

**CITY OF COATESVILLE
CHESTER COUNTY, PENNSYLVANIA**

ORDINANCE NO. 1588-2024

AN ORDINANCE OF THE CITY OF COATESVILLE, CHESTER COUNTY, PENNSYLVANIA AMENDING PART I, ADMINISTRATIVE LEGISLATION, CHAPTER 38, PENSIONS, ARTICLE II, NONUNIFORMED PENSION PLAN, BY REPEALING AND REPLACING THE ARTICLE IN ITS ENTIRETY, AND THEREBY, AMENDING THE EXISTING DEFINED BENEFIT PENSION PLAN FOR NON-UNIFORM EMPLOYEES BY ESTABLISHING A DEFINED CONTRIBUTION TIER OF THE PLAN TO BENEFIT BOTH EXISTING EMPLOYEES AND FUTURE HIRES.

WHEREAS, the City of Coatesville (hereinafter the “City”) is a Home Rule Municipality operating by means of a home rule charter and the laws of the Commonwealth of Pennsylvania; and

WHEREAS, effective January 1, 2023, the City of Coatesville desires to amend the City’s Non-Uniformed Pension Plan by establishing a “New Benefit Tier” to the original Defined Benefit Pension Plan which shall be known as the Non-Uniform Defined Contribution Plan; and

WHEREAS, the City desires to amend and supplement the City of Coatesville Non-Uniformed Pension Plan, which was established under the provisions of Pub. Law 242, 11 Pa. Con. Stat. § 10101 *et seq.*, (also called the Third-Class City Code), and Pub. Law 1158, 53 Pa. Con. Stat. § 101 *et seq.*, (also called the General Local Government Code) for the benefit of the City’s non-uniformed employees, and which has been amended and restated by ordinances and resolutions of the City Council and the City of Coatesville Non-Uniformed Pension Commission.

BE IT HEREBY ENACTED AND ORDAINED by the City Council of the City of Coatesville, Chester County, Commonwealth of Pennsylvania, that Part I, Administrative Legislation, Chapter 38, Pensions, Article II, Nonuniformed Pension Plan, of the Code of the City of Coatesville, as amended, shall be repealed and replaced in its entirety and shall read as follows:

SECTION 1. Part I, Administrative Legislation, Chapter 38, Pensions, Article II, Nonuniformed Pension Plan, of the Code of City of Coatesville, as amended, shall be repealed and replaced in its entirety, and shall read as follows:

§38-9. Payment of costs.

The City of Coatesville shall pay the full cost to administer the plan. Employee contributions shall not be required nor permitted into the Defined Contribution Plan. There will be no commingling of funds between the Defined Benefit and the Defined Contribution plans.

§38-10. Annual appropriations.

The City Council of the City of Coatesville shall annually set aside, apportion and appropriate to the plan such amount as by law and actuarial standards and recommendations shall be proper.

§38-11. Applicability.

All employees (excluding police officers) of the City of Coatesville who work 1,000 or more hours per year in the City's employ shall become participants of the Defined Benefit plan on the date of employment.

All full-time employees excluding police officers and those employees eligible for Firefighter plans as delineated in Sections 38-19 through 38-34 shall become participants in the Defined Contribution plan as of the date of its establishment. Part-time employees (excluding police officers), working 1,500 hours or more annually are also eligible and will become participants as of the date of establishment.

§38-12. Retirement benefits.

A. Normal retirement for the Defined Benefit plan.

- 1) An employee shall be eligible for normal retirement after the employee attains the age of 65.
- 2) Normal retirement pension is payable monthly during lifetime with payments ceasing upon death; however, if the retired employee dies before receiving 60 monthly payments from the plan, payments will continue to the employee's named beneficiary until the end of the sixty-month period.
- 3) Monthly pension.
 - a) The amount of the monthly pension originally equal to \$25 per year of the retirement employee's accredited service shall be modified as follows:
 - 1) Effective January 1, 2000, the City shall increase the pension benefit by \$5 per month to \$30 per month per year of service as a City employee.

- 2) Effective January 1, 2001, the City shall increase the pension benefit by \$5 per month to \$35 per month per year of service as a City employee.
 - 3) Effective January 1, 2002, the City shall increase the pension benefit by \$5 per month to \$40 per month per year of service as a City employee.
 - 4) Effective January 1, 2003, the City shall increase the pension benefit by \$5 per month to \$45 per month per year of service as a City employee.
 - 5) Effective January 1, 2004, the City shall increase the pension benefit by \$5 per month to \$50 per month per year of service as a City employee.
 - 6) Effective January 1, 2014, the City shall increase the pension benefit for nonuniformed members of the bargaining unit represented by the union hired prior to January 1, 2001 (and all nonunion, nonuniform employees of the City) by \$5 per month to \$55 per month per year of service as a City employee.
 - 7) Effective January 1, 2015, the City shall increase the pension benefit for nonuniformed members hired prior to January 1, 2001 (and all nonunion, nonuniformed employees of the City) by \$5 per month to \$60 per month per year of service as a City employee.
 - 8) Effective January 1, 2016, the City shall increase the pension benefit for nonuniformed members of the bargaining unit represented by the union hired prior to January 1, 2001 (and all nonunion, nonuniformed employees of the City) by \$5 per month to \$65 per month per year of service as a City employee.
 - 9) Effective January 1, 2017, the City shall increase the pension benefit for nonuniformed members of the bargaining unit represented by the union hired prior to January 1, 2001 (and all nonunion, nonuniformed employees of the City) by \$5 per month to \$70 per month per year of service as a City employee.
- b) Each employee shall vest, for purposes of qualifying for the pension, after five years of service with the City of Coatesville.
 - c) Credited service is calculated in whole years and in completed months.
- B. Late retirement for the Defined Benefit plan. If an employee continues working after the normal retirement date, the employee's pension will not start until the employee actually retires from active employment. Such late retirement pension shall be equal to the pension accrued to the employee's late retirement date, based upon the employee's credited service determined at the employee's late retirement date.
- C. Early retirement for the Defined Benefit plan. An employee is eligible to retire prior to the normal retirement date after such employee attains age 55 and completes 10 years of service. Such early retirement pension shall be equal to the pension accrued to the employee's early retirement date, reduced to reflect payments made to the employee over a longer period of time.
- D. Contribution Schedule for Defined Contribution Tier

- (a) Eligible full-time employees not part of AFSCME, and any full-time AFSCME members hired before 1/1/01 will be credited annually with 7% of base compensation, provided vested and minimum hours worked are met.
- (b) Eligible full-time employees who are part of AFSCME and hired after 12/31/00 will be credited annually with 3% of base compensation, provided vested and minimum hours worked are met as defined in § 38.14(B).
- (c) Eligible part-time employees will be credited annually with 2% of base compensation, provided vested and minimum hours worked are met as defined in § 38.14(B).
- (d) Base Compensation shall be defined as regular wages, excluding overtime and longevity.

§38-13. Death benefits.

- A. For the purposes of the Defined Benefit plan, if any employee dies prior to retirement but after meeting the eligibility requirements for early retirement, a death benefit shall be payable to said employee's surviving spouse, provided said deceased employee has been married for at least one year as of the date of the employee's death. The death benefit shall be a monthly pension equal to 50% of the pension the deceased employee would have been entitled to receive if the employee had retired on the date of death.
- B. There are no death benefits additive to what the employee has earned as calculated within the Defined Contribution tier of the plan.

§38-14. Vesting.

- A. For purposes of the Defined Benefit plan, if an employee terminates employment prior to meeting the eligibility requirements for normal retirement but after the employee has completed five years of service, the employee shall be entitled to a vested deferred monthly pension beginning on the employee's normal retirement date equal to the employee's accrued pension at the date of the employee's termination.
- B. For purposes of the Defined Contribution Plan, an employee will be 100% vested after attaining five years of service, including existing service years as utilized for the Defined Benefit Plan. Accumulated service credit amounts to an individual are forfeited if an employee terminates employment before attaining five years of service. If the first and/or fifth year is a partial year, the year shall count toward meeting the vesting requirement only if the employee has worked at least 1,500 hours.

§38-15. Accrued pension for participants in the Defined Benefit tier.

The pension accrued at any date other than the employee's normal retirement date is equal to the pension determined according to the normal retirement benefit formula, but based upon the employee's credited service at the date of determination.

§38-16. Pension options.

- A. An employee's monthly pension benefit resulting from the Defined Benefit tier may be payable under one of the options listed in Subsection A(1) through (3) below. The amount of pension will be actuarially adjusted for each option:
- 1) Lifetime pension: a monthly pension payable as long as the retired employee lives, with payments ceasing upon the retired employee's death.
 - 2) Joint and survivor pension: a monthly pension payable as long as the retired employee lives. If the employee's named survivor is still living upon the retired employee's death, payments shall continue during the survivor's lifetime. Pension payments to the survivor could be 100%, 75%, 66 2/3% or 50%, in accordance with the percentage election made at the time of this pension option election.
 - 3) Lifetime pension with certain period: a monthly pension payable as long as the retired employee lives. Upon the retired employee's death, payments shall continue to the employee's designated beneficiary for the remainder of the certain period if the retired employee dies before a specified number of monthly payments (120 or 180) have been made. If the retired employee lives beyond the certain period, payments shall continue as long as the retired employee lives.
- B. The employee's choice of a pension option shall be made before payments begin and cannot be changed thereafter.
- C. For participants in the Defined Contribution Tier, an employee will receive a payout of their contribution account as soon after severance from employment as practical, provided they meet the vesting criteria and are not in violation of the Public Employee Pension Forfeiture Act of 1978 (P.L. 752, No. 140; codified at 43 P.S. § 1311 et seq.).

§38-17. Administration.

The Pension Plan Administrator, designated by the Council of the City, shall administer the plan.

§38-18. Control; Pension Commission; Nonuniform Pension Fund investment account.

- A. The Nonuniform Pension Fund shall, at all times, be under the direction and control of the Council and shall be committed to the custody and management of a Nonuniform Pension Commission, consisting of the President of Council, City Manager, Assistant City Manager and the Director of Finance, whose membership on said Commission shall be concurrent with their tenure in office, one member of the Public Works Department, which member shall be selected by a majority of Public Works Department at an election to be held on the second Monday of January of each year at a time to be fixed by the Director of Public Works, who shall preside at such election, one member of the Administrative staff to be selected at an election to be held on the second Monday of January of each year at a time to be fixed by the Director of Finance, who shall preside at such election, one member of

the eligible part-time firefighters to be selected at an election to be held on the second Monday of January of each year at a time to be fixed by the Fire Chief, who shall preside at such election (and thereafter certified to the City in alternate years by the Secretary-Treasurer of IAFF Local 3790), and one resident of the City, who shall serve for two-year terms and be appointed by the Council pursuant to §2-504 of the Coatesville Home Rule Charter.

- B. The members of said Commission shall receive no additional compensation for the services thus performed. The President of Council or his or her designee on Council shall be the President, the City Manager the Secretary, and the Director of Finance the Treasurer of said Commission, respectively. The Commission shall keep full and accurate accounts of all its transactions. It shall have full power to make rules for the transaction of its business and application of its funds, its time and place of meeting and all other matters necessary for the conduct of business, subject to the special provisions and regulations contained in this chapter or such ordinances as may hereafter be passed relating thereto. The Commission shall meet at least once every three months at a stated time or at such times as it may by resolution designate or upon the call of the President for the transaction of such business as may properly come before it. A quorum shall consist of three members for the transaction of business. All incidental expenditures necessary to the transaction of the business of the Commission shall be separately provided for by the City. No money shall be paid out of the pension fund except for the purpose of pensions as contemplated in this chapter. The Treasurer, if required by the Commission, shall give a surety bond to the City, in a sum not less than double the probable amount of money that shall come into his or her hands, for the faithful performance of his or her duties, the premium on which bond shall be paid by the City. The Commission shall make an annual report to the City Council on the first Monday of January in each year of all receipts and disbursements of the fund and such other matters as should be properly embodied in such report.
- C. The Nonuniform Pension Commission shall appoint a qualified and reputable banking or investment institution to serve as custodian of the Nonuniform Pension Fund investment account. The Nonuniform Pension Fund investment account shall consist of all moneys in the hands of the Commission not needed for the payment of pensions, plus a reasonable amount to be retained by the Commission for withdrawals. Said custodian shall invest and reinvest said funds and the accruals thereon in such investments as are commonly called "legal investments for trust funds" as said Commission may direct. All custodial fees shall be paid by the Nonuniform Pension Fund. All warrants on said fund shall be drawn by the individuals authorized to sign checks for said fund.
- D. Attendance.
- 1) Any member of the Nonuniform Pension Commission absent from three or more consecutive regular meetings of the Nonuniform Pension Commission without an approved leave of absence granted by the City Council after public hearing and prior

- written notice thereof shall be removed from the Nonuniform Pension Commission by the City Council of the City of Coatesville.
- 2) Any member of the Nonuniform Pension Commission absent from 20% or more of the regularly scheduled meetings of the Nonuniform Pension Commission within any one-year period shall be notified in writing by the City Manager acting on behalf of the City Council of the attendance requirements of this subsection. Any member of the Nonuniform Pension Commission who is absent from 20% or more of the regularly scheduled meetings within a one-year period shall thereafter be removed for cause from such position by the City Council with prior written notice after public hearing unless such member resigns in writing or waives the public hearing in writing.
 - 3) Any member of the Nonuniform Pension Commission may be removed for cause as determined by the City Council after public hearing and prior written notice thereof.
 - 4) The provisions of this subsection shall not preclude the removal of any member of the Nonuniform Pension Commission without cause by the City Council when authorized by state law, City Charter or City ordinance.

§38-18.1. Local 1821: members hired as employees by the City on or after January 1, 2001.

A. Applicability.

- 1) As of the effective date of this section, the provisions of this § 38-18.1 shall apply to any member of the bargaining unit represented by the union hired as a full-time employee by the City on or after January 1, 2001, who is regularly scheduled to work and actually works 1,000 or more hours per year, and shall supersede any otherwise contradictory or contrary provision of this Article II (each, a "covered employee").
- 2) Notwithstanding the foregoing, the provisions of this Article II shall remain in full force and effect, unless otherwise contrary to the provisions of this § 38-18.1, in which case the provisions of this § 38-18.1 shall control. Any period of "service" referred in this section with respect to employment by the City shall be computed from the first date of employment with the City and need not be continuous; periods of layoff, suspension or leave of absence do not interrupt service. A "year of service," for purposes of this section, means a full year during which a covered employee was an employee of the City and/or made required contributions to the Nonuniformed Pension Plan for military service time prior to participating in the Nonuniformed Pension Plan or for uniformed service after initial participation in the Nonuniformed Pension Plan.

- B. Retirement benefits; amount of pension. Every covered employee who shall have attained the age of 60 years and upwards and who shall have served as an employee for a period of 20 years or more shall, upon the date of his or her retirement and upon application to the Pension Plan Administrator, during the remainder of his or her life, receive the pension

fixed by the provisions of the Nonuniformed Pension Plan, as applicable, Act 317, approved June 23, 1931 (P.L. 932), as amended, and this § 38-18.1.

- 1) Full pension. During the lifetime of any covered employee, he or she shall be entitled to receive a pension annually from the fund set aside for such purpose under the Nonuniformed Pension Plan (the "fund"), of 50% of the amount which would constitute the highest average annual salary or wages which he or she earned during any five years of service for the City or which would be determined by the rate of the monthly pay of such person at his or her date of retirement, whichever is higher, reduced by an amount equal to 40% of the primary insurance amount of social security paid or payable to the covered employee (the "full pension"). Such pension shall be paid in monthly payments.
- 2) Entitlement to full pension. A covered employee is entitled to his or her full pension when:
 - (a) Such covered employee has served the City for 20 years of service and is terminated on or after the date on which such covered employee has attained the age of 60 years. In such case, the covered employee is entitled to his or her full pension during the remainder of his or her life after the later of:
 - 1) His or her termination; and
 - 2) His or her attainment of age 60;
 - (b) Such covered employee has served the City for 20 years of service and is terminated before the date on which such covered employee has attained the age of 60 years, provided that he or she continues his or her contributions into the fund at the same rate as when he or she left employment until he or she attains the age of 60 years. In such case, the covered employee is entitled to his or her full pension during the remainder of his or her life after his or her attainment of age 60; or
 - (c) Such covered employee is permanently disabled in accordance with the provisions of Subsection E.
- 3) Entitlement to reduced pension. A covered employee is entitled to a reduced pension when such covered employee has served the City for at least 12 years and is terminated before reaching age 60 with 20 years of service. Such covered employee shall be entitled to receive such portion of the full pension as the period of his or her service up to the date of his or her termination with the City bears to the total period of service (including the period of service up to the date of his or her termination with the City) necessary to reach age 60 with 20 years of service (the "reduced pension"). In such case, the covered employee is entitled to the portion of his or her full pension calculated pursuant to the preceding sentence during the remainder of his or her life after the later of:
 - (a) His or her termination; and
 - (b) His or her attainment of age 60.

4) Refund of contributions.

- (a) A covered employee who has contributed to the fund shall be entitled to a refund of the total amount of contributions, including any military service buy-back payment(s) paid into the fund by him or her and any payments for intervening military service, without interest, if such covered employee is not entitled to a full pension pursuant to Subsection B(2) of this section or a reduced pension pursuant to Subsection B(3) of this section and such covered employee has served less than 12 years and ceases to be in the employ of the City.
- (b) If any such covered employee has had returned to him or her the amount contributed, as aforesaid, and shall afterwards reenter the service of the City, he or she shall not be entitled to any pension under the terms of the Nonuniformed Pension Plan, unless he or she shall return to the fund the amount withdrawn, including any prior military service time buy-back payment(s), in which event the required period of service under this § 38-18.1 shall be computed from the date he or she first entered the service of the City. Otherwise, the date of his or her period of service shall commence upon reentry to City service. In the event of the death of any covered employee after he or she becomes entitled to a pension under this § 38-18.1 and has not elected to retire, the total amount of contributions, including any military service buy-back payment(s) paid into the fund by him or her, shall be paid over to his or her estate, without interest. In the event of the death of a covered employee before he or she becomes entitled to a pension under this § 38-18.1, the total amount of contributions, including any military service buy-back payment(s) paid into the fund by him or her, shall be paid over to his or her estate, without interest. In the event of the death of a covered employee before he or she receives in pension an amount equal to the covered employee's own contributions to the fund, then the balance of the covered employee's own contributions, including any military service buy-back payment(s), shall be paid over to his or her estate, without interest.

5) Forfeitures. To the extent applicable, upon the forfeiture of any nonvested portion of a covered employee's accrued pension, or of any other amount payable hereunder, the amount of such forfeiture shall be credited against the future contribution obligations of the City with respect to the Nonuniformed Pension Plan.

C. Pension options.

- 1) A covered employee's monthly pension may be payable under one of the options listed in Subsection C(1)(a) through (c) of this section. The amount of pension will be actuarially adjusted for each option:
 - (a) Lifetime pension: a monthly pension payable as long as the covered employee lives, with payments ceasing upon the covered employee's death.

- (b) Joint and survivor pension: a monthly pension payable as long as the covered employee lives. If the covered employee's named survivor is still living upon the covered employee's death, payments shall continue during the survivor's lifetime. Pension payments to the survivor may be 100%, 75%, 66 2/3% or 50%, in accordance with the percentage election made at the time of the pension option election.
- (c) Lifetime pension with certain period: a monthly pension payable as long as the covered employee lives. Upon the covered employee's death, payments shall continue to the covered employee's designated beneficiary for the remainder of the certain period if the covered employee dies before a specified number of monthly payments (120 or 180) have been made. If the covered employee lives beyond the certain period, payments shall continue as long as the covered employee lives.
- 2) The covered employee's choice of a pension option shall be made before payments begin and cannot be changed thereafter.
- 3) The normal form of retirement benefit for each covered employee shall be a lifetime pension in accordance with Subsection C(1)(a) of this section.
- 4) For purposes of this § 38-18.1, "actuarial equivalence" and "actuarial adjustment" mean any aggregate amounts, all equal in value, which are expected to be received under different forms of payment computed using the actuarial assumptions certified to the Public Employee Retirement Commission on its most-recent Act 205 Actuarial Valuation Report.

D. Intervening military service.

- 1) Upon reemployment of a covered employee following the completion of a period of active-duty military service in the uniformed services of the United States, within the meaning of the Uniformed Services Employment and Reemployment Act of 1994 (Pub. L. 103-353) ("USERRA"), such covered employee shall have the right to: repay any amount previously paid to him from the Nonuniformed Pension Plan; and make up any missed required contributions with respect to such covered employee. The rate of pay and required covered employee contributions shall be determined using such rates that would have been in effect had such covered employee not been absent due to active duty military service. For purposes of the immediately preceding sentence, "active duty military service" shall include any report-back period applicable under USERRA.
- 2) The maximum repayment period and other rights regarding a pension not otherwise set forth in detail herein with respect to any covered employee shall be determined in accordance with USERRA and 51 Pa. C.S.A. § 7306(a)-(c), to the extent applicable.
- 3) To the extent a covered employee makes the repayments required under this Subsection D, he or she shall receive the same pension as if he or she had remained continuously employed by the City during any such period of active-duty military service.

- E. Retirement due to illness or disability. Should a covered employee become so permanently disabled as to render him or her unable to perform the duties of his or her position after 20 years of service with the City, he or she shall be entitled to a full pension calculated under this § 38-18.1 during such period of disability. Should a covered employee become so permanently disabled as to render he or she unable to perform the duties of his or her position after 10 years of service with the City but before the expiration of 20 years of service, such covered employee shall be entitled to a reduced pension, which shall equal such portion of the full pension as the period of his or her service up to the date of his or her permanent disability bears to the full twenty-year period of service. Such full pension or reduced pension shall begin as of the date of permanent disability. Proof of such disability shall consist of the sworn statement of three practicing physicians, designated by the Pension Plan Administrator, that the employee is in a condition of health which would permanently disable him from performing the duties of his or her position.
- F. Amount of contributions. All the aforesaid covered employees shall pay into the fund monthly an amount equal to 5% of his or her gross earnings in excess of the social security taxable wage base then in effect and 3 1/2% of earnings equal to or less than the social security taxable wage base then in effect.
- G. Missed contributions. While in City service, to the extent any covered employee who would otherwise have been obligated to make employee contributions pursuant to this § 38-18.1 fails to do so, he or she may purchase "past service credit" to cover the period of time during which no such contributions were made with respect to this § 38-18.1. Such past service credit may be purchased by making a payment to the City of Coatesville in a check delivered to the City Finance Department in an amount equal to the aggregate amount of each missed contribution plus interest calculated from the date such person became a covered employee until the date on which he or she submits an application to the Pension Plan Administrator, on the form it provides, to purchase such past service credit. For purposes of the preceding sentence, "interest" shall be based upon the aggregate investment experience of the Nonuniformed Pension Plan during the period of missed contributions.
- H. Method of payment. Any pensioner under this § 38-18.1 shall have the right to choose whether he or she wants to receive payment by check, mailed to him or her, or direct deposit. If direct deposit is elected by the pensioner, the pensioner is required to provide information about his or her bank account on a form provided by the Pension Plan Administrator. Any change to a direct deposit instruction must be provided to the Pension Plan Administrator at least 15 business days in advance of the effective date of such change on a form provided by the Pension Plan Administrator.
- I. Conflicts with statutory provisions. In all matters that are regulated by the laws of the Commonwealth of Pennsylvania or by regulations of departments or agencies of the commonwealth promulgated by authority of law, such laws or regulations shall control.

- J. Continuation of existing regulations. The provisions of this § 38-18.1, as far as they are the same as those of ordinances and/or codes in force immediately prior to the enactment of this section, are intended as a continuation of such ordinances and codes and not as new enactments. The provisions of this § 38-18.1 shall not affect any act done or liability incurred, nor shall they affect any suit or prosecution pending or to be instituted to enforce any right or penalty or to punish any offense under the authority of any of the repealed ordinances.
- K. Any portion of section found to be unconstitutional, illegal or unenforceable is severed. If any portion of this section shall be determined to be unconstitutional, illegal or unenforceable, then the portion and only that portion of this section which is deemed to be unconstitutional, illegal or unenforceable shall be severed from the remainder of this section, and all other terms thereof shall remain in full force and effect.
- L. Effective date of section. This section shall be effective 30 days after publication following final adoption in accordance with the City Home Rule Charter and the Third-Class City Code.
- M. Savings clause. Notwithstanding anything to the contrary contained in this section, the provisions of this section shall be construed in accordance with 53 P.S. §§ 39340 — 39353 and those provisions of the Internal Revenue Code of 1986, as amended, and the Treasury regulations and other Internal Revenue Service and Treasury Department guidance promulgated thereunder that relate to tax-qualified governmental pension plans, including, but not limited to, the provisions of Sections 401(a)(2), 401(a)(9), 401(a)(31), 401(a)(37), 402(c)(11), 414(u) and 415(b) of the Internal Revenue Code of 1986, as amended.

SECTION 2. The “Addendum to the City of Coatesville Non-Uniformed Employees’ Pension Plan” document, which is attached hereto as Exhibit “A” and incorporated herein shall be adopted in full as the comprehensive governing structure of the Defined Contribution Plan. Notwithstanding the provisions of Article II, Nonuniformed Pension Plan, Plan Administrators shall at all times comply with the terms of the pension plan document.

SECTION 3. Repealer. All ordinances or parts of ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 4. Severability. If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts hereof.

SECTION 5. Effective Date. This Ordinance shall take effect 30 days after publication following final adoption.

ENACTED AND ORDAINED this 25th day of March, 2024.



Linda Lavender Norris, City Council President

ATTEST:


James Logan, City Manager

CERTIFICATION

I HEREBY CERTIFY that the foregoing Ordinance was introduced on the 11th day of March, 2024, was duly enacted by the Council of the City of Coatesville, Chester County, Pennsylvania, on the 25th day of March, 2024, and that the vote upon the said Ordinance has been recorded in the Minutes of the City Council and that the Ordinance has been fully recorded.