

RESOLUTION NO. 26-10

**SAN MATEO COUNTY HARBOR DISTRICT
BOARD OF HARBOR COMMISSIONERS
COUNTY OF SAN MATEO, STATE OF CALIFORNIA**

**APPROVING THE NAVIA AMENDED AND RESTATED WELFARE BENEFIT PLAN AND
SUMMARY PLAN DESCRIPTION EFFECTIVE JANUARY 1, 2026**

WHEREAS, the San Mateo County Harbor District ("District") sponsors a Welfare Benefit Plan that provides eligible employees the opportunity to participate in employee benefit programs, including a Health Flexible Spending Account (Health FSA) and a Dependent Care Flexible Spending Account (Dependent Care FSA); and

WHEREAS, the District contracts with Navia Benefit Solutions to administer the Welfare Benefit Plan; and

WHEREAS, Navia Benefit Solutions has prepared an Amended and Restated Welfare Benefit Plan, effective January 1, 2026, to ensure the District's benefit plan remains current with applicable federal laws, Internal Revenue Service regulations, and administrative requirements; and

WHEREAS, the District has reviewed the proposed Amended and Restated Welfare Benefit Plan and the accompanying Summary Plan Description and finds that adoption of these documents is in the best interest of the District and its eligible employees.

NOW, THEREFORE, BE IT RESOLVED by the Board of Harbor Commissioners of the San Mateo County Harbor District as follows:

1. Approval of Plan. The Amended and Restated Welfare Benefit Plan, effective January 1, 2026, attached hereto as Exhibit A, is hereby approved and adopted.
2. Authorization to Execute Documents. The General Manager, or the General Manager's designee, is authorized and directed to execute and deliver all documents necessary to implement the Amended and Restated Welfare Benefit Plan, including any documents required by Navia Benefit Solutions.
3. Implementation of the Plan. The Plan Administrator is authorized and directed to take all actions deemed necessary and appropriate to implement the Plan and to establish and maintain the accounting, administrative, and operational procedures necessary for the effective administration of benefits provided under the Plan.
4. Employee Notification. District staff is authorized and directed to notify eligible employees of the adoption of the Amended and Restated Welfare Benefit Plan and to distribute the Summary Plan Description, attached hereto as Exhibit B, in accordance with applicable requirements.

5. Record of Adoption. The Board hereby certifies that the Amended and Restated Welfare Benefit Plan and the Summary Plan Description attached as Exhibits A and B are the documents approved and adopted by the Board through this Resolution.
6. Effective Date. This Resolution shall become effective immediately upon its adoption, and the Amended and Restated Welfare Benefit Plan shall be effective January 1, 2026.

PASSED, APPROVED AND ADOPTED by the Board of Harbor Commissioners of the San Mateo County Harbor District at a Regular meeting held on the 19th day of August 2026 by a recorded vote as follows:

For: Domurat, Mattush, Zemke, Slater-Carter, Chay Kray

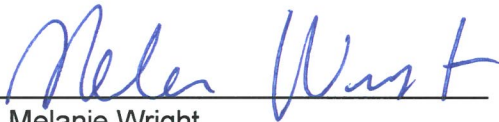
Against: None

Absent: None

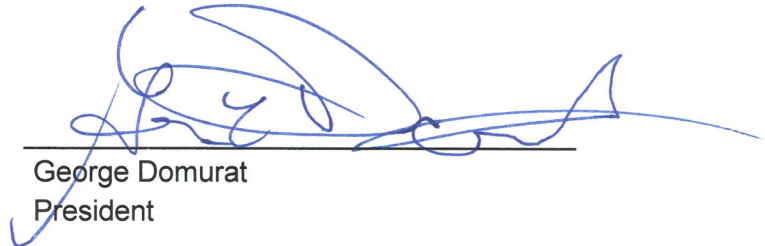
Abstain: None

Attest:

BOARD OF HARBOR COMMISSIONERS



Melanie Wright
Deputy Secretary to the Board



George Domurat
President