

DAVID A. REICHEL
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Vice President of Council

VICTORIA ANN SAVAGE, CMC
Clerk of Council

City of Willoughby Hills

Council
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FRANK A. GERMANO
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ORDINANCE NO. 2013-32

AN ORDINANCE DECLARING THAT THE CITY OF WILLOUGHBY HILLS HAS DETERMINED TO CONTINUE TO PICK-UP MANDATORY CONTRIBUTIONS BY THE FULL-TIME EMPLOYEES OF THE FIRE DEPARTMENT IN THE CLASSIFICATION OF FIRE FIGHTER, LIEUTENANT AND CAPTAIN WHO ARE MEMBERS OF THE OHIO POLICE & FIRE PENSION FUND; REPEALING CONFLICTING LEGISLATION AND DECLARING AN EMERGENCY.

WHEREAS, the Council of the City of Willoughby Hills, Lake County, Ohio met at a duly called and authorized meeting of the Council on the date set forth below, such meeting being duly called pursuant to a notice stating the time, place and purpose of the meeting received by all Council members, and the following resolutions were made, seconded, and adopted by those present at the meeting; and

WHEREAS, the eligible employees of the Fire Department participate in the Ohio Police & Fire Pension Fund; and

WHEREAS, the Council has previously adopted a pick-up of all of the ten percent (10%) mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for participating employees of the Fire Department who are members of the Ohio Police & Fire Pension Fund; and

WHEREAS, Ohio Police & Fire Pension Fund has adopted new procedures for reporting picked-up contributions in order to properly prepare 1099-R forms for its members; and

WHEREAS, to provide for the City to be in compliance with the terms of the "*Agreement between the City of Willoughby Hills and the Willoughby Hills Fire Fighters IAFF Local #3149, 2011-2013*", the Council of the City of Willoughby Hills adopted Ordinance No. 2011-27; said Ordinance established that effective as of April 1, 2011, the City would pick-up all the ten percent (10%) mandatory contributions by the full-time employees of the Fire Department, in the classification of Fire Fighter, Lieutenant and Captain, who are members of the Ohio Police and Fire Pension Fund; nine percent (9%) through payroll reduction and one percent (1%) paying the contributions on behalf of the employee; and

WHEREAS, the OP&F Pension Fund has notified the City that the City Council must reaffirm the City's Pickup Plan using the new contribution rates for without this affirmation, the City's Pickup Plan would become taxable beginning with the first pay period in July; and

WHEREAS, pursuant to Finance Director Brichacek's Interoffice Memo, dated June 24, 2013, consisting of three (3) pages attached hereto as "Exhibit A", the Finance Director requests that legislation be adopted by the Members of Council due to the coming change in the employee contribution rate; and

WHEREAS, based upon the notification of the OP&F Pension Fund and the recommendation of the Finance Director, the Council of the City of Willoughby Hills wishes to reaffirm, amend and/or restate its prior Ordinance No. 2011-27 in order to continue the pick-up under the new procedures effective as of July 7, 2013.

NOW, THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WILLOUGHBY HILLS, COUNTY OF LAKE, STATE OF OHIO THAT:

SECTION 1. Effective July 7, 2013, the Council has determined to pick-up all of the ten and three-quarters percent (10.75%) mandatory contributions by the full-time employees of the Fire Department, in the classification of fire Fighter, Lieutenant and Captain, who are members of the Ohio Police & Fire Pension Fund; nine and three-quarters percent (9.75%) through payroll reduction and one percent (1%) paying the contributions on behalf of the employee.

SECTION 2. Said pick-up contributions paid through a payroll reduction and by paying the contributions on behalf of the employee, even though designated as employee contributions for state law purposes, are being paid by the City of Willoughby Hills in lieu of said contributions by the employee.

SECTION 3. Said picked up contributions will not be included in the gross income of the employees for tax reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police and Fire Pension Fund.

SECTION 4. Said picked up contributions will be included in the gross income of the employees, for employment tax purposes, as the contributions are made to the Ohio Police and Fire Pension Fund.

SECTION 5. Said employees shall not be entitled to any option of choosing to receive the contributed amounts directly instead of having them paid by the City of Willoughby Hills to the Ohio Police and Fire Pension Fund.

SECTION 6. All ordinances or parts thereof in conflict with the provisions of this Ordinance are hereby repealed as of the effective date of this Ordinance.

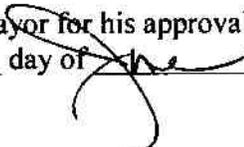
SECTION 7. The actions of this Council concerning and relating to the passage of this legislation were conducted in lawful meetings of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action were in compliance with all legal requirements including Chapter 107 of the Codified Ordinances of the City of Willoughby Hills.

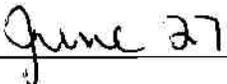
SECTION 8. This Ordinance constitutes an emergency measure in that the same provides for the immediate preservation of the public peace, health, safety and welfare of the inhabitants of the City of Willoughby Hills insofar as it provides for the usual daily operation of the Fire Department, and further provides for the City to continue the Pick-Up under the new OP&F procedures, effective as of July 7, 2013; wherefore this Ordinance shall be in full force and effect from and after its adoption and approval by the Mayor.

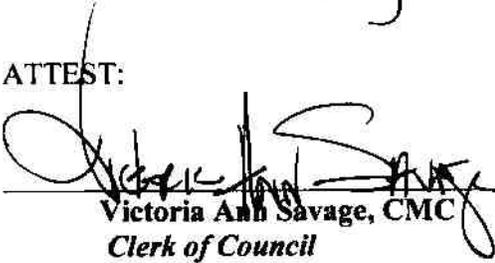
PASSED:  _____, 2013



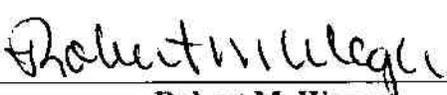
David A. Reichelt
President of Council

Submitted to the Mayor for his approval
on this  day of , 2013

Approved by the Mayor
 _____, 2013

ATTEST:


Victoria Ann Savage, CMC
Clerk of Council



Robert M. Weger
Mayor