

RESOLUTION NO. 073-13

A RESOLUTION ADOPTING THE "PLAN AMENDMENT" TO THE CITY'S REIMBURSEMENT SERVICES AGREEMENT WITH WAGWORKS INC. AND AUTHORIZING THE CITY MANAGER OR THE FINANCE DIRECTOR TO EXECUTE ANY DOCUMENTS NECESSARY TO EXECUTE SAID AMENDMENT; AND DECLARING AN EMERGENCY

WHEREAS, the City of Napoleon offers flexible spending accounts (FSA) to its employees; and,

WHEREAS, previously the IRS had determined that any leftover balance in a Flexible Spending Account would be forfeited at the end of the plan year (minus a few exceptions ie "grace period"), this was known as the "Use It Or Lose It" rule and;

WHEREAS, the IRS has recently made changes to the Internal Revenue Code (IRC) Section 125 (i), as amended by the Internal Revenue Service (IRS) Notice 2013-17, which allows for the balance of up to Five Hundred Dollars (\$500.00) of unused FSA contributions to be carried over to the next year's plan; and

WHEREAS, City of Napoleon now desires to amend its current plan to adopt the "Plan Amendment" which allows for the carryover of Five Hundred Dollars (\$500.00) of unused FSA contributions to be carried over to the next years plan, **Now Therefore**,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the City of Napoleon does adopt the "Plan Amendment," which allows for the carryover of Five Hundred Dollars (\$500.00) of unused FSA contributions to be carried over to the next year's plan.

Section 2. That, the City Manager and/or the City Finance Director is authorized to execute any and all documents necessary to adopt the "Plan Amendment."

Section 3. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 4. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.


Section 5. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time so that the amendment will be available for the 2013 plan, which would effect the public peace, health or safety accessible to our citizens; therefore, provided it receives the required number of votes for passage as emergency legislation, it

shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law.

Passed: December 16, 2013


John A. Helberg, Council President

Approved: December 16, 2013


Ronald A. Behm, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:


Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Resolution No. 073-13 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Gregory J. Heath, Clerk/Finance Director