



**TOWN OF DISCOVERY BAY
COMMUNITY SERVICES DISTRICT**

RESOLUTION 2014-23

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE TOWN OF DISCOVERY BAY,
A CALIFORNIA COMMUNITY SERVICES DISTRICT,
ESTABLISHING A CAFETERIA BENEFIT PLAN PURSUANT TO
INTERNAL REVENUE CODE SECTION 125**

WHEREAS, Internal Revenue Code Section 125 allows employers the ability to establish a Cafeteria Plan that is compliant with that section of the Internal Revenue Code; and

WHEREAS, The Town of Discovery Bay Community Services District has determined that a Section 125 Plan will benefit both employees and the employer; and

WHEREAS, all budgeted and authorized Full Time and Part Time positions are covered by this Resolution; and

WHEREAS, the Cafeteria portion of the Plan shall be 100% fully employee funded through payroll deduction with pre-tax funds; and

WHEREAS, the Town of Discovery Bay Community Services District will be responsible for all administrative costs associated with the ongoing program.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE TOWN OF DISCOVERY BAY COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. That the Board of Directors authorizes participation in an Internal Revenue Code Section 125 Cafeteria Plan (as defined by the IRS) for all authorized employees and authorize the General Manager to execute any necessary documents to facilitate this action.

SECTION 2. That the Cafeteria Plan portion of the program be employee funded through payroll deduction and that the District be responsible for Third Party Administrative costs.

SECTION 3. The Board Secretary shall certify the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED THIS 17th DAY OF SEPTEMBER, 2014.

Mark Simon
Board President

I hereby certify that the foregoing Resolution was duly adopted by the Board of Directors of the Town of Discovery Bay Community Services District at a regularly scheduled meeting, held on September 17, 2014, by the following vote of the Board:

AYES: 5
NOES: 0
ABSENT: 0
ABSTAIN: 0

Richard J. Howard
Board Secretary