

**Newlin Township
Board of Supervisors
Meeting Minutes
December 14, 2020**

Call to Order: The Board of Supervisors' monthly Board Meeting convened at 6:00 p.m. on Monday, December 14, 2020, via Zoom Internet. Present were Supervisors Bill Kelsall (Chair), Bob Pearson and Jim Cornell, and Secretary/Treasurer Gail Abel.

Announcements: Mr. Kelsall announced that The Pennsylvania Department of Transportation had advised the Township that two Green Valley Road culvert replacements , originally scheduled to begin on December 14, have been postponed until January 4, 2021. He also advised that the board had held an Executive Session on December 9th to discuss Retirement Plan matters.

Comments: No public comments.

Minutes: Gail Abel presented the minutes of the Supervisors' November 9, 2020, Board meeting. Mr. Pearson's motion to approve those minutes was seconded by Mr. Cornell and unanimously approved.

Financial Report: Ms. Abel presented the monthly Financial Report: As of November 30, 2020, the Township had \$1,819,582.83 on deposit, including \$1,529,147.04 in general and unrestricted funds. Overall, this represented a net increase of \$165,548.09 since November 30, 2020. Mr. Pearson's motion to approve the Financial Report was seconded by Mr. Cornell and unanimously approved.

Payment Authorization: Ms. Abel presented a list of pending bills, invoices, and other recurring/routine payments totaling \$36,450.73; (\$34,438.15 from the general fund and \$2,012.58 from the State Liquid Fuel Fund) and requested payment authorization. Mr. Pearson's motion to authorize the payment of the listed items was seconded by Mr. Cornell and unanimously approved.

East Marlborough Township Open Space Plan: The Secretary advised that pursuant to the Pennsylvania Municipalities Code, the Planning Commission had initiated an "Act 247" review of the final draft of the 2020 update of East Marlborough Township's Open Space, Recreation, and Environmental Resources Plan, and was not recommending any modifications to the Supervisors. After discussion, the Supervisors concluded that they would present no comments on the 2020 update.

Newlin Township Retirement Plans:

Mr. Cornell presented Resolution 2020-5, addressing four items:

- Participation in the Pennsylvania Municipalities Pension Trust (the "Trust")
- Adoption of the Newlin Township, Chester County 401(a) Plan (the "401(a) Plan"), a qualified retirement plan under Section 401(a) of the Internal Revenue Code
- Participation in the Pennsylvania State Association of Township Supervisors ("PSATS") 457 Plan, a governmental retirement plan under Section 457 of the Internal Revenue Code
- Authorization of the agreements necessary to implement the foregoing.

PSATS established the Trust in 1958 in order to improve the cost-effectiveness of retirement plans offered by Pennsylvania townships. The Trust retains and supervises all service providers necessary to administer retirement plans, including a custodian, a record-keeper and investment managers.

The 401(a) Plan provides for discretionary Township contributions, plus an automatic matching contribution equal to 50% of employee contributions under the 457 Plan (up to \$1,000 per employee per year). The 401 Plan will also take advantage of Pennsylvania Act 205: If the Township's 401(a) plan contributions start in 2020, it will become eligible for annual reimbursements starting in 2023. Pennsylvania resets the Act 205 reimbursement limit annually. That limit is currently \$4,924 per employee.

The 457 Plan permits voluntary employee pre-tax contributions via salary deduction. It's very similar to a corporate 401(k) plan, except that there is no 10% Federal tax penalty for early withdrawals. We expect that the 401(a) Plan "match" will encourage everyone in our workforce - that's Rob Mastripolito and Gail Abel - to save for their retirement.

The agreements include an Adoption Agreement for the 401(a) Plan (which includes a Trust Declaration, adopting the Trust) and a Participation Agreement for the 457 Plan.

After discussion, Mr. Pearson's motion to adopt Resolution 2020-05 (attached to these minutes) was seconded by Mr. Kelsall and unanimously approved.

401(a) Plan Contribution: Mr. Pearson's motion to authorize and direct the Treasurer to make a December 2020 contribution of Township funds to the 401(a) Plan, by check or interbank transfer in the amount of \$13,000 was seconded by Mr. Kelsall and unanimously approved.

2021 Budget Adoption: Mr. Kelsall asked for any final adjustments to the Township's 2021 Budget, noting that the proposed 2021 Budget had been reviewed and made available for public inspection at the November 11 Board Meeting after appropriate advertisement in the Daily Local News. Mr. Cornell requested that the Retirement Plan budget line be increased from \$13,000 to \$15,000 in order reflect anticipated "matching" contributions to the 401(a)

Plan in 2021. With no further discussion, Mr. Pearson's motion to adopt the 2021 Budget, as modified, was seconded by Mr. Cornell and unanimously approved.

Adjournment: Upon Mr. Pearson's motion, seconded by Mr. Kelsall, the meeting was adjourned.

Time: 6:10 p.m.

Respectfully Submitted,
Gail Abel, Secretary

A handwritten signature in cursive script, appearing to read "Gail Abel", written in dark ink.

CONDITIONAL USE HEARING

Immediately followed the Board Meeting, the Supervisors resumed the Conditional Use Hearing that had commenced on August 10, 2020. Kimberly Venzie, Esquire from Buckley, Brion, McGuire & Morris LLP, represented the Township. That hearing involves the Application of New Cingular Wireless PCS, LLC, d/b/a/ AT&T Mobility for conditional use approval (and any other relief/approvals that might be required) under Newlin Township's Zoning Ordinance for a 120-foot cell tower and associated structures proposed to be located at 940 Unionville Wawaset Road (Tax Parcel No. 49-5-16, owned by Samuel and George Wickersham).

**NEWLIN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

RESOLUTION NO. 2020-05

**RESOLUTION (A) AUTHORIZING PARTICIPATION
IN THE PENNSYLVANIA MUNICIPALITIES PENSION TRUST
PURSUANT TO THE PENNSYLVANIA INTERGOVERNMENTAL
COOPERATION LAW, (B) ADOPTING THE NEWLIN
TOWNSHIP CHESTER COUNTY 401(a) PLAN, (C) AUTHORIZING
PARTICIPATION IN THE PENNSYLVANIA MUNICIPALITIES
PENSION TRUST 457(b) PLAN, AND (D) AUTHORIZING THE
EXECUTION OF AGREEMENTS RELATING THERETO**

Trust

WHEREAS, the Pennsylvania Municipalities Pension Trust ("Trust"), originally established in 1958, exists as an intergovernmental cooperative arrangement to provide townships and certain other permitted governmental employers in Pennsylvania with a vehicle to pool resources and jointly leverage buying power to develop and make available cost-effective pension and retirement plans managed for or on behalf of their employees; and

WHEREAS, the governing Declaration and Agreement of Trust for the Trust has been comprehensively updated, amended and restated, most recently as of December 19, 2019 (hereinafter "Restated Trust Agreement"); and

WHEREAS, pursuant to the Restated Trust Agreement any municipality wishing to commence participation in the Trust is required to take formal action in the form of an adopted resolution in which the municipality agrees to participate in the Trust in accordance with the amended and updated terms of the Restated Trust Agreement; and

WHEREAS, Newlin Township ("the Township") has determined that it is in the best interest of the Township to participate in the Trust in accordance with the terms of the Restated Trust Agreement and to agree to and join in such Restated Trust Agreement; and

WHEREAS, pursuant to the Pennsylvania Intergovernmental Cooperation Law, 53 Pa. C.S.A. § 2301 et seq., a municipality may enter into an intergovernmental cooperative agreement;

The Board of Supervisors of Newlin Township, Chester County, Pennsylvania does hereby **RESOLVE**:

Section 1. That the Board of Supervisors adopts the Restated Trust Agreement and agrees to participate in the Trust in accordance with the amended and updated terms of the Restated Trust Agreement and that the Chair of the Board of Supervisors and Manager and/or

Secretary of the Township are hereby authorized to sign the Restated Trust Agreement and any other agreements necessary for the Township's participation in the Trust.

The Restated Trust Agreement is on file for inspection and review at the Township's offices at 1751 Embreeville Road, Coatesville, PA. The Restated Trust Agreement may be subsequently modified or amended in accordance with its terms, but in no event shall such modifications or amendments divert any of the trust funds from the purposes of the Trust. The Township may withdraw from the Trust in accordance with the Restated Trust Agreement, including if the Township determines the modifications or amendments are not in its best interests.

Section 2. That the participation of the Township in the Trust is authorized for the purpose of offering high quality pension and retirement plans at a reasonable cost to the Township and its employees.

Section 3. That, as set forth in greater detail in the Restated Trust Agreement and as otherwise stated herein, the following conditions apply to the participation of the Township in the Trust:

1. That each Participating Employer must meet the admission and eligibility requirements set forth therein;
2. That each Participating Employer agrees to pay all contributions when due as provided in the Restated Trust Agreement or as otherwise established by the Trust's Board of Trustees; and
3. That each Participating Employer complies with all other conditions of the Restated Trust Agreement.

Section 4. That the Township agrees to participate in the Trust and may withdraw for any reason and in accordance with the Restated Trust Agreement if it has fulfilled all its financial obligations to the Trust upon withdrawal.

Section 5. That the effective date of the Township's agreement to and joinder in the Restated Trust Agreement and the participation of the Township in the Trust pursuant to the terms of the Restated Trust Agreement will be January 1, 2020.

Section 6. That each Participating Employer delegates to the Board of Trustees the powers enumerated in the Restated Trust Agreement.

Section 7. That the organizational structure of the Trust shall consist of a Board of Trustees. Under the Restated Trust Agreement, the Board of Trustees is authorized to, among other things, enter into contracts with third parties to perform various services necessary for the administration of the Trust.

Section 8. That the funds required for the operation of the Trust shall be provided by the Participating Employers through scheduled appropriations as determined by the Board of Trustees.

Section 9. That the Trust is empowered to enter into contracts for policies of group insurance and employee benefits, including Social Security, for employees of the Trust, if any.

Section 10. That as a condition of participating in the Trust, the Township agrees to comply with all the terms and conditions in the Restated Trust Agreement.

Section 11. That the Secretary of the Township shall provide a copy of this Resolution upon its adoption to the Board of Trustees of the Trust.

Section 12. Each of the Treasurer and any Supervisor of the Township is hereby authorized to take any and all such other actions as may be necessary or appropriate to carry out the purposes of this Resolution and comply with the requirements of the Restated Trust Agreement and any duly adopted amendments thereto.

Section 13. The duration of the term of the Township's participation in the Trust and obligations under the Restated Trust Agreement shall continue until withdrawal from the Trust by the Township in accordance with the terms of the Restated Trust Agreement.

Section 14. The Board of Supervisors hereby specifically finds and determines as follows:

1. The conditions of the intergovernmental cooperative agreement are set forth in the Restated Trust Agreement incorporated by reference herein.

2. The Township shall participate in the Trust in accordance with the Restated Trust Agreement until it withdraws by giving notice to the Board of Trustees in accordance with the terms of the Restated Trust Agreement.

3. The purpose and objectives of the intergovernmental cooperative arrangement, including powers and scope of authority delegated to the Board of Trustees, are set forth in the incorporated Restated Trust Agreement.

4. The manner and extent of financing of the agreement are that (i) funds to implement the Township's obligations under the agreement shall come from the normal and usual budgeted amounts for Township employee compensation and employee benefits and (ii) no borrowing is anticipated to be required.

5. The Trust shall be managed by the Board of Trustees pursuant to the terms of the Restated Trust Agreement.

6. All assets and property, real or personal, of the Trust shall be titled to, acquired, managed, licensed or disposed of by the Trust, and its Board of Trustees, in accordance with the terms of the Restated Trust Agreement.

7. The Trust in accordance with the Restated Trust Agreement shall be empowered to enter into contracts for the creation and administration of group and/or individual pension and retirement plans to be offered to Participating Employers for their eligible employee and dependents.

Section 15. The provisions of this Resolution are severable and in the event that any provision is held invalid, void, illegal, or unconstitutional by any court, it is the intent of the Board of Supervisors that such determination by the court shall not affect or render void the remaining provisions of this Resolution. It is the declared intent of the Board of Supervisors that this Resolution would have been enacted if any provision subsequently declared to be void, invalid, illegal or unconstitutional had not been included at the time of adoption.

Section 16. Nothing in this Resolution shall be interpreted to affect any rights or liabilities of the Township, or to affect any cause of action, existing prior to the adoption of this Resolution.

Section 17. This Resolution shall take effect immediately.

This Resolution is being adopted pursuant to the provisions of the Pennsylvania Intergovernmental Cooperation Law, Act of July 12, 1972, No. 180, as amended, 53 Pa.C.S. §§ 2301, et seq.

401(a) Plan

WHEREAS, after review and evaluation by the Board of Supervisors, the Township has decided to adopt the Newlin Township, Chester County 401(a) Plan (which consists of the Governmental Defined Contribution Pre-Approved Plan Basic Plan Document #03 and the elections made under the "401(a) Adoption Agreement" referenced below) ("Plan"), a qualified retirement plan, for the benefit of eligible employees; and

WHEREAS, the Township wishes to appoint Board of Trustees of the Pennsylvania Municipalities Pension Trust as Trustee(s) of the Plan;

NOW, THEREFORE, BE IT RESOLVED that the Township hereby adopts the Plan, to be effective on January 1, 2020;

RESOLVED FURTHER that the undersigned members of the Board of Supervisors authorize the execution of the Plan document and authorize the performance of any other actions necessary to implement the adoption of the Plan. The members of the Board of Supervisors may designate any members of the Board of Supervisors (or other authorized person) to execute the Plan document and perform the necessary actions to adopt the Plan. The Township will maintain a copy of the Plan, as approved by the members of the Board of Supervisors, in its files;

RESOLVED FURTHER that the Township will act as administrator of the Plan and will be responsible for performing all actions necessary to carry out the administration of the Plan. The Township may designate any other person or persons to perform the actions necessary to administer the Plan; and

RESOLVED FURTHER that Plan participants shall be provided with a summary of the Plan provisions within a reasonable period of time following the adoption of the Plan.

457 Plan

WHEREAS, after review and evaluation by the Board of Supervisors, the Township has decided to become a "Participating Employer" in the Trustees of Pennsylvania State Association of Township Supervisors Eligible 457 Prototype Plan (as modified by an Adoption Agreement in the "Supplemental Participation Agreement" referenced below) ("457 Plan"), a governmental tax-exempt plan, for the benefit of eligible employees; and

WHEREAS, the Township wishes to appoint Board of Trustees of the Pennsylvania Municipalities Pension Trust as Trustee(s) of the 457 Plan;

NOW, THEREFORE, BE IT RESOLVED that the Township hereby adopts the 457 Plan, effective January 1, 2021;

RESOLVED FURTHER that the undersigned members of the Board of Supervisors authorize the execution of Plan documents and authorize the performance of any other actions necessary to implement the Township's participation in the 457 Plan. The Township will maintain a copy of the 457 Plan, as approved by the members of the Board of Supervisors, in its files;

RESOLVED FURTHER that the Township will act as administrator of the 457 Plan and will be responsible for performing all actions necessary to carry out the administration of the 457 Plan. The Township may designate any other person or persons to perform the actions necessary to administer the 457 Plan.

Agreements

WHEREAS, the Township must enter into certain agreements and execute various other documents in order to effectuate the adoption of the Trust and the Plan and its participation in the 457 Plan;

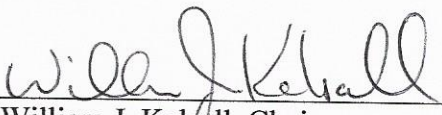
NOW, THEREFORE, BE IT RESOLVED that William J. Kelsall, Chair of the Board of Supervisors, is hereby authorized and directed to execute the following on behalf of the Township:

1. "Nonstandardized Governmental Profit Sharing/401(k) Plan Adoption Agreement #001", dated December 14, 2020 (the "401(a) Adoption Agreement") (which includes a Trust Declaration adopting the Trust), substantially in the form of Exhibit A to this Resolution;

2. 457 Plan "Supplemental Participation Agreement", dated as of January 1, 2020, between the Township and the Trustees of the Pennsylvania Municipalities Pension Trust, substantially in the form of Exhibit B to this Resolution; and
3. Such other agreements and documents as he deems necessary or desirable in order to effectuate these Resolutions.


RESOLVED this 14th day of December, 2020.

BOARD OF SUPERVISORS OF
NEWLIN TOWNSHIP



William J. Kelsall, Chair

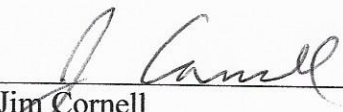
ATTEST:



Gail Abel
Secretary



Robert R. Pearson



Jim Cornell