REIMBURSEMENT ARRANGEMENT 115
PLAN AND TRUST**

WHEREAS, North County Regional Fire Authority ("Plan Sponsor") desires to establish a health reimbursement arrangement (HRA) plan under Internal Revenue Code Section 115, which provides tax-free, defined contribution accounts for employees to reimburse post-employment premiums for qualified medical, dental, vision and tax qualified long-term care insurance coverage for employees and their qualified dependents; and

WHEREAS, the eligibility and coverage terms under the Plan are to be determined based upon policies of the Plan Sponsor, collective bargaining agreements, and applicable law; and

WHEREAS, the Plan Sponsor also desires to establish and adopt a trust (the "Trust") to hold the assets of the Plan on behalf of the Plan Sponsor and its participating employees.

NOW, THEREFORE, the North County Regional Fire Authority Board of Fire Commissioners hereby resolves as follows:

Section 1. The Plan Sponsor has authority to establish and adopt the Plan and Trust for the benefit of eligible employees as defined by Board of Commissioners-approved Employer policies approved or collective bargaining agreements.

Section 2. The Plan will be funded with contributions determined from time to time pursuant to the policies of the Plan Sponsor, collective bargaining agreements, and applicable law, and will be further subject to the terms and conditions set forth in the Plan documents and policies and procedures of the Plan and Trust.

Section 3. The Plan Sponsor may directly administer the Plan or engage one or more service providers to assist the Plan Sponsor in the administration of the Plan.

Section 3. The Human Resources Director or their designee is authorized to execute documents and establish procedures and provide direction to any Plan representatives, service providers, and advisors, consistent with applicable Employer policies and collective bargaining agreements and as necessary to affect the adoption of the Plan effective March 13, 2025 and necessary to affect the ongoing administration of the Plan.

ADOPTED at a regular meeting of the Board of Commissioners of North County Regional Fire Authority on this 12th day of March, 2025; the following Commissioners being present and voting:

NORTH COUNTY REGIONAL FIRE AUTHORITY

DocuSigned by:

Ric Cade

B029533583D54A8...

Commissioner Ric Cade

Absent, excused

Commissioner Rob Johnson

Absent, excused

Commissioner Leonard Kelley

DocuSigned by:

Greg Oakes

F493DE589799431...

Commissioner Greg Oakes

DocuSigned by:

Marilyn Oertle

F122408747394E9...

Commissioner Marilyn Oertle

Signed by:

Holly Sloan-Buchanan

224D0C70487E41F...

Commissioner Holly Sloan-Buchanan

Signed by:

Al Schreiber

13C62475D6DC4B1...

Commissioner Al Schreiber

Attest:

North County Regional Fire Authority

DocuSigned by:

Kari Wheeler

86BD432E5EE5468...


Kari Wheeler, Board Secretary

CERTIFICATION

I, the undersigned, Secretary of the North County Regional Fire Authority (the "NCRFA"), hereby certify as follows:

1. The attached copy of Resolution No. **03122025-01** (the "Resolution") is a full, true, and correct copy of the Resolution duly adopted at a regularly scheduled meeting of the Board of North County Regional Fire Authority (the "Board") held on March 12th, 2025, as the Resolution appears on the minute books of the NCRFA and the Resolution is now in full force and effect.
2. A quorum of the Board was present throughout the meeting and a majority of those members on the Board present voted in the proper manner for the adoption of the Resolution.

IN WITNESS WHEREOF, I have hereunto set my hand this 12th day of March, 2025.

DocuSigned by:

86BD432E8EE5466...

Kari Wheeler, Board Secretary
North County Regional Fire Authority