City of Ironwood
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Ironwood, MI 49938

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AGENDA
REGULAR IRONWOOD CITY COMMISSION MEETING
MONDAY, DECEMBER 28, 2020
Regular Meeting - 5:30 P.M.

TO BE HELD VIA ZOOM
(Please visit the City website at www.cityofironwood.org or the notice posted at the Memorial Building for Zoom Webinar login instructions.)

5:30 P.M.

A. Regular Meeting Called to Order.
Pledge of Allegiance.

B. Recording of the Roll.

C. Approval of the Consent Agenda.*

All items with an asterisk (*) are considered to be routine by the City Commission and will be enacted by one motion. There will be no separate discussion of those items unless a Commission member or citizen so requests, in which event the item will be removed from the General Order of Business and considered in its normal sequence on the agenda.

*1) Approval of Minutes – Regular City Commission Meeting of December 14th.

*2) Review and Place on File:
- a. Ironwood Housing Commission Meeting Minutes of December 8th.
- b. Ironwood Carnegie Library Meeting Minutes of November 17th.
- c. Ironwood City Commission Meeting Work Session of December 14th.

D. Approval of the Agenda

E. Review and Place on File:
1. Revenue & Expenditure Report.
2. Cash and Investment Summary Report.

F. Approval of Monthly Check Register Report.

G. Citizens wishing to address the Commission on Items on the Agenda. (Three Minute Limit).

H. Citizens wishing to address the Commission on Items not on the Agenda (Three Minute Limit)

I. UPDATE: COVID-19 Response.

OLD BUSNESS

J. Discuss and Consider approving Pay Application #4 to Angelo Luppino, Inc. for the 2019 Local Street Paving Program in the amount of $18,594.32.

NEW BUSINESS

K. Discuss and consider approving cost/ownership sharing Agreement with Gogebic Community College for a new reader board sign for GCC and the Pat O'Donnell Civic Center.

L. Discuss and consider approving a Consent to Assignment with Eagle Waste & Recycling assigning the City of Ironwood refuse and recycling contract to Republic Services.

M. Discuss and consider approval of Municipal Employees' Retirement System Defined Benefit Plan Adoption Agreement Addendum.

N. Discuss and consider purchasing a new firewall device (WatchGuard Firebox M470) with 3-year license subscription

O. Manager's Report.

P. Other Matters.

Q. Adjournment.

Proceedings of the Ironwood City Commission Meeting

A Regular Meeting of the Ironwood City Commission was held by a Zoom Webinar on Monday, December 14, 2020 at 5:30 P.M., along with a Public Hearing at 5:25 P.M.

1. Mayor Burchell called the Public Hearing and meeting to order as a remote participation meeting as authorized by Executive Order of the Governor at 5:30 P.M.

The following Commissioners were in attendance: Commissioner Corcoran, Commissioner Mildren, Commissioner Semo, and Mayor Burchell. Commissioner Cayer had an excused absence.

2. Recording of the Roll.

The following members who were in attendance indicated the physical location from which they were remotely participating in the meeting was as follows: Commissioner Cayer (City of Ironwood, Gogebic County, State of Michigan), Commissioner Corcoran (City of Ironwood, Gogebic County, State of Michigan), Commissioner Mildren (City of Ironwood, Gogebic County, State of Michigan), Commissioner Semo (City of Ironwood, Gogebic County, State of Michigan), and Mayor Burchell (City of Ironwood, Gogebic County, State of Michigan). Absent: None.

3. Public Hearing: To hear comment on Ordinance No. 529, Book 5, an Ordinance to amend Sections 19-5 Smoking Prohibited, Chapter 19, Parks and Recreation of the Code of Ordinances, City of Ironwood, Michigan.

City Clerk Karen Gullan addressed the City Commission stating this Ordinance was previously adopted by the City Commission prohibiting smoking in many of the parks throughout the City of Ironwood. She further noted that Ordinance No. 529, Book 5 was amending Sections 19-5 Smoking Prohibited, Chapter 19, Parks and Recreation by adding the Downtown City Square to the list of parks where smoking is prohibited and adding it to the map previously adopted. No other comments were received.

4. Mayor Burchell closed Public Hearing 5:27 P.M.

A. Mayor Burchell called the Regular Meeting to Order at 5:30 P.M.

B. Recording of the Roll.
PRESENT: Commissioner Cayer, Corcoran, Mildren, Semo, and Mayor Burchell.
ABSENT: None.

C. Approval of the Consent Agenda.*
*1) Approval of Minutes – Regular City Commission Meeting Minutes of November 23rd.
*2) Review and Place on File:
a. Pat O'Donnell Civic Center Meeting Minutes of November 2nd.

***Motion** was made by Corcoran, seconded by Cayer to approve the consent agenda as presented. Unanimously passed by roll call vote.*

D. Approval of the Agenda

***Motion** was made by Corcoran, seconded by Cayer to approve the amended agenda removing item M. Unanimously passed by roll call vote.*

E. Citizens wishing to address the Commission on Items on the Agenda. (Three Minute Limit).

There were none.

F. Citizens wishing to address the Commission on Items not on the Agenda (Three Minute Limit)

There were none.

G. UPDATE: COVID-19 Response.

Public Safety Director Andrew DiGiorgio addressed the City Commission stating Gogebic County will be receiving the first doses of vaccine, for COVID-19, next week (approximately 975 doses). He further noted the Western U.P. Health Department has already identified who will be getting them.

Community Development Director Tom Bergman noted the State of Michigan, through the Michigan Economic Development Corporation, released a new funding program through the CARES Act for small businesses which will be very competitive. He urged businesses to prepare their answers in advance before tomorrow morning when the grant is released.

Finance Director Paul Linn noted there were no new news to report on the financial end other than continuing reporting and compliance of previous grants.

City Manager Scott Erickson added that the CEO Paula Chermside from Aspirus Grand View Hospital urged everyone during the holidays to continue to wear masks and social distance.

OLD BUSINESS

H. Discuss and consider adopting Ordinance No. 529, Book 5, an Ordinance to amend Sections 19-5 Smoking Prohibited, Chapter 19, Parks and Recreation of the Code of Ordinances, City of Ironwood, Michigan.

***Motion** was made by Semo, seconded by Mildren to adopt Ordinance No. 529, Book 5, an Ordinance to amend Sections 19-5 Smoking Prohibited, Chapter 19, Parks and Recreation of the Code of Ordinances, City of Ironwood, Michigan. Unanimously passed by roll call vote.*

I. Discuss and consider appointment of a City of Ironwood, City Assessor/Assessor of Record.

***Motion** was made by Mildren, seconded by Semo to appoint Jason Alonen as the City of Ironwood, City Assessor/Assessor of Record effective January 1, 2021. Unanimously passed by roll call vote.*

NEW BUSINESS

J. Discuss and consider approval of proposal from BS&A for new cemetery software, implementation, and training.

***Motion** was made by Semo, seconded Corcoran to approve the proposal from BS&A for new cemetery software implementation, and training. Unanimously passed by roll call vote.*

K. Discuss and consider approving the Interlocal Agreement with Gogebic County to appoint the Gogebic County Equalization Director as the Designated Assessor, as required by the State Tax Commission.

***Motion** was made by Corcoran, seconded by Cayer to approve the Interlocal Agreement with Gogebic County to appoint the Gogebic County Equalization Director as the Designated Assessor, as required by the State Tax Commission. Unanimously passed by roll call vote.*

L. Discuss and consider approving an Engineering Service Agreement with Coleman Engineering to submit application information for a $3 million (max. grant amount) Drinking Water State Revolving Fund, service line replacement grant.

***Motion** was made by Corcoran, seconded by Cayer to approve an Engineering Service Agreement with Coleman Engineering to submit application information for a $3 million (max. grant amount) Drinking Water State Revolving Fund, service line replacement grant. Unanimously passed by roll call vote.*

M. Discuss and consider approving an Engineering Service Agreement with Coleman Engineering, contingent on grant approval for the project administration of a Drinking Water Asset Management (DWAM) project to investigate the water service line material type for up to 1,715 service laterals.

This item was removed from the agenda.

N. Discuss USDA Rural Development Water Treatment Plant funding proposal.

No action was taken at this time.

O. Discuss Michigan Drinking Water Revolving Fund (DWRF) funding proposal.

***Motion** was made by Semo, seconded by Cayer to authorize City Staff to discontinue the grant fund request from Michigan Drinking Water Revolving Fund (DWRF). Unanimously passed by roll call vote.*

P. Discuss and consider approval of a grant application to the Michigan State Housing Development Authority Neighborhood Enhancement Program (NEP).

***Motion** was made by Semo, seconded by Corcoran to approve the grant application to the Michigan State Housing Development Authority Neighborhood Enhancement Program (NEP) and authorize a $1,000 city match. Unanimously passed by roll call vote.*

Q. Discuss and consider authorizing bids for 2019 Neighborhood Enhancement Program (NEP).

***Motion** was made by Semo, seconded by Mildren to authorize bids for 2019 Neighborhood Enhancement Program (NEP). Unanimously passed by roll call vote.*

R. Manager's Report.

City Manager Scott B. Erickson verbally gave the Manager's report noting the following items:
*The annual audit is underway.
*The Board of Review will be conducted tomorrow from 9-11 by zoom and in person.
*Public Safety has been working with dispatch moving back to the Michigan State Police by the end of December.
*A winter walking map (identifying sidewalks that are plowed in the winter) was created and will be posted on the City website along with facebook.

S. Other Matters.

Commissioner Corcoran requested a goal setting work session be scheduled in the very near future to review the goals of the City Commission.

Commissioner Semo indicated a good place for a sledding hill would be on the old, abandoned Bonnie Road near the dog park.

Commissioner Mildren thanked City Staff for mapping out safe walking areas.

Commissioner Cayer questioned City Staff regarding the marihuana permitting process.

Mayor Burchell noted the Downtown City Square Project and the charging station made the Detroit News.

The Mayor and the City Commission wished everyone a Merry Christmas and a happy holiday season. Additional comments were received.

T. Adjournment.

Motion *was made by Cayer, seconded by Corcoran to adjourn the meeting at 6:16 P.M. Unanimously passed by roll call vote.*

Annette Da Lio-Burchell, Mayor

Karen M. Gullan, City Clerk

IRONWOOD HOUSING COMMISSION
REGULAR MEETING MINUTES
DECEMBER 8, 2020
PIONEER PARK APARTMENTS – TELECONFERENCE
515 E. VAUGHNS STREET - IRONWOOD, MI. 49938

The regular meeting of the Ironwood Housing Commission was held on December 8, 2020 by Teleconference at pioneer Park Apartments at 515 E. Vaughn Street, Ironwood, MI. 49938.

Present: Adrienne Chase
Annabelle O'Brien
Anne Davey
Pat Niksich

1. Call to Order

The meeting was called to order by President O'Brien, followed by the Pledge of Allegiance.

2. Minutes of November 10, 2020 Meeting

Motion by Davey, Seconded by Chase, Unanimously approved through roll call vote to approve minutes of the November 10, 2020 Meeting.

3. Old Business

4. New Business

4.1.1 Anderson, Tackman & Company, Plc (Audit Invoice)

Motion by Niksich, Seconded by Davey, Unanimously approved through roll call vote to approve the payment to Anderson, Tackman & Company for professional services rendered for our Audit Services per Contract in the amount of $6,200.00.

4.1.2 Anderson, Tackman & Company-Audit Report-year ended June 30, 2020

Motion by Davey, Seconded by Niksich , Unanimously approved through roll call to accept the Anderson, Tackman & Company final Audit report for the year ended June 30, 2020.

4.1.3 Municipality Funding Level Calculator-Based on 12/31/19 Actuarial Valuation

The Director provided information to the Board of Commissioners on the Municipality Funding level Calculator Based on the 12/31/19 Actuarial Valuation on the payment needed to bring the Ironwood Housing Commission MERS Division 13 to an expected rate of 68% funded by 12/31/19.

4.1.4 Resolution 2020-6 MERS –lump sum payment for Division 13 Housing Commission

Motion by Chase, Seconded by Niksich, Unanimously approved through roll call vote to approve the MERS Invoice# 27060113 in the amount of $100,000.00 as a one-time lump sum contribution payment for Division 13 Housing Commission for our Defined Benefit Pension Retirement System.

5. Consent Agenda-**"Information Only"**

A.-Current Vacancy Report
B.-Account A/R Balance report as of November 17, 2020
C.-Bank Account Reconciliation Report
D.-Supplemental Statement of Income & Expense as of October 31, 2020

The Director provided information to the Board of Commissions on the current Vacancy Report, on the current A/R Balance report as of November 17, 2020, the Bank Account Reconciliation report for the General Fund for the month ending October 31, 2020, the Supplemental Statement of Income & Expense as of October 31, 2020. This report includes Revenue to Date, Expense to Date and Total Unrestricted Net Position as of October 31, 2020.

6. Disbursements of Checks # 20810 – 20841

Motion by Niksich, Seconded by Chase, Unanimously approved through roll call vote to approve the Disbursements of checks # 20810-20841.

7. Commissioner Comments

Chase commented to the Director about posting our monthly zoom meeting ID and passwords in the paper so that any public wanting to attend our monthly meetings could join online with zoom.

8. Public Comments – None

9. Adjournment

Motion by Davey, Seconded by Chase, Unanimously approved through roll call vote to adjourn the meeting. Meeting adjourned at 4:30 p.m.

President / Vice-President

Executive Director / Secretary

IRONWOOD CARNEGIE LIBRARY MINUTES

Regular Library Board Meeting

4:00 17 Nov 2020

I. **Call to order. 4:03** Attending – Amber Hurkmans, Helen Slining, Kathi Maciejewski, Pam Johnson, Lynne Wiercinski, Wendy Hicks. Absent - Kim Corcoran

II. **Approval of Oct financial reports (including bills).** Have not received from finance director

III. **Approval of Oct Minutes.** Kathi motioned, Helen seconded, all agreed.

IV. **Adjustments to the Agenda.** In continuing / old business**:**

   1. **Grant updates**
   2. **Building updates**

V. **Continuing/Old Business –**

   a. Grant updates – Linda Dean contacted Lynne re: William Stark Jones Foundation. We will be received a gift of $3400 with the only stipulation is that we further the excellent work of the library. Lynne said it may be targeted for books for children and YA collections.
   b. Building update – It is very dark in the back at the end of the ramp and we should do something about it as we are now doing curbside pickup into the winter months. Lynne will check on prices and options.
   c. Phased Reopening – Changes based on situation. We resumed curbside on 20 October as did Bessemer and Wakefield Libraries. Following state guidelines required for gatherings, etc. The Remote work policy is in place starting 18 November 2020 – Kathi motioned, Helen seconded, all agreed.
   d. Staffing – Our cleaning lady is not coming in at this time as, with no inside visitors, Lynne is able to keep library clean. Volunteer who offered to do our shoveling has discontinued doing it. Joe Saari's service is now coming to do and we will be paying same rate as last year. Our snow blower needs repair and will be fixed at Auvinens.

VI. **New Business & Director's Report**

   a. Helen's board term expires in December but she has agreed to staying on. January is time to vote on officers again.
   b. Superiorland – As of 1 Jan 2021 remote meetings in Michigan will only be allowed under certain circumstances. If they stop remote meetings, our SLC representative Patti Jahn has indicated she will no longer serve in that position.
   c. Youth member – We need a youth representative. Lynne will be looking for someone to fill this position.
   d. Treasurer – The Board position of Treasurer is still in the bylaws even though we don't have one and haven't for quite a while. Lynne will get the process going to eliminate the position.
   e. Calendar – Lynne distributed the new calendar, we will be voting on in December.

f. Virtual programming – For the younger classes we will be having a virtual Tom Pease concert. For the 5th graders, Lynne is working on a virtual story time. Lynne is also working on some virtual school visits in the future.

VII. **Board Comments – none**

VIII. **Public invitation to be heard – none**

IX. **Adjournment –** 4:35. Amber motioned, Pam seconded, all agreed.

Proceedings of the Ironwood City Commission Work Session

A Work Session with the Ironwood City Commission took place on Monday, December 14, 2020, at 4:45 P.M. via Zoom to discuss funding for a Water Treatment Plant.

PRESENT: Commissioners Corcoran, Cayer, Mildren, Semo, and Mayor Burchell.
ABSENT: None.

OTHERS PRESENT: Jeff Sjoquist, PE Coleman Engineering, Paul Anderson, PE Coleman Engineering, City Manager Scott Erickson, City Clerk Karen Gullan, Community Development Director Tom Bergman, Assistant Community Development Director Tim Erickson, Public Safety Director Andrew DiGiorgio, Blight Enforcement Officer Jason Alonen, and City Attorney Tim Dean.

Jeff Sjoquist from Coleman Engineering addressed the City Commission regarding the applications and noted Coleman submitted the applications as a subcontractor to SEH (Short Elliot Hendrickson) who has the contract with the City for a feasibility report. He further noted the City Commission would be addressing two (2) items on their agenda this evening. Mr. Sjoquist also noted the City applied for two (2) different funding sources. One through the State Drinking Water Revolving Loan Fund and the other through USDA Rural Development. USDA Rural Development provided the most advantageous funding package and he also recommended the City of Ironwood discontinue their application with the State Drinking Water Revolving Loan Fund at this time.

The Water Treatment Plant would be approximately a $9.6 million dollar project with the City of Ironwood being eligible for a 33% grant or approximately $3 million dollars. The loan portion of the funding would result in an increase in the water bill of $4.49 per month. If a $4.2 million dollar grant were received the water bill increase would be approximately $3.79 per month. Mr. Sjoquist mentioned the City does not have to decide tonight and they should wait and apply for additional SECE funding through rural development.

Further discussion of this matter took place.

The work session adjourned at 5:20 P.M.

Karen M. Gullan, City Clerk

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SUMMARY OF NOVEMBER 2020 FINANCIAL REPORTS

The Revenue and Expenditure Report and the Cash and Investment Summary Report are included in the agenda packet for December 28, 2020. Following is a summary of each report.

Revenue and Expenditure Report

As of November 30, 2020, we are approximately 42% through our current fiscal year. The revenues and expenditures of most funds are in-line with this benchmark. Major Funds with large variations from the 42% benchmark (and applicable reasoning) are as follows:

1. General Fund: Expenditures at 50% - The majority of our large Downtown Square Grant Project (budgeted at $1.5 million this year) is complete and contractor payments made.

2. Civic Center Fund: Revenues at 71% - Majority of tax revenue (which is recorded on a cash basis – posted when received) is received/recorded during the first quarter of the fiscal year.

3. Equipment Fund: Expenditures at 30% - Most of the activity occurs during the winter months, which will pick up soon.

4. Cemetery Fund: Revenues and Expenditures at 56% - Most of the activity occurs at the beginning and at the end of our fiscal year (non-winter months).

Cash and Investment Summary Report

The Cash and Investment Summary Report shows the activity for the month of November, sorted by fund. Notable items are as follows:

1. General Fund Cash: Account balance decreased due to the expenditures related to the Downtown Square Grant Project. The grant funds are received on a reimbursement basis. We have received grant funds for our first three (3) reimbursement requests. We hope to receive reimbursement for our fourth request ($617,918.11) in January.

2. 2012 Street Bond Debt Service: Account balance decreased due to annual principal and biannual interest payment.

3. Bond Redemption Accounts (Water and Sewer): Account balances decreased due to biannual interest payments on the 2014 bonds.

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND				
Revenues				
101-000.000-403.000	CURRENT PROPERTY TAXES	1,800,000.00	750,000.00	41.67
101-000.000-410.000	PERSONAL PROPERTY TAX	5,000.00	0.00	0.00
101-000.000-426.000	PAYMENTS IN LIEU OF TAXES	7,000.00	0.00	0.00
101-000.000-448.000	COLLECTION FEES	72,000.00	94,058.69	130.64
101-000.000-448.002	SCHOOL TAX COL FEES	12,000.00	13,008.64	108.41
101-000.000-448.003	GOISD TAX COL FEES	3,000.00	3,078.00	102.60
101-000.000-451.000	BUSINESS LICENSES AND PERMITS	10,000.00	150.00	1.50
101-000.000-467.000	CABLE TV FRANCHISE FEE	52,000.00	12,969.63	24.94
101-000.000-477.000	RENTAL REGISTRATION FEES	500.00	30.00	6.00
101-000.000-499.000	PUBLIC SAFETY REVENUES	45,000.00	42,069.56	93.49
101-000.000-499.001	SALVAGE REVENUES	10,000.00	1,807.00	18.07
101-000.000-528.000	OTHER FEDERAL GRANTS	19,000.00	194,448.00	1,023.41
101-000.000-530.000	FEDERAL GRANTS	1,343,000.00	162,394.75	12.09
101-000.000-532.000	STATE GRANTS	278,000.00	0.00	0.00
101-000.000-533.000	MMRMA GRANTS	6,000.00	0.00	0.00
101-000.000-534.000	GRANTS - OTHER	9,500.00	5,000.00	52.63
101-000.000-573.000	LOCAL COMM. STABILIZATION SHARE APPROP	5,000.00	26,133.86	522.68
101-000.000-575.000	SALES & USE TAX-STATE	665,000.00	309,732.00	46.58
101-000.000-577.000	LIQOUR LICENSES	6,000.00	5,940.55	99.01
101-000.000-612.000	ZONING APPLICATION FEE	1,000.00	950.00	95.00
101-000.000-614.000	OTHER CHARGES/FEES	0.00	183.70	100.00
101-000.000-617.000	DEED PREPARATION FEES	1,000.00	0.00	0.00
101-000.000-619.000	MISC REC PENALTY FEE	0.00	44.00	100.00
101-000.000-625.000	BLDG INSPECTION PERMITS	7,000.00	4,580.00	65.43
101-000.000-633.000	ADMINISTRATION-WATER & SEWER	72,000.00	30,000.00	41.67
101-000.000-634.000	ADMINISTRATION-EQUIPMENT FUND	12,000.00	5,000.00	41.67
101-000.000-635.000	ADMINISTRATION-STREET FUNDS	18,000.00	7,500.00	41.67
101-000.000-636.000	MARKETING FEES - ITC	20,000.00	4,488.36	22.44
101-000.000-637.000	IWD HOUSING COMM ADMIN FEE	3,500.00	4,008.98	114.54
101-000.000-640.000	TAX/ASSESS REVENUES	1,000.00	0.00	0.00
101-000.000-642.001	ORDINANCE VIOLATION FEE	6,000.00	10,182.85	169.71
101-000.000-651.000	USE AND ADMISSION FEES	3,200.00	772.00	24.13
101-000.000-651.005	DEPOT PARK FEES	200.00	50.00	25.00
101-000.000-651.006	NORRIE PARK PAVILLION RENT FEES	100.00	25.00	25.00
101-000.000-652.000	CURRY PARK FEES	15,000.00	12,634.00	84.23
101-000.000-664.000	INTEREST AND DIVIDENDS	50,000.00	25,970.98	51.94
101-000.000-667.000	RENTAL INCOME - AUDITORIUM	2,000.00	0.00	0.00
101-000.000-668.000	RENTS-MEMORIAL BUILDING	71,200.00	31,428.30	44.14
101-000.000-670.000	RENTS GARAGE	81,000.00	33,750.00	41.67
101-000.000-671.000	RENTS OTHER CITY PROPERTY	5,300.00	600.00	11.32
101-000.000-673.000	SALES OF FIXED ASSETS	0.00	4,500.00	100.00
101-000.000-674.000	BRANDING MERCHANDISE SALES	1,000.00	170.00	17.00
101-000.000-675.000	CONTRIBUTIONS AND DONATION	0.00	100.00	100.00
101-000.000-675.023	DONATIONS - IRON BELLE TRAIL	0.00	3,240.00	100.00
101-000.000-675.024	DONATIONS - MINERS PARK BIKE TRAILS	53,000.00	40,000.00	75.47
101-000.000-689.002	USE OF RESTRICTED FUND BALANC	13,000.00	0.00	0.00
101-000.000-689.003	USE OF ASSIGNED FUND BALANCE	374,000.00	0.00	0.00
101-000.000-689.005	USE OF COMMITTED FUND BALANCE	586,000.00	0.00	0.00
101-000.000-690.000	REFUND AND REBATES-INSURANCE	0.00	79,163.00	100.00
101-000.000-692.000	MISCELLANEOUS INCOME	0.00	1,251.92	100.00
101-000.000-692.002	HUNTING REGISTRATION	500.00	110.00	22.00
101-000.000-694.000	CASH OVER/SHORT	0.00	80.00	100.00
TOTAL REVENUES		5,745,000.00	1,921,603.77	33.45
Expenditures				
101.000	CITY COMMISSION	43,000.00	13,132.07	30.54
172.000	CITY MANAGER	121,000.00	39,682.56	32.80
191.000	ELECTIONS	12,000.00	9,057.59	75.48
191.192	ELECTIONS COVID-19	0.00	120.95	100.00
201.000	FINANCIAL DEPT	182,000.00	67,132.71	36.89
205.000	CITY TREASURER	44,000.00	15,436.46	35.08
209.000	CITY ASSESSOR	126,000.00	29,635.05	23.52
210.000	COMPUTER/EQUIPMENT	89,000.00	44,920.41	50.47
210.192	COMPUTER/IT COVID-19	0.00	1,456.46	100.00
215.000	CITY CLERK	180,000.00	63,641.05	35.36
247.000	BOARD OF REVIEW	2,000.00	182.64	9.13
249.000	BUILDING INSPECTION	51,000.00	19,619.99	38.47
265.000	MEMORIAL BUILDING	342,000.00	48,189.28	14.09
265.192	MEMORIAL BUILDING COVID-19	0.00	6,434.16	100.00
339.000	VOLUNTEER FIRE RELATED ACTIVITIES	19,000.00	11,022.80	58.01
345.000	PUBLIC SAFETY DEPARTMENT	1,165,000.00	463,769.95	39.81
345.192	PUBLIC SAFETY COVID-19	0.00	6,901.05	100.00
346.000	DRUG ENFORCEMENT	5,000.00	3,432.30	68.65
400.000	COMMUNITY DEVELOPMENT	221,000.00	62,628.44	28.34
412.000	CODE ENFORCEMENT	253,000.00	151,331.42	59.81

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND				
Expenditures				
412.192	CODE ENFORCEMENT COVID-19	0.00	200.05	100.00
448.000	STREET LIGHTING	93,000.00	34,730.28	37.34
529.000	OTHER SANITATION ACTIVITIES	37,000.00	14,489.03	39.16
529.001	GAS PLANT SITE	7,000.00	556.55	7.95
716.000	MARKETING - ITC	20,000.00	7,473.76	37.37
716.192	MARKETING - ITC COVID-19	0.00	200.05	100.00
720.001	COMMUNITY ASSISTANCE - CIVIC CENTER	0.00	3,028.94	100.00
751.000	PARKS MAINTENANCE	148,000.00	50,733.75	34.28
751.002	PARKS - MINE SHAFT SAFETY	22,000.00	0.00	0.00
751.005	CURRY PARK GRANT PROJECT	52,000.00	0.00	0.00
751.009	MT ZION ENHANCEMENT PROJECT	13,000.00	0.00	0.00
751.010	BELTLINE TRAIL GRANT PROJECT - PHASE 1	73,000.00	0.00	0.00
751.011	MINERS PARK BIKE TRAIL GRANT PROJECT	197,000.00	4,313.48	2.19
751.012	DOWNTOWN SQUARE	1,500,000.00	1,434,173.18	95.61
751.013	BELTLINE TRAIL GRANT PROJECT - PHASE 2	20,000.00	0.00	0.00
751.192	PARKS MAINTENANCE COVID-19	0.00	6,985.65	100.00
757.001	NON-MOTORIZED TRAIL - IRON BELLE	0.00	12,688.45	100.00
851.000	INSURANCE-FRINGES-DUES	38,000.00	19,553.39	51.46
890.000	PROGRAMS	9,000.00	8,060.00	89.56
893.000	LABOR RELATIONS	5,000.00	264.50	5.29
965.000	APPROPRIATIONS TO OTHER FUNDS	656,000.00	229,261.81	34.95
TOTAL EXPENDITURES		5,745,000.00	2,884,440.21	50.21
Fund 101 - GENERAL FUND:				
TOTAL REVENUES		5,745,000.00	1,921,603.77	33.45
TOTAL EXPENDITURES		5,745,000.00	2,884,440.21	50.21
NET OF REVENUES & EXPENDITURES		0.00	(962,836.44)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 202 - MAJOR STREET FUND				
Revenues				
202-000.000-530.000	FEDERAL GRANTS	386,000.00	308,882.15	80.02
202-000.000-545.000	STS ROUTINE MAINT	170,000.00	6,216.50	3.66
202-000.000-546.000	STATE GRANTS - ACT 51	692,000.00	312,457.14	45.15
202-000.000-546.001	METRO PA 48 REV	9,000.00	0.00	0.00
202-000.000-547.000	SNOW FUNDS	40,000.00	0.00	0.00
202-000.000-688.000	TRANSFER FROM GENERAL FUND	30,000.00	0.00	0.00
202-000.000-688.004	TRANSFER FROM DIDA	1,200.00	900.00	75.00
202-000.000-689.003	USE OF ASSIGNED FUND BALANCE	270,800.00	0.00	0.00
202-000.000-692.000	MISCELLANEOUS INCOME	36,000.00	45,644.43	126.79
TOTAL REVENUES		1,635,000.00	674,100.22	41.23
Expenditures				
446.000	HIGHWAY, STREETS, BRIDGES	763,000.00	469,077.87	61.48
447.001	STREETSCAPING	2,500.00	0.00	0.00
447.002	STREETSCAPING-US	100.00	4,713.56	4,713.56
447.003	STREETSCAPING-BR	13,200.00	5,593.98	42.38
485.002	TRAFFIC SIGNALS-US	1,000.00	269.79	26.98
486.001	SURFACE MAINTENANCE	261,000.00	16,676.59	6.39
486.002	SURFACE MAINTENANCE-US	8,900.00	475.76	5.35
486.003	SURFACE MAINTENANCE-BR	3,800.00	3,524.03	92.74
488.001	SWEEPING MAJOR	44,100.00	13,287.66	30.13
488.002	SWEEPING -US	5,500.00	0.00	0.00
488.003	SWEEPING -BR	1,800.00	0.00	0.00
491.001	DRAINAGE - BACKSLOPES	19,800.00	20.88	0.11
491.002	DRAINAGE AND BACKSLOPES-US	1,200.00	0.00	0.00
494.001	TRAFFIC SIGNS	15,500.00	2,977.48	19.21
494.002	TRAFFIC SIGNS-US	2,000.00	0.00	0.00
494.003	TRAFFIC SIGNS-BR	3,300.00	0.00	0.00
495.003	FLOWER BASKET WATERING-BR	7,400.00	10,193.52	137.75
497.001	WINTER MAINTENANCE	126,900.00	13,176.08	10.38
497.002	WINTER MAINTENANCE-US	43,100.00	3,966.53	9.20
497.003	WINTER MAINTENANCE-BR	28,500.00	3,618.90	12.70
498.001	SNOW HAULING	86,000.00	231.63	0.27
498.002	SNOW HAULING-US	32,900.00	21.17	0.06
498.003	SNOW HAULING-BR	31,500.00	0.00	0.00
502.000	LEAVE AND BENEFITS	63,800.00	19,916.86	31.22
503.000	GENERAL AND ADMINISTRATIVE	40,600.00	15,136.50	37.28
503.172	ADM/ CM	8,500.00	3,167.38	37.26
503.192	GENERAL/ADMIN COVID-19	0.00	21.18	100.00
569.000	DEBT RETIREMENT	19,100.00	19,480.91	101.99
TOTAL EXPENDITURES		1,635,000.00	605,548.26	37.04
Fund 202 - MAJOR STREET FUND:				
TOTAL REVENUES		1,635,000.00	674,100.22	41.23
TOTAL EXPENDITURES		1,635,000.00	605,548.26	37.04
NET OF REVENUES & EXPENDITURES		0.00	68,551.96	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 203 - LOCAL STREET FUND				
Revenues				
203-000.000-546.000	STATE GRANTS - ACT 51	258,000.00	116,636.12	45.21
203-000.000-546.001	METRO PA 48 REV	18,000.00	0.00	0.00
203-000.000-547.000	SNOW FUNDS	30,000.00	0.00	0.00
203-000.000-664.000	INTEREST AND DIVIDENDS	0.00	211.04	100.00
203-000.000-688.000	TRANSFER FROM GENERAL FUND	559,000.00	206,410.15	36.92
TOTAL REVENUES		865,000.00	323,257.31	37.37
Expenditures				
446.000	HIGHWAY, STREETS, BRIDGES	200,000.00	98,652.49	49.33
486.001	SURFACE MAINTENANCE	206,100.00	46,519.39	22.57
488.001	SWEEPING MAJOR	8,800.00	1,768.96	20.10
491.001	DRAINAGE - BACKSLOPES	4,500.00	125.33	2.79
494.001	TRAFFIC SIGNS	15,100.00	7,649.06	50.66
497.001	WINTER MAINTENANCE	163,300.00	11,672.57	7.15
498.001	SNOW HAULING	34,200.00	0.00	0.00
502.000	LEAVE AND BENEFITS	59,500.00	19,841.98	33.35
503.000	GENERAL AND ADMINISTRATIVE	43,800.00	15,723.95	35.90
503.172	ADM/ CM	8,500.00	3,167.42	37.26
503.192	GENERAL/ADMIN COVID-19	0.00	21.16	100.00
569.000	DEBT RETIREMENT	121,200.00	118,115.00	97.45
TOTAL EXPENDITURES		865,000.00	323,257.31	37.37
Fund 203 - LOCAL STREET FUND:				
TOTAL REVENUES		865,000.00	323,257.31	37.37
TOTAL EXPENDITURES		865,000.00	323,257.31	37.37
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 216 - VOLUNTEER FIRE DEPARTMENT				
000.000 - REVENUE		2,000.00	0.00	0.00
TOTAL REVENUES		2,000.00	0.00	0.00
339.000 - VOLUNTEER FIRE RELATED ACTIVITIES		2,000.00	56.00	2.80
TOTAL EXPENDITURES		2,000.00	56.00	2.80
Fund 216 - VOLUNTEER FIRE DEPARTMENT:				
TOTAL REVENUES		2,000.00	0.00	0.00
TOTAL EXPENDITURES		2,000.00	56.00	2.80
NET OF REVENUES & EXPENDITURES		0.00	(56.00)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 271 - LIBRARY FUND				
000.000 - REVENUE		140,000.00	57,384.62	40.99
TOTAL REVENUES		140,000.00	57,384.62	40.99
790.000 - LIBRARY		140,000.00	57,078.34	40.77
790.192 - LIBRARY COVID-19		0.00	127.01	100.00
TOTAL EXPENDITURES		140,000.00	57,205.35	40.86
Fund 271 - LIBRARY FUND:				
TOTAL REVENUES		140,000.00	57,384.62	40.99
TOTAL EXPENDITURES		140,000.00	57,205.35	40.86
NET OF REVENUES & EXPENDITURES		0.00	179.27	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 352 - 2015 STREET BOND DEBT SERVICE FUND				
000.000 - REVENUE		180,000.00	79,796.71	44.33
TOTAL REVENUES		180,000.00	79,796.71	44.33
557.000 - ADMINISTRATION & OVERHEAD		4,000.00	18.88	0.47
569.000 - DEBT RETIREMENT		176,000.00	10,262.50	5.83
TOTAL EXPENDITURES		180,000.00	10,281.38	5.71
Fund 352 - 2015 STREET BOND DEBT SERVICE FUND:				
TOTAL REVENUES		180,000.00	79,796.71	44.33
TOTAL EXPENDITURES		180,000.00	10,281.38	5.71
NET OF REVENUES & EXPENDITURES		0.00	69,515.33	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 401 - MEMORIAL BUILDING DEBT SERVICE FUND				
000.000 - REVENUE		2,000.00	12.22	0.61
TOTAL REVENUES		2,000.00	12.22	0.61
145.000 - BUILDING FUND		2,000.00	0.00	0.00
TOTAL EXPENDITURES		2,000.00	0.00	0.00
Fund 401 - MEMORIAL BUILDING DEBT SERVICE FUND:				
TOTAL REVENUES		2,000.00	12.22	0.61
TOTAL EXPENDITURES		2,000.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	12.22	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 593 - CIVIC CENTER				
000.000 - REVENUE		189,000.00	134,683.03	71.26
TOTAL REVENUES		189,000.00	134,683.03	71.26
805.000 - CIVIC CENTER		189,000.00	50,592.39	26.77
805.192 - CIVIC CENTER COVID-19		0.00	1,449.13	100.00
TOTAL EXPENDITURES		189,000.00	52,041.52	27.54
Fund 593 - CIVIC CENTER:				
TOTAL REVENUES		189,000.00	134,683.03	71.26
TOTAL EXPENDITURES		189,000.00	52,041.52	27.54
NET OF REVENUES & EXPENDITURES		0.00	82,641.51	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 640 - EQUIPMENT FUND				
000.000 - REVENUE		708,000.00	279,859.09	39.53
TOTAL REVENUES		708,000.00	279,859.09	39.53
557.000 - ADMINISTRATION & OVERHEAD		347,000.00	77,795.54	22.42
557.172 - ADM/ CM		2,900.00	1,055.77	36.41
557.192 - ADMIN/OH COVID-19		0.00	1,183.66	100.00
895.000 - DIRECT EQUIPMENT EXPENSE		220,100.00	70,151.07	31.87
896.000 - DEPRECIATION		138,000.00	60,622.45	43.93
TOTAL EXPENDITURES		708,000.00	210,808.49	29.78
Fund 640 - EQUIPMENT FUND:				
TOTAL REVENUES		708,000.00	279,859.09	39.53
TOTAL EXPENDITURES		708,000.00	210,808.49	29.78
NET OF REVENUES & EXPENDITURES		0.00	69,050.60	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 675 - WATER UTILITY FUND				
000.000 - REVENUE		2,219,000.00	831,276.57	37.46
TOTAL REVENUES		2,219,000.00	831,276.57	37.46
521.000 - GARBAGE COLLECTION		351,800.00	110,631.50	31.45
550.000 - WELLS		500.00	0.00	0.00
551.000 - PUMPING		289,600.00	104,185.55	35.98
553.000 - TRANSMISSION AND DISTRIBUTION		302,700.00	92,199.43	30.46
553.001 - TRANSMISSION AND DIST - WATER BREAKS		67,600.00	32,987.36	48.80
553.002 - TRANSMISSION AND DIST - EMERGENCY RESP.		0.00	749.98	100.00
553.003 - SERVICE LINES		270,800.00	33,268.83	12.29
554.000 - METER SETS, REMOVALS & REPAIRS		87,400.00	27,882.37	31.90
556.000 - CUSTOMER ACCOUNTING & COLLECT		84,700.00	29,235.64	34.52
557.000 - ADMINISTRATION & OVERHEAD		401,600.00	116,299.59	28.96
557.172 - ADM/ CM		9,300.00	3,167.43	34.06
557.192 - ADMIN/OH COVID-19		0.00	634.13	100.00
896.000 - DEPRECIATION		353,000.00	141,083.25	39.97
TOTAL EXPENDITURES		2,219,000.00	692,325.06	31.20
Fund 675 - WATER UTILITY FUND:				
TOTAL REVENUES		2,219,000.00	831,276.57	37.46
TOTAL EXPENDITURES		2,219,000.00	692,325.06	31.20
NET OF REVENUES & EXPENDITURES		0.00	138,951.51	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 676 - SEWER UTILITY FUND				
000.000 - REVENUE		2,053,000.00	835,686.58	40.71
TOTAL REVENUES		2,053,000.00	835,686.58	40.71
554.000 - METER SETS, REMOVALS & REPAIRS		84,400.00	24,911.80	29.52
556.000 - CUSTOMER ACCOUNTING & COLLECT		81,700.00	28,704.46	35.13
557.000 - ADMINISTRATION & OVERHEAD		292,500.00	88,068.53	30.11
557.172 - ADM/ CM		9,300.00	3,167.40	34.06
557.192 - ADMIN/OH COVID-19		0.00	587.22	100.00
560.000 - COLLECTION & TRANSMISSION		613,100.00	179,442.59	29.27
571.000 - OM & R-WASTEWATER		719,000.00	299,240.85	41.62
572.000 - CAPITAL - WASTEWATER		253,000.00	105,209.15	41.58
TOTAL EXPENDITURES		2,053,000.00	729,332.00	35.53
Fund 676 - SEWER UTILITY FUND:				
TOTAL REVENUES		2,053,000.00	835,686.58	40.71
TOTAL EXPENDITURES		2,053,000.00	729,332.00	35.53
NET OF REVENUES & EXPENDITURES		0.00	106,354.58	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 711 - CEMETERY FUND				
000.000 - REVENUE		100,000.00	56,289.33	56.29
TOTAL REVENUES		100,000.00	56,289.33	56.29
276.000 - CEMETERY		74,500.00	42,819.65	57.48
276.192 - CEMETERY COVID-19		0.00	723.43	100.00
277.000 - PERPETUAL CARE		25,500.00	12,746.25	49.99
TOTAL EXPENDITURES		100,000.00	56,289.33	56.29
Fund 711 - CEMETERY FUND:				
TOTAL REVENUES		100,000.00	56,289.33	56.29
TOTAL EXPENDITURES		100,000.00	56,289.33	56.29
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF IRONWOOD
PERIOD ENDING 11/30/2020
% Fiscal Year Completed: 41.92

GL NUMBER	DESCRIPTION	2020-21 AMENDED BUDGET	YTD BALANCE 11/30/2020 NORMAL (ABNORMAL)	% BDGT USED
Fund 899 - DOWNTOWN DEVELOPMENT AUTHORITY				
000.000 - REVENUE		51,000.00	7,635.00	14.97
TOTAL REVENUES		51,000.00	7,635.00	14.97
735.000 - DOWNTOWN DEVELOPMENT		51,000.00	8,349.05	16.37
TOTAL EXPENDITURES		51,000.00	8,349.05	16.37
Fund 899 - DOWNTOWN DEVELOPMENT AUTHORITY:				
TOTAL REVENUES		51,000.00	7,635.00	14.97
TOTAL EXPENDITURES		51,000.00	8,349.05	16.37
NET OF REVENUES & EXPENDITURES		0.00	(714.05)	100.00

FROM 11/01/2020 TO 11/30/2020

FUND: ALL FUNDS

CASH AND INVESTMENT ACCOUNTS

Fund Account	Description	Beginning Balance 11/01/2020	Total Debits	Total Credits	Ending Balance 11/30/2020
Fund 101 GENERAL FUND					
002.000	CASH IN BANK	5,244,915.02	133,245.15	457,198.25	4,920,961.92
014.000	INVESTMENTS - MI CLASS	284.93	0.00	0.00	284.93
	GENERAL FUND	5,245,199.95	133,245.15	457,198.25	4,921,246.85
Fund 203 LOCAL STREET FUND					
006.023	2012 Street Bond Debt Service	119,934.06	5.59	118,115.00	1,824.65
Fund 216 VOLUNTEER FIRE DEPARTMENT					
002.000	CASH IN BANK	3,419.57	0.00	0.00	3,419.57
Fund 271 LIBRARY FUND					
002.000	CASH IN BANK	167,355.22	360.32	7,188.01	160,527.53
002.271	CASH - ANNUAL APPEAL	78,000.00	0.00	0.00	78,000.00
002.272	CASH - BUILDING FUND	42,000.00	0.00	0.00	42,000.00
014.271	INVESTMENTS - MI CLASS - ANNUAL	696.76	0.01	0.00	696.77
014.272	INVESTMENTS - MI CLASS - BUILDING	883.43	0.04	0.00	883.47
	LIBRARY FUND	288,935.41	360.37	7,188.01	282,107.77
Fund 274 HUD FUND					
002.000	CASH IN BANK	320,000.00	0.00	0.00	320,000.00
Fund 352 2015 STREET BOND DEBT SERVICE FUND					
002.000	CASH IN BANK	213,436.50	371.77	0.00	213,808.27
Fund 401 MEMORIAL BUILDING DEBT SERVICE FUND					
002.000	CASH IN BANK	4,504.46	1.85	0.00	4,506.31
Fund 593 CIVIC CENTER					
002.000	CASH IN BANK	193,674.99	141.97	6,133.28	187,683.68
006.025	2013 CAP IMP BOND DEBT SERVIC	23,164.30	8.56	2,562.09	20,610.77
	CIVIC CENTER	216,839.29	150.53	8,695.37	208,294.45
Fund 640 EQUIPMENT FUND					
014.000	INVESTMENTS - MI CLASS	459.33	0.00	0.00	459.33
Fund 675 WATER UTILITY FUND					
002.000	CASH IN BANK	1,138,707.12	163,651.65	133,039.06	1,169,319.71
002.001	REPAIR, REPLACE, IMPROVE CASH	295,692.13	0.00	0.00	295,692.13
006.015	WATER REDEMPTION (1,2,3,4)	155,316.30	71.06	45,660.00	109,727.36
006.016	WATER RESERVE (1,2,3,4)	188,536.09	90.88	0.00	188,626.97
014.000	INVESTMENTS - MI CLASS	945.83	0.04	0.00	945.87
	WATER UTILITY FUND	1,779,197.47	163,813.63	178,699.06	1,764,312.04
Fund 676 SEWER UTILITY FUND					
002.000	CASH IN BANK	1,727,681.64	163,933.43	123,375.74	1,768,239.33
002.001	REPAIR, REPLACE, IMPROVE CASH	69,167.13	0.00	0.00	69,167.13
006.018	SEWER REDEMPTION (1,2,3,4)	123,132.21	34.45	49,840.00	73,326.66
006.019	SEWER RESERVE (1,2,3,4)	172,426.18	73.02	0.00	172,499.20
014.000	INVESTMENTS - MI CLASS	575.84	0.00	0.00	575.84
	SEWER UTILITY FUND	2,092,983.00	164,040.90	173,215.74	2,083,808.16
Fund 680 RURAL DEV PHASE 4 PROJECT					
006.015	WATER REDEMPTION (1,2,3,4)	60,223.51	0.00	0.00	60,223.51
006.016	WATER RESERVE (1,2,3,4)	32,550.00	0.00	0.00	32,550.00
006.018	SEWER REDEMPTION (1,2,3,4)	7,235.49	0.00	0.00	7,235.49
006.019	SEWER RESERVE (1,2,3,4)	5,250.00	0.00	0.00	5,250.00

Fund Account	Description	Beginning Balance 11/01/2020	Total Debits	Total Credits	Ending Balance 11/30/2020
	RURAL DEV PHASE 4 PROJECT	105,259.00	0.00	0.00	105,259.00
Fund 701 TRUST AND AGENCY FUND					
002.000	CASH IN BANK	36,168.38	37,878.89	8,998.39	65,048.88
Fund 711 CEMETERY FUND					
002.000	CASH IN BANK	500,000.00	6,208.90	6,208.90	500,000.00
014.000	INVESTMENTS - MI CLASS	265.86	0.00	0.00	265.86
	CEMETERY FUND	500,265.86	6,208.90	6,208.90	500,265.86
Fund 732 POLICE & FIREMEN'S RETIREMENT					
002.000	CASH IN BANK	444,678.34	3,673.47	34,159.27	414,192.54
Fund 733 RETIREE HEALTHCARE FUND					
002.003	MERS INVESTMENTS	1,795,803.95	0.00	0.00	1,795,803.95
Fund 899 DOWNTOWN DEVELOPMENT AUTHORITY					
002.000	CASH IN BANK	26,869.91	2,242.79	394.74	28,717.96
	TOTAL - ALL FUNDS	13,193,954.48	511,993.84	992,872.73	12,713,075.59

Check Date	Check	Vendor Name	Description	Amount
Bank RIVER RIVER VALL				
11/04/2020	142089	POSTMASTER - IRONWOOD	POSTAGE	67.03
			POSTAGE	67.02
				134.05
11/10/2020	142090	POSTMASTER - IRONWOOD	POSTAGE	92.77
			POSTAGE	92.77
				185.54
11/11/2020	142091	ADVANCED DISPOSAL SERVICES	DUMPSTER CHARGES-OCT	264.14
11/11/2020	142092	AIRGAS USA, LLC	CYLINDER RENTAL - DPW	34.60
			WELDING ACETYLENE - DPW	249.77
				284.37
11/11/2020	142093	AL'S HEAVY TRUCK & EQUIPMENT LLC	TIRE MOUNTING COMPOUND-DPW	52.87
11/11/2020	142094	ANGELO LUPPINO INC	23.48 TONS HOT MIX@$70.00/TON	1,734.00
11/11/2020	142095	ARTS UNLIMITED	140 MASKS @$3.00 EACH	420.00
11/11/2020	142096	AUTO VALUE IRONWOOD	OIL,AIR & FUEL FILTERS	267.77
11/11/2020	142097	AUTOMATED COMFORT CONTROLS,INC	MAINT RTU 1,2&3-MEM BLDG	2,992.02
11/11/2020	142098	AVAYA COMMUNICATION-CIT	PHONE SYSTEM LEASE-MEM BLDG	252.00
11/11/2020	142099	BAKER & TAYLOR BOOKS INC	BOOKS LIBRARY	127.10
			BOOKS LIBRARY	23.75
			BOOKS LIBRARY	101.57
				252.42
11/11/2020	142100	BS&A SOFTWARE, INC.	ANNUAL SUPPORT BUS LIC&TAX PROGRAMS	1,581.00
11/11/2020	142101	CBIZ BENEFITS & INS. SERV, INC	ACTUARIAL VALUATION-RETIREE H.C.	4,500.00
11/11/2020	142102	CHARTER COMMUNICATIONS	PHONE SERVICE - LIBRARY	59.97
			PHONE & INTERNET-DPW	272.30
			PHONE & INTERNET-PUMP STN	340.93
			INTERNET & PHONE-PSD-OCT & NOV	1,169.10
				1,842.30
11/11/2020	142103	CHIEF OIL CO	#2 HEATING FUEL - CEM	266.90
11/11/2020	142104	CIB PLANNING	ZONING UPDATES	6,758.50
11/11/2020	142105	COLEMAN ENGINEERING CO	CO CLUB&AYERCONST-OCT 4-31, 2020	1,022.00
11/11/2020	142106	COLEMAN ENGINEERING CO	DWNTWN CITY SQUARE OCT4-31, 2020	16,577.21
11/11/2020	142107	COMPUTER DOCTORS	BACKUP & MANAGEMENT	2,360.54
11/11/2020	142108	CORE & MAIN LP	10-METER RADIO READERS	1,517.32
			32- 5/8" IPERL WTR METERS	4,082.44
			REPAIR PARTS	196.91
				5,796.67
11/11/2020	142109	EAGLE WASTE & RECYCLING, INC -	RECYCLING - LIBRARY	4.20
			RECYCLING - MEM BLDG	4.20
			RECYCLING - PSD	4.20
				12.60

Check Date	Check	Vendor Name	Description	Amount
11/11/2020	142110	FUTURE PLUMBING, LLC	FIRE LINE-BASEMENT MEM BLDG	175.00
			TOILET REPAIR-MEN'S RESTROOM	79.40
				254.40
11/11/2020	142111	G.T.C. AUTO PARTS INC	TRAILER CONN & BLADE SOCKET	43.75
11/11/2020	142112	GIOVANONI TRUE VALUE HDWR	AGRI FAB CARBURETOR-CEM	78.05
11/11/2020	142113	GOGEBIC-IRON WASTEWATER AUTH	WASTE TREATMENT-NOV	80,890.00
11/11/2020	142114	GOVERNMENT FORMS AND SUPPLIES	MY VOTE COUNTED STICKERS	50.72
11/11/2020	142115	H & L MESABI CO	10-6' PLOW BLADES- #72 & 76	1,113.50
			10- 6' BLADES - #49 SANDER	1,104.10
				2,217.60
11/11/2020	142116	HALAMA, GREG	UB refund for account: ASHW-000337-0000-	271.88
11/11/2020	142117	HIETALA, ANDREW	UB refund for account: ASHW-000201-0000-	481.90
11/11/2020	142118	IRON COUNTY MINER	200 WINTER PARKING TICKETS-PSD	48.60
11/11/2020	142119	IRONWOOD WATER & SEWER UTIL	AURE-235-01	56.70
			MARS-213-01	692.36
			MCLW-123-01	826.96
			CLEM-205-01	131.26
				1,707.28
11/11/2020	142120	JAKE'S EXCAVATING & LANDSCAPING	2,000 TONS DITCH SAND @$5.70 TON	11,400.00
11/11/2020	142121	JOHN DEERE FINANCIAL	ELECTION SUPPLIES	13.98
11/11/2020	142122	JOHN DEERE FINANCIAL	ELECTION SUPPLIES	15.97
11/11/2020	142123	KIESLER POLICE SUPPLY, INC	2 GUNS & LED WEAPON LIGHT - PSD	976.18
11/11/2020	142124	LAWSON PRODUCTS INC	30" PLASTIC TIES XMAS DECORATIONS	163.20
			RED/ORANGE PAINT-LOCATING ELECTRIC	172.67
				335.87
11/11/2020	142125	MICHIGAN MUNICIPAL LEAGUE	CDL DRIVERS MEMBER FEE	1,050.00
11/11/2020	142126	MIDLAND SERVICES INCORPORATED	LP GAS FORKLIFT & STREETS	45.98
11/11/2020	142127	MIDWEST OVERHEAD CRANE	2020 ANNUAL INSPECTION	853.86
11/11/2020	142128	MOXIE VINYL CREATIONS	75-SMALL & LARGE LOGO MASKS	254.00
11/11/2020	142129	NORB'S AUTO ELECTRIC	BRAKE CONTROL #70 & 71 - DPW	297.90
			BATTERY #89	133.95
				431.85
11/11/2020	142130	NORTHWOODS VAC & CLEANING	CLEANED ELEVATOR-MEM BLDG	150.00
			CUSTODIAL SUPPLIES - MEM BLDG	139.00
				289.00
11/11/2020	142131	QUILL CORP	OFFICE SUPPLIES - LIBRARY	39.99
11/11/2020	142132	RANGE CORP	MISS DIG - NOV	75.15
11/11/2020	142133	ROVELSKY & CO	3/8" HOOKS & 24' 70 GR CHAIN	246.30
			16' 3/8" CHAIN, SLIP & GRAB HOOKS	216.60
				462.90
11/11/2020	142134	RUOTSALA CONCRETE CONSTRUCTION	DWNTWN CITY SQUARE-SEPT 20-30, 2020	159,359.19
11/11/2020	142135	RUOTSALA CONCRETE CONSTRUCTION	MOVE 20 ROCKS TRAILHEAD/DOG PARK	3,000.00
11/11/2020	142136	S & M PROPERTIES, LLP	COPIER LEASE MX-5070V-CLERKS	291.40
11/11/2020	142137	TRI-STATE BUSINESS SYSTEMS INC	TONER CONTRACT - MX3050N-PSD	22.04

Check Date	Check	Vendor Name	Description	Amount
			TONER CONTRACT MX5070V	964.56
				986.60
11/11/2020	142138	U.S. BANK EQUIPMENT FINANCE	COPIER LEASE MXC303W-CD&TOURISM	69.13
11/11/2020	142139	WANINK SALES & SERVICE, INC	3/8" CHAIN BINDER - TRAILER	150.00
			3/8" RATCHET & LEVER BINDER	54.00
			LAWN MOWER PARTS-PUMP STN	231.85
			1" PARTS EXCAVATOR TRAILER	42.00
				477.85
11/11/2020	142140	WHITE WATER ASSOCIATES, INC	WATER SAMPLE TESTING	102.00
11/11/2020	142141	XCEL ENERGY	GROUP WATER POWER BILL	1,363.76
			STREET LIGHTS	6,069.92
				7,433.68
11/11/2020	142142	ZALATORSIS, VICTORIA	UB refund for account: ROCK-000086-0000-	287.87
11/13/2020	142143	AXON ENTERPRISE, INC	TASER TARGET - PSD	150.00
11/13/2020	142144	ENERGENECS, INC	INSPECTION-OLD COUNTY RD LIFT STN	1,250.00
11/13/2020	142145	ETNA SUPPLY	12X12 FERNCO COUPLING-SWR	27.50
			12"X14' PVC & FERNCOS-SEWER PARTS	1,772.79
			FERNCOS - SWR	448.00
				2,248.29
11/13/2020	142146	G.T.C. AUTO PARTS INC	HEADLIGHT - PSD	29.64
11/13/2020	142147	GOGEBIC COMMUNITY COLLEGE	3-EMT BASIC CLASSES	4,838.40
11/13/2020	142148	GREAT LAKES TESTING INC	AEARIAL APPARATUS INSP-FIRE TRUCK	1,047.50
11/13/2020	142149	INCREDIBLE BANK-CREDIT CARD	CREDIT CARD - OCT	2,356.91
11/13/2020	142150	MICHELLE MARIE RIGONI-SIVULA	CUSTODIAL SERVICE-MEM BLDG-ELECTION	31.44
			CUSTODIAL SERVICE-MEM BLDG	235.80
			CUSTODIAL SERVICE-MEM BLDG	235.80
			CUSTODIAL SERVICE-MEM BLDG	235.80
				738.84
11/13/2020	142151	MISS DIG SYSTEM, INC.	ANNUAL MEMBERSHIP FEE	1,862.69
11/13/2020	142152	NORTHSTAR EAP	EAP SERVICES - DEC	95.00
11/13/2020	142153	QUILL CORP	OFFICE SUPPLIES-PSD	166.97
11/13/2020	142154	S & M PROPERTIES, LLP	COPIER LEASE MX-3050N - PSD	138.32
11/13/2020	142155	SOUTH SHORE OIL COMPANY	229 GALS FUEL OIL- PUMP STN	432.81
11/13/2020	142156	THE BIOSOLVE COMPANY	PINKWATER 5 GALLON PAIL-PSD	494.54
11/13/2020	142157	TIZIANI SAND & GRAVEL, LLC	2020.08 TONS WINTER SAND @8.30 TON	16,766.66
11/13/2020	142158	WHITE WATER ASSOCIATES, INC	WATER SAMPLE TESTING	102.00
			WATER SAMPLE TESTING	15.00
				117.00
11/13/2020	142159	ZIFKO'S TIRE & BATTERY SUPPLY	TIRES - PSD	516.00
11/17/2020	142160	POSTMASTER - IRONWOOD	POSTAGE	86.80
			POSTAGE	86.80
				173.60
11/23/2020	142161	POSTMASTER - IRONWOOD	POSTAGE	90.06
			POSTAGE	90.06

Check Date	Check	Vendor Name	Description	Amount
				180.12
11/23/2020	142162	ASPIRUS CLINICS, INC	DOT PHYSICAL EXAM & TESTING	852.50
11/23/2020	142163	AUTO VALUE IRONWOOD	FUEL & OIL FILTERS - DPW	140.80
11/23/2020	142164	BLUE CARE NETWORK OF MICHIGAN	HOSPITALIZATION - DEC	33,041.85
11/23/2020	142165	BLUE CROSS,BLUE SHIELD OF MI	HOSPITALIZATION - DEC	3,835.06
11/23/2020	142166	BLUE CROSS,BLUE SHIELD OF MI	HOSPITALIZATION - DEC	3,483.70
11/23/2020	142167	BLUE CROSS,BLUE SHIELD OF MI	HOSPITALIZATION - DEC	2,645.86
11/23/2020	142168	BROADWAY AUTOMOTIVE	PROGRAM TRANS. MODULE-#15	85.00
11/23/2020	142169	C & M OIL CO.	55 GALS DEF - DPW	115.50
11/23/2020	142170	CHARTER COMMUNICATIONS	PHONE & INTERNET-CIVIC CTR	279.09
11/23/2020	142171	COLEMAN ENGINEERING CO	FOIA REQUEST PLAN COPIES	135.00
11/23/2020	142172	CORE & MAIN LP	6" PVC PLUGS	95.94
11/23/2020	142173	DAILY GLOBE	PUBLIC NOTICES	386.50
11/23/2020	142174	DAILY GLOBE	PUBLIC NOTICES	507.75
11/23/2020	142175	DELTA DENTAL OF MICHIGAN	DENTAL - DEC	1,903.80
11/23/2020	142176	DUNCANSON, RICHARD	UB refund for account: CECC-000104-0000-	296.24
11/23/2020	142177	EAGLE WASTE & RECYCLING, INC -	CURBSIDE TRASH & RECYCLING-SEPT	29,213.45
			CURBSIDE TRASH & RECYCLING-OCT	29,363.45
				58,576.90
11/23/2020	142178	ECONO SIGNS	U CHANNEL POSTS&STOP SIGNS30X30	1,169.24
11/23/2020	142179	ENERGENECS, INC	LIFT STATION PARTS	411.20
11/23/2020	142180	G.T.C. AUTO PARTS INC	MAINT PARTS	814.69
			BALL JOINTS #13	134.25
				948.94
11/23/2020	142181	GIOVANONI TRUE VALUE HDWR	WINTERIZED CURRY PARK	75.00
11/23/2020	142182	GTE CONSTRUCTION TECH. CO.	REMOVE 480V HEATER WELL HOUSE	150.00
11/23/2020	142183	HAWKINS, INC	CHLORINE & LPC-AM-PUMP STN	3,864.50
11/23/2020	142184	IRONWOOD TOWNSHIP	W&S - CIVIC CTR	176.84
11/23/2020	142185	IRONWOOD WATER & SEWER UTIL	MARS-PRKS-01	30.00
			MARS-CEM-01	23.75
			MARS-SWR-01	21.67
			MARS-SD-01	13.33
				88.75
11/23/2020	142186	IRONWOOD-HURLEY ROTARY CLUB	MEALS & DUES - CITY MANAGER	84.00
11/23/2020	142187	LAKELAND LAWN & EQUIPMENT INC	MODEL 2021 JD X380 54" MOWER-CEM	2,589.00
11/23/2020	142188	LAKES DISTRIBUTING INC	CUSTODIAL SUPPLIES - DPW	353.20
11/23/2020	142189	LINDQUIST ELECTRIC, INC	MAINT DWNTWN TREE LIGHTS	689.99
11/23/2020	142190	MICHIGAN D H S	UB refund for account: KENN-000425-0000-	28.43
11/23/2020	142191	NORB'S AUTO ELECTRIC	BATTERY #15	230.95
11/23/2020	142192	OFFICE DEPOT	TONER 26X - AP & PR	216.89
11/23/2020	142193	OREILLY AUTO PARTS	MAINT PARTS #15	24.02
11/23/2020	142194	PEASEBLOSSOM MUSIC, LLC	VIRTUAL MUSIC PROGRAM & CD'S-LIBRARY	725.00
11/23/2020	142195	PISANI, LINDA	UB refund for account: FRAW-000436-0000-	339.69
11/23/2020	142196	RUOTSALA CONCRETE CONSTRUCTION	INSTALL FLAG POLE - CIVIC CTR	550.00
11/23/2020	142197	SANDY SHARP MARKETING, INC	WINTER 2020-21 NEWSLETTER	325.00
11/23/2020	142198	SIGNAL RESTORATION SERVICES	DEDUCTIBLE OWED BY OWNER-CIVIC CTR	1,000.00
11/23/2020	142199	STANTON, ALLYSON	UB refund for account: WILS-000507-0000-	412.69
11/23/2020	142200	STATE OF MICHIGAN	ANNUAL PUBLIC DRINKING WATER FEE	3,087.57
11/23/2020	142201	STATE OF MICHIGAN	NORRIE PARK ANNUAL WATER SUPPLY	138.12
11/23/2020	142202	STATE OF MICHIGAN - MDOT	CO CLUB & AYER ST PROJECT	41,026.35
11/23/2020	142203	VERIZON WIRELESS	CELL PHONE BILL	929.64
11/23/2020	142204	WHITE WATER ASSOCIATES, INC	2 - PFAS TESTING	760.00

Check Date	Check	Vendor Name	Description	Amount
11/23/2020	142205	XCEL ENERGY	GROUP POWER BILL	4,946.30
			DWNTWN CITY SQUARE	135.16
			219 E FREDERICK ST	55.69
			111Z NORRIE PARK RD UNIT PARK	15.83
			5788 OLD COUNTY RD	120.75
			PUMP STN & 3 WELLS	5,078.85
			DWNTWN STREET LIGHTS	163.38
			WELL #4	20.14
			110 N LOWELL ST UNIT PAVILLON	574.65
				11,110.75
11/30/2020	142206	CASH	EMP HOLIDAY GRATUITY	2,925.00
11/30/2020	142207	POSTMASTER - IRONWOOD	POSTAGE WINTER 2020 TAXES	1,889.50

RIVER TOTALS:

Total of 119 Disbursements: 538,158.57

Bank RVTAX RIVER TAX

Check Date	Check	Vendor Name	Description	Amount
11/17/2020	9346	CITY OF IRONWOOD-STREET IMPROVEMENT	TAX DISBUSREMENT OCT 16-31, 2020	284.02
11/17/2020	9347	CITY OF IRONWOOD-TAXES	TAX DISBUSREMENT OCT 16-31, 2020	4,829.64
11/17/2020	9348	GOGEBIC COUNTY TREAS -ST EDUC.	TAX DISBUSREMENT OCT 16-31, 2020	852.14
11/17/2020	9349	GOGEBIC COUNTY TREAS-SUMMER TX	TAX DISBUSREMENT OCT 16-31, 2020	944.12
11/17/2020	9350	GOGEBIC-ONT INTERMEDIATE - TAX	TAX DISBUSREMENT OCT 16-31, 2020	512.73
11/17/2020	9351	IRONWOOD AREA SCHOOLS-CONST 01	TAX DISBUSREMENT OCT 16-31, 2020	109.27
11/17/2020	9352	IRONWOOD AREA SCHOOLS-CONST 09	TAX DISBUSREMENT OCT 16-31, 2020	70.98
11/17/2020	9353	IRONWOOD AREA SCHOOLS-CONST 10	TAX DISBUSREMENT OCT 16-31, 2020	310.99
11/17/2020	9354	IRONWOOD AREA SCHOOLS-CONST 19	TAX DISBUSREMENT OCT 16-31, 2020	126.33
11/17/2020	9355	IRONWOOD AREA SCHOOLS-TAX	TAX DISBUSREMENT OCT 16-31, 2020	908.17

RVTAX TOTALS:

Total of 10 Disbursements: 8,948.39

City of Ironwood

Memo

To: Mayor & City Commission

From: Scott Erickson, City Manager

CC:

Date: December 28, 2020

Re: Discuss and Consider Approving Cost/Ownership Agreement with Gogebic Community College (GCC) for a new reader board sign for GCC and the Pat O'Donnell Civic Center

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Introduction

In conjunction with the reconstruction of the Pat O'Donnell Civic Center building the City's insurance carrier will be funding the replacement of a sign for the Civic Center as a part of the building reconstruction project. The Civic Center Board has reviewed various potential locations for the installation of a new informational sign for the Civic Center. After discussing various locations with representatives from Gogebic Community College (GCC) it was determined that a shared reader board sign, to be locate at the entrance to the college campus at Jackson Road, would be the most effective spot for the sign to be installed. After further discussion with the GCC staff it is proposed to have a larger, more effective reader board sign installed at this location and to share the cost and ownership/use of the sign between GCC and the City/Civic Center. The cost split would be 60% GCC ownership and 40% City/Civic Center ownership. The City cost would be capped at a not to exceed amount of $24,000.00 (payable from the insurance claim) based upon discussions with the Cities insurance carrier.

Recommendation

It is recommended the City Commission approve the attached Cost Share and Ownership Agreement between the City of Ironwood and Gogebic Community College for the installation, maintenance and use of a new shared reader board sign on the Gogebic Community College Campus.

GOGEBIC COMMUNITY COLLEGE

October 19, 2020

City of Ironwood/ Civic Center
Cost-sharing agreement and insurance coverage

On this ____ day of ______, 2020 Gogebic Community College and the City of Ironwood enter into this cost-share agreement for the construction and maintenance of a shared sign on the corner of Jackson Rd and the entrance to GCC's campus (pic. 1) on the following terms:

Cost Share and Ownership
The entrance sign's construction costs will be shared with 60% of the expenses incurred by Gogebic Community College and 40% of the costs, not to exceed $24,000, incurred by the City of Ironwood. The sign ownership will be respective of the agreement with 60% ownership by Gogebic Community College and 40% ownership by the City of Ironwood.

Insurance
Due to the location of the sign, Gogebic Community College will maintain the insurance coverage. If the sign is damaged, the College will make necessary repairs, and the cost of the deductible will be covered by the College and the City of Ironwood at 60/40, respectively.
If the sign is destroyed beyond repair, Gogebic Community College and the City of Ironwood will convene to review the insurance payout and determine whether to continue with the partnership or split the proceeds 60/40, respectively. The College will maintain a replacement value policy on the shared sign, which encompasses an annual inflation factor. Gogebic Community College will place the City of Ironwood as an additional insured on the sign.

Utilities
Gogebic Community College will be responsible for the monthly operational electrical costs during this agreement.

Use
The shared sign will have the names of Gogebic Community College, and the Civic Center (City of Ironwood) displayed on the façade, as shown in the attached design. The sign's operational use will rest with Gogebic Community College, but the Civic Center will have use of the LED message board. The Civic Center will submit content or graphics to the Director of Admissions and Marketing at GCC for inclusion.

Assignment
The assignment of partial ownership of the sign is not allowable under the terms of this agreement, and if the City of Ironwood transfers ownership of the Civic Center, the terms of this agreement will be void.

Repairs
During this agreement's life, the repair costs associated with the sign will be shared based on the 60/40 split between Gogebic Community College and the City of Ironwood. Repairs costs referenced in this section would be items such as broken plexiglass, failure of system components, etc..

Term
This agreement will be in effect as of the date of signatures by both parties and will renew yearly for the next 20 years, at which point the sign will be fully depreciated.
Either party can terminate the agreement with a 60-day notice. If the College terminates the agreement, the prorated funds based on the 20-year amortization schedule will be refunded to the City of Ironwood. If the City of Ironwood terminates the agreement, the prorated funds will be distributed back to the City of Ironwood based on a 20-year amortization schedule minus the cost of replacing the box portion of the sign to remove the Civic Center's name.

Signatures:

____________________ __________
Gogebic Community College Date

____________________ __________
City of Ironwood Date

City of Ironwood

Memo

To: Mayor & City Commission

From: Scott Erickson, City Manager

CC:

Date: December 28, 2020

Re: Discuss and Consider Approving a Consent to Assignment with Eagle Waste and Recycling Assigning the City of Ironwood Refuse and Recycling Contract to Republic Services.

Introduction

The City of Ironwood has a contract with Eagle Waste and Recycling to provide waste and recycling pick up services through August 2024. Eagle Waste and Recycling has notified the City that they will be selling their business to Republic Services. The attached Consent to Assignment would transfer our current contract with Eagle Waste to Republic Services, under the current terms and conditions provided in the existing contract. City staff has contacted other communities were Republic Services provides waste and recycling services. We have received very favorable responses from these communities regarding the service they provide.

Recommendation

It is recommended the City Commission approve the attached Content to Assignment, changing the waste and recycling contract to Republic Services for the remainder of the contract.

December 16, 2020

City of Ironwood
213 S. Marquette St, Ironwood MI
Attn: Annette Burchell

Re: Consent to Assignment

Dear Annette and Council Members

Reference is made to that certain Trash Collection And Recycling Agreement Addendum dated as of June 19, 2019 (the "Contract") between the City of Ironwood (the "City") and Eagle Waste & Recycling, Inc., a Wisconsin corporation ("Eagle Waste").

Please be advised that Eagle Waste entered into an asset purchase agreement (the "Purchase Agreement") with Republic Services Environmental Solutions III, LLC, a Delaware limited liability company ("Republic"), and certain other parties pursuant to which Republic will acquire certain assets of Eagle Waste (the "Transaction"). As part of the Transaction, the Contract will be assigned by Eagle Waste to Republic and Republic will assume all of Eagle Waste's obligations under the Contract (the "Assignment").

Please confirm the City's consent to the Assignment by signing on the space indicated on the following page. By its signature below, the City waives any restrictions on assignment set forth in the Contract, but only with respect to the assignment and assumption contemplated by this letter agreement. This consent, and the assignment and assumption contemplated hereby, shall not be effective unless and until the closing of the Transaction. Notwithstanding anything herein to the contrary, in the event that the Transaction fails to close, this consent shall be of no force and effect and the Contract shall not be assigned to Republic.

Sincerely,

Eagle Waste & Recycling, Inc.

By: Alan P. Albee
Its: President

ACKNOWLEDGED AND AGREED TO this
___ day of December, 2020.

City of Ironwood

By:______________________________
Its:______________________________

City of Ironwood
213 S. Marquette St.
Ironwood, MI 49938

IRONWOOD
MICHIGAN | Find Your North

Phone: (906) 932-5050
Fax: (906) 932-5745
www.cityofironwood.org

MEMORANDUM

To: Ironwood City Commission

From: Paul Linn, Finance Director/Treasurer

Date: December 23, 2020

Re: MERS Defined Benefit Plan Adoption Agreement Addendum

The City's pension administrator, Municipal Employees' Retirement System (MERS), is requiring all employers to complete the attached Defined Benefit Plan Adoption Agreement Addendum for all current divisions. Completing this information provides details about our plan administration MERS may not have, or may not have immediate access to. This information helps MERS to understand how the City defines eligibility and supports their internal auditing efforts, including when employees apply to retire. MERS' objective is to align more with our day to day rather than imposing a default that we may not be following.

The addendums do not change any of the benefit provisions for any of our divisions. It is recommended that the addendums be approved.

Defined Benefit Plan Adoption Agreement Addendum

MERS®
Municipal Employees' Retirement System

1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711 www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Ironwood, City of

Municipality number 270601

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 27060112

Division name on file with MERS General after 7/1/12

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:
Administrative and DPW Employees hired 7/1/12 - 6/30/16

Employee classification contains **public safety employees:** ☐ Yes ☒ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060112

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than _____ months in total.	☐	☐	☒
Part-Time Employees: Those who regularly work fewer than _______ per _______.	☐	☐	☒
Seasonal Employees: Those who will work for the municipality from __________ to __________ only.	☐	☐	☒
Voter-Elected Officials	☐	☒	☐
Appointed Officials: An official appointed to a voter-elected office.	☐	☐	☒
Contract Employees	☐	☐	☒

Probationary Periods (select one):

☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be ______ month(s).

Comments:

☒ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060112

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working) 130 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	☐	☒
Workers' Compensation	☒	☐
Unpaid Family Medical Leave Act (FMLA)	☐	☒
Other: ______ For example, sick and accident, administrative, educational, sabbatical, etc.	☐	☒
Other 2: ______ Additional leave types as above	☐	☒

Leaves of absence due to military service are governed by the Federal U*niformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060112

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	○ Base Wages	○ Box 1 Wages	○ Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < $50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > $50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060112

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

[X] **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

[X] Salary or hourly wage X hours	[X] On-call pay
[X] PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)	[ ] Other: ____

Other Wages apply: **YES** [X] **NO** [ ]

[X] Shift differentials	[ ] Severance issued over time (weekly/bi-weekly)
[ ] Overtime	[ ] Other: ____

Lump Sum Payments apply: **YES** [X] **NO** [ ]

[ ] PTO cash-out	[ ] Educational degrees
[ ] Longevity	[ ] Moving expenses
[ ] Bonuses	[ ] Sick payouts
[ ] Merit pay	[ ] Severance (if issued as lump sum)
[ ] Job certifications	[X] Other: max of 240 hours of PTO

Taxable Payments apply: **YES** [ ] **NO** [X]

[ ] Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)	
[ ] Prizes, gift cards	[ ] Car allowance
[ ] Personal use of a company car	[ ] Other: ____

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: **YES** [ ] **NO** [X]

[ ] Gun, tools, equipment, uniform	[ ] Mileage reimbursement
[ ] Phone	[ ] Travel through an accountable plan (i.e. tracking mileage for reimbursement)
[ ] Fitness	[ ] Other: ____

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: **YES** [X] **NO** [ ]

[X] 457 employee and employer contributions	[ ] IRA contributions
[X] 125 cafeteria plan, FSAs and HSAs	[ ] Other: ____

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: **YES** [ ] **NO** [X]

[ ] Health plan, dental, vision benefits	
[ ] Workers compensation premiums	[ ] Group term or whole life insurance < $50,000
[ ] Short- or Long-term disability premiums	[ ] Other: ____

Mandatory Contributions apply: **YES** [X] **NO** [ ]

[X] Defined Benefit employee contributions	
[X] MERS Health Care Savings Program employee contributions	[ ] Other: ____

Taxable Fringe Benefits apply: **YES** [ ] **NO** [X]

[ ] Clothing reimbursement	[ ] Group term life insurance > $50,000
[ ] Stipends for health insurance opt out payments	[ ] Other: ____

Other Benefits / Lump Sum Payments apply: **YES** [ ] **NO** [X]

[ ] Workers compensation settlement payments	[ ] Other: ____

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060112

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Ironwood

at a Board Meeting which took place on: 12/28/2020
(mm/dd/yyyy)

Authorized Signature: ______________________________

Printed Name: ______________________________

Title: ______________________________

Date: ________________

○ **I understand that approved board minutes are required to complete this request.**

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum

MERS®
Municipal Employees' Retirement System

1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711 www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Ironwood, City of

Municipality number 270601

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 27060121

Division name on file with MERS Police/Fire after 4/1/12

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Public Safety Officers hired after 4/1/12

Employee classification contains **public safety employees:** ☒ Yes ☐ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060121

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than 12 months in total.	☐	☒	☐
Part-Time Employees: Those who regularly work fewer than 40 hrs per week.	☐	☒	☐
Seasonal Employees: Those who will work for the municipality from ___________ to ___________ only.	☐	☐	☒
Voter-Elected Officials	☐	☐	☒
Appointed Officials: An official appointed to a voter-elected office.	☐	☐	☒
Contract Employees	☐	☐	☒

Probationary Periods (select one):

☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be ______ month(s).

Comments:

☒ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060121

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

130 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	☐	☒
Workers' Compensation	☒	☐
Unpaid Family Medical Leave Act (FMLA)	☐	☒
Other: ____________ For example, sick and accident, administrative, educational, sabbatical, etc.	☐	☒
Other 2: ____________ Additional leave types as above	☐	☒

Leaves of absence due to military service are governed by the Federal U*niformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060121

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	○ Base Wages	○ Box 1 Wages	○ Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < $50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > $50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060121

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

[X] **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- [X] Salary or hourly wage X hours
- [X] PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
- [X] On-call pay
- [ ] Other: ______

Other Wages apply: **YES** [X] **NO** [ ]

- [X] Shift differentials
- [ ] Overtime
- [ ] Severance issued over time (weekly/bi-weekly)
- [ ] Other: ______

Lump Sum Payments apply: **YES** [X] **NO** [ ]

- [ ] PTO cash-out
- [ ] Longevity
- [ ] Bonuses
- [ ] Merit pay
- [ ] Job certifications
- [ ] Educational degrees
- [ ] Moving expenses
- [ ] Sick payouts
- [ ] Severance (if issued as lump sum)
- [X] Other: max of 240 hours of PTO

Taxable Payments apply: **YES** [ ] **NO** [X]

- [ ] Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
- [ ] Prizes, gift cards
- [ ] Personal use of a company car
- [ ] Car allowance
- [ ] Other: ______

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: **YES** [ ] **NO** [X]

- [ ] Gun, tools, equipment, uniform
- [ ] Phone
- [ ] Fitness
- [ ] Mileage reimbursement
- [ ] Travel through an accountable plan (i.e. tracking mileage for reimbursement)
- [ ] Other: ______

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: **YES** [X] **NO** [ ]

- [X] 457 employee and employer contributions
- [X] 125 cafeteria plan, FSAs and HSAs
- [ ] IRA contributions
- [ ] Other: ______

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: **YES** [ ] **NO** [X]

- [ ] Health plan, dental, vision benefits
- [ ] Workers compensation premiums
- [ ] Short- or Long-term disability premiums
- [ ] Group term or whole life insurance < $50,000
- [ ] Other: ______

Mandatory Contributions apply: **YES** [X] **NO** [ ]

- [X] Defined Benefit employee contributions
- [X] MERS Health Care Savings Program employee contributions
- [ ] Other: ______

Taxable Fringe Benefits apply: **YES** [ ] **NO** [X]

- [ ] Clothing reimbursement
- [ ] Stipends for health insurance opt out payments
- [ ] Group term life insurance > $50,000
- [ ] Other: ______

Other Benefits / Lump Sum Payments apply: **YES** [ ] **NO** [X]

- [ ] Workers compensation settlement payments
- [ ] Other: ______

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060121

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Ironwood

at a Board Meeting which took place on: 12/28/2020
(mm/dd/yyyy)

Authorized Signature: ____________________

Printed Name: ____________________

Title: ____________________

Date: ____________________

○ **I understand that approved board minutes are required to complete this request.**

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum

MERS®
Municipal Employees' Retirement System

1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711 | www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Ironwood, City of

Municipality number 270601

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 27060107

Division name on file with MERS Library Employees

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:
Library Employees

Employee classification contains **public safety employees:** ☐ Yes ☒ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060107

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than 12 months in total.	☐	☒	☐
Part-Time Employees: Those who regularly work fewer than 40 hrs per week.	☐	☒	☐
Seasonal Employees: Those who will work for the municipality from ________ to ________ only.	☐	☐	☒
Voter-Elected Officials	☐	☐	☒
Appointed Officials: An official appointed to a voter-elected office.	☐	☐	☒
Contract Employees	☐	☐	☒

Probationary Periods (select one):

☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be ______ month(s).

Comments:

☒ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060107

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

130 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	☐	☒
Workers' Compensation	☒	☐
Unpaid Family Medical Leave Act (FMLA)	☐	☒
Other: ______ For example, sick and accident, administrative, educational, sabbatical, etc.	☐	☒
Other 2: ______ Additional leave types as above	☐	☒

Leaves of absence due to military service are governed by the Federal U*niformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060107

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	☐ Base Wages	☐ Box 1 Wages	☐ Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < $50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > $50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of   DIV: 27060107

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

☒ **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

☒ Salary or hourly wage X hours	☐ On-call pay
☒ PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)	☐ Other: ______

Other Wages apply: **YES** ☒ **NO** ☐

☐ Shift differentials	☐ Severance issued over time (weekly/bi-weekly)
☒ Overtime	☐ Other: ______

Lump Sum Payments apply: **YES** ☒ **NO** ☐

☒ PTO cash-out	☐ Educational degrees
☐ Longevity	☐ Moving expenses
☐ Bonuses	☐ Sick payouts
☐ Merit pay	☐ Severance (if issued as lump sum)
☐ Job certifications	☒ Other: max of 240 hours of sick leave

Taxable Payments apply: **YES** ☐ **NO** ☒

☐ Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)	
☐ Prizes, gift cards	☐ Car allowance
☐ Personal use of a company car	☐ Other: ______

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: **YES** ☐ **NO** ☒

☐ Gun, tools, equipment, uniform	☐ Mileage reimbursement
☐ Phone	☐ Travel through an accountable plan (i.e. tracking mileage for reimbursement)
☐ Fitness	☐ Other: ______

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: **YES** ☒ **NO** ☐

☒ 457 employee and employer contributions	☐ IRA contributions
☒ 125 cafeteria plan, FSAs and HSAs	☐ Other: ______

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: **YES** ☐ **NO** ☒

☐ Health plan, dental, vision benefits	
☐ Workers compensation premiums	☐ Group term or whole life insurance < $50,000
☐ Short- or Long-term disability premiums	☐ Other: ______

Mandatory Contributions apply: **YES** ☒ **NO** ☐

☒ Defined Benefit employee contributions	
☒ MERS Health Care Savings Program employee contributions	☐ Other: ______

Taxable Fringe Benefits apply: **YES** ☐ **NO** ☒

☐ Clothing reimbursement	☐ Group term life insurance > $50,000
☐ Stipends for health insurance opt out payments	☐ Other: ______

Other Benefits / Lump Sum Payments apply: **YES** ☐ **NO** ☒

☐ Workers compensation settlement payments	☐ Other: ______

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060107

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Ironwood

at a Board Meeting which took place on: 12/28/2020
(mm/dd/yyyy)

Authorized Signature: ____________________

Printed Name: ____________________

Title: ____________________

Date: ____________________

○ **I understand that approved board minutes are required to complete this request.**

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum

MERS®
Municipal Employees' Retirement System

1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711 | www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Ironwood, City of

Municipality number 270601

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 27060113

Division name on file with MERS Housing Commission

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Housing Commission Employees

Employee classification contains **public safety employees:** ☐ Yes ☒ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060113

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than 12 months in total.	☐	☒	☐
Part-Time Employees: Those who regularly work fewer than 40 per week.	☐	☒	☐
Seasonal Employees: Those who will work for the municipality from ___________ to ___________ only.	☐	☐	☒
Voter-Elected Officials	☐	☐	☒
Appointed Officials: An official appointed to a voter-elected office.	☐	☐	☒
Contract Employees	☐	☐	☒

Probationary Periods (select one):

☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be ______ month(s).

Comments:

☒ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060113

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

130 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	☐	☒
Workers' Compensation	☒	☐
Unpaid Family Medical Leave Act (FMLA)	☐	☒
Other: ____________ For example, sick and accident, administrative, educational, sabbatical, etc.	☐	☒
Other 2: ____________ Additional leave types as above	☐	☒

Leaves of absence due to military service are governed by the Federal U*niformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060113

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	Base Wages	Box 1 Wages	Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < $50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > $50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060113

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

[X] **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- [X] Salary or hourly wage X hours
- [X] PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
- [X] On-call pay
- [ ] Other: ______

Other Wages apply: YES [X] NO [ ]

- [X] Shift differentials
- [X] Overtime
- [ ] Severance issued over time (weekly/bi-weekly)
- [ ] Other: ______

Lump Sum Payments apply: YES [X] NO [ ]

- [X] PTO cash-out
- [ ] Longevity
- [ ] Bonuses
- [ ] Merit pay
- [ ] Job certifications
- [ ] Educational degrees
- [ ] Moving expenses
- [ ] Sick payouts
- [ ] Severance (if issued as lump sum)
- [X] Other: max of 800 hours of sick leave

Taxable Payments apply: YES [ ] NO [X]

- [ ] Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
- [ ] Prizes, gift cards
- [ ] Personal use of a company car
- [ ] Car allowance
- [ ] Other: ______

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES [ ] NO [X]

- [ ] Gun, tools, equipment, uniform
- [ ] Phone
- [ ] Fitness
- [ ] Mileage reimbursement
- [ ] Travel through an accountable plan (i.e. tracking mileage for reimbursement)
- [ ] Other: ______

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES [X] NO [ ]

- [X] 457 employee and employer contributions
- [X] 125 cafeteria plan, FSAs and HSAs
- [ ] IRA contributions
- [ ] Other: ______

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES [ ] NO [X]

- [ ] Health plan, dental, vision benefits
- [ ] Workers compensation premiums
- [ ] Short- or Long-term disability premiums
- [ ] Group term or whole life insurance < $50,000
- [ ] Other: ______

Mandatory Contributions apply: YES [X] NO [ ]

- [X] Defined Benefit employee contributions
- [X] MERS Health Care Savings Program employee contributions
- [ ] Other: ______

Taxable Fringe Benefits apply: YES [ ] NO [X]

- [ ] Clothing reimbursement
- [ ] Stipends for health insurance opt out payments
- [ ] Group term life insurance > $50,000
- [ ] Other: ______

Other Benefits / Lump Sum Payments apply: YES [ ] NO [X]

- [ ] Workers compensation settlement payments
- [ ] Other: ______

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060113

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Ironwood

at a Board Meeting which took place on: 12/28/2020
(mm/dd/yyyy)

Authorized Signature: ______________________________

Printed Name: ______________________________

Title: ______________________________

Date: ________________

○ **I understand that approved board minutes are required to complete this request.**

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum

MERS®
Municipal Employees' Retirement System

1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711 | www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Ironwood, City of

Municipality number 270601

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 27060114

Division name on file with MERS Gen aft 7/1/16 AFSCME Un & Non

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III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Administrative and DPW Employees hired 7/1/16 - 6/30/17

Employee classification contains **public safety employees:** ☐ Yes ☒ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060114

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than _____ months in total.	[ ]	[ ]	[X]
Part-Time Employees: Those who regularly work fewer than _______ per _______.	[ ]	[ ]	[X]
Seasonal Employees: Those who will work for the municipality from __________ to __________ only.	[ ]	[ ]	[X]
Voter-Elected Officials	[ ]	[X]	[ ]
Appointed Officials: An official appointed to a voter-elected office.	[ ]	[ ]	[X]
Contract Employees	[ ]	[ ]	[X]

Probationary Periods (select one):

[ ] Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be ______ month(s).

Comments:

[X] Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060114

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

130 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	☐	☒
Workers' Compensation	☒	☐
Unpaid Family Medical Leave Act (FMLA)	☐	☒
Other: ______ For example, sick and accident, administrative, educational, sabbatical, etc.	☐	☒
Other 2: ______ Additional leave types as above	☐	☒

Leaves of absence due to military service are governed by the Federal U*niformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060114

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	Base Wages	Box 1 Wages	Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < $50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > $50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060114

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

[X] **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- [X] Salary or hourly wage X hours
- [X] PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
- [X] On-call pay
- [ ] Other: ______

Other Wages apply: YES [X] NO [ ]

- [X] Shift differentials
- [ ] Overtime
- [ ] Severance issued over time (weekly/bi-weekly)
- [ ] Other: ______

Lump Sum Payments apply: YES [X] NO [ ]

- [ ] PTO cash-out
- [ ] Longevity
- [ ] Bonuses
- [ ] Merit pay
- [ ] Job certifications
- [ ] Educational degrees
- [ ] Moving expenses
- [ ] Sick payouts
- [ ] Severance (if issued as lump sum)
- [X] Other: max of 240 hours of PTO

Taxable Payments apply: YES [ ] NO [X]

- [ ] Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
- [ ] Prizes, gift cards
- [ ] Personal use of a company car
- [ ] Car allowance
- [ ] Other: ______

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES [ ] NO [X]

- [ ] Gun, tools, equipment, uniform
- [ ] Phone
- [ ] Fitness
- [ ] Mileage reimbursement
- [ ] Travel through an accountable plan (i.e. tracking mileage for reimbursement)
- [ ] Other: ______

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES [X] NO [ ]

- [X] 457 employee and employer contributions
- [X] 125 cafeteria plan, FSAs and HSAs
- [ ] IRA contributions
- [ ] Other: ______

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES [ ] NO [X]

- [ ] Health plan, dental, vision benefits
- [ ] Workers compensation premiums
- [ ] Short- or Long-term disability premiums
- [ ] Group term or whole life insurance < $50,000
- [ ] Other: ______

Mandatory Contributions apply: YES [X] NO [ ]

- [X] Defined Benefit employee contributions
- [X] MERS Health Care Savings Program employee contributions
- [ ] Other: ______

Taxable Fringe Benefits apply: YES [ ] NO [X]

- [ ] Clothing reimbursement
- [ ] Stipends for health insurance opt out payments
- [ ] Group term life insurance > $50,000
- [ ] Other: ______

Other Benefits / Lump Sum Payments apply: YES [ ] NO [X]

- [ ] Workers compensation settlement payments
- [ ] Other: ______

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060114

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Ironwood

at a Board Meeting which took place on: 12/28/2020
(mm/dd/yyyy)

Authorized Signature: ______________________________

Printed Name: ______________________________

Title: ______________________________

Date: ______________

○ **I understand that approved board minutes are required to complete this request.**

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum

MERS® Municipal Employees' Retirement System

1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711 | www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Ironwood, City of

Municipality number 270601

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 27060115

Division name on file with MERS Grnl aft 7/1/17 (AFSCME & N-U)

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Administrative and DPW Employees hired after 7/1/17

Employee classification contains **public safety employees:** ☐ Yes ☒ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060115

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than 12 months in total.	☐	☒	☐
Part-Time Employees: Those who regularly work fewer than 40 per week.	☐	☒	☐
Seasonal Employees: Those who will work for the municipality from ___ to ___ only.	☐	☐	☒
Voter-Elected Officials	☐	☒	☐
Appointed Officials: An official appointed to a voter-elected office.	☐	☐	☒
Contract Employees	☐	☐	☒

Probationary Periods (select one):

☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be ______ month(s).

Comments:

☒ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060115

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

130 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	☐	☒
Workers' Compensation	☒	☐
Unpaid Family Medical Leave Act (FMLA)	☐	☒
Other: ______ For example, sick and accident, administrative, educational, sabbatical, etc.	☐	☒
Other 2: ______ Additional leave types as above	☐	☒

Leaves of absence due to military service are governed by the Federal U*niformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060115

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	○ Base Wages	○ Box 1 Wages	○ Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < $50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > $50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060115

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

[X] **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- [X] Salary or hourly wage X hours
- [X] PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
- [X] On-call pay
- [ ] Other: ____

Other Wages apply: **YES** [X] **NO** [ ]

- [X] Shift differentials
- [ ] Overtime
- [ ] Severance issued over time (weekly/bi-weekly)
- [ ] Other: ____

Lump Sum Payments apply: **YES** [X] **NO** [ ]

- [ ] PTO cash-out
- [ ] Longevity
- [ ] Bonuses
- [ ] Merit pay
- [ ] Job certifications
- [ ] Educational degrees
- [ ] Moving expenses
- [ ] Sick payouts
- [ ] Severance (if issued as lump sum)
- [X] Other: max of 240 hours of PTO

Taxable Payments apply: **YES** [ ] **NO** [X]

- [ ] Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
- [ ] Prizes, gift cards
- [ ] Personal use of a company car
- [ ] Car allowance
- [ ] Other: ____

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: **YES** [ ] **NO** [X]

- [ ] Gun, tools, equipment, uniform
- [ ] Phone
- [ ] Fitness
- [ ] Mileage reimbursement
- [ ] Travel through an accountable plan (i.e. tracking mileage for reimbursement)
- [ ] Other: ____

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: **YES** [X] **NO** [ ]

- [X] 457 employee and employer contributions
- [X] 125 cafeteria plan, FSAs and HSAs
- [ ] IRA contributions
- [ ] Other: ____

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: **YES** [ ] **NO** [X]

- [ ] Health plan, dental, vision benefits
- [ ] Workers compensation premiums
- [ ] Short- or Long-term disability premiums
- [ ] Group term or whole life insurance < $50,000
- [ ] Other: ____

Mandatory Contributions apply: **YES** [X] **NO** [ ]

- [X] Defined Benefit employee contributions
- [X] MERS Health Care Savings Program employee contributions
- [ ] Other: ____

Taxable Fringe Benefits apply: **YES** [ ] **NO** [X]

- [ ] Clothing reimbursement
- [ ] Stipends for health insurance opt out payments
- [ ] Group term life insurance > $50,000
- [ ] Other: ____

Other Benefits / Lump Sum Payments apply: **YES** [ ] **NO** [X]

- [ ] Workers compensation settlement payments
- [ ] Other: ____

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060115

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Ironwood

at a Board Meeting which took place on: 12/28/2020
(mm/dd/yyyy)

Authorized Signature: ____________________

Printed Name: ____________________

Title: ____________________

Date: ____________________

○ **I understand that approved board minutes are required to complete this request.**

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum

MERS®
Municipal Employees' Retirement System

1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711 www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Ironwood, City of

Municipality number 270601

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 27060101

Division name on file with MERS General hired prior to 7/1/94

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Administrative and DPW Employees hired prior to 7/1/94

Employee classification contains **public safety employees:** ☐ Yes ☒ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060101

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than _____ months in total.	☐	☐	☒
Part-Time Employees: Those who regularly work fewer than _______ per _______.	☐	☐	☒
Seasonal Employees: Those who will work for the municipality from __________ to __________ only.	☐	☐	☒
Voter-Elected Officials	☐	☐	☒
Appointed Officials: An official appointed to a voter-elected office.	☐	☐	☒
Contract Employees	☐	☐	☒

Probationary Periods (select one):

☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be ______ month(s).

Comments:

☒ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060101

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

130 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	☐	☒
Workers' Compensation	☒	☐
Unpaid Family Medical Leave Act (FMLA)	☐	☒
Other: ______ For example, sick and accident, administrative, educational, sabbatical, etc.	☐	☒
Other 2: ______ Additional leave types as above	☐	☒

Leaves of absence due to military service are governed by the Federal U*niformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060101

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	○ Base Wages	○ Box 1 Wages	○ Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < $50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > $50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060101

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

[X] **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- [X] Salary or hourly wage X hours
- [X] PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
- [X] On-call pay
- [ ] Other: ______

Other Wages apply: YES [X] NO [ ]

- [X] Shift differentials
- [X] Overtime
- [ ] Severance issued over time (weekly/bi-weekly)
- [ ] Other: ______

Lump Sum Payments apply: YES [X] NO [ ]

- [X] PTO cash-out
- [ ] Longevity
- [ ] Bonuses
- [ ] Merit pay
- [ ] Job certifications
- [ ] Educational degrees
- [ ] Moving expenses
- [ ] Sick payouts
- [X] Severance (if issued as lump sum)
- [X] Other: max of 2,080 hours of sick leave

Taxable Payments apply: YES [ ] NO [X]

- [ ] Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
- [ ] Prizes, gift cards
- [ ] Personal use of a company car
- [ ] Car allowance
- [ ] Other: ______

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES [ ] NO [X]

- [ ] Gun, tools, equipment, uniform
- [ ] Phone
- [ ] Fitness
- [ ] Mileage reimbursement
- [ ] Travel through an accountable plan (i.e. tracking mileage for reimbursement)
- [ ] Other: ______

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES [X] NO [ ]

- [X] 457 employee and employer contributions
- [X] 125 cafeteria plan, FSAs and HSAs
- [ ] IRA contributions
- [ ] Other: ______

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES [ ] NO [X]

- [ ] Health plan, dental, vision benefits
- [ ] Workers compensation premiums
- [ ] Short- or Long-term disability premiums
- [ ] Group term or whole life insurance < $50,000
- [ ] Other: ______

Mandatory Contributions apply: YES [X] NO [ ]

- [X] Defined Benefit employee contributions
- [X] MERS Health Care Savings Program employee contributions
- [ ] Other: ______

Taxable Fringe Benefits apply: YES [ ] NO [X]

- [ ] Clothing reimbursement
- [ ] Stipends for health insurance opt out payments
- [ ] Group term life insurance > $50,000
- [ ] Other: ______

Other Benefits / Lump Sum Payments apply: YES [ ] NO [X]

- [ ] Workers compensation settlement payments
- [ ] Other: ______

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060101

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Ironwood

at a Board Meeting which took place on: 12/28/2020
(mm/dd/yyyy)

Authorized Signature: ____________________

Printed Name: ____________________

Title: ____________________

Date: ____________________

○ **I understand that approved board minutes are required to complete this request.**

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum

MERS®
Municipal Employees' Retirement System

1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711 | www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Ironwood, City of

Municipality number 270601

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 27060110

Division name on file with MERS General hired 7/1/94 - 6/30/06

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Administrative and DPW Employees hired 7/1/94 - 6/30/06

Employee classification contains **public safety employees:** ☐ Yes ☒ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060110

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than _____ months in total.	☐	☐	☒
Part-Time Employees: Those who regularly work fewer than _______ per _______.	☐	☐	☒
Seasonal Employees: Those who will work for the municipality from __________ to __________ only.	☐	☐	☒
Voter-Elected Officials	☐	☐	☒
Appointed Officials: An official appointed to a voter-elected office.	☐	☐	☒
Contract Employees	☐	☐	☒

Probationary Periods (select one):

☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be ______ month(s).

Comments:

☒ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060110

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

130 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	☐	☒
Workers' Compensation	☒	☐
Unpaid Family Medical Leave Act (FMLA)	☐	☒
Other: ____________ For example, sick and accident, administrative, educational, sabbatical, etc.	☐	☒
Other 2: ____________ Additional leave types as above	☐	☒

Leaves of absence due to military service are governed by the Federal U*niformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060110

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	Base Wages	Box 1 Wages	Gross Wages
Types of Compensation			
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Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < $50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > $50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060110

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

[X] **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

[X] Salary or hourly wage X hours	[X] On-call pay
[X] PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)	[ ] Other: ______

Other Wages apply: **YES** [X] **NO** [ ]

[X] Shift differentials	[ ] Severance issued over time (weekly/bi-weekly)
[X] Overtime	[ ] Other: ______

Lump Sum Payments apply: **YES** [X] **NO** [ ]

[X] PTO cash-out	[ ] Educational degrees
[ ] Longevity	[ ] Moving expenses
[ ] Bonuses	[ ] Sick payouts
[ ] Merit pay	[ ] Severance (if issued as lump sum)
[ ] Job certifications	[X] Other: max of 800 hours of sick leave

Taxable Payments apply: **YES** [ ] **NO** [X]

[ ] Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)	
[ ] Prizes, gift cards	[ ] Car allowance
[ ] Personal use of a company car	[ ] Other: ______

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: **YES** [ ] **NO** [X]

[ ] Gun, tools, equipment, uniform	[ ] Mileage reimbursement
[ ] Phone	[ ] Travel through an accountable plan (i.e. tracking mileage for reimbursement)
[ ] Fitness	[ ] Other: ______

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: **YES** [X] **NO** [ ]

[X] 457 employee and employer contributions	[ ] IRA contributions
[X] 125 cafeteria plan, FSAs and HSAs	[ ] Other: ______

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: **YES** [ ] **NO** [X]

[ ] Health plan, dental, vision benefits	
[ ] Workers compensation premiums	[ ] Group term or whole life insurance < $50,000
[ ] Short- or Long-term disability premiums	[ ] Other: ______

Mandatory Contributions apply: **YES** [X] **NO** [ ]

[X] Defined Benefit employee contributions	
[X] MERS Health Care Savings Program employee contributions	[ ] Other: ______

Taxable Fringe Benefits apply: **YES** [ ] **NO** [X]

[ ] Clothing reimbursement	[ ] Group term life insurance > $50,000
[ ] Stipends for health insurance opt out payments	[ ] Other: ______

Other Benefits / Lump Sum Payments apply: **YES** [ ] **NO** [X]

[ ] Workers compensation settlement payments	[ ] Other: ______

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060110

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Ironwood

at a Board Meeting which took place on: 12/28/2020
(mm/dd/yyyy)

Authorized Signature: ______________________________

Printed Name: ______________________________

Title: ______________________________

Date: ________________

○ **I understand that approved board minutes are required to complete this request.**

Board minutes should be sent to: DataCollectionProject@mersofmich.com

Defined Benefit Plan Adoption Agreement Addendum

MERS® Municipal Employees' Retirement System

1134 Municipal Way Lansing, MI 48917 | 800.767.MERS (6377) | Fax 517.703.9711 | www.mersofmich.com

The employer, a participating municipality or court within the state of Michigan, hereby agrees to adopt and administer the MERS Defined Benefit (DB) Plan provided by the Municipal Employees' Retirement System of Michigan, as authorized by 1996 PA 220, in accordance with MERS Plan Document, as both may be amended, subject to the terms and conditions herein.

I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Ironwood, City of

Municipality number 270601

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 27060111

Division name on file with MERS General hired after 7/1/06

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Administrative and DPW Employees hired 7/1/06 - 6/30/12

Employee classification contains **public safety employees:** ☐ Yes ☒ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060111

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than _____ months in total.	☐	☐	☒
Part-Time Employees: Those who regularly work fewer than _______ per _______.	☐	☐	☒
Seasonal Employees: Those who will work for the municipality from __________ to __________ only.	☐	☐	☒
Voter-Elected Officials	☐	☒	☐
Appointed Officials: An official appointed to a voter-elected office.	☐	☐	☒
Contract Employees	☐	☐	☒

Probationary Periods (select one):

☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be ______ month(s).

Comments:

☒ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060111

IV. Provisions

1. Service Credit Qualification

To clarify how eligible employees earn service credit, please indicate how many hours per month an eligible employee needs to work. For example, if you require 10 eight-hour days, this would be 80 hours per month. If an 'hour per day' has been defined (like ten 7-hour days), electing 70 hours will be required. Employees must meet the definition of Plan Eligibility in order to earn service credit under the plan.

To receive one month of service credit, an employee shall work (or be paid for as if working)

130 hours in a month.

2. Leaves of Absence

Indicate by checking the boxes below, whether the potential for service credit will be allowed if an eligible employee is on one of the following types of leave, regardless of meeting the service credit qualification criteria.

Regardless whether an eligible employee is awarded service credit while on the selected type(s) of leave:

- MERS will skip over these months when determining the FAC amount for benefit calculations.
- Third-party wages **are not** reported for leaves of absence.
- Employers **are not** required to remit employer contributions based on leaves of absence when no wages are paid by the employer. However, an employer may submit additional voluntary contributions for the period of the leave in an amount determined by the employer.
- For **contributory divisions**, employee contributions are required for service credit to be retained. Employee contributions will be collected based on the Service Credit Qualification. Employers will calculate employee contributions due using the employee's current hourly rate (prior to leave). For example if 120 hours is required for service credit, then employee contributions shall be equal to 120 hours times the employee's hourly rate. Employees have three times the length of leave, to a maximum of five years, to pay required employee contributions. Leaves of absence are required to be reported to MERS, including the employee's start and end date per month, along with the employee's hourly rate.

Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	☐	☒
Workers' Compensation	☒	☐
Unpaid Family Medical Leave Act (FMLA)	☐	☒
Other: __________ For example, sick and accident, administrative, educational, sabbatical, etc.	☐	☒
Other 2: __________ Additional leave types as above	☐	☒

Leaves of absence due to military service are governed by the Federal U*niformed Services Employment and Reemployment Rights Act* of 1994 (USERRA), IRC 414(u), effective January 1, 2007, IRC 401(a)(37).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060111

3. Definition of Compensation

The Definition of Compensation is used to calculate a participant's final average compensation and is used in determining both employer and employee contributions. Wages paid to employees, calculated using the elected definition, must be reported to MERS.

Select your Definition of Compensation here. If you choose to customize your definition, skip this table and proceed to page 5.

	○ Base Wages	○ Box 1 Wages	○ Gross Wages
Types of Compensation			
Regular Wages Salary or hourly wage X hours PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified) On-call pay	All Regular Wages included	All Regular Wages included	All Regular Wages included
Other Wages Shift differentials Overtime Severance issued over time (weekly/bi-weekly)	Excluded	All Other Wages included	All Other Wages included
Lump Sum Payments PTO cash-out Longevity Bonuses Merit pay Job certifications Educational degrees Moving expenses Sick payouts Severance (if issued as lump sum)	Excluded	All Lump Sum Payments included	All Lump Sum Payments included
Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < $50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > $50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060111

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

[X] **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

- [X] Salary or hourly wage X hours
- [X] PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)
- [X] On-call pay
- [ ] Other: ______

Other Wages apply: YES [X] NO [ ]

- [X] Shift differentials
- [X] Overtime
- [ ] Severance issued over time (weekly/bi-weekly)
- [ ] Other: ______

Lump Sum Payments apply: YES [X] NO [ ]

- [X] PTO cash-out
- [ ] Longevity
- [ ] Bonuses
- [ ] Merit pay
- [ ] Job certifications
- [ ] Educational degrees
- [ ] Moving expenses
- [ ] Sick payouts
- [ ] Severance (if issued as lump sum)
- [X] Other: max of 800 hours of sick leave

Taxable Payments apply: YES [ ] NO [X]

- [ ] Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)
- [ ] Prizes, gift cards
- [ ] Personal use of a company car
- [ ] Car allowance
- [ ] Other: ______

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: YES [ ] NO [X]

- [ ] Gun, tools, equipment, uniform
- [ ] Phone
- [ ] Fitness
- [ ] Mileage reimbursement
- [ ] Travel through an accountable plan (i.e. tracking mileage for reimbursement)
- [ ] Other: ______

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: YES [X] NO [ ]

- [X] 457 employee and employer contributions
- [X] 125 cafeteria plan, FSAs and HSAs
- [ ] IRA contributions
- [ ] Other: ______

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: YES [ ] NO [X]

- [ ] Health plan, dental, vision benefits
- [ ] Workers compensation premiums
- [ ] Short- or Long-term disability premiums
- [ ] Group term or whole life insurance < $50,000
- [ ] Other: ______

Mandatory Contributions apply: YES [X] NO [ ]

- [X] Defined Benefit employee contributions
- [X] MERS Health Care Savings Program employee contributions
- [ ] Other: ______

Taxable Fringe Benefits apply: YES [ ] NO [X]

- [ ] Clothing reimbursement
- [ ] Stipends for health insurance opt out payments
- [ ] Group term life insurance > $50,000
- [ ] Other: ______

Other Benefits / Lump Sum Payments apply: YES [ ] NO [X]

- [ ] Workers compensation settlement payments
- [ ] Other: ______

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060111

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Ironwood

at a Board Meeting which took place on: 12/28/2020
(mm/dd/yyyy)

Authorized Signature: ______________________________

Printed Name: ______________________________

Title: ______________________________

Date: ________________

○ **I understand that approved board minutes are required to complete this request.**

Board minutes should be sent to: **DataCollectionProject@mersofmich.com**

Defined Benefit Plan Adoption Agreement Addendum

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Municipal Employees' Retirement System

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I. Effective Date

The effective date shall be the first day of **January, 2021**.

II. Employer name Ironwood, City of

Municipality number 270601

This is an amendment of the existing Adoption Agreement for the MERS Defined Benefit.

Any changes to plan provisions apply to employees in the division on the effective date, as well as to new hires ongoing. Definitions will apply for all service accrued after the effective date.

Division number 27060120

Division name on file with MERS Police and Fire (Post 4/1/95)

III. Plan Eligibility

Only those employees eligible for MERS membership may participate in the MERS Defined Benefit. If an employee classification is **included** in the plan, then employees that meet this definition will receive service credit if they work the required number of hours to meet the service credit qualification defined below. All eligible employees must be reported to MERS.

Using your Division Name above, expand on the employee classifications that are eligible to participate in MERS. For example, if Division is "General," please insert specific classifications that are eligible for MERS such as "Clerical Staff," "Elected Officials," "Library Director," etc.:

Public Safety Officers hired 4/1/95 - 3/31/12

Employee classification contains **public safety employees:** ☒ Yes ☐ No

Public safety employees include: law enforcement, parole and probation officers, employees responsible for emergency response (911 dispatch, fire service, paramedics, etc.), public works, and other skilled support personnel (equipment operators, etc.).

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060120

If you elect to include a special classification (chart below), then the employee will be required to meet the Service Credit Qualification as defined under section IV (Provisions) in order to earn a month of service. Excluded classification will require additional information below.

To further define eligibility (select all that apply):

Employee Classification	Included	Excluded	Not Employed
Temporary Employees: Those who will work for the municipality fewer than _____ months in total.	☐	☐	☒
Part-Time Employees: Those who regularly work fewer than _______ per _______.	☐	☐	☒
Seasonal Employees: Those who will work for the municipality from __________ to __________ only.	☐	☐	☒
Voter-Elected Officials	☐	☐	☒
Appointed Officials: An official appointed to a voter-elected office.	☐	☐	☒
Contract Employees	☐	☐	☒

Probationary Periods (select one):

☐ Service will begin after the probationary period has been satisfied. Probationary periods are allowed in one-month increments, no longer than 12 months. During this probationary period, the employer will not report or provide service.

The probationary period will be ______ month(s).

Comments:

☒ Service will begin with the employee's date of hire (no Probationary Period). Effective with the date of hire, wages paid and any associated contributions must be submitted to MERS.

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060120

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Type of Leave	Service Credit Granted	Service Credit Excluded
Short- and Long-Term Disability	☐	☒
Workers' Compensation	☒	☐
Unpaid Family Medical Leave Act (FMLA)	☐	☒
Other: ______ For example, sick and accident, administrative, educational, sabbatical, etc.	☐	☒
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Defined Benefit Plan Adoption Agreement Addendum

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Taxable Payments Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement) Prizes, gift cards Personal use of a company car Car allowance	Excluded	All Taxable Payments included	All Taxable Payments included
Reimbursement of Nontaxable Expenses (as defined by the IRS) Gun, tools, equipment, uniform Phone Fitness Mileage reimbursement Travel through an accountable plan (i.e. tracking mileage for reimbursement)	Excluded	Excluded	Excluded
Types of Deferrals			
Elective Deferrals of Employee Premiums/Contributions 457 employee and employer contributions 125 cafeteria plan, FSAs and HSAs IRA contributions	All Elective Deferrals included	Excluded	All Elective Deferrals included
Types of Benefits			
Nontaxable Fringe Benefits of Employees Health plan, dental, vision benefits Workers compensation premiums Short- or Long-term disability premiums Group term or whole life insurance < $50,000	All Nontaxable Fringe Benefits included	Excluded	All Nontaxable Fringe Benefits included
Mandatory Contributions Defined Benefit employee contributions MERS Health Care Savings Program employee contributions	All Mandatory Contributions included	Excluded	All Mandatory Contributions included
Taxable Fringe Benefits Clothing reimbursement Stipends for health insurance opt out payments Group term life insurance > $50,000	Excluded	Excluded	All Taxable Fringe Benefits included
Other Benefits / Lump Sum Payments Workers compensation settlement payments	Excluded	Excluded	All Other Lump Sum Benefits included

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060120

SKIP THIS TABLE if you selected one of the standard definitions of compensation on page 4.

☒ **CUSTOM:** If you choose this option, you must select boxes in each section you would like to include in your Definition of Compensation. You will be responsible for additional reporting details to track custom definitions.

Types of Compensation

Regular Wages

☒ Salary or hourly wage X hours	☒ On-call pay
☒ PTO used (sick, vacation, personal, bereavement, holiday leave, or unclassified)	☐ Other: ______

Other Wages apply: **YES** ☒ **NO** ☐

☒ Shift differentials	☐ Severance issued over time (weekly/bi-weekly)
☒ Overtime	☐ Other: ______

Lump Sum Payments apply: **YES** ☒ **NO** ☐

☒ PTO cash-out	☐ Educational degrees
☐ Longevity	☐ Moving expenses
☐ Bonuses	☐ Sick payouts
☐ Merit pay	☐ Severance (if issued as lump sum)
☐ Job certifications	☒ Other: max of 800 hours of sick leave

Taxable Payments apply: **YES** ☐ **NO** ☒

☐ Travel through a non-accountable plan (i.e. mileage not tracked for reimbursement)	
☐ Prizes, gift cards	☐ Car allowance
☐ Personal use of a company car	☐ Other: ______

Reimbursement of Nontaxable Expenses (as defined by the IRS) apply: **YES** ☐ **NO** ☒

☐ Gun, tools, equipment, uniform	☐ Mileage reimbursement
☐ Phone	☐ Travel through an accountable plan (i.e. tracking mileage for reimbursement)
☐ Fitness	☐ Other: ______

Types of Deferrals

Elective Deferrals of Employee Premiums/Contributions apply: **YES** ☒ **NO** ☐

☒ 457 employee and employer contributions	☐ IRA contributions
☒ 125 cafeteria plan, FSAs and HSAs	☐ Other: ______

Types of Benefits

Nontaxable Fringe Benefits of Employees apply: **YES** ☐ **NO** ☒

☐ Health plan, dental, vision benefits	
☐ Workers compensation premiums	☐ Group term or whole life insurance < $50,000
☐ Short- or Long-term disability premiums	☐ Other: ______

Mandatory Contributions apply: **YES** ☒ **NO** ☐

☒ Defined Benefit employee contributions	
☒ MERS Health Care Savings Program employee contributions	☐ Other: ______

Taxable Fringe Benefits apply: **YES** ☐ **NO** ☒

☐ Clothing reimbursement	☐ Group term life insurance > $50,000
☐ Stipends for health insurance opt out payments	☐ Other: ______

Other Benefits / Lump Sum Payments apply: **YES** ☐ **NO** ☒

☐ Workers compensation settlement payments	☐ Other: ______

Defined Benefit Plan Adoption Agreement Addendum

EMPLOYER NAME: Ironwood, City of DIV: 27060120

V. Execution:

Authorized Designee of Governing Body of Municipality or Chief Judge of Court

This foregoing Addendum is hereby approved by City of Ironwood

at a Board Meeting which took place on: 12/28/2020
(mm/dd/yyyy)

Authorized Signature: ______________________________

Printed Name: ______________________________

Title: ______________________________

Date: ________________

○ **I understand that approved board minutes are required to complete this request.**

Board minutes should be sent to: DataCollectionProject@mersofmich.com

City of Ironwood
213 S. Marquette St.
Ironwood, MI 49938

Phone: (906) 932-5050
Fax: (906) 932-5745
www.cityofironwood.org

MEMORANDUM

To: Ironwood City Commission

From: Paul Linn, Finance Director/Treasurer

Date: December 23, 2020

Re: Firewall Quote

The current firewall device (purchased in 2013) installed at the City of Ironwood's Memorial Building will be reaching its "End of Life" soon and will no longer be supported by the vendor (WatchGuard). This will prevent the firewall from receiving updated security definitions used to identify threats. Without a supported product, the hardware vendor will be unable to assist in the event of additional support needed from the vendor support engineers. The attached quote from The Computer Doctors is to replace the physical device that will be reaching "End of Life". It also includes a 3-year security subscription.

A firewall is a device designed to restrict unauthorized access to a network or computer. It's like a digital gatekeeper: it lets anyone out the door, but only specific, authorized parties can come inside. By limiting the traffic that crosses the network boundary to only authorized traffic, a firewall protects many potentially exploitable internal programs from danger. Without a firewall, there is no clear boundary between "inside" and "outside" our network. The filtering provided by a firewall solution ensures that anyone inside our network can easily access external services but prevents external computers from initiating connections to internal computers – unless they meet specific access requirements.

It is recommended that the attached quote be approved.

Quote

The Computer Doctors
930 E. Cloverland Dr.
Ironwood, MI 49938

Quote Number: 10271
Prepared By: Brandon Bromley
Date: 2020-12-17
906-932-0880

City of Ironwood
213 S Marquette St.

Ironwood, MI 49938

Description	Qty	Price	Total
WatchGuard Firebox M470 - Security appliance - with 3 years Total Security Suite - 8 ports - GigE - 1U - WatchGuard Trade-Up Program	1	$11,340.00	$11,340.00
Shipping	1	$10.00	$10.00
		Sub-Total:	$11,350.00
		Tax Exempt	$0.00
		Items:	$11,350.00
		Labor:	$0.00
		Total:	$11,350.00