

**ORDINANCE # O-15-2020**

**AN ORDINANCE TO ADD SECTION 12.3.1 TO THE POLICIES AND PROCEDURES MANUAL AND ADOPT A CAFETERIA PLAN FOR VILLAGE EMPLOYEE BENEFITS PURSUANT TO SECTION 125 OF THE INTERNAL REVENUE CODE FOR THE VILLAGE OF BOLIVAR AND DECLARING AN EMERGENCY**

WHEREAS, the Village Council of the Village of Bolivar wishes to add Section 12.3.1 to the Policies and Procedures Manual regarding the adoption of a cafeteria plan for employees; and

WHEREAS, the Village Council of the Village of Bolivar has the authority to establish and make available to Village employees health insurance upon such terms and conditions as Council authorizes; and

WHEREAS, the Council of the Village of Bolivar has determined that it is in the best interest of the Village and its employees to implement a pre-tax cafeteria plan for health insurance premium deductions pursuant to 26 USC §125.

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF BOLIVAR, STATE OF OHIO:**

**SECTION 1:** The Council of the Village of Bolivar hereby authorizes the implementation of a pre-tax cafeteria plan for health insurance premium deductions, which will apply to those Village employees who elect to participate in the plan.

**SECTION 2:** The Village shall adopt a plan, which mirrors the Internal Revenue Code sections governing cafeteria plans as set forth in 26 USC §125.

**SECTION 3:** The Village Policies and Procedures shall be amended as follows:

***12.3.1 Cafeteria Plan***

*All village employees are eligible to participate in a pre-tax cafeteria plan for health insurance premium deductions, which will apply to those Village employees who elect to participate in the plan.*

*The Village shall adopt a plan, which mirrors the Internal Revenue Code sections governing cafeteria plans as set forth in 26 USC §125.*

*For a complete description of cafeteria plan insurance benefits, please contact the appropriate insurance provider.*

**SECTION 4:** The Village Fiscal Officer is hereby authorized and directed to take all action necessary to accomplish the purposes of this Ordinance.

**SECTION 5:** All prior ordinances inconsistent herewith are hereby repealed.

**SECTION 6:** This Ordinance shall take effect and be in force on April 13, 2020.

**SECTION 7:** This Ordinance is hereby declared to be an emergency measure, and its immediate passage is necessary for the preservation of the public peace, health, safety and welfare of the citizens of the Village of Bolivar, Ohio, for the reason that it is necessary for the Village of Bolivar to ensure Village employees are offered additional benefits for their health and wellness. Provided it receives the affirmative vote of two-thirds of the members elected to or appointed to council, it shall take effect and be in force immediately upon its passage and approval.

**1<sup>st</sup> Reading: April 13, 2020**

**PASSED: April 13, 2020**

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**Rebecca S. Hubble, Mayor**

**ATTEST:**

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**Maria A. App, Fiscal Officer**

**APPROVED AS TO FORM:**

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**Attorney Tara Wright-Timberlake  
Legal Counsel, Village of Bolivar**