



**Local Agency Formation Commission of Napa County**  
Subdivision of the State of California

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*We Manage Local Government Boundaries, Evaluate Municipal Services, and Protect Agriculture*

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**Agenda Item 5d (Consent/Action)**

**TO:** Local Agency Formation Commission

**PREPARED BY:** Brendon Freeman, Executive Officer B F

**MEETING DATE:** December 4, 2023

**SUBJECT:** Establishing Matching Retirement Savings Contributions for the Executive Officer and Assistant Executive Officer in 2024

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**SUMMARY AND RECOMMENDATION**

This is a consent item for formal action. Accordingly, if interested, the Commission is invited to pull this item for additional discussion with the concurrence of the Chair.

It is recommended the Commission adopt the Resolution of the Local Agency Formation Commission of Napa County Consenting to the Participation of LAFCO Management Staff in the County of Napa 401(a) Retirement Savings Plan and Establishing the LAFCO Match for the 2024 Calendar Year, included as Attachment One, establishing \$1,600 matching 401(a) retirement contributions for each the Executive Officer and Assistant Executive Officer in calendar year 2024.

Management employees with the County of Napa are eligible for a \$1,600 annual employer contribution to a 401(a) retirement savings account. This amount has already been budgeted for the Executive Officer and Assistant Executive Officer for the current fiscal year. Additionally, the Executive Officer and Assistant Executive Officer have already been authorized to participate in the 401(a) retirement savings plan. Consistent with prior years, the annual contributions need to be designated as matching contributions in calendar year 2024 by way of the Commission adopting a new resolution.

**ATTACHMENT**

- 1) Resolution Consenting to the Participation of LAFCO Management Staff in the County of Napa 401(a) Retirement Savings Plan and Establishing the LAFCO Matches for the 2024 Calendar Year

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Margie Mohler, Chair  
Councilmember, Town of Yountville

Anne Cottrell, Vice Chair  
County of Napa Supervisor, 3rd District

Kenneth Leary, Commissioner  
Representative of the General Public

Beth Painter, Commissioner  
Councilmember, City of Napa

Belia Ramos, Commissioner  
County of Napa Supervisor, 5th District

Eve Kahn, Alternate Commissioner  
Representative of the General Public

Mariam Aboudamous, Alternate Commissioner  
Councilmember, City of American Canyon

Joelle Gallagher, Alternate Commissioner  
County of Napa Supervisor, 1st District

Brendon Freeman  
*Executive Officer*

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

**THE LOCAL AGENCY FORMATION COMMISSION OF NAPA COUNTY  
CONSENTING TO THE PARTICIPATION OF LAFCO MANAGEMENT STAFF  
IN THE COUNTY OF NAPA 401(a) RETIREMENT SAVINGS PLAN AND  
ESTABLISHING THE LAFCO MATCH FOR THE 2024 CALENDAR YEAR**

**WHEREAS**, the Executive Officer and Assistant Executive Officer of the Napa County Local Agency Formation Commission (hereinafter “LAFCO” and “Employer”) are management employees of the County of Napa whose services are contracted out to LAFCO; and

**WHEREAS**, in 2002 LAFCO consented to the participation of LAFCO in the 401(a) Retirement Savings Plan (hereinafter “Plan”) established by Napa County, which provides in part that LAFCO shall determine, in its sole discretion, the amount of the Employer contribution to be made to the Plan during each Plan year and that the amount of the Employer contribution for each calendar year, if any, shall be established annually on or before January 1<sup>st</sup> of that calendar year by a duly adopted Resolution of the Employer, a copy of which shall be delivered to the Napa County Deferred Compensation Board of Control (hereinafter “Board of Control”); and

**WHEREAS**, the Plan also provides that upon the adoption of a Resolution identifying the amount of the Employer contribution for the next succeeding calendar year, the Employer shall, during said next succeeding calendar year, make a contribution in an amount equal to the contribution each Management, Confidential, and Non-Classified officer and/or employee who is a Participant in the Plan makes to the Employer's 457 Deferred Compensation Plan during that same calendar year (hereinafter the “Match”); provided, however, the Employer contribution to the 401(a) deferred compensation account of each Management, Confidential, and Non-Classified officer and/or employee who is a Participant in the Plan during any calendar year shall not exceed the amount set forth in said Resolution; and

**WHEREAS**, during fiscal year 2023-2024, LAFCO hereby agrees to establish a Match for calendar year 2024 pursuant to section 4.02-1 of the Plan.

**NOW THEREFORE BE IT RESOLVED** by LAFCO that, for calendar year 2024, it hereby approves up to a \$1,600 “Match” for each Management staff of LAFCO (presently the LAFCO Executive Officer and Assistant Executive Officer) who are or become Participants in the Plan during 2024.

**BE IT FURTHER RESOLVED** that the Clerk of the Commission is directed to deliver a copy of this Resolution to the Board of Control.

The foregoing resolution was duly and regularly adopted by the Commission at a public meeting held on December 4, 2023, after a motion by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, by the following vote:

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

\_\_\_\_\_  
Margie Mohler  
Commission Chair

ATTEST: \_\_\_\_\_  
Brendon Freeman  
Executive Officer

Recorded by: Stephanie Pratt  
Clerk/Jr. Analyst

DRAFT