

THE CITY COUNCIL OF NORTH ROYALTON, OHIO

RESOLUTION NO. 23-95

INTRODUCED BY: Mayor Antoskiewicz

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE THE AMENDED AND RESTATED PREMIUM ONLY PLAN (CAFETERIA PLAN) EFFECTIVE OCTOBER 1, 2023, AND DECLARING AN EMERGENCY

WHEREAS: The City of North Royalton has since 2008 offered all covered and qualifying employees the opportunity to use pre-tax income for the payment of qualifying medical expenses in an IRS Code Section 125 cafeteria style plan; and

WHEREAS: The Plan has been recently amended and restated and is required to be ratified by Council and the Human Resources Department now recommends that the Premium Only Plan be so affirmed effective October 1, 2023; and

WHEREAS: The intention of the Employer is that the Plan qualify as a "Cafeteria Plan" within the meaning of Section 125 of the Internal Revenue Code of 1986, as amended, and that the benefits which an Employee elects to receive under the Plan be excludable from the Employees income under Section 125(n) and other applicable sections of the Internal Revenue Code of 1986, as amended; and

WHEREAS: Council desires to authorize the Mayor to execute the Amended and Restated Plan for the benefit of all employees.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NORTH ROYALTON, COUNTY OF CUYAHOGA AND STATE OF OHIO, THAT:

Section 1. The Mayor is hereby authorized to execute the Premium Only Plan to confirm and ratify the offer of a Section 125 Cafeteria Plan to all qualifying employees as set forth in the Amended and Restated Plan document attached hereto as Exhibit A and as approved by the Director of Law.

Section 2. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 3. This Resolution is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of the city, and for the further reason that it is immediately necessary to maintain the effective status of the Section 125 Cafeteria Plan for the benefit of all covered and qualifying city employees.

THEREFORE, provided this Resolution receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, from and after the earliest period allowed by law.

/s/ Paul F. Marnecheck
PRESIDENT OF COUNCIL

APPROVED: /s/ Larry Antoskiewicz
MAYOR

DATE PASSED: September 5, 2023

DATE APPROVED: September 7, 2023

ATTEST: /s/ Dana A. Schroeder
DIRECTOR OF LEGISLATIVE SERVICES

First reading suspended
Second reading suspended
Third reading September 5, 2023

YEAS: Marnecheck, Nickell, Barath, Krejci,
Dietrich, Webber, Vos

NAYS: none