

RECORD OF PROCEEDINGS
TRENTON TOWNSHIP TRUSTEE'S YEAR-END MEETING
THURSDAY, DECEMBER 28, 2023, at 5:30 p.m.
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HELD AT: Trenton Township Maintenance and Office Building, 15495 Hartford Road, Trenton, OH 43074

ROLL CALL: Chairman Fisher called meeting to order. Roll call: Richard Fisher – here, Mark Almendinger – here, and Kevin Justice – absent.

MINUTES: Minutes of December 6, 2023, meeting to be read at Organizational Meeting

BILLS: Motion to pay bills: Almendinger
Second: Fisher
Vote: all - yes, motion carried.

NEW BUSINESS: **RESOLUTION 23-12-02 TRUSTEE SALARY**
Be it hereby resolved that on 12-28-23, the Trenton Township Trustees agreed to be paid the maximum set salary of the amount due each Trustee, as designated by Township Laws. This salary being paid in equal monthly installments.
Motion made by: Almendinger
Second: Fisher
Vote: all – yes, motion carried.

RESOLUTION 23-12-03 INCURING EXPENSES
Be it hereby resolved that on 12-28-23, the Trenton Township Trustees authorized anyone of the Trustees, Clerk and Road and Cemetery Employee to incur expenses less than \$750.00 on behalf of the Township without receiving prior approval from the Board of Trustees or having to issue a purchase order for such. The Clerk should be notified within two days after such purchase.
Motion made by: Almendinger
Second: Fisher
Vote: all – yes, motion carried.

RESOLUTION 23-12-04 TEMPORARY APPROPRIATIONS
Be it hereby resolved that on 12-28-23 the Trenton Township Trustees authorize the Clerk to make any temporary appropriations on an as-needed basis until permanent appropriations can be made.
Motion made by: Fisher
Second: Almendinger
Vote: all – yes, motion carried.

RESOLUTION 23-12-05 INSURANCE BENEFITS
Be it hereby resolved that on 12-28-23, the Trenton Township Trustees will provide to its elected officials and full-time employees and their families medical, life, cancer, disability, dental, and vision insurance and Medicare Medical and RX.
Motion made by: Fisher
Second by: Almendinger
Vote: all – yes, motion carried.

RESOLUTION 23-12-06 REIMBURSEABLE INSURANCE BENEFITS
A Resolution adopted consistent with R.C. §505.60(D) to reimburse any elected officer or eligible employee of Trenton Township for out-of-pocket premiums attributable to health care coverage provided for the elected officer or eligible employee for insurance benefits described in R.C. § 505.60(A).

PREAMBLE

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WHEREAS, the Board of Trustees of Trenton Township, Delaware County, Ohio ("Board") provides a group health care plan to its elected officers and eligible employees pursuant to R.C. § 505.60(A); and,

WHEREAS, R.C. 505.60(D) authorizes the Board to reimburse a township officer or employee for out-of-pocket premiums attributable to health care coverage the officer or employee otherwise obtains when the officer or employee either is denied coverage or forgoes coverage under the township's health care plan; and,

WHEREAS, the Board may reimburse the officer or employee for each out-of-pocket premium attributable to the coverage ... that the officer or employee otherwise obtains, but not to exceed an amount equal to the average premium paid by the township for its officers and employees under any health care plan it procures under R.C. 505.60; and,

WHEREAS, reimbursements a board of township trustees provides under R.C. 505.60(D) are subject to the annual dollar limit prohibition of 42 U.S.C.A. § 300gg11(a).

NOW THEREFORE BE IT RESOLVED BY THE BOARD:

SECTION 1. REIMBURSEMENT

- 1.) The Board will continue to procure a group health care plan under R.C. § [505.60](#).
- 2.) The Board will reimburse a township officer or employee for out-of-pocket premiums attributable to health care coverage the officer or employee otherwise obtains when the officer or employee either is denied coverage or forgoes coverage under the township's health care plan
- 3.) The Board shall reimburse its officers and employees up to an amount equal to the average premium paid by the Board for its officers and employees under the township current year's group health plan it procures under R.C. 505.60 and such amount shall not violate the annual dollar limit prohibition of 42 U.S.C.A. § 300gg11(a).
- 4.) The Board hereby resolves that only qualified premiums for plans that cover the specific benefits listed in R.C. § 505.60(A) will be reimbursed. The Board may not reimburse elected officers and eligible employees for benefits other than those listed in R.C. § 505.60(A).
- 5.) The Board hereby resolves that all premium reimbursements must be for a health plan that that meets essential minimum coverage in accordance with federal law, the health plan is integrated with another group health plan, and that such health plan is not a Health Savings Account. The Board may not reimburse any elected official or eligible employee unless and until written proof is provided to the Board by the outside group health plan or employer that the health plan meets essential minimum coverage in accordance with federal law, the health plan is integrated with another group health plan, and that such health plan is not a Health Savings Account.

SECTION 2. ADOPTION

All formal actions of this Board concerning and relating to the passage of this Resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such

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formal action were in meetings open to the public in compliance with all legal requirements, including R.C. § 121.22.

Be it hereby resolved that on 12-28-24, the Trenton Township Trustees will provide to its elected officials and full-time employees and their families medical, life, cancer, disability, dental, and vision insurance.

Motion made by: Almendinger

Second by: Fisher

Vote: all – yes, motion carried.

RESOLUTION 23-12-06 SECTION 125 – CAFETERIA PLAN
RESOLUTION OF THE TRENTON TOWNSHIP TRUSTEES FOR THE
ADOPTION OF THE TRENTON TOWNSHIP CAFETERIA PLAN

On this date, the Trenton Township Trustees did meet to discuss the implementation of Trenton Township's Flexible Benefits Plan to be effective, January 1, 2024. Let it be known that the following resolutions were duly adopted by the Trenton Township Trustees and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Cafeteria Plan, as authorized under Section 125 of the Internal Revenue Code of 1986, presented to this meeting and is hereby adopted and approved and that the proper officers of the Employer are hereby authorized and directed to execute and deliver the Plan Administrator one or more copies of the Plan.

RESOLVED, that Plan Year shall be for a period beginning on January 1, 2024 and ending December 31, 2024.

RESOLVED, that the Employer shall contribute to the Plan amounts sufficient to meet its obligation under the Cafeteria Plan, in accordance with the terms of the Plan Document and shall notify the Plan Administrator to which periods said contributions shall be applied.

RESOLVED, that the proper officers of the Employer shall act as soon as possible to notify employees of the adoption of the Cafeteria Plan by delivering to each Employee a copy of the Summary Plan Description presented to this meeting, which form is hereby approved.

The undersigned certifies that the attached hereto as Exhibits A and B respectively are true copies of the Plan Document, and Summary Plan Description for Trenton Township Flexible Benefits Plan approved and adopted in the foregoing resolutions.

Motion to approve the adoption of Section 125 – Cafeteria Plan for January 1 – December 31, 2024: Almendinger

Second: Fisher

Vote: all – yes, motion carried.

NEW BUSINESS:

Fisher reported that Barney had to replace the stolen sign on Christmas Eve at Creek and Centerburg.

ADJOURN:

Motion to adjourn: Almendinger

Second: Fisher

Vote: all - yes, motion carried.

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Chairman Richard Fisher

Fiscal Officer Cynthia Walton