



**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 5 (e)**

**TO:** Local Agency Formation Commission

**PREPARED BY:** Laura Snideman, Executive Officer

**MEETING DATE:** August 4, 2014

**SUBJECT:** Adopt Two Resolutions Approving the Executive Officer's Participation In and Budget for Retirement Savings and Napa Valley Leadership Training

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**RECOMMENDATION**

Adopt two resolutions approving the Executive Officer's participation in and budget for retirement savings and Napa Valley Leadership training.

**ANALYSIS**

*Retirement Contribution*

Management employees with the County of Napa are eligible for a \$1,000 annual employer contribution to a 401 (a) retirement savings account. As this has not been previously budgeted for the LAFCO Executive Officer, and due to the plan rules, the contribution needs to be designed under two different sections of the plan (as a direct contribution in calendar year 2014 and as a matching contribution in calendar year 2015) and budgeted for in the current fiscal year.

The Executive Officer recently re-negotiated the service contract for Laserfiche, the Commission's electronic document management system, at an annual savings of \$1,717. \$1,000 of these savings can be reallocated to cover the cost of this contribution for the current fiscal year.

*Leadership Napa Valley*

The Executive Officer applied for the competitive Leadership Napa Valley training program and was accepted for the next program beginning in September. The program educates current and future leaders about a broad range of community programs, processes, needs, and issues. LAFCO will benefit from the Executive Officers' increased knowledge of the County and relationships with many different organizations.

While participation costs were previously contemplated for the former Executive Officer, a budget adjustment is needed for the current fiscal year now that acceptance into the program has been

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Joan Bennett, Vice Chair  
Councilmember, City of American Canyon

Brad Wagenknecht, Commissioner  
County of Napa Supervisor, 1st District

Brian J. Kelly, Chair  
Representative of the General Public

Greg Pitts, Commissioner  
Councilmember, City of St. Helena

Bill Dodd, Commissioner  
County of Napa Supervisor, 4th District

Gregory Rodeno, Alternate Commissioner  
Representative of the General Public

Juliana Inman, Alternate Commissioner  
Councilmember, City of Napa

Mark Luce, Alternate Commissioner  
County of Napa Supervisor, 2nd District

Laura Snideman  
Executive Officer

obtained by the new Executive Officer. The total program cost for the nine-month program is \$900, \$200 of which must be paid personally by the attendee. The Executive Officer has committed to personally funding this amount. The remaining amount, \$700, may be funded by the attendee's employer. Undesignated fund balance can be designated for this cost in the current LAFCO budget. In addition, note that there is an additional \$700 in savings from the renegotiated Laserfiche service contract. While the recommendation is to leave that \$700 savings as budgeted in the current account for contingency purposes, should that amount not be expended, these two additional expenditures (the retirement savings and the training costs) will have a zero net effect on total estimated expenditures for the year.

**ATTACHMENT(S)**

- 1) Resolution Providing a Non-Matching Employer Contribution for the Benefit of the Executive Officer for the Calendar Year 2014, Approving the Executive Director's Participation in Leadership Napa Valley, and Approving the Reallocation of Budget Appropriations for These Benefits
  
- 2) Resolution 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 2015 Calendar Year

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

**THE LOCAL AGENCY FORMATION COMMISSION OF NAPA COUNTY  
PROVIDING A NON-MATCHING EMPLOYER CONTRIBUTION FOR THE  
BENEFIT OF THE EXECUTIVE OFFICER FOR THE CALENDAR YEAR 2014,  
APPROVING THE EXECUTIVE DIRECTOR'S PARTICIPATION IN  
LEADERSHIP NAPA VALLEY, AND APPROVING THE REALLOCATION OF  
BUDGET APPROPRIATIONS FOR THESE BENEFITS**

**WHEREAS**, the Local Agency Formation Commission of Napa County (hereinafter "LAFCO" or "Employer" or "Commission") appoints the LAFCO Executive Officer and contracts with Napa County to provide for this staff service as a management employee of Napa County; and

**WHEREAS**, in 2002, LAFCO consented to its participation 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, if any, of the Employer contribution; 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**, Non-Matching Employer contributions are also permitted by section 4.02-2 of the Plan and any resolution that is adopted identifying the amount of the Non-Matching Employer contributions for any given calendar year must specify in the resolution the amount of 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 Participants 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**, the Employer has concluded that it should approve the one-time only Non-Matching Employer contribution set forth in this resolution; and

**WHEREAS**, the Executive Director has been accepted into the Leadership Napa Valley program and this training will be of benefit to LAFCO.

**NOW, THEREFORE BE IT RESOLVED** that:

1. The Commission approves a one-time only Non-Matching Employer Contribution that shall be made to the 401(a) pre-tax sub-account of the LAFCO Executive Officer in the amount of \$1,000 on or before November 1, 2014, provided the LAFCO Executive Officer

is employed as such on that date. This approval shall remain in effect only during the 2014 calendar year.

2. The Clerk of LAFCO is directed to deliver a copy of this Resolution to the Board of Control forthwith.
3. The Commission further amends the budget to reallocate appropriations in the amount of \$1,000 from Computer Software/Licensing Fees Account (Account No. 53415) to the Retirement Account (Account No. 51600) to provide the one-time only Non-Matching Employer Contribution.
4. The Commission further amends the budget to reallocate appropriation in the amount of \$700 from undesignated fund balance (33100) to the Training Account (Account No. 52900) to cover the cost of participation in the Leadership Napa Valley training program.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** by the Local Agency Formation Commission of Napa County, State of California, at a regular meeting of the Commission held on the 4<sup>h</sup> day of August, 2014, by the following vote:

AYES: \_\_\_\_\_

\_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
Brian Kelly, Chairman  
Local Agency Formation Commission of Napa County

ATTEST: Kathy Mabry  
Clerk of the Commission

**Approved as to Form**  
**Commission Counsel**

By: E-Signature Jacqueline Gong

Date: 7/21/14

## 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 2015 CALENDAR YEAR**

**WHEREAS**, the Local Agency Formation Commission of Napa County (hereinafter “LAFCO” or “Employer” or “Commission”) appoints the LAFCO Executive Officer and contracts with Napa County to provide for this staff service as a management employee of Napa County; 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 the 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 2015-2016 LAFCO hereby agrees to establish a Match for calendar year 2015 pursuant to section 4.02-1 of the Plan.

**NOW THEREFORE BE IT RESOLVED** by LAFCO that, for calendar year 2015, it hereby approves up to a \$1000 “Match” for each Management staff of LAFCO (presently the LAFCO Executive Officer) who are or become Participants in the Plan during 2015.

**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 Local Agency Formation Commission of Napa County at a regular meeting of said Commission held on the 4th day of August, 2014 by the following vote:

AYES: \_\_\_\_\_

\_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

\_\_\_\_\_  
Brian Kelly, Chairman  
Local Agency Formation Commission of Napa

County

ATTEST:  
Kathy Mabry  
Clerk of the Commission

\_\_\_\_\_

<p><b>APPROVED AS TO FORM</b> <b>Commission Counsel</b></p> <p><b>By: E-Signature Jacqueline Gong</b></p> <p><b>Date:</b></p>
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