

In the Matter of: ) APCD Resolution No. \_\_\_\_\_  
 Making District Contributions to the )  
 District's 401 (h) Retiree Medical Account )  
 for FY 2009-10 in Accordance with Internal )  
 Revenue Code Section 401(h) )

**Whereas,** the District has determined that certain Eligible Retired Participants will receive a health plan subsidy from the System, which subsidy constitutes an "other post employment benefit;"

**Whereas**, the District Board of Directors (“Board”) has established a health plan for retirees, and their spouses and dependents;

**Whereas**, the 401 (h) Account can only be funded by District contributions, designated for this purpose.

1. In accordance with Code Section 401 (h) and Applicable Treasury Regulations, provided that the Board of Retirement agrees to the Section 401 (h) Regulations, the District shall contribute to the 401 (h) Account for the fiscal year FY 2009-10 in an amount that will:

Page 1

b. not be more than 25 percent of the total contributions to the System, excluding past service costs as defined in the Section 401 (h) Regulations.

2. The Board authorizes the Control Officer to determine the exact amount of District contributions within the previously established ranges.

3. At the time any contribution is made to the 401 (h) Account, the Control Officer shall designate in writing to the Board of Retirement of the System that such contribution is being made only to the 401 (h) Account.

4. This resolution is only applicable to contributions made during Fiscal Year 2010-11. Future contributions shall be determined by the Board on a fiscal year by fiscal year basis.

**Passed and Adopted** by the Air Pollution Control District Board of the County of Santa Barbara, State of California, this 17th day of June, 2010, by the following vote:

Ayes:

Noes:

Abstain:

Absent:

ATTEST:

Clerk of the Board

\_\_\_\_\_  
Chair, Santa Barbara County  
Air Pollution Control District Board

BY: \_\_\_\_\_

APPROVED AS TO FORM:  
Dennis Marshall  
County Counsel

APPROVED AS TO  
ACCOUNTING FORM  
Robert W. Geis, CPA  
Auditor-Controller

BY: \_\_\_\_\_  
Deputy County Counsel

BY: \_\_\_\_\_  
Auditor-Controller