



Agenda Date: 4/19/2005  
Agenda Placement: 6K

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Susan Ingalls for Robert Westmeyer - County Counsel  
County Counsel  
**REPORT BY:** Susan Ingalls, Paralegal , 259-8152  
**SUBJECT:** Resolution amending the 401(a) Retirement Savings Plan (as adopted on August 6, 2002)

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### **RECOMMENDATION**

County Counsel requests adoption of a resolution amending the 401(a) Retirement Savings Plan (as adopted effective August 6, 2002).

### **EXECUTIVE SUMMARY**

It is necessary to amend the 401(a) Plan to qualify it in accordance with provisions of the Internal Revenue Code.

### **FISCAL IMPACT**

Is there a Fiscal Impact?                      No

### **ENVIRONMENTAL IMPACT**

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

### **BACKGROUND AND DISCUSSION**

By resolution adopted on August 6, 2002, the County of Napa adopted the County of Napa 401(a) Retirement Savings Plan to be effective as of January 1, 2002. The Plan was amended on September 10, 2002, regarding eligibility to participate in the Plan. The Plan was submitted to the Internal Revenue Service for a favorable determination as to the Plan's qualification under the tax codes. A favorable determination was obtained,

conditioned upon the adoption of the proposed amendment to the Plan on or before May 2, 2005 by the Board of Supervisors.

The Napa County Deferred Compensation Board of Control has reviewed the resolution and recommends adoption by the Board of Supervisors.

**SUPPORTING DOCUMENTS**

A . Resolution amending the 401(a) Retirement Savings Plan

CEO Recommendation: Approve

Reviewed By: Lorenzo Ziálcita