

**RESOLUTION NO. \_\_\_\_**

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, ESTABLISHING A MATCH FOR CALENDAR YEAR 2023 FOR THE BENEFIT OF MANAGEMENT, CONFIDENTIAL, AND NON-CLASSIFIED EMPLOYEES AND NAPA COUNTY EMPLOYEES WHO ARE MEMBERS OF SERVICE EMPLOYEES' INTERNATIONAL, LOCAL 1021 WHO PARTICIPATE IN THE COUNTY'S 401(a) RETIREMENT SAVINGS PLAN**

**WHEREAS**, on August 6, 2002, Napa County established its 401(a) Retirement Savings Plan ("Plan"); and

**WHEREAS**, the Plan provides at Section 4.02 that Napa County ("Employer") shall annually determine, in its sole discretion, the amount of any employer contribution ("Employer Contribution") to be made to the Plan during the next calendar year; and

**WHEREAS**, the Plan further provides that the amount of the Employer Contribution, if any, for a calendar year shall be authorized by adopting a Resolution establishing the amount of said Employer Contribution, and the conditions related thereto, on or before January 1<sup>st</sup> of the calendar year during which the Employer Contribution shall be made available; and

**WHEREAS**, Section 4.02-1 provides that upon the adoption of a Resolution identifying the amount of an Employer Contribution for the next calendar year, which is designated as a matching 401(a) Employer Contribution ("Match"), the Employer during that next calendar year, shall make a contribution to the 401(a) pre-tax sub-account of any officer or employee who is a Plan participant ("Participant") in an amount equal to the contribution such Participant makes to their 457 Deferred Compensation Plan pre-tax sub-account during that same calendar year, provided, however, that the Match shall not exceed the maximum amount set forth in said Resolution; and

**WHEREAS**, the County Executive Officer's recommended budget proposed that the County should provide a deferred compensation Match during calendar year 2023 for the benefit of Management, Confidential and Non-Classified employees and officers who participate in the Plan; and

**WHEREAS**, in its collective bargaining agreement with Service Employee International Union, Local 1021 (SEIU), the County Board of Supervisors agreed to provide a deferred compensation Match during calendar year 2023 for the benefit of County employees who are SEIU members and participate in the Plan; and

**WHEREAS**, after reviewing the County's recommended budget, the County's Collective Bargaining Agreement with SEIU and the County's Management Compensation Plan, the County Executive Officer recommends implementation of a \$1600 Match for calendar year 2023 for the benefit of Management, Confidential, and Non-Classified officers and employees who are Participants in the Plan; and

**WHEREAS**, after reviewing the County's recommended budget and the Collective Bargaining Agreement with SEIU, the County Executive Officer recommends implementation of a \$600 Match for calendar year 2023 for the benefit of employees who are members of SEIU and Participants in the Plan.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Supervisors approves a Match of up to \$1,600 during calendar year 2023 for the benefit of each Management, Confidential, and Non-Classified officer and employee who is, or who becomes, a Participant in the Plan during 2023 and further approves a Match of up to \$600 during calendar year 2023 for the benefit of each employee who is a member of SEIU and who is, or who becomes a Participant in the Plan during 2023.

**BE IT FURTHER RESOLVED**, that any approved Match is a maximum and is not a guaranteed sum, and therefore for those Management, Confidential, and Non-Classified officer and employee Participants who fail to contribute \$1,600 to their 457 Deferred Compensation Plan pre-tax sub-account during calendar year 2023 and those employee Participants who are members of SEIU who fail to contribute \$600 to their 457 Deferred Compensation Plan pre-tax sub-account during calendar year 2023, the Match shall be limited to an amount equal to the contribution each such Participant actually makes to their 457 Deferred Compensation Plan pre-tax sub-account during calendar year 2023.

**BE IT FURTHER RESOLVED**, that the Board of Supervisors hereby approves that this Resolution shall remain in effect only during calendar year 2023.

**[REMAINDER OF THE PAGE LEFT INTENTIONALLY BLANK]**

**BE IT FURTHER RESOLVED**, that the Board of Supervisors hereby directs the Clerk of the Board of Supervisors to deliver a copy of this Resolution to the Board of Control forthwith.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the 6<sup>th</sup> day of December, 2022, by the following vote:

|          |             |       |
|----------|-------------|-------|
| AYES:    | SUPERVISORS | _____ |
| NOES:    | SUPERVISORS | _____ |
| ABSTAIN: | SUPERVISORS | _____ |
| ABSENT:  | SUPERVISORS | _____ |

NAPA COUNTY, a political subdivision of the  
State of California

By: \_\_\_\_\_  
RYAN GREGORY, Chair of the  
Board of Supervisors

|                                                                                                                                                     |                                                                                                                                                    |                                                                                    |
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| <p>APPROVED AS TO FORM<br/>Office of County Counsel</p> <p>By: <i>Susan B. Altman</i>, Deputy County<br/>Counsel</p> <p>Date: November 29, 2022</p> | <p>APPROVED BY THE NAPA<br/>COUNTY<br/>BOARD OF SUPERVISORS</p> <p>Date: _____<br/>Processed By: _____<br/>_____<br/>Deputy Clerk of the Board</p> | <p>ATTEST: Neha Hoskins<br/>Clerk of the Board of Supervisors</p> <p>By: _____</p> |
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