

MUNICIPALITY OF MONROEVILLE  
ALLEGHENY COUNTY, PENNSYLVANIA

ORDINANCE NO. 2447

AN ORDINANCE OF THE MUNICIPALITY OF MONROEVILLE  
ESTABLISHING A FUNDING POLICY FOR OPEB BENEFITS AND  
CLARIFYING THE OPEB INTEGRAL PART TRUST

WHEREAS, the Council has reviewed certain items related to the long-term financial viability of the Municipality; and

WHEREAS, the Council desires to establish a clear funding policy to fund OPEB benefits for its retirees and active employees.

WHEREAS, the Council desires to clarify the definition of "Retiree" in the Municipality of Monroeville Uniform and Non-Uniform Employees Other Post-Employment Benefit (OPEB) Retiree Benefit Plan (Plan).

NOW THEREFORE, BE IT ORDAINED AND ENACTED by the Municipal Council of the Municipality of Monroeville, Pennsylvania ("Municipality"):

Section 1. OPEB Integral Trust Funds shall be used exclusively for the benefits being provided to currently retired Municipal employees entitled to retiree medical benefits and future retirees entitled to future retiree medical benefits.

Section 2. The full cost of OPEB benefits for Municipal employees (whether retired, currently employed or employed in the future, hereinafter "Employee" or "Employees") entitled to retiree medical benefits will be transferred from the General Fund to the OPEB Integral Part Trust and paid from the OPEB Integral Part Trust.

Section 3. The Municipality announces its current intention to fund the Annual Required Contribution (as defined in Governmental Accounting Standards Board Statements 43 and 45) for the OPEB benefits of Municipal Employees entitled to retiree medical benefits, said contributions to be deposited into the OPEB Integral Part Trust.

Section 4. Section 2.09 of the Plan is clarified by deleting the current section in its entirety and replacing it with the following:

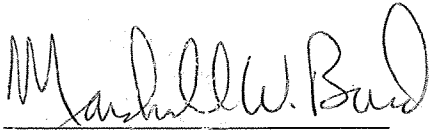
2.09 ***"Retiree"*** means an Employee of the Municipality who terminated or terminates employment with the Municipality after meeting the conditions set forth in the applicable bargaining agreement (and for non-uniform, non-bargained Employees, the applicable salary and benefits ordinance) in order to receive retiree medical insurance or life insurance.

Section 5. All ordinances or resolutions or parts of ordinances or resolutions inconsistent with this ordinance are hereby repealed.

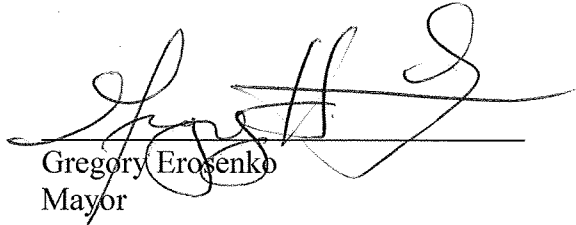
ORDAINED AND ENACTED, this 13<sup>th</sup> day of January, 2009.

ATTEST:

MUNICIPALITY OF MONROEVILLE



Marshall W. Bond  
Municipal Manager



Gregory Eroshenko  
Mayor

ENTERED INTO LEGAL BOOK: January 23, 2009