



Resolution No. 2025/26-84

Date: June 10, 2026

**RESOLUTION FOR THE SANTA ROSA CITY SCHOOL DISTRICT TO ESTABLISH  
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS, FUND 20**

**WHEREAS**, school districts are authorized by Education Code section 42842 to establish a fund known as the Special Reserve for Postemployment Benefits, Fund 20; and

**WHEREAS**, such fund is authorized to account for amounts the LEA has earmarked for the future cost of retiree benefits but has not contributed irrevocably to a separate trust for the retiree benefit plan; and

**WHEREAS**, the Santa Rosa City School District desires to establish a Special Reserve for Postemployment Benefits, Fund 20;

**THEREFORE, BE IT RESOLVED**, that the Governing Board hereby authorizes the Sonoma County Auditor and Treasurer to establish a restricted fund to be known as the Special Reserve for Postemployment Benefits Fund, Fund 20 in accordance with Education Code section 42842.

PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2026.

YEAS:

NOES:

ABSENT:

ABSTAIN:

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Sarah Jenkins, Clerk of the Board