RAYMOND C SOMICH President of Council

City of Willoughby Hills

NANCY E. FELLOWS Vice President of Council

VICTORIA ANN SAVAGE, CMC Clerk of Council

CHRISTOPHER L. BIRO DAVID M. FIEBIG FRANK A. GERMANO CHRISTOPHER HALLUM IOHN PLECNIK

ORDINANCE NO. 2014-37

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 POLICE DEPARTMENT OCCUPYING THE POSITIONS OF PATROL OFFICER AND SERGEANT 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 Police Department participate in the Ohio Police & Fire Pension Fund; and

WHEREAS, Ohio Police & Fire Pension Fund 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 Ohio Patrolmen's Benevolent Association - Patrol Officers, 2011-2013" and the "Agreement between the City of Willoughby Hills and the Ohio Patrolmen's Benevolent Association - Sergeants 2011-2013", the Council of the City of Willoughby Hills adopted Ordinance No. 2013-31; said Ordinance established that effective as of July 7, 2013, the City would pick-up all of the 10.75% mandatory contributions by the full-time employees of the Police Department, occupying the positions of Patrol Officer and Sergeant, who are members of the Ohio Police and Fire Pension Fund; 9.75% through payroll reduction and 1% paying the contributions on behalf of the employee; and

WHEREAS, on December 2, 2013 the Council of the City of Willoughby Hills adopted Ordinance No. 2013-50 the "Agreement between the City of Willoughby Hills and the Ohio Patrolmen's Benevolent Association - Patrol Officers, 2014-2016" and Ordinance No. 2013-51 the "Agreement between the City of Willoughby Hills and the Ohio Patrolmen's Benevolent Association - Sergeants 2014-2016"; said Agreements provided that the City would continue to pick up 1% of the mandatory contributions by the full-time employees of the Police Department occupying the positions of Patrol Officer and Sergeant, who are members of the Ohio Police and Fire Pension Fund for the duration of said contract; and

WHEREAS, In accordance with the abovementioned Agreements, adopted on December 2, 2013, Administration and the Council of the City of Willoughby Hills wish to reaffirm, amend and/or restate its existing Pick-Up Plan for all of the mandatory contributions required to be paid under Section 742.31 of the Ohio Revised Code for all of the full-time employees of the Police Department occupying the positions of Patrol Officer and Sergeant, who are members of the Ohio Police and Fire Pension Fund.

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

In compliance with the terms of the "Agreement between the City of Willoughby Hills and the Ohio Patrolmen's Benevolent Association - Patrol Officers, 2014-2016" and the "Agreement between the City of Willoughby Hills and the Ohio Patrolmen's Benevolent Association - Sergeants 2014-2016", for pay period beginning July 6, 2014, the City will pick-up all 11.50% mandatory contributions by the full-time employees of the Police Department, occupying the positions of Patrol Officer and Sergeant, who are members of the Ohio Police and Fire Pension Fund; 10.50% through payroll reduction and 1% paying the contributions on behalf of the employee.

- In compliance with the terms of the "Agreement between the City of Willoughby Hills and the SECTION 2. Ohio Patrolmen's Benevolent Association - Patrol Officers, 2014-2016" and the "Agreement between the City of Willoughby Hills and the Ohio Patrolmen's Benevolent Association - Sergeants 2014-2016", for pay period beginning July 5, 2015, the City will pick-up all 12.25% mandatory contributions by the full-time employees of the Police Department, occupying the positions of Patrol Officer and Sergeant, who are members of the Ohio Police and Fire Pension Fund; 11.25% through payroll reduction and 1% paying the contributions on behalf of the employee.
- SECTION 3. 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.
- Said picked up contributions will not be included in the gross income of the employees for tax SECTION 4. reporting purposes, that is, for federal or state income tax withholding taxes, until distributed from the Ohio Police and Fire Pension Fund.
- Said picked up contributions will be included in the gross income of the employees, for **SECTION 5.** employment tax purposes, as the contributions are made to the Ohio Police and Fire Pension Fund.
- Said employees shall not be entitled to any option of choosing to receive the contributed amounts SECTION 6. directly instead of having them paid by the City of Willoughby Hills to the Ohio Police and Fire Pension Fund.
- All ordinances or parts thereof in conflict with the provisions of this Ordinance are hereby SECTION 7. repealed as of the effective date of this Ordinance.
- The actions of this Council concerning and relating to the passage of this legislation were SECTION 8. 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 9. 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 Police Department, and further provides for the City to continue the Pick-Up Plan for the full-time employees of the Police Department occupying the positions of Patrol Officer and Sergeant; wherefore this Ordinance shall be in full force and effect from and after its adoption and approval by the Mayor.

Submitted to the Mayor for his approval

on this

Approved by the Mayor

2014

Raymond C. Somich President of Council

Clerk of Council