

Resolution No. 2011-05

**A RESOLUTION OF THE COUNCIL OF THE CITY OF COATESVILLE,  
CHESTER COUNTY, PENNSYLVANIA, ADOPTING  
AMENDMENT NO. 1 TO THE CITY OF COATESVILLE FIRE  
FIGHTERS' PENSION PLAN TO PROVIDE THAT  
THE CITY SHALL "PICK UP" MEMBER CONTRIBUTIONS**

WHEREAS, the City of Coatesville is a Chartered Third Class City in the Commonwealth of Pennsylvania (hereinafter the "City"); and,

WHEREAS, pursuant to the Third Class City Code and other applicable law, the City established the City of Coatesville Fire Fighters' Pension Plan ("Plan"), effective as of May 12, 2008, by ordinance codified in Chapter 38 of the Administrative Code of the City of Coatesville; and,

WHEREAS, by Resolution No. 2009-27A dated October 26, 2009, the City adopted the City of Coatesville Fire Fighters' Pension Plan document ("Plan Document"), effective as of May 12, 2008, and restated as of January 1, 2009; and

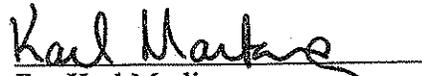
WHEREAS, the City now wishes to amend the Plan Document to conform the Plan Document to Resolution No. 2011-05 dated January 11, 2011, and thereby cause the Plan Document to provide that the City shall "pick-up" Member contributions to the Fund as of May 12, 2008 and thereafter, and that such Member contributions shall be treated as "employer" contributions pursuant to Section 414(h)(2) of the Internal Revenue Code of 1986.

NOW THEREFORE, BE IT RESOLVED, by the Council of the City of Coatesville, that Amendment No. 1 to the City of Coatesville Fire Fighters' Pension Plan is approved and adopted substantially in the form submitted to the undersigned and attached hereto.

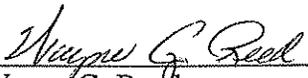
BE IT FURTHER RESOLVED, by the Council of the City of Coatesville, that Amendment No. 1 is effective as of the dates set forth therein.

BE IT FURTHER RESOLVED, by the Council of the City of Coatesville, that the proper officers of the City are hereby authorized and directed to do all things necessary or desirable to implement Amendment No. 1.

IN WITNESS THEREOF, the Council of the City of Coatesville has adopted and enacted this Resolution No. 2011-05 on this 10<sup>th</sup> day of January, 2011.

  
By: Karl Marling  
President, City Council

Attest:

  
Wayne G. Reed  
City Manager

**AMENDMENT NO. 1**  
**TO THE**  
**CITY OF COATESVILLE**  
**FIRE FIGHTERS' PENSION PLAN**

WHEREAS, the City of Coatesville is a Chartered Third Class City in the Commonwealth of Pennsylvania (hereinafter the "City"); and,

WHEREAS, pursuant to the Third Class City Code and other applicable law, the City established the City of Coatesville Firefighters Pension Plan ("Plan"), effective as of May 12, 2008, by ordinance codified in Chapter 38 of the Administrative Code of the City of Coatesville; and,

WHEREAS, by Resolution No. 2009-27A dated October 26, 2009, the City adopted the City of Coatesville Fire Fighters' Pension Plan document ("Plan Document"), effective as of May 12, 2008, and restated as of January 1, 2009; and

WHEREAS, the City adopted Resolution No. 2011-c4 dated January 10, 2011 to affirm its determination that the City shall "pick-up" Member contributions to the City of Coatesville Fire Fighters' Fund ("Fund") as of May 12, 2008 and thereafter, and that such Member contributions shall be treated as "employer" contributions pursuant to Section 414(h)(2) of the Internal Revenue Code of 1986; and

WHEREAS, the City now wishes to amend the Plan Document to conform the Plan Document to Resolution No. 2011-05, and thereby cause the Plan Document to provide that the City shall "pick-up" Member contributions to the Fund as of May 12, 2008 and thereafter, and that such Member contributions shall be treated as "employer" contributions pursuant to Section 414(h)(2) of the Internal Revenue Code of 1986.

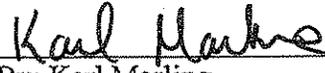
NOW, THEREFORE, the Plan Document is hereby amended as follows:

I. Effective as of May 12, 2008, Article III is amended by adding the following new Section 3.11:

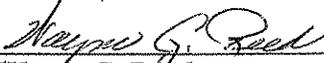
**3.11 Pick-Up Contributions.** Effective as of May 12, 2008, the City shall "pick-up" each Member's required contributions to the Fund. No member shall have the option to forego his obligation to make required contributions to the Fund, and receive an equal amount in compensation. A corresponding

reduction in the Member's salary shall be made in the amount of the picked-up Member contributions. For purposes of the Internal Revenue Code, such picked-up Member contributions shall be treated as employer contributions pursuant to Section 414(h)(2) of the Internal Revenue Code of 1986.

IN WITNESS THEREOF, the Council of the City of Coatesville has authorized its duly appointed officers to execute this Amendment No. 1 this 10<sup>th</sup> day of January, 2011.

  
By: Karl Marling  
President, City Counsel

Attest:

  
Wayne G. Reed  
City Manager