

RESOLUTION NO. 2023-

RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS, STATE OF CALIFORNIA, ESTABLISHING A MATCH FOR CALENDAR YEAR 2024 FOR THE BENEFIT OF MANAGEMENT, CONFIDENTIAL, AND NON-CLASSIFIED EMPLOYEES AND NAPA COUNTY EMPLOYEES WHO ARE MEMBERS OF SERVICE EMPLOYEES' INTERNATIONAL, LOCAL 1021 AND NAPA COUNTY PROBATION PROFESSIONALS' ASSOCIATION 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 1st 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 2024 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 2024 for the benefit of County employees who are SEIU members and participate 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 2024 for the benefit of employees who are members of SEIU and Participants in the Plan.

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 \$1,600 Match for calendar year 2024 for the benefit of Management, Confidential, and Non-Classified officers and employees who are Participants in the Plan; and

WHEREAS, in its collective bargaining agreement with Napa County Probation Professionals Association (NCPA), the County Board of Supervisors agreed to provide a deferred compensation Match during calendar year 2024 for the benefit of County employees who are NCPA members and participate in the Plan; and

WHEREAS, after reviewing the County's recommended budget and the Collective Bargaining Agreement with NCPA, the County Executive Officer recommends implementation of a \$900 Match for calendar year 2024 for the benefit of employees who are members of NCPA 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 2024 for the benefit of each Management, Confidential, and Non-Classified officer and employee who is, or who becomes, a Participant in the Plan during 2024, approves a Match of up to \$600 during calendar year 2024 for the benefit of each employee who is a member of SEIU and who is, or who becomes a Participant in the Plan during 2024, and approves a Match up to \$900 during calendar year 2024 for the benefit of each employee who is a member of NCPA and who is, or who becomes a Participant in the Plan during 2024.

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 2024, 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 2024, and those employee Participants who are members of NCPA who fail to contribute \$900 to their Deferred Compensation Plan pre-tax sub-account during calendar year 2024, 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 2024.

BE IT FURTHER RESOLVED, that the Board of Supervisors hereby approves that this Resolution shall remain in effect only during calendar year 2024.

[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 5^h day of December 2023, by the following vote:

AYES: SUPERVISORS _____

NOES: SUPERVISORS _____

ABSTAIN: SUPERVISORS _____

ABSENT: SUPERVISORS _____

NAPA COUNTY, a political subdivision of the
State of California

By: _____
BELIA RAMOS, Chair of the
Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <i>Susan B. Altman</i></p> <p>Date: 11/20/2023</p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: _____</p> <p>Processed By: _____</p> <p>_____ Deputy Clerk of the Board</p>	<p>ATTEST: Neha Hoskins Clerk of the Board of Supervisors</p> <p>By: _____</p>
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