

IN THE MATTER OF BOARD OF COUNTY COMMISSIONERS OF AUGLAIZE COUNTY IN SUPPORT OF THE ADOPTION OF THE ROTH 457 OPTION AS AN EXPANDED PORTFOLIO CHOICE WITHIN THE CCAO DEFERRED COMPENSATION PROGRAM, AS WAS AUTHORIZED INTO LAW BY THE PASSAGE OF SENATE BILL 220, WHICH BECAME OHIO LAW ON MARCH 19, 2017.

The Board of County Commissioners of Auglaize County, Ohio met in regular session on the 6th day of April, 2021.

Commissioner Bambauer moved the adoption of the following:

RESOLUTION

WHEREAS, CCAO Service Corporation (“CCAOSC”), a subsidiary of the County Commissioners’ Association of Ohio (“CCAO”), operates a CCAO DEFERRED COMPENSATION PROGRAM available to employees in this county; and,

WHEREAS, the State of Ohio passed Senate Bill 220 into law effective March 19, 2017 to allow Roth options within public employee deferred compensation programs. The Roth 457 option has been identified as an additional benefit that can assist county employees to save for retirement by expending their portfolio options to include additional possible tax advantages; and,

WHEREAS, the adoption of the Roth option as a portfolio choice of the CCAO DEFERRED COMPENSATION PROGRAM has been duly considered, analyzed and recommended by the CCAO Deferred Compensation Committee, CCAO Service Corporation Advisory Board, and this Board is satisfied with the CCAO’s Deferred Compensation Committee’s recommendation to include a Roth 457 option within the portfolio option lineup; and,

WHEREAS, in order to assist Empower Retirement with its immediate communication needs to county staff and county employees regarding the law change and the expansion of allowed plans within the CCAO Deferred Compensation Plan to include the Roth 457 option.

NOW, THEREFORE, BE IT RESOLVED that:

Section 1. This Board hereby authorizes and endorses by vote that this county shall expand the CCAO Deferred Compensation Plan to include the Roth 457 option pursuant to Ohio law.

Section 2. This Board directs Empower Retirement, the administrator of the CCAO Deferred Compensation Plan, to contact county staff and employees regarding the new Roth 457 plan option so employees may become fully informed as to their retirement options.

Section 3. This Resolution was adopted in a regular session of the Board in full compliance with Ohio’s sunshine laws.

NOW, THEREFORE BE IT FURTHER RESOLVED that the Board of County Commissioners of Auglaize County does hereby fully support and endorse the addition of the Roth 457 option into the CCAO Deferred Compensation Plan.

Commissioner Bergman seconded the Resolution and upon the roll being called, the vote resulted in the adoption of the Resolution as follows:

Adopted this
6th day of
April, 2021

BOARD OF COUNTY COMMISSIONERS
AUGLAIZE COUNTY, OHIO

Douglas A. Spencer, Yes
Douglas A. Spencer

David Bambauer, yes
David Bambauer

John N. Bergman, yes
John N. Bergman

cc: ✓ Auditor
✓ CCAO – Keith Blosser

IN THE MATTER OF BOARD OF COUNTY COMMISSIONERS OF AUGLAIZE COUNTY IN SUPPORT OF THE ADOPTION OF THE ROTH 457 EMPLOYER OPTION AS AN EXPANDED PORTFOLIO CHOICE WITH OHIO DEFERRED COMPENSATION, AS WAS AUTHORIZED INTO LAW BY THE PASSAGE OF SENATE BILL 220, WHICH BECAME OHIO LAW ON MARCH 19, 2017 AND AUTHORIZING THE PRESIDENT OF THE BOARD TO EXECUTE SAID ADOPTION AGREEMENT.

The Board of County Commissioners of Auglaize County, Ohio met in regular session on the 6th day of April, 2021.

Commissioner Bambauer moved the adoption of the following:

RESOLUTION

WHEREAS, the State of Ohio passed Senate Bill 220 into law effective March 19, 2017 to allow Roth options within public employee deferred compensation programs. The Roth 457 option has been identified as an additional benefit that can assist county employees to save for retirement by expending their portfolio options to include additional possible tax advantages; and,

WHEREAS, Auglaize County chooses to offer the Roth 457 option to all county employees; and,

WHEREAS, the Ohio Deferred Compensation has presented the Auglaize County Board of Commissioners with the Employer Adoption Agreement for the Roth 457 Option.

NOW, THEREFORE, BE IT RESOLVED that:

Section 1. This Board hereby authorizes and endorses by vote that this county shall expand the Ohio Deferred Compensation Plan to include the Roth 457 option pursuant to Ohio law.

Section 2. This Board directs the administrator of the Ohio Public Employees Deferred Compensation Board, to contact county staff and employees regarding the new Roth 457 plan option so employees may become fully informed as to their retirement options.

Section 3. This Resolution was adopted in a regular session of the Board in full compliance with Ohio's sunshine laws.

NOW, THEREFORE BE IT FURTHER RESOLVED that the Board of County Commissioners of Auglaize County does hereby fully support and endorse the addition of the Roth 457 option into the Ohio Deferred Compensation and authorizes the President of the Board to execute said Employer Adoption Agreement.

Commissioner Bergman seconded the Resolution and upon the roll being called, the vote resulted in the adoption of the Resolution as follows:

Adopted this
6th day of
April, 2021

BOARD OF COUNTY COMMISSIONERS
AUGLAIZE COUNTY, OHIO

Douglas A. Spencer, Yes
Douglas A. Spencer

David Bambauer, Yes
David Bambauer

John N. Bergman, Yes
John N. Bergman

cc: Auditor
Ohio Deferred Compensation



OHIO DEFERRED COMPENSATION

ROTH 457 OPTION EMPLOYER ADOPTION

- ✓ Employers who choose to offer the Roth 457 option must execute an Adoption Agreement, Exhibit B, Payroll/Administrative Procedures.
 - Return the completed and executed form.
Email: Ohio457@Nationwide.com
Fax: 614-222-9457
Mail: 257 East Town Street, Suite 400, Columbus, Ohio 43215-4626
 - An acknowledgment email and additional information will be sent to the employer upon receipt of an executed Exhibit B.
- ✓ Employers will need to set-up a separate post-tax payroll deduction for Roth contributions.
- ✓ Pre-tax deferrals and Roth contributions will be billed separately. Ohio DC will create a new bill code assigned to Roth contributions.
- ✓ Pre-tax deferral and Roth contribution billings can be obtained and filed on the Ohio Business Gateway at ohiobusinessgateway.ohio.gov.

Comparison of the traditional pre-tax option and the Roth post-tax option:

Feature	Traditional 457(b)	Roth 457(b)
Payroll Deductions	Yes	Yes
Contributions	Pre-tax dollars	Post-tax dollars
2020 Annual Limits	\$19,500 (\$26,000 if age 50+, \$39,000 for Special Catch-Up) Combined contributions to Traditional (pre-tax) and Roth options must remain within the annual limits.	
Investment Growth	Accumulates tax-deferred	Accumulates tax-free
Federal Tax on Distributions	Taxable income	Tax free if certain criteria are met

Enter Employer Name below. Execute the agreement on page five.

EXHIBIT B

PAYROLL/ADMINISTRATIVE PROCEDURES

An Employer that establishes the Plan shall determine whether its employees will be permitted to make (i) pre-tax deferrals only or (ii) pre-tax deferrals and Roth contributions.

[Enter Employer Name] Anglaize County elects to offer eligible employees one of the following options:

_____ Pre-tax deferrals only

OR

Pre-tax deferrals and Roth contributions

The effective date shall be a date no sooner than 30-days after Ohio DC receives the executed Exhibit B and the Employer receives their first pre-billing invoice for pre-tax deferrals and/or Roth contributions.

Deductions

A. **Pre-tax Deferrals.** The Employer will ensure that federal and state income taxes for each participating employee are calculated after excluding the amount being deferred under the Plan. Please note that pre-tax deferrals are not excluded from local income tax calculations.

B. **Roth Contributions.** The Employer will ensure that Roth contributions are after-tax contributions. This means the Employer includes the amount of the Roth contributions in the employee's gross income at the time the employee would have otherwise received the amount in cash if the employee had not made the election. Roth contributions are subject to all applicable wage-withholding requirements.

The Internal Revenue Code requires that participant deferral/contribution agreements be entered into in the month before they begin. The Program will monitor this regulation and notify Employers of new enrollments and valid changes. The Employer may not make any such contractual changes until the effective date specified on the Payroll Reduction Change Report, except to prevent deferrals/contributions from exceeding the maximum annual limits.

Reporting

The Employer may utilize one of the following methods for reporting deferral/contribution amounts.

A. **A pre-billing invoice.** The Program will create an invoice(s) for the Employer at least ten (10) days before each pay date, listing the name, last four digits of the employee's social security number, and dollar amount of the deferral/contribution expected from each employee. Pre-tax deferrals and Roth contributions will be invoiced separately. The employer can obtain these invoices from the Ohio Business Gateway website. The Employer will note any changes on the invoices before reporting these amounts.

B. **A computer file.** The use of computer files is recommended for all Employers who will have more than 100 participants in the Plan. Pre-tax deferrals and Roth contributions must be in separate files. This confidential data must be transmitted using the secure express upload feature of the Ohio Business Gateway at business.ohio.gov. Computer files must be formatted as indicated below.

<u>Field Name</u>	<u>Data Type</u>	<u>Start/End Pos.</u>	<u>Contents</u>
Transaction Type	X(3)	1 3	'114'
Employer ID	X(6)	4 9	Ohio DC will assign this number
Pay Date*	9(8)	10 17	Your payroll date
Social Security5	9(5)	18 22	First 5 digits of social security number
Social Security4	9(4)	23 26	Last 4 digits of social security number
Termination Code	X(2)	27 28	Does participant still work for you? Yes = SPACES No = 'TT'
Filler	X(8)	29 36	Spaces
Termination Date*	9(8)	37 44	Date employee was terminated or zeros for current employees
Transaction Amount**9(7)		45 51	Deferral/contribution amount 99999999
Name	X(25)	52 76	Participant name
Filler	X(4)	77 80	Spaces

* All dates must use CCYYMMDD format (20190101)

** The transaction amount must not include the decimal point. Example, a \$125.00 deferral amount would be sent as 0012500.

Fields are **NOT** packed.

For regular deferrals (pre-tax), the file must be named **defcomp.txt**.

For Roth contributions (post-tax), the file must be named **roth_defcomp.txt**

Please note that regular deferrals and Roth contributions are on separate bills and cannot be combined in the same file

If you need further assistance, please call 614-466-7245.

C. **An acceptable Employer generated listing.** The Employer may generate their own listing which will identify the name, last four digits of the employee's social security number, and dollar amount of the individual deferrals/contributions. The format must be (by pay frequency) in ascending alphabetic or social security number order with totals for each frequency. Pre-tax deferrals and Roth contributions must be reported separately. The list must contain Employer name, Employer number, and pay date. Do not list reductions by department or full social security numbers.

Changes

Ohio DC will create a Payroll Change Report(s) showing all employees who are newly enrolled or changing the amount of their deferrals/contributions. This report will be available to the Employer at least ten (10) days before the effective pay date on the Ohio Deferred

Compensation secure section of the Ohio Business Gateway website, business.ohio.gov. Separate Payroll Change Reports will be produced for pre-tax deferrals and Roth contributions.

Terminating Employees

For any participants who have terminated employment, the Employer will note on each invoice, file, or listing, the date of termination, last four digits of the social security number, and name of the employee(s).

Remittance

For each pay date, the Employer will forward payment for the gross amount of deferrals/contributions with supporting documentation. The Employer is responsible for the correct and timely remittance of deferrals/contributions. The Employer may use one of the following methods for remittance:

ACH debit: Use the Ohio Business Gateway at business.ohio.gov. (***preferred method***)
ACH credit: The Program will provide banking information to Employers using this method.

Check mailed to:

Ohio Deferred Compensation
257 East Town Street, Suite 400
Columbus, Ohio 43215-4623

The payment amount must be exactly equal to the total amount of deferrals/contributions on the detailed report.

Refunds

If deferrals/contributions are erroneously made on behalf of a participant and the money must be returned to that participant, the Employer may not use amounts to be refunded to the participant as an offset or credit against the gross amount of deferrals/contributions for the next pay period. The Employer must notify the Program in writing of such errors and the Board will return the money to the Employer. For pre-tax deferrals the Employer must then refund the money to the employee after withholding all appropriate taxes, etc., since the refund will not have been previously included as taxable income to that employee.

Annual Limits

Consistent with IRS regulations, the Employer is responsible for ensuring that any combination of the participant's annual pre-tax deferrals and Roth contributions do not exceed the lesser of (i) the limits allowed by the Internal Revenue Code or (ii) 100% of includible compensation. Participants age 50 and older or in their three years prior to Normal Retirement Age may be eligible for higher annual limits. The Program will annually provide notice to the Employer regarding such limits. The Program will be careful to enroll the participant for deferral/contributions amounts that will not exceed the IRS's maximum limits. If events occur (requested changes to deferral/contribution amounts are not made timely, a year with 27 bi-weekly pay periods, etc.) whereby those limits could be exceeded, the Program will work with the participant and Employer to adjust deferral/contribution amounts accordingly.

Form W-2

The Employer will be responsible for issuing a correct Form W-2 at year-end, which will identify the gross amount of wages subject to federal and state taxes and the gross amount of wages subject to local taxes. The Employer will list on the participant's Form W-2 the amount of pre-tax deferrals or Roth contributions for the year, as required by the IRS.

Program Withdrawals

The Program will be responsible for overseeing the disbursement of all withdrawals from the Program to the participant or beneficiary(ies) and to discharge on behalf of the Employer all reporting and withholding responsibilities required by Federal and State Regulatory Authorities.

Employer Statements

The Program will provide the Employer with a quarterly statement that will include the total amount received during the quarter and the total value of accounts held on behalf of the employees or beneficiaries.

Note: The Program statements will reflect deferral/contribution activity based on the date received and invested, which may not always coincide or agree with the Employer's records, due to timing of deposits and transfers into and out of individual accounts at the beginning or ending of the statement period.

Confidentiality

The Employer shall maintain the confidentiality of individual participants and related account information.

It is the Program's policy to limit the display of social security numbers. Billing and change reports will only display the last four digits of each participant's social security number, unless you provide the Program with a signed release on your Employer letterhead accepting all responsibility for transmitting this sensitive data. If the Employer generates their own listing, the Employer will be responsible for this confidential information while in transit. It is important that the display of social security numbers is limited to the last four digits.

Other Deferred Compensation Plans

If the Employer offers deferred compensation programs in addition to the Program as permitted under Section 148.06 of the Ohio Revised Code, then the Employer is responsible for assuring that participants do not exceed the maximum annual limits under IRC Section 457(b).

Execution

The duly authorized responsible official has executed this document for the Eligible Employer, and the Board (by its representative) has accepted as of the date so noted below.

[Enter Employer Name] Angloize County
Eligible Employer
Douglas A. Spencer
Responsible Official (printed name)
Douglas A. Spencer
Responsible Official/Signature
April 6, 2021
Date
President
Title

OHIO PUBLIC EMPLOYEES DEFERRED COMPENSATION BOARD

Accepted for the Program

Date

Employer Services for You

The Board Office is responsible for administration of the Program, which includes maintaining employer and employee account records, investing payroll deferrals/contributions, processing withdrawal requests and generating employer and employee account statements.

Employers with questions or needing assistance should contact the finance department of the Board Office.

Board Office:
Ohio Deferred Compensation
257 East Town Street, Suite 400
Columbus, Ohio 43215-4623

Phone: 614-466-7245
Phone Hours: The Board Office staff is available to assist employers Monday-Friday from 7:30 a.m.-4 p.m.

Fax: 614-728-2601

Email: finance@OhioDC.org.

IN THE MATTER OF GRANTING AN EXTENSION OF TIME TO PRESENT SURVEY, REPORTS AND SCHEDULES BY THE COUNTY ENGINEER FOR THE COGAN #2 DITCH PROJECT.

The Board of Auglaize County Commissioners met in regular session on the 6th day of April, 2021.

Commissioner Bambauer moved the adoption of the following:

RESOLUTION

WHEREAS, pursuant of Resolution #20-461, dated November 19, 2020, the Engineer's Reports on the Cogan #2 Ditch Project were due to the Board of County Commissioners on this date, April 13, 2021; and,

WHEREAS, a Request for Extension of time to complete survey, reports and schedules by the County Engineer was submitted to the Board of County Commissioners by Drainage Technician TJ Place with the following content:

Board of County Commissioners:

For the reason of the coordinating with the Buehler Ditch. I am requesting an extension of time to present the presentation of the survey, reports and schedules of the above named improvement within the time prescribed by your order of the 13th day of April, 2021, and I therefore respectfully request an extension of time within which to complete the same.

Thank you,
s/TJ Place
TJ Place
Drainage Technician

THEREFORE, BE IT RESOLVED that the Board of County Commissioners, Auglaize County, Ohio, does hereby grant the extension of time for the completion and submittal of the Engineer's Reports for the Cogan #2 County Ditch to May 27, 2021 at 9:00 a.m. for reasons so above stated.

Commissioner Bergman seconded the Resolution and upon the roll being called, the vote resulted in the adoption of the resolution as follows:

Adopted this
6th day of
April, 2021

BOARD OF COUNTY COMMISSIONERS
AUGLAIZE COUNTY, OHIO

Douglas A. Spencer
Douglas A. Spencer

David Bambauer
David Bambauer

John N. Bergman
John N. Bergman

✓cc: County Engineer

IN THE MATTER OF ACCEPTING THE QUOTE FROM TOM'S PRO PAINTING, LLC FOR THE HANGAR "F" PAINTING PROJECT FOR THE NEIL ARMSTRONG AIRPORT.

The Board of County Commissioners of Auglaize County, Ohio met in regular session on the 6th day of April, 2021.

Commissioner Bambauer moved the adoption of the following:

RESOLUTION

WHEREAS, Tom's Pro Painting, LLC has submitted a quote of \$20,600.00 for all the labor and material for the following the work on Hangar "F" at the Neil Armstrong Airport:

- Power wash exterior of building to include brick office;
- Caulk where needed;
- Apply two topcoats of Sherwin Williams Loxon XP to brick office;
- Apply one coat of Sherwin Williams Pro-Cryl Universal Acrylic primer and one coat of Sherwin Williams Sher-Cryl HPA topcoat to metal siding, spouting, down spouts, overhead garage door and main doors;
- Total \$20,600.00.

THEREFORE BE IT RESOLVED, that by the Board of Commissioners of Auglaize County, Ohio does hereby approve and authorizes the quote from Tom's Pro Painting, LLC for \$20,600.00 for the Hangar "F" painting project for the Neil Armstrong Airport; and,

BE IT FURTHER RESOLVED that said Board of Commissioners does hereby authorize Airport Manager, Ted Bergstrom, to proceed with the scheduling of the above mentioned project for Hangar "F" at the Neil Armstrong Airport per the above mentioned quote.

Commissioner Bergman seconded the Resolution and upon the roll being called, the vote resulted in the adoption of the Resolution as follows:

Adopted this
6th day of
April, 2021

BOARD OF COUNTY COMMISSIONERS
AUGLAIZE COUNTY, OHIO

Douglas A. Speiser, yes
Douglas A. Speiser

David Bambauer, yes
David Bambauer

John N. Bergman, yes
John N. Bergman

✓cc: Tom's Pro Painting, LLC
✓ Airport Manager