

**RESOLUTION NO. 26-\_\_\_\_\_**

**RESOLUTION OF THE NAPA COUNT BOARD OF SUPERVISORS, STATE OF CALIFORNIA, PROVIDING A NON-MATCHING EMPLOYER CONTRIBUTION FOR THE BENEFIT OF THE NAPA COUNTY AUDITOR-CONTROLLER FOR CALENDAR YEAR 2027**

**WHEREAS**, on August 6, 2002, the County of Napa established its 401(a) Retirement Savings Plan (hereinafter “Plan”). The Plan in part provides that in its sole discretion, the County (hereinafter “Employer”), shall determine the amount, if any, of the Employer contribution to the Plan each calendar year; and

**WHEREAS**, the Plan provides that the Employer may contribute to the 401(a) pre-tax sub-account of any officer or employee who is a Plan participant (hereinafter “Participant”); and

**WHEREAS**, Plan Section 4.02-2 permits Non-Matching Employer Contributions to be made in the following calendar year; and

**WHEREAS** Plan Section 4.02-2 requires that when the employer adopts a Non-Matching Employer Contribution, the Resolution identifies the Non-Matching Employer Contribution and the conditions, if any, upon which it will be made; and

**WHEREAS**, each Non-Matching Employer contribution shall be allocated to the Participant’s 401(a) pre-tax sub-account in accordance with the criteria as specified by the Employer in the resolution; provided however that the specified criteria must result in an allocation that is definitely determinable such as a specified number of dollars or a specified percentage of the compensation of the Participant; and

**WHEREAS**, in 2026, the Napa County Auditor-Controller will directly assist the Napa County CEO with the development of the FY 2026-27 Budget, providing technical expertise and support to the CEO during critical budget staff transitions in the CEO’s office, to include training and guidance for CEO staff and provide overall countywide continuity of budget development for improved efficiency, quality assurance, and alignment with best accounting practices; and

**WHEREAS**, for the additional duties described above, the Employer has concluded that it should approve a one-time only, Non-Matching Employer Contribution, to the Auditor-Controller in the amount of Thirty-Thousand Dollars (\$30,000) to her 401(a) pre-tax sub-account at the end of the first pay period of January 2027.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors approves a one-time only Non-Matching Employer Contribution shall be made to the 401(a) pre-tax sub-account of the Napa County Auditor Controller in the amount of Thirty Thousand Dollars (\$30,000) at the end of the first pay period of January 2027.

**BE IT FURTHER RESOLVED** that this Resolution shall remain in effect only during the 2027 calendar year.

**BE IT FURTHER RESOLVED** that the Clerk of the Board of Supervisors is directed to deliver a copy of this Resolution to the Napa County Deferred Compensation Board of Control forthwith.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Board of Supervisors of Napa County, State of California, at a regular meeting of the Board held on the \_\_\_\_ day January 2026, by the following vote:

AYES: \_\_\_\_\_  
 \_\_\_\_\_  
 NOES: \_\_\_\_\_  
 \_\_\_\_\_  
 ABSTAIN: \_\_\_\_\_  
 \_\_\_\_\_  
 ABSENT: \_\_\_\_\_  
 \_\_\_\_\_

\_\_\_\_\_  
 AMBER MANFREE, Chair of the  
 Board of Supervisors

APPROVED AS TO FORM Office of County Counsel  By: <i>Susan B. Altman</i> , Deputy  Date: December 22, 2025	APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS  Date: _____ Processed By: _____  _____ Deputy Clerk of the Board	ATTEST: Neha Hoskins Clerk of the Board of Supervisors  By: _____
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