

**RESOLUTION # 2017-07**

**RESOLUTION IN SUPPORT OF THE ADOPTION OF THE ROTH 457 OPTION  
AS AN EXPANDED PORTFOLIO CHOICE WITHIN THE  
CCAO DEFERRED COMPENSATION PROGRAM,  
AS WAS AUTHORIZED INTO LAW BY THE PASSAGE OF SENATE BILL 220  
AND WHICH WILL GO INTO EFFECT IN OHIO ON MARCH 19, 2017**

**WHEREAS**, CCAO Service Corporation (“CCAOSC”) is a subsidiary of the County Commissioners’ Association of Ohio (“CCAO”), and operates a CCAO Deferred Compensation Program available to employees in Carroll County; and

**WHEREAS**, the adoption of the Roth option as a portfolio choice of the CCAO Deferred Compensation Program has been duly considered, analyzed and recommended by the CCAO Deferred Compensation Committee, CCAO Service Corporation Advisory Board, and this Board is satisfied with the recommendation of CCAO’s Deferred Compensation Committee to include a Roth 457 option within the portfolio option lineup; and

**WHEREAS**, in order to assist Empower Retirement with its immediate communication needs to county staff and county employees regarding the law change and the expansion of allowed plans within the CCAO Deferred Compensation Plan to include the Roth 457 option;

**NOW THEREFORE BE IT RESOLVED** that:

Section 1. This Board hereby authorizes and endorses by vote that Carroll County shall expand the CCAO Deferred Compensation Plan to include the Roth 457 option pursuant to Ohio law.

Section 2. This Board directs Empower Retirement, the administrator of the CCAO Deferred Compensation Plan, to contact county staff and employees regarding the new Roth 457 plan option so employees may become fully informed as to their retirement options.

Section 3. The Board of County Commissioners of Carroll County does hereby fully support and endorse the addition of the Roth 457 option into the CCAO Deferred Compensation Plan.

**RESOLVED FURTHER** that this Board of County Commissioners hereby finds and determines that all formal actions relative to the adoption of this resolution were taken in an open meeting of this Board and that all deliberations of this Board which resulted in this formal action were taken in meetings open to the public in full compliance with applicable legal requirements, including ORC 121.22.

Mr. Mickley moved for the adoption of the preceding Resolution;

Mr. Wirkner seconded the motion.

Upon call of the roll the vote was recorded as follows:

Mr. Mickley, Yes; Mr. Wirkner, Yes; Mr. Ohler, Yes.

Motion carried on unanimous vote. Resolution adopted this 09<sup>th</sup> day of February, 2017.

ATTEST:

BOARD OF COMMISSIONERS  
OF CARROLL COUNTY

/s/: Christopher R. Modranski

Christopher R. Modranski, Assistant Clerk I  
 Valerie S. Mossor, Assistant Clerk II  
 Janice E. Leggett, Clerk Supervisor

/s/: Jeffrey L. Ohler

Jeffrey L. Ohler, President

/s/: Robert E. Wirkner

Robert E. Wirkner, Vice President

/s/: Lewis A. Mickley

Lewis A. Mickley, Commissioner