

RESOLUTIONS ADOPTED

March 21, 2017

2017-35 RESOLUTION THAT PAINESVILLE TOWNSHIP WILL PICK UP THE STATUTORILY REQUIRED EMPLOYEE CONTRIBUTION TO THE OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM FOR THE EMPLOYEES OF THE PAINESVILLE TOWNSHIP PURSUANT TO INTERNAL REVENUE CODE SECTION 414(H)(2)

MINUTES

The Board of Painesville Township Trustees met for a regular meeting at 7:30 P.M. on Tuesday, March 21, 2017 at 55 Nye Road. The meeting was called to order at 7:30 P.M. by Chairman Pennock. Present: Trustees Gabe Cicconetti, Chuck Hillier, Josh Pennock, Fiscal Officer Michael Patriarca, Administrator Michael Manary, and Legal Advisor Matthew Lallo.

Various topics, agenda items and departmental matters were brought before the board including the approval of minutes from the previous meeting March 14, 2017.

SUMMARY OF WORK SESSION:

Administrator Manary summarized the work session noting the following:

- The Trustees discussed an OPERS tax deferral plan for certain employees that would like to participate.
- The Trustees discussed some Township finances.
- Discussed sending a letter to the Commissioners concerning the land fill.
- The Trustees asked the Administrator to look into what it takes to form a Community Improvement Corporation.
- Discussed the Township newsletter.
- The Service Director updated us on the dates of parades that we participate in the summer.
- The Fire Chief discussed replacing the chassis on one of the ambulances.
- The Fire Chief discussed the budget for the Fire Department.
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OLD BUSINESS: None

NEW BUSINESS: None

LAKE COUNTY SHERIFF'S REPORT: No report given

DEPARTMENT REPORTS:

- **SERVICE DEPARTMENT:** No report given
- **FIRE DEPARTMENT:** The Fire Chief discussed a house fire that was down in the park. There was a demolition permit pulled on this house in 2008 but then it was flipped. Improvements were made to the house and then there were wiring issues which caused the fire. The Fire Department reviewed what remedy's they can offer for situations like this. The Fire Department took an 18 month old child that had a scalding burn directly to Metro Health because the Life Flight was not flying. The Fire Department went to the fire in the City on Lexington and the cause of that fire looks to be like an electrical space heater fire.
- **ZONING DEPARTMENT:** No Report given
- **LEGAL ADVISOR:** No Report given
- **ADMINISTRATOR:** No Report given

FISCAL OFFICER: No Report given

BILLS PAID

Various bills, payroll and related disbursements were presented, examined and approved for payment.

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WHEREAS, pursuant to federal and Ohio laws, the federal and state income taxes on a portion of the wages or salaries of the employees of the Painesville Township will be deferred if Painesville Township "picks up" (assumes

and pays) the contributions statutorily required to be made by such elected officials and covered employees to Ohio Public Employees Retirement System (OPERS); AND

Whereas, Painesville Township will not incur any additional costs in the picking up of such contributions

NOW THEREFORE BE IT ORDAINED BY PAINESVILLE TOWNSHIP OHIO THAT:

Section 1: Effective first pay in May (4/29/17-5/26/17 reporting dates), the full amount of the statutorily required employee contributions to OPERS shall be withheld from the gross pay of each person within any of the classes established in Section 2 herein and shall be "picked up" (assumed and paid to OPERS) by Painesville Township. This "pick up" by Painesville Township shall be designated as public employee contributions and shall be in lieu of contributions to OPERS by each person within any of the classes established in Section 2 herein. No person subject to this "pick up" shall have the option of choosing to receive the statutorily required contribution to OPERS directly instead of having it "picked up" by Painesville Township or of being excluded from the "pick up" Painesville Township shall, in reporting and making remittance to OPERS, report that the public employee contribution for each person subject to this "pick up" has been made as provided by the statute. Therefore, contributions, although designated as employee contributions, are employer-paid, and employees do not have the option to receive the contributions directly. All contributions are paid by the employer directly to the plan.

Section 2: The "pick up" by Painesville Township provided by this ordinance shall apply only to the following classes, Office Manager; Service Director, Road Forman, Road Labor 1 of Painesville Township who are or become contributing members of OPERS

Section 3: The Painesville Township method of payment of salary to employees who are participants in OPERS is hereby modified as provided in Section 4, in order to provide for a salary reduction pick up of employee contributions to OPERS

Section 4: The total salary for each employee shall be the salary otherwise payable under Painesville Township policies. Such total salary of each employee shall be payable by Painesville Township in two parts: (a) deferred salary and (b) cash salary. An employee's deferred salary shall be equal to that percentage of that employee's total salary which is required from time to time by OPERS to be paid as an employee contribution by that employee, and shall be paid by Painesville Township to OPERS on behalf of that employee as a pick up and in lieu of the OPERS employee contribution otherwise payable by that employee. An employee's cash salary shall be equal to that employee's total salary less the amount of the pick up for that employee, and shall be payable, subject to applicable payroll deductions, to that employee. Painesville Township shall compute and remit its employer contributions to OPERS based upon an employee's total salary. The total combined expenditures of Painesville Township for such employees total salaries payable under applicable Painesville Township policies and the pick-up provisions of this resolution shall not be greater than the amounts it would have paid for those items had this provision not been in effect.

Section 5: The clerk are hereby authorized and directed to implement the provisions of this ordinance to institute the "pick up" of the statutorily required contributions to OPERS for those persons reflected in Section 2 herein so as to enable them to obtain the result in federal and state tax deferments.

Adopted, March 21, 2017

RESOLVED, We, the Painesville Township Trustees, hereby agree Painesville Township will pick up the statutorily required employee contribution to the Ohio Public Employees Retirement System for the employees of the Painesville Township pursuant to Internal Revenue Code Section 414(h)(2)

TRUSTEES

Josh Pennock made a motion to close the meeting at 7:37 P.M., seconded by Hillier and passed unanimously.

ADJOURNMENT


Josh Pennock, Chairman


Michael A. Patriarca, Fiscal Officer

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WHEREAS, pursuant to federal and Ohio laws, the federal and state income taxes on a portion of the wages or salaries of the employees of the Painesville Township will be deferred if Painesville Township "picks up" (assumes and pays) the contributions statutorily required to be made by such elected officials and covered employees to Ohio Public Employees Retirement System (OPERS); AND

Whereas, Painesville Township will not incur any additional costs in the picking up of such contributions

NOW THEREFORE BE IT ORDAINED BY PAINESVILLE TOWNSHIP OHIO THAT:

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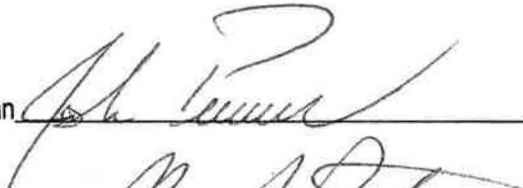
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provisions of this resolution shall not be greater than the amounts it would have paid for those items had this provision not been in effect.

Section 5: The clerk are hereby authorized and directed to implement the provisions of this ordinance to institute the "pick up" of the statutorily required contributions to OPERS for those persons reflected in Section 2 herein so as to enable them to obtain the result in federal and state tax deferments.

Adopted, March 21, 2017

Chairman

A handwritten signature in black ink, appearing to be "John Turner", written over a horizontal line.

Fiscal Officer

A handwritten signature in black ink, appearing to be "Mona A. [unclear]", written over a horizontal line.

Payment Listing

3/15/2017 to 3/21/2017

| Payment Advice # | Post Date | Transaction Date | Type | Vendor / Payee | Amount | Status |
|---------------------------------|------------|------------------|------|------------------------------------|------------|--------|
| 548-2017 | 03/17/2017 | 03/17/2017 | CH | TIME WARNER CABLE | \$129.98 | O |
| 53907 | 03/16/2017 | 03/16/2017 | AW | ACTIVE PLUMBING SUPPLY CO. | \$38.87 | O |
| 53908 | 03/16/2017 | 03/16/2017 | AW | CITY OF PAINESVILLE (UTILITIES) | \$2,477.06 | O |
| 53909 | 03/16/2017 | 03/16/2017 | AW | HALLMARK EXCAVATING | \$200.00 | O |
| 53910 | 03/16/2017 | 03/16/2017 | AW | HUNTINGTON NATIONAL BANK | \$1,801.04 | O |
| 53911 | 03/16/2017 | 03/16/2017 | AW | EXCELSIOR COMPANIES | \$265.62 | O |
| 53912 | 03/16/2017 | 03/16/2017 | AW | MAJOR WASTE DISPOSAL SERVICES, INC | \$230.00 | O |
| 53913 | 03/16/2017 | 03/16/2017 | AW | NAPA CHAGRIN VALLEY AUTO PARTS | \$36.00 | O |
| 53914 | 03/16/2017 | 03/16/2017 | AW | STAPLES ADVANTAGE | \$374.61 | O |
| 53915 | 03/16/2017 | 03/16/2017 | AW | THE CUTTING EDGE | \$18.33 | O |
| 53916 | 03/16/2017 | 03/16/2017 | AW | THE NEWS-HERALD | \$24.00 | O |
| 53917 | 03/17/2017 | 03/17/2017 | AW | THE ILLUMINATING COMPANY | \$1,938.97 | O |
| 53918 | 03/17/2017 | 03/17/2017 | AW | UNIQUE PAVING MATERIALS CORP. | \$118.00 | O |
| 53919 | 03/17/2017 | 03/17/2017 | AW | VERIZON WIRELESS | \$310.83 | O |
| 53920 | 03/20/2017 | 03/20/2017 | AW | LAKE COUNTY TOWNSHIP ASSOCIATION | \$20.59 | O |
| Total Payments: | | | | | \$7,983.90 | |
| Total Conversion Vouchers: | | | | | \$0.00 | |
| Total Less Conversion Vouchers: | | | | | \$7,983.90 | |

Type: AM - Accounting Manual Warrant, AW - Accounting Warrant, IM - Investment Manual Warrant, IW - Investment Warrant, PM - Payroll Manual Warrant, PR - Payroll Warrant, RW - Reduction of Receipt Warrant, SW - Skipped Warrant, WH - Withholding Warrant, WM - Withholding Manual, WS - Special Warrant, CH - Electronic Payment Advice, IL - Investment Loss, EP - Payroll EFT Voucher, CV - Payroll Conversion Voucher, SV - Payroll Special Voucher, EW - Withholding Voucher, POS ADJ - Positive Adjustment, NEG ADJ - Negative Adjustment, POS REAL - Positive Reallocation, NEG REAL - Negative Reallocation

Status: O - Outstanding, C - Cleared, V - Voided, B - Batch

* Asterisked amounts are not included in report totals. These transactions occurred outside the reported date range but are listed for reference.