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

RESOLUTION OF THE BOARD OF SUPERVISORS OF NAPA COUNTY, STATE OF CALIFORNIA, ESTABLISHING A COUNTY MATCH FOR CALENDAR YEAR 2015 FOR THE BENEFIT OF THE MANAGEMENT, CONFIDENTIAL AND NON-CLASSIFIED OFFICERS AND EMPLOYEES OF THE NAPA COUNTY WHO ARE PARTICIPANTS IN NAPA COUNTY’S 401(a) RETIREMENT SAVINGS PLAN

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

 **WHEREAS**, the Plan provides at section 4.02 that Napa County (hereinafter “Employer”) shall annually determine, in its sole discretion, the amount of any employer contribution (hereinafter “Employer Contribution”) to be made to the Plan during the next succeeding 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 succeeding calendar year, which is designated as a matching 401(a) Employer Contribution (the “Match”), the Employer during that next succeeding calendar year, shall make a contribution to the 401(a) pre-tax sub-account of any officer or employee of the Employer who is a Plan participant (hereinafter “Participant”) in an amount equal to the contribution such Participant makes to his or her 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 Plan further provides that a copy of said Resolution shall be delivered to the Napa County Deferred Compensation Board of Control (hereinafter “Board of Control”), acting as the Trustee of the Plan, following its adoption; and

 **WHEREAS**, the County Executive Officer’s Recommended Budget proposed that the amount of the Match during calendar year 2015 provided by the Employer for the benefit of the Participants should, as has been the case in prior years, be a maximum of $1,000 per Participant; and

 **WHEREAS**, the recommended budget therefore included funding for a $1,000 Match during calendar year 2015 and authorized the County Executive Officer to cause to be prepared the necessary documents and to submit same for approval to this Board, so as to result in the implementation of such an Employer Contribution Match for calendar year 2015 for the benefit of all Management, Confidential and Non-Classified officers and employees of the Employer who are participants in the County’s 401(a) retirement savings plan all pursuant to section 4.02-1 of the Plan; and

 **WHEREAS**, the budget that was adopted on June 24, 2014 resulted in the Napa County Executive Officer’s recommendation being approved and this Board has now concluded that it should adopt the required Resolution;

 **NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors approves a Match of up to one thousand dollars ($1,000) during calendar year 2015 for the benefit of each Management, Confidential and Non-Classified officer and employee of the County who is, or who becomes, a Participant in the Plan during 2015.

 **BE IT FURTHER RESOLVED**, that this Match is a maximum and not a guaranteed sum and therefore for those Participants who fail to contribute $1,000 to their 457 Deferred Compensation Plan pre-tax sub-account during calendar year 2015 said Match shall be limited to an amount equal to the contribution each such Participant actually makes to his or her 457 Deferred Compensation Plan pre-tax sub-account during calendar year 2015.

 **BE IT FURTHER RESOLVED** that this Resolution shall remain in effect only during the 2015 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 Board of Control forthwith.

 **THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Board of Supervisors of the County of Napa, State of California, at a regular meeting of the Board held on the \_\_\_\_\_\_ day of November, 2014, by the following vote:

AYES: SUPERVISORS

NOES: SUPERVISORS

ABSTAIN: SUPERVISORS

ABSENT: SUPERVISORS

 MARK LUCE, Chairman,

 Napa County Board of Supervisors

ATTEST: GLADYS I. COIL

Clerk of the Board

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Approved by the Napa County Board of Supervisors**

Date:

Processed by:

 Deputy Clerk of the Board

**APPROVED AS TO FORM**

**Office of County Counsel**

**By: *Margaret L. Woodbury,* Deputy**

**Date: October 17, 2014**