



# City of St. Helena

*"We will conduct city affairs on behalf of our citizens  
using an open and creative process."*

1480 Main Street  
St. Helena, CA 94574  
Phone (707) 967-2792  
Fax (707) 963-7748  
www.ci.st-helena.ca.us

June 24, 2014

# FILED

JUL 3 2014

Clerk of the Napa Superior Court  
By: C. Greer  
Deputy

The Honorable Mark A. Boessenecker  
Superior Court of California  
County of Napa  
825 Brown Street  
Napa, CA 94599

Subject: Response to the Grand Jury 2013-2014 Final Report titled A Review of Public Employee Retirement Benefits for Each Napa County Jurisdiction: Working together for a Sustainable Future

Dear Judge Boessenecker:

The City of St. Helena has received a copy of the above noted Grand Jury Report. The City Council has reviewed its findings and recommendations and appreciates the time and effort the Grand Jury took in researching and compiling this report. Consistent with PC 933.05, the City of St. Helena provides this response to the report recommendations.

### Recommendation

The City St. Helena is requested to respond to two recommendations, as follows.

R1. Napa County Board of Supervisors and the incorporated Napa jurisdictions should form a pension/OPEB committee with appropriate financial and human resource management support to establish a communication process and a planning best practices platform to share insights and collaborate on strategies for addressing and managing pension/OPEB funding.

R2. Napa County Board of Supervisors and the incorporated Napa jurisdictions should, through the pension/OPEB committee, issue an annual report that summarizes each entity's pension/OPEB funding status at the end of each fiscal year.

### Response

R1. Each jurisdiction in Napa County independently has labor unions with existing contracts which carry an obligation to fulfill. Our fiscal situations are different as well, and it would not be possible for all jurisdictions in the county to be consistent in the provision of retirement and OPEB benefits. In addition, St. Helena is unique in the fact that it doesn't provide OPEB. However, the City of St. Helena agrees that collaboration to share best practices and pension information between Napa County Board of Supervisors and the incorporated Napa jurisdictions could potentially be beneficial not only to the jurisdictions but to the public perception as well.

R2. The City of St. Helena contracts with an independent auditor to perform an annual financial report which an analysis of pension and OPEB liabilities are included in this report. CalPERS issues an actuarial

report on an annual basis which is factored in the annual audit report. These documents are available to the public.

Thank you for the opportunity to review and comment on the Grand Jury Final Report. Please contact our Interim City Clerk, Cindy Black [cindyb@cityofstheleena.org](mailto:cindyb@cityofstheleena.org) or 707-968-2742, if you have any questions.

Sincerely

A handwritten signature in black ink, appearing to read 'Ann Nevero', with a long horizontal flourish extending to the right.

Ann Nevero, Mayor  
City of St. Helena