CIVILITY PLEDGE
The way we govern ourselves is often as important as the positions we take. Our collective decisions will be better when differing views have had the opportunity to be fully vetted and considered. All people have the right to be treated with respect, courtesy and openness. We value all input. We commit to conduct ourselves at all times with civility and courtesy to each other.

ALAN HALLMAN
MAYOR

MIKE RAST
ALDERMAN AT LARGE

BRETT REICHERT
COUNCILMAN AT LARGE

MARK ADAMS
COUNCILMAN WARD I

CHLOE ALEXANDER
COUNCILMAN WARD II

MAYOR AND COUNCIL WORK SESSION

Join in person at 700 Doug Davis Drive, Hapeville, GA 30354 Or, visit the City's Website for live stream at https://hapevillega.portal.civicclerk.com/event/1124/overview

March 19, 2024 6:00 PM

AGENDA

1. CALL TO ORDER:

2. ROLL CALL:
Alan Hallman
Mike Rast
Brett Reichert
Mark Adams
Chloe Alexander

3. WELCOME:

4. PRESENTATIONS:

4.I. Flock – Shot Detection

Background:
The City welcomes opportunities to enhance our ability to provide a safe and secure environment for our residents. To that end council has requested a presentation on "shot spotting" technology, how it works, the benefits, and possible opportunities for Hapeville. The City works with Flock Safety for license plate readers (LPRs) and has had good success with the product. Flock Safety has shot spotter technology that can help quickly locate the origins of gunshots and other sounds that can assist Police and enhance response times. Flock representatives are here tonight to present its Raven product and its benefits.

5. PUBLIC HEARING:

6. QUESTIONS ON AGENDA ITEMS:
The public is encouraged to communicate their questions, concerns, and suggestions during Public Comments. The Council does listen to your concerns and will have Staff follow-up on any questions you raise. Any and all comments should be addressed to the Governing Body, not to the general public and delivered in a civil manner in keeping with common courtesy and decorum.

7. CONSENT AGENDA:

7.I. Consideration and Action to Approve March 5th, Council Meeting Minutes.

Supporting Document(s):
03052024 Drafted Minutes

8. OLD BUSINESS:

9. NEW BUSINESS:

9.I. Consideration and Action to Approve the "Keep Momma Moving Walk-A-Thon" Event Request.

Background:
The MOM Foundation, Inc. stands for "Mirror of Mothers." It was founded on the principles of God's love for us and His command for us to love one another. The MOM Foundation, Inc. is a 501(c)(3) non-profit organization with a primary focus on uplifting and encouraging elderly mothers aged 69 and above in an effort to combat loneliness. This is done through social events and community-based initiatives. In addition, the MOM Foundation encourages high school seniors and college students to become volunteers by offering scholarship opportunities. All events are funded by donations and fundraising. Since 2017, the MOM Foundation, Inc. has held its 1st Annual "Keep Momma Moving" Walk-A-Thon at the Jess T. Lucas Y-Teen Park. The Foundation's Vice President, Gloria Walker, is a resident of Hapeville. 2024 marks the Foundation's 7th Annual Walk-A-Thon at Hapeville Park on 08/03/2024. The race will start at 7:00 am and end at 1:00 pm. We expect to have around 50–75 attendees. We hope to have 3 banners for this event that will show the MOM Foundation Logo and pictures placed on the S. Central Ave Fence near the entrance from July 22- August 3rd. Jess T. Lucas Y-Teen Park is a perfect location because of the beautiful trees, safe environment, nicely manicured grounds, convenient parking, and restrooms.

Supporting Document(s):
1. Mom Foundation, Inc
2. MOMF BANNER (1)

9.II. Consideration of Ordinance for the modified City Retirement Plan – First Reading.

Background:
On February 7, 2023, Council adopted an ordinance executing the Rule of 70, effectively changing the vesting period for Public Safety from five (5) to ten (10) years. In January 2024, when new Police Chief Hedley was appointed, the City recognized the need to adjust the vesting period for Police and Fire Department Heads back to five years to be equitable to other Department Heads. Council approved the Staff recommendation to update City Retirement Plan. The proposed ordinance is the final phase to execute the changing the Public Safety Department Head vesting period back to five (5) years.

Supporting Document(s):
1. Hapeville CL 3 4 2024
2. Hapeville Adoption Agreement 3 4 2024
3. Hapeville Addendum 3 4 2024

9.III. Consideration and Action to enter into an agreement with Bright from the Start Summer Food Service Program, nominate Ashley Moody as Delegated Principle, and acceptance from Ashley Moody of this position as Principal.

Background:
The Summer Food Service Program (SFSP) is a federally-funded, state-administered reimbursement program that offers free, healthy meals to children under the age of 18 and adults with disabilities in low-income areas. The SFSP grant allows the Recreation Department to serve breakfast and lunch free of charge to children who attend summer camp and residents in the Hapeville area. Last year we were reimbursed over $8,500. We were able to serve over 2,200 meals during a time span of eight weeks. This is a non-matching reimbursement grant.

The Recreation Department and the City of Hapeville grant authorization to Ashley Moody to act as the Delegated Principal for the summer of 2024. Ashley Moody accepts the appointment of Principal for the City of Hapeville with all duties and responsibilities pertinent to this appointment.

Supporting Document(s):
1. Delegation of Authority 2024

9.IV. Consideration and Action to approve the purchase of 18 new benches and 18 trash cans from Kompan Inc. in the amount of $55,323.10 as part of the 2023 CDBG Parks Improvement Project.

Background:
The Fulton County Community Development Department has awarded the City of Hapeville $54,075 in grant funds for the 2023 fiscal year. The City of Hapeville will use these funds to purchase new trash cans and benches for Jess Lucas Park, Lake Park, and John Lewis Memorial Park. The remaining cost of $1,248.10 will be expensed from the general fund. The next lowest bid was Keystone Ridge Designs at $57,597. There is no match for this grant.

Supporting Document(s):
1. Sales_Proposal_SP133668
2. plaza bench
3. plaza trash

9.V. Consideration and Action to accept a $60,000 grant from the Georgia Recreation and Parks Association through the Georgia Department of Education.

Background:
The Hapeville Recreation Department was awarded a $60,000 grant from the Georgia Recreation and Parks Association's Building Opportunities in Out-of-School Time (BOOST) Grant Program for the summer of 2024. The BOOST program seeks to leverage out-of-school time while focusing on a whole-child approach to address learning loss in Georgia. With this grant, the department can add additional summer staffing, provide free educational field trips and in-house experiences, and purchase supplies and materials to promote STEAM learning. This is a non-matching reimbursement grant.

Supporting Document(s):
1. Conflict of Interest 2024
2. MOU Summer 2024

9.VI. Discussion on Housing Developments Built for Sale vs. For Lease

Background:
A combination of increasing land and construction costs, rising interest rates, changing demographics and market demands have led to increasing interest and activity in build-to-rent single-family attached and single-family detached developments across the country. This trend has found its way to Hapeville with one existing and one proposed build-to-rent townhome projects. Among citizens and the Council there have been informal ruminations on the perceived merits of for-rent master developments and how they fit within Hapeville. Our City's Zoning Code historically did not differentiate between the two ownership models. In the various zoning districts, the Code distinguishes apartments/multifamily as presumably rentals and until recently did not clearly articulate single-family attached build-to-rent from fee simple. The Code was recently updated to differentiate these two. Of note, the RMU, Residential Mixed-Use district allows for multi-family, single-family attached and single-family detached by right. The U-V, Urban Village, district requires multi-family to obtain a conditional use permit. The V, Village district allows for condominiums and single-family attached with no provision for multi-family/apartments. With the new definitions, the Council may now determine in which district these various permitted uses are allowed by right or by conditional use permit.

Staff encourages any discussion include data on the impact of fee simple versus build-to-rent products on communities, particularly given the current housing climate, management practices, desired amenities within a project as well as throughout the community and other considerations.

10. CITY MANAGER REPORTS:

11. PUBLIC COMMENTS:

Members of the public wishing to speak shall sign in with the City Clerk prior to the start of the meeting. Time limitations for Registered Comments are three (3) minutes per person. The total

Registered Comment session shall not last more than fifteen (15) minutes unless extended by Council. Each member of the public, who fails to sign up with the City Clerk prior to the start of the meeting, wishing to address Mayor and Council shall have a total of two (2) minutes. The entire general comment session for Unregistered Comments shall not last more than ten (10) minutes unless extended by Council.

12. MAYOR AND COUNCIL COMMENTS:

13. EXECUTIVE SESSION: *When Executive Session is Required one will be called for the following issues: 1) Litigation O.C.G.A. §50-14-2; 2) Real Estate O.C.G.A. §50-14-3(b)(1); or 3) Personnel O.C.G.A. §50-14-3(b)(2).*

14. ADJOURN:

Public involvement and citizen engagement is welcome as Hapeville operates a very open, accessible and transparent government. We do however remind our attendees/residents that there are times allocated for public comments on the agenda. In order for council to conduct their necessary business at each meeting, we respectfully ask that side-bar conversations and comments be reserved for the appropriate time during the meeting. This will allow the City Council to conduct the business at hand and afford our meeting attendees ample time for comments at the appropriate time during the meeting.

CIVILITY PLEDGE
The way we govern ourselves is often as important as the positions we take. Our collective decisions will be better when differing views have had the opportunity to be fully vetted and considered. All people have the right to be treated with respect, courtesy and openness. We value all input. We commit to conduct ourselves at all times with civility and courtesy to each other.

Hapeville georgia

ALAN HALLMAN
MAYOR

MIKE RAST
ALDERMAN AT LARGE

BRETT REICHERT
COUNCILMAN AT LARGE

MARK ADAMS
COUNCILMAN WARD I

CHLOE ALEXANDER
COUNCILMAN WARD II

MAYOR AND COUNCIL REGULAR SESSION

Join in person at 700 Doug Davis Drive, Hapeville, GA 30354 Or, visit the City's Website for live stream at https://ga-hapeville3.civicplus.com/562/Agendas-and-Minutes

March 5, 2024 6:00 PM

MINUTES

1. **CALL TO ORDER:** by Mayor Hallman at 6:03 PM
2. **ROLL CALL:** All Members of Council were present, which constituted a quorum.
   - ☑ Alan Hallman
   - ☑ Mike Rast
   - ☑ Brett Reichert
   - ☑ Mark Adams
   - ☑ Chloe Alexander
3. **WELCOME:** Mayor Hallman welcomed all to the March 5th Meeting.
4. **PLEDGE OF ALLEGIANCE:** The pledge of allegiance was recited in unison
5. **INVOCATION:** Given by Rev. Johnnetta Johnson
6. **PRESENTATIONS:**

6.I. Audit Presentation Background Writeup for FY2022-2023.

Partner at Mauldin and Jenkins, Josh Carroll, addressed the Governing Body to present the June 30th, 2023, audit results for the City of Hapeville. He emphasized the report's exclusive focus on data from that specific date. Mr. Carroll assured the council of the city's financial statements' accuracy and compliance with relevant standards. He highlighted the issuance of a clean Yellow Book report, indicating a comprehensive examination of internal controls and adherence to state laws and regulations. Furthermore, Mr. Carroll commended the city's transparent accounting policies and disclosed estimates, confirming their alignment with industry standards. Expressing gratitude for the city's cooperation and transparency during the audit process, Mr. Carroll noted a smooth and thorough examination. He reassured the council of the firm's independence and impartiality in conducting the audit. Mr. Carroll concluded by affirming that it was a clean audit and extended an invitation to discuss the advisory services further, emphasizing their pricing flexibility based on the city's needs.

The presentation provided was for informational purposes only, and no further action was taken.

7. **PUBLIC HEARING:**

7.I. Consideration and Action to Approve an amendment to the Code of Ordinances, Chapter 93 (Zoning) - Second Reading

Background:
Consideration of an amendment to the Code of Ordinances, Chapter 93 (Zoning), Sections 93-1-2 (Definitions), 93-2-6 (Distance between buildings), 93-3.2-4 (Procedures regarding

delays in use of condition), 93-9-4 (Development standards), 93-10-4 (Development standards), 93-11.1-6 (Area, placement, and buffering requirements), 93-11.1-7 (Development standards), 93-11.2-7 (Area, placement, and buffering requirements), 93-11.2-8 (Supplemental area requirements), 93-11.2-9 (Sidewalk requirements), 93-11.2-10 (Parking and curb cut requirements), 93-11.2-11 (Development standards), 93-11.2-7 (Area, placement, and buffering requirements), 93-11.2-8 (Supplemental area requirements), 93-11.2-9 (Sidewalk requirements), 93-11.2-10 (Parking and curb cut requirements), 93-11.2-11 (Reserved), 93-11.4-4 (Development standards), 93-11.5-6 (Area, placement, and buffering requirements), 93-11.5-7 (Supplemental area requirements), 93-11.5-8 (Sidewalk requirements), 93-11.5-9 (Parking and curb cut requirements), 93-11.5-10 (Greenspace and open space requirements), 93-11.5-11 (Development Standards), 93-22.1-1 (Dimensional requirements), 81-1-7 (Neighborhood conservation area), 81-1-8 (RSD and RMU zoned development) for the purpose of amending the Code of Ordinances.

The Planning Commission considered this item on Tuesday, February 13, 2024, and recommended approval. Staff supports their recommendation. ***Ordinance 2024-05***

Staff Comments: City Planner, Dr. Lynn Patterson presented the second reading of a zoning amendment to the Mayor and Council. A moratorium on multifamily residential properties prompted this amendment. The proposed changes primarily focused on parking requirements, increased green space, and landscape areas to comply with tree conservation ordinances. Additionally, buffering measures between multifamily and single-family residences were introduced to preserve residential integrity. Dr. Patterson also recommended adjustments to parking requirements for various residential units, including provisions for visitor parking. These modifications aimed to optimize parking space usage and enhance residential living conditions. She welcomed questions from the council for further clarification.

Public Comments: No public comments were made for this public hearing item.

MOTION: MOTION: Alderman Rast motioned to approve the amendment to the Code of Ordinances, Chapter 93 (Zoning) with *the modification that studio apartments and one-bedroom units require one parking space per unit*; Councilman Reichert provided a second. **Motion carried 4-0.**

7.II. Consideration and Action to Approve the FY2023-2024 Budget Amendment –Second Reading. ***Ordinance 2024-06***

Staff Comments: Finance Director, Randy Brewer updated the Mayor and Council, indicating no notable changes from the previous report presented during the first reading. He, accompanied by City Manager, Tim Young, addressed any inquiries or concerns raised by the Mayor and Council.

Public Comments: No public comments were made for this public hearing item.

MOTION: Alderman Rast motioned to approve FY2023-2024 Budget Amendment; Councilman Alexander provided a second. **Motion carried 4-0.**

8. QUESTIONS ON AGENDA ITEMS: None

9. CONSENT AGENDA:

9.I. Consideration and Action to Approve February 20th Council Meeting Minutes.

9.II. Consideration and Action to Approve the PILOT Agreement with South City – Signal Development

9.III. Consideration and Action to Approve the Board Appointments Ordinance. ***Ordinance 2024-07***

MOTION: Councilman Adams motioned to approve the consent agenda; Councilman Alexander provided a second. **Motion carried 4-0.**

10. OLD BUSINESS: None

11. NEW BUSINESS:

11.I. Consideration and Action to Approve the New Fiscal Year Calendar Amendment Ordinance. ***Ordinance 2024-08***

MOTION: Councilman Reichert motioned to approve the New Fiscal Year Calendar Amendment Ordinance; Councilman Alexander provided a second. **Motion carried 4-0.**

11.II. Consideration and Action to enter into an agreement with Fulton County's Community Development Block Grant Program for the acceptance of grant funds in the amount of $54,075 for park improvements in Hapeville and authorize the Mayor to sign all necessary documents.

MOTION: Councilman Adams motioned to to enter into an agreement with Fulton County's Community Development Block Grant Program for the acceptance of grant funds in the amount of $54,075 for park improvements in Hapeville and authorize the Mayor to sign all necessary documents; Alderman Rast provided a second. **Motion carried 4-0.**

11.III. Consideration and Action to utilize state contract pricing and approve the purchase of two new Freightliner garbage trucks from Peach State Truck Centers in the amount of $435,622.

MOTION: Councilman Alexander motioned to approve the to utilize state contract pricing and purchase of two new Freightliner garbage trucks from Peach State Truck Centers in the amount of $435,622; Councilman Adams provided a second. **Motion carried 4-0.**

11.IV. Discussion on Request to Change Speed Camera Vendor from Altumint to - Red Speed

Police Chief, Bruce Hedley initially scheduled a routine meeting with the current speed camera vendor to discuss concerns about their program, particularly regarding the reporting techniques and calibration checks. After raising questions about the legitimacy of the company, Chief Hedley conducted an independent audit of the data. This audit revealed a high number of failed calibration checks and a significant decrease in violations due to a malfunctioning eastbound traffic camera for 11 months. Chief Hedley estimated that between 1100 and 1600 tickets were lost permanently due to the 30-day window for issuing tickets. Consequently, he expressed a loss of confidence in the vendor and recommended transitioning to a more established vendor with greater expertise and resources. Chief Hedley emphasized the importance of obtaining accurate data to track recidivism rates and ensure the program's effectiveness in reducing subsequent violations.

DISCUSSION ITEM ONLY- The item provided was for informational and discussion purposes only, and no further action was taken.

12. CITY MANAGER REPORTS: City Manager, Tim Young spoke about the Following items:

Recreation Accountments:

- The seven and eight-year-old boys basketball team won the state championship over the weekend. They will likely be recognized at a future council meeting, where they will receive their rings and participate in a photo shoot.
- The Recreation Department will receive an annual $60,000 grant for Boost Grant for our summer program.

Upcoming City Events:

- The City’s Easter egg hunt will take place on March 30th. For additional information regarding this event, please contact Recreation.
- The next film in the City’s film series will be shown on Friday, March 8th.
- On Saturday, March 23rd, the lantern parade will be held from 5 to 10 PM at Jess Lucas Park.
  - Workshops starting next week can be found on the City’s website.
- A new exhibit will open at the Depot Museum on Saturday, March 16th at 5:00 PM. It will focus on civil rights and workers' rights, specifically Atlanta's Ford Assembly plant.

Budget Info

- Departments are already preparing information and presentations for the next year's budget season.

13. PUBLIC COMMENTS:

1. Carol Cahill
2. Melvin Traynum

14. MAYOR AND COUNCIL COMMENTS:

Councilman Alexander expressed her gratitude to everyone for attending tonight's meeting despite the heavy rainfall.
Alderman Rast made no additional comments.
Councilman Adams expressed his appreciation to everyone for attending the Council Meeting.
Councilman Reichert noted that spring is approaching, bringing with it sunshine and numerous exciting events. He emphasized the importance of expressing gratitude in advance for the hard work of the Community Services and first responders who ensure safety. Councilman Reichert encouraged everyone to participate in the upcoming activities and events.
Mayor Hallman expressed gratitude to everyone for attending the meeting despite the inclement weather. He highlighted positive developments at the state level, including legislative efforts to address issues such as squatting and false leasing. The new legislation aims to provide law enforcement with greater authority to address illegal occupancy and false lease agreements. Mayor Hallman also mentioned progress in collaboration with Delta Airlines regarding a memorial for the 1968 children's nursery explosion, indicating that Delta had approved the concept proposed by Main Street, but further discussions were needed due to an expanded project scope. He concluded by thanking attendees for their presence.

15. EXECUTIVE SESSION: No executive session took place during this meeting.

16. ADJOURN:

MOTION: Councilman Adams motioned to adjourn at 7:21 PM; Councilman Alexander provided a second**. Motion carried 4-0.**

Respectfully submitted,

____
Alan Hallman, Mayor

____
Sharee Steed, City Clerk

Maria Rodriguez

From: Sharee Steed
Sent: Friday, March 15, 2024 11:07 AM
To: Maria Rodriguez
Subject: FW: Online Form Submittal: Event Request Form

Janet Please redact the form and save in agenda attachments 03202024

Event Request Form

Please note that approval by Hapeville Mayor and Council may be required for events that include any of the following:

- *More than 75 attendees*
- *Use of City staff, services, utilities, or the placement of a banner on City property*
- *Charges for admission or other event activities*

After you submit this form, you will be contacted regarding date availability, cost estimates, and, if applicable, a date to go before the Mayor and Council for approval (typically either the 1st or 2nd Tuesday of each month).

Today's Date	2/27/2024
CONTACT INFORMATION:	
Contact Person	Deborah Copeland or Gloria Walker
Name of Organization	MOM Foundation, Inc. "Mirror of Mothers"
Full Mailing Address	[redacted]
City	Atlanta
State	GA
Zip Code	30315
Telephone #:	[redacted]
Cell #:	[redacted]
E-mail Address	dcopeland@momfoundationinc.org

EVENT INFORMATION:	
Name of the Event:	Annual Keep Momma Moving Walk-a-Thon/Health Fair
Date of the Event:	8/3/2024
Start time:	9:00am
End time:	1:00pm
Arrival Time for Set-Up	7:00am
Location of the Event:	Jess Lucas Park
If other was selected, please explain	*Field not completed.*
How many attendees?	between 50-75
Banner:	Yes
If yes, where is the banner to be placed?:	On the S. Central Ave fence near entrance to park
Specify dates banner will hang in proposed location:	July 22-August 3
If placing a banner on City property, provide a description of the banner (measurements, color, etc.):	Banners will show MOMF logo and pictures
Upload a pdf version of the banner:	MOMF BANNER.jpg

**Banners placed on the Jess Lucas Park fence facing S. Central Avenue must be placed to the left of the telephone pole of Christ Church.*

Will there be alcohol at this event?	No
Will there be a DJ/Music at this event?	Yes

Additional information about this event:	Sponsored by a non-profit organization in support of elderly ladies ages 69 and above. This is our 5th Annual walk-a-thon held in Jess Lucas Y-Teen Park. We are in good standing with the City for this event. VP and volunteer are Hapeville residents.

CITY SERVICES:

Check all that apply	City Staff
Do you need City Staff to assist you with your event	Yes
If yes, please specify:	Ensure grass is cut and restrooms are clean and stocked
If requesting road closures, please specify which roads:	*Field not completed.*
Will there be a charge for admission or other event activities?	Yes
If yes, please specify:	The event is a fundraiser for the MOMF events

VENDOR(S):

Will there be food vendors?	No
Required to check box	I understand that it is the responsibility of the event organizer to ensure that all food vendors obtain a Transient Vendor or Mobile Food permit from the City Clerk.
Will there be any other kinds of vendors? If so, what will they be selling?	No vendors selling products
Required to check box	I understand that it is the responsibility of the event organizer to ensure that all non-food vendors obtain a Transient Vendor permit from the City Clerk.

LIABILITY INSURANCE:

Do you or the organization currently possess liability insurance?	No
Required to check box	I understand that I may be required to provide a certificate of insurance totaling $1,000,000 General Liability for events that require Mayor and Council approval.

An application for temporary road closure will need to be filled out at the Hapeville Police Department located at 700 Doug Davis Drive, Hapeville.


Keep Momma Moving!
WHEN WAS THE LAST TIME YOU WALKED WITH YOUR MOTHER?
"Join us to walk for Moms from the Past to the Present!"
MOM FOUNDATION, INC.
WALK-A-THON
AUGUST 3, 2019
8AM-1PM
JESS LUCAS Y-TEEN PARK
680 S. CENTRAL AVENUE, HAPEVILLE, GA
A Non-Profit Community Organization www.momfoundationinc.org 404-580-1390

March 4, 2024

TRANSMITTED VIA E-MAIL
(sjohnston@hapeville.org)

Ms. Stacie Johnston
Human Resource Manager
City of Hapeville
3468 N. Fulton Ave.
Hapeville, Georgia 30354

RE: City of Hapeville Georgia Municipal Employees Benefit System (GMEBS) Defined Benefit Retirement Plan; Amendment to Change Vesting to Five Years for Police Chief and Fire Chief

Dear Ms. Johnston:

Per the city's request, attached please find a draft Adoption Agreement and General Addendum for the city of Hapeville's Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"). The amendment to the Plan changes the vesting requirement from 10-year to 5-year cliff vesting for the police chief and fire chief in service on or after April 2, 2024 (see Adoption Agreement, p. 30).

The Adoption Agreement provides that the amended Plan documents will become effective April 2, 2024. **Please note that per O.C.G.A. § 47-5-40, the Adoption Agreement has been drafted in the form of an ordinance.** Both the Adoption Agreement and General Addendum must be adopted for the amendment to be effective.

The city's request for a plan amendment coincides with the restatement of the GMEBS Defined Benefit Retirement Plan document with the IRS. To protect the Plan's tax-qualified status, GMEBS filed draft restated Plan documents, updated to reflect recent amendments and comply with changes in federal tax law, with the IRS on June 29, 2022. On August 31, 2023, the IRS issued a favorable opinion letter ("IRS opinion letter") for the restated Plan documents. The IRS opinion letter provides assurance to employers providing retirement benefits for their employees through the GMEBS Plan that GMEBS is maintaining a qualified pension benefit program that allows employees to accrue benefits tax-free until retirement benefits are distributed to them.

To ensure continued tax-qualified status for all GMEBS-member retirement plans, we are asking all participating employers to readopt their plans using the most recent IRS-approved Adoption Agreement and General Addendum.

We have completed the attached plan documents to reflect the amendments you requested, as well as the other benefit and eligibility provisions that you currently have in place.

Please note the General Addendum contains certain provisions (Section 16) which do not fit squarely within the standard GMEBS General Addendum format. Thus, it will be necessary to file the city's Plan with the IRS for a separate opinion letter. Following the city's approval of the enclosed restated Plan documents, we will work with GMEBS's tax counsel to prepare the IRS filing documents for the city's signature.

We also have attached a copy of the restated Basic Plan Document and Amendment 1, which do not need to be adopted by the city. Finally, we have included a summary of key amendments to the Plan relating to the restatement.

If the draft Adoption Agreement and General Addendum are acceptable, please have the designated representatives sign and date each document where indicated (Adoption Agreement, p. 38, and General Addendum, p. 7). Next, please scan and email both documents to Gina Gresham at rgresham@gacities.com. We will then countersign both documents and return electronic copies to you. Please note, GMEBS will not execute documents that have been edited by the city. If the documents require revisions, please let us know before adopting them.

If you have any questions about the information provided in this letter or require further information, please feel free to contact me at (678) 686-6236 or kjeselnik@gacities.com.

Sincerely,

Kevin Jeselnik

Kevin H. Jeselnik
Assistant General Counsel

C: Mr. Andy Welch, III, City Attorney, City of Hapeville (w/encl.)
Ms. Marinetty Bienvenu, Director, Retirement Quality Assurance (w/o encl.)
Ms. Michelle Warner, Director, GMEBS Retirement and DC Programs (w/o encl.)
Ms. Gwin Hall, Senior Associate General Counsel (w/o encl.)

GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for

City of Hapeville

Form Pre-approved Plan Adoption Agreement
Amended and Restated for Third Six-Year Cycle, 2020 Cumulative List

TABLE OF CONTENTS

PAGE

I. AN ORDINANCE

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Hapeville, Georgia, in accordance with and subject to the terms and conditions set forth in the attached Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Basic Plan Document, and the GMEBS Trust Agreement. When accepted by the authorized officers of the City and GMEBS, the foregoing shall constitute a Contract between the City and GMEBS, all as authorized and provided by O.C.G.A. § 47-5-1 et seq.

BE IT ORDAINED by the Mayor and Council of the City of Hapeville, Georgia, and it is hereby ordained by the authority thereof:

Section 1. The Retirement Plan for the Employees of the City of Hapeville, Georgia, is hereby amended and restated as set forth in and subject to the terms and conditions stated in the following Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Basic Plan Document, and the GMEBS Trust Agreement.

Ordinance continued on page 38

II. GMEBS DEFINED BENEFIT RETIREMENT PLAN ADOPTION AGREEMENT

1. ADMINISTRATOR

Georgia Municipal Employees Benefit System
201 Pryor Street, SW
Atlanta, Georgia 30303
Telephone: 404-688-0472
Facsimile: 404-577-6663

2. ADOPTING EMPLOYER

Name: **City of Hapeville, Georgia**

3. GOVERNING AUTHORITY

Name: **Mayor and Council of the City of Hapeville**
Address: **3468 N Fulton Ave, Hapeville, GA 30354-1466**
Phone: **(404) 669-2100**
Facsimile: **(404) 669-3302**

4. PLAN REPRESENTATIVE

[To represent Governing Authority in all communications with GMEBS and Employees]
(See Section 2.49 of Basic Plan Document)

Name: **City Manager**
Address: **3468 N Fulton Ave, Hapeville, GA 30354-1466**
Phone: **(404) 669-2100**
Facsimile: **(404) 669-3302**

5. PENSION COMMITTEE

[Please designate members by position. If not, members of Pension Committee shall be determined in accordance with Article XIV of the Basic Plan Document]

Position:
Position:
Position:
Position:
Position:

Pension Committee Secretary: **Human Resources Manager**
Address: **3468 N Fulton Ave, Hapeville, GA 30354-1466**
Phone: **(404) 669-2100**
Facsimile: **(404) 669-3302**

6. TYPE OF ADOPTION

This Adoption Agreement is for the following purpose (**check one**):

☐ This is a new defined benefit plan adopted by the Adopting Employer for its Employees. This plan does not replace or restate an existing defined benefit plan.

☐ This is an amendment and restatement of the Adopting Employer's preexisting non-GMEBS defined benefit plan.

☒ This is an amendment and restatement of the Adoption Agreement previously adopted by the Employer, as follows **(check one or more as applicable):**

- ☒ To update the Plan to comply with the PATH Act, and other applicable federal laws and guidance under IRS Notice 2020-14 (the 2020 Cumulative List).

- ☒ To make the following amendments to the Adoption Agreement **(must specify below revisions made in this Adoption Agreement; all provisions must be completed in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: **<u>This is an amendment to change the Vesting requirement from 10-year to 5-year cliff Vesting for the Police Chief and the Fire Chief in Service on or after April 2, 2024 (see Adoption Agreement, p. 29-30)</u>**.

7. EFFECTIVE DATE

NOTE: This Adoption Agreement and any Addendum, with the accompanying Basic Plan Document, is designed to comply with Internal Revenue Code Section 401(a), as applicable to a governmental qualified defined benefit plan, and is part of the GMEBS Defined Benefit Retirement Plan. Plan provisions designed to comply with certain provisions of the Protecting Americans from Tax Hikes Act of 2015 ("PATH Act"); and Plan provisions designed to comply with certain provisions of additional changes in federal law and guidance from the Internal

Revenue Service under Internal Revenue Service Notice 2020-14 (the 2020 Cumulative List) are effective as of the applicable effective dates set forth in the Adoption Agreement and Basic Plan Document. By adopting this Adoption Agreement, with its accompanying Basic Plan Document, the Adopting Employer is adopting a plan document intended to comply with Internal Revenue Code Section 401(a), as updated by the PATH Act and the 2020 Cumulative List with the applicable effective dates.

(1) Complete this item (1) only if this is a new defined benefit plan which does not replace or restate an existing defined benefit plan.

The effective date of this Plan is _____.
(insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted).

(2) Complete this item (2) only if this Plan is being adopted to replace a non-GMEBS defined benefit plan.

Except as otherwise specifically provided in the Basic Plan Document or in this Adoption Agreement, the effective date of this restatement shall be _____ **(insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted (unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance))**. This Plan is intended to replace and serve as an amendment and restatement of the Employer's preexisting plan, which became effective on _____ **(insert original effective date of preexisting plan)**.

(3) Complete this item (3) only if this is an amendment and complete restatement of the Adopting Employer's existing GMEBS defined benefit plan.

Except as otherwise specifically provided in the Basic Plan Document or in this Adoption Agreement, the effective date of this restatement shall be **April 2, 2024** **(insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted (unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance))**.

This Plan is adopted as an amendment and restatement of the Employer's preexisting GMEBS Adoption Agreement, which became effective on **February 8, 2023** **(insert effective date of most recent Adoption Agreement preceding this Adoption Agreement)**.

The Employer's first Adoption Agreement became effective **June 2, 2020** **(insert effective date of Employer's first GMEBS Adoption Agreement)**. The Employer's GMEBS Plan was originally effective **June 2, 2020** **(insert effective date of Employer's original GMEBS Plan)**. (If the Employer's Plan was originally a non-GMEBS Plan, then the Employer's non-GMEBS Plan was originally effective _____ **(if applicable, insert effective date of Employer's original non-GMEBS Plan)**.)

8. PLAN YEAR

Plan Year means **(check one):**

☒ Calendar Year
☐ Employer Fiscal Year commencing ____________________________________.
☐ Other **(must specify month and day commencing)**: ____________________________.

9. CLASSES OF ELIGIBLE EMPLOYEES

Only Employees of the Adopting Employer who meet the Basic Plan Document's definition of "Employee" may be covered under the Adoption Agreement. Eligible Employees shall not include non-governmental employees, independent contractors, leased employees, nonresident aliens, or any other ineligible individuals, and this Section 9 must not be completed in a manner that violates the "exclusive benefit rule" of Internal Revenue Code Section 401(a)(2).

A. <u>Eligible Regular Employees</u>

Regular Employees include Employees, other than elected or appointed members of the Governing Authority or Municipal Legal Officers, who are regularly employed in the services of the Adopting Employer. Subject to the other conditions of the Basic Plan Document and the Adoption Agreement, the following Regular Employees are eligible to participate in the Plan **(check one)**:

☐ **ALL** - All Regular Employees, provided they satisfy the minimum hour and other requirements specified under "Eligibility Conditions" below.

☒ **ALL REGULAR EMPLOYEES <u>EXCEPT</u>** for the following employees **(must specify; specific positions are permissible; specific individuals may not be named)**: **<u>The City Manager is excluded from participation in the Plan.</u>**

B. <u>Elected or Appointed Members of the Governing Authority</u>

An Adopting Employer may elect to permit participation in the Plan by elected or appointed members of the Governing Authority and/or Municipal Legal Officers, provided they otherwise meet the Basic Plan Document's definition of "Employee" and provided they satisfy any other requirements specified by the Adopting Employer. Municipal Legal Officers to be covered must be specifically identified by position. Subject to the above conditions, the Employer hereby elects the following treatment for elected and appointed officials:

(1) <u>Elected or Appointed Members of the Governing Authority (check one)</u>:

☒ **ARE NOT** eligible to participate in the Plan.

☐ **ARE** eligible to participate in the Plan.

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date, or special waiting period provision): ____________________________________.

(2) <u>Municipal Legal Officers (check one)</u>:

☒ **ARE NOT** eligible to participate in the Plan.

☐ **ARE** eligible to participate in the Plan. The term "Municipal Legal Officer" shall include only the following positions **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date) **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

10. ELIGIBILITY CONDITIONS

A. <u>Hours Per Week (Regular Employees)</u>

The Adopting Employer may specify a minimum number of work hours per week which are required to be scheduled by Regular Employees in order for them to become and remain "Eligible Regular Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied**. The Employer hereby elects the following minimum hour requirement for Regular Employees:

☐ No minimum
☐ 20 hours/week (regularly scheduled)
☐ 30 hours/week (regularly scheduled)
☒ Other: **<u>40 hours/week (regularly scheduled)</u>** (must not exceed 40 hours/week regularly scheduled)

<u>Exceptions</u>: If a different minimum hour requirement applies to a particular class or classes of Regular Employees, please specify below the classes to whom the different requirement applies and indicate the minimum hour requirement applicable to them.

Class(es) of Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named):** ______________________________.

Minimum hour requirement applicable to excepted Regular Employees:

☐ No minimum
☐ 20 hours/week (regularly scheduled)
☐ 30 hours/week (regularly scheduled)
☐ Other: __________________ (must not exceed 40 hours/week regularly scheduled)

B. <u>Months Per Year (Regular Employees)</u>

The Adopting Employer may specify a minimum number of work months per year which are required to be scheduled by Regular Employees in order for them to become and remain "Eligible Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied**. The Employer hereby elects the following minimum requirement for Regular Employees:

☐ No minimum
☒ At least **5** months per year (regularly scheduled)

Exceptions: If different months per year requirements apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: ________________________________.

The months to year requirement for excepted class(es) are:

☐ No minimum
☐ At least _______ months per year (regularly scheduled)

11. WAITING PERIOD

Except as otherwise provided in Section 4.02(b) of the Basic Plan Document, Eligible Regular Employees shall not have a waiting period before participating in the Plan. Likewise, elected or appointed members of the Governing Authority and Municipal Legal Officers, if eligible to participate in the Plan, shall not have a waiting period before participating in the Plan.

12. ESTABLISHING PARTICIPATION IN THE PLAN

Participation in the Plan is considered mandatory for all Eligible Employees who satisfy the eligibility conditions specified in the Adoption Agreement, except as provided in Section 4.03(e) of the Basic Plan Document. However, the Employer may specify below that participation is optional for certain classes of Eligible Employees, including Regular Employees, elected or appointed members of the Governing Authority, Municipal Legal Officers, City Managers, and/or Department Heads. If participation is optional for an Eligible Employee, then in order to become a Participant, the Employee must make a written election to participate within 120 days after employment, election or appointment to office, or if later, the date the Employee first becomes eligible to participate in the Plan. The election is irrevocable, and the failure to make the election within the 120 day time limit shall be deemed an irrevocable election not to participate in the Plan.

Classes for whom participation is optional **(check one)**:

☒ None (Participation is mandatory for all Eligible Employees except as provided in Section 4.03(e) of the Basic Plan Document).
☐ Participation is optional for the following Eligible Employees **(must specify - specific positions are permissible; specific individuals may not be named; all positions or classes specified must be Eligible Employees)**: __________________.

13. CREDITED SERVICE

In addition to Current Credited Service the Adopting Employer may include as Credited Service the following types of service:

A. <u>Credited Past Service with Adopting Employer</u>

Credited Past Service means the number of years and complete months of Service with the Adopting Employer prior to the date an Eligible Employee becomes a Participant which are treated as credited service under the Plan.

(1) Eligible Employees Employed on Original Effective Date of GMEBS Plan. With respect to Eligible Employees who are employed by the Adopting Employer on the original Effective Date of the Employer's GMEBS Plan, Service with the Adopting Employer prior to the date the Eligible Employee becomes a Participant (including any Service prior to the Effective Date of the Plan) shall be treated as follows **(check one)**:

☒ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except for Service rendered prior to ____________________________ **(insert date)**.

☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except as follows **(must specify other limitation in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ________.

☐ No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

(2) Previously Employed, Returning to Service after Original Effective Date. If an Eligible Employee is not employed on the original Effective Date of the Employer's GMEBS Plan, but returns to Service with the Adopting Employer sometime after the Effective Date, said Eligible Employee's Service prior to becoming a Participant (including any Service prior the Effective Date) shall be treated as follows **(check one)**:

☒ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), subject to any limitations imposed above with respect to Eligible Employees employed on the Effective Date.

☐ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), provided that after returning to employment, the Eligible Employee performs Service equal to the period of the break in Service or one (1) year, whichever is less. Any limitations imposed above with respect to Eligible Employees employed on the Effective Date shall also apply.

☐ No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

Other limitation(s) on Recognition of Credited Past Service **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2)**

and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): <u>Any Class 2 or Class 4 Employee who did not elect to become a Participant as of the date said Employee first qualified to do so became a Participant on March 1, 1994, but the Credited Past Service of such Participant shall not include the period of Service from the date the Employee first qualified to become a Participant to the date said Employee becomes a Participant, or any creditable Past Service due to the Employee on the date the Employee was first qualified to become a Participant under the Plan.</u>

(3) Eligible Employees Initially Employed After Effective Date. If an Eligible Employee's initial employment date is after the original Effective Date of the Employer's GMEBS Plan, said Employee's Credited Past Service shall include only the number of years and complete months of Service from the Employee's initial employment date to the date the Employee becomes a Participant in the Plan.

(4) Newly Eligible Classes of Employees. If a previously ineligible class of Employees becomes eligible to participate in the Plan, the Employer must specify in an addendum to this Adoption Agreement whether and to what extent said Employees' prior service with the Employer shall be treated as Credited Past Service under the Plan.

B. <u>Prior Military Service</u>

<u>Note</u>**: This Section does not concern military service required to be credited under USERRA – See Section 3.02 of the Basic Plan Document for rules on the crediting of USERRA Military Service**.

(1) Credit for Prior Military Service.

The Adopting Employer may elect to treat military service rendered prior to a Participant's initial employment date or reemployment date as Credited Service under the Plan. Unless otherwise specified by the Employer under "Other Conditions" below, the term "Military Service" shall be as defined in the Basic Plan Document. Except as otherwise required by federal or state law or under "Other Conditions" below, Military Service shall not include service which is credited under any other local, state, or federal retirement or pension plan.

Military Service credited under this Section shall not include any service which is otherwise required to be credited under the Plan by federal or state law. Prior Military Service shall be treated as follows **(check one)**:

☐ Prior Military Service is **not** creditable under the Plan **(if checked, skip to Section 13.C. – Prior Governmental Service)**.

☒ Prior Military Service shall be counted as Credited Service for the following purposes (check one or more as applicable):

- ☒ Computing amount of benefits payable.
- ☐ Meeting minimum service requirements for vesting.
- ☐ Meeting minimum service requirements for benefit eligibility.

(2) Maximum Credit for Prior Military Service.

Credit for Prior Military Service shall be limited to a maximum of **5** years **(insert number)**.

(3) Rate of Accrual for Prior Military Service.

Credit for Prior Military Service shall accrue at the following rate **(check one)**:

☐ One month of military service credit for every _______ month(s) **(insert number)** of Credited Service with the Adopting Employer.

☒ One year of military service credit for every **1** year(s) **(insert number)** of Credited Service with the Adopting Employer.

☐ All military service shall be creditable (subject to any caps imposed above) after the Participant has completed _______ years **(insert number)** of Credited Service with the Employer.

☐ Other requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ________.

(4) Payment for Prior Military Service Credit (check one):

☒ Participants shall **not** be required to pay for military service credit.

☐ Participants shall be required to pay for military service credit as follows:

- ☐ The Participant must pay ____% of the actuarial cost of the service credit (as defined below).
- ☐ The Participant must pay an amount equal to **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ________________________.

Other Conditions for Award of Prior Military Service Credit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: **<u>To receive Military Service credit hereunder, the Participant must provide the Pension Committee with documentation that the Committee deems sufficient to establish the Participant's entitlement to such credit, including but not limited to a copy of the Participant's DD-214.</u>**

(5) Limitations on Service Credit Purchases. Unless otherwise specified in an Addendum to the Adoption Agreement, for purposes of this Section and Section 13.C. concerning prior governmental service credit, the term "actuarial cost of service credit" is defined as set forth in the Service Credit Purchase Addendum. In the case of a service credit purchase, the Participant shall be required to comply with any rules and regulations established by the GMEBS Board of Trustees concerning said purchases.

C. <u>Prior Governmental Service</u>

Note: A Participant's prior service with other GMEBS employers shall be credited for purposes of satisfying the minimum service requirements for Vesting and eligibility for Retirement and pre-retirement death benefits as provided under Section 9.05 of the Basic Plan Document, relating to portability service. This Section 13(C) does not need to be completed in order for Participants to receive this portability service credit pursuant to Section 9.05 of the Basic Plan Document.

(1) Credit for Prior Governmental Service.

The Adopting Employer may elect to treat governmental service rendered prior to a Participant's initial employment date or reemployment date as creditable service under the Plan. Subject to any limitations imposed by law, the term "prior governmental service" shall be as defined by the Adopting Employer below. The Employer elects to treat prior governmental service as follows **(check one)**:

☒ Prior governmental service is **not** creditable under the Plan **(if checked, skip to Section 13.D. – Unused Sick/Vacation Leave)**.

☐ Prior governmental service shall be counted as Credited Service for the following purposes under the Plan **(check one or more as applicable)**:

- ☐ Computing amount of benefits payable.
- ☐ Meeting minimum service requirements for vesting.
- ☐ Meeting minimum service requirements for benefit eligibility.

(2) Definition of Prior Governmental Service.

Prior governmental service shall be defined as follows: **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: __________.

Unless otherwise specified above, prior governmental service shall include only full-time service (minimum hour requirement same as that applicable to Eligible Regular Employees).

(3) Maximum Credit for Prior Governmental Service.

Credit for prior governmental service shall be limited to a maximum of ________ years **(insert number)**.

(4) Rate of Accrual for Prior Governmental Service Credit.

Credit for prior governmental service shall accrue at the following rate **(check one)**:

☐ One month of prior governmental service credit for every _____ month(s) **(insert number)** of Credited Service with the Adopting Employer.

☐ One year of prior governmental service credit for every _____ year(s) **(insert number)** of Credited Service with the Adopting Employer.

☐ All prior governmental service shall be creditable (subject to any caps imposed above) after the Participant has completed _____ years **(insert number)** of Credited Service with the Adopting Employer.

☐ Other requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _______.

(5) Payment for Prior Governmental Service Credit.

☐ Participants shall **not** be required to pay for governmental service credit.

☐ Participants shall be required to pay for governmental service credit as follows:

☐ The Participant must pay ____% of the actuarial cost of the service credit.
☐ The Participant must pay an amount equal to **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ______________________.

Other Conditions for Award of Prior Governmental Service Credit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

D. <u>Leave Conversion for Unused Paid Time Off (e.g., Sick, Vacation, or Personal Leave)</u>

(1) Credit for Unused Paid Time Off.

Subject to the limitations in Section 3.01 of the Basic Plan Document, an Adopting Employer may elect to treat accumulated days of unused paid time off for a terminated Participant, for which the Participant is not paid, as Credited Service. The only type of leave permitted to be credited under this provision is leave from a paid time off plan which qualifies as a bona fide sick and vacation leave plan (which may include sick, vacation or personal leave) and which the Participant may take as paid leave without regard to whether the leave is due to illness or incapacity. The Credited Service resulting from the conversion of unused paid time off must not be the only Credited Service applied toward the accrual of a normal retirement benefit under the Plan. The Pension Committee shall be responsible to certify to GMEBS the total amount of unused paid time off that is creditable hereunder.

<u>Important Note</u>: Leave cannot be converted to Credited Service in lieu of receiving a cash payment. If the Employer elects treating unused paid time off as Credited Service, the conversion to Credited Service will be automatic, and the Participant cannot request a cash payment for the unused paid time off.

The Employer elects the following treatment of unused paid time off:

☐ Unused paid time off shall **not** be treated as Credited Service **(if checked, skip to Section 14 – Retirement Eligibility)**.

☒ The following types of unused paid time off for which the Participant is not paid shall be treated as Credited Service under the Plan **(check one or more as applicable)**:

☒ Unused sick leave
☐ Unused vacation leave
☐ Unused personal leave
☐ Other paid time off **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(2) Minimum Service Requirement.

In order to receive credit for unused paid time off, a Participant must meet the following requirement at termination **(check one)**:

☒ The Participant must be 100% vested in a normal retirement benefit.
☐ The Participant must have at least _______ years **(insert number)** of Total Credited Service (not including leave otherwise creditable under this Section).
☐ Other **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ________.

(3) Use of Unused Paid Time Off Credit. Unused paid time off for which the Participant is not paid shall count as Credited Service for the following purposes under the Plan **(check one or more as applicable)**:

☒ Computing amount of benefits payable.
☐ Meeting minimum service requirements for vesting.
☐ Meeting minimum service requirements for benefit eligibility.

(4) Maximum Credit for Unused Paid Time Off.

Credit for unused paid time off for which the Participant is not paid shall be limited to a maximum of ____ months **(insert number)**.

(5) Computation of Unused Paid Time Off.

Unless otherwise specified by the Adopting Employer under "Other Conditions" below, each twenty (20) days of creditable unused paid time off shall constitute one (1) complete month of Credited Service under the Plan. Partial months shall not be credited.

(6) Other Conditions (please specify, subject to limitations in Section 3.01 of Basic Plan Document; must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable

requirement of Treasury Regulation 1.401-1(b)(1)(i)): Notwithstanding any provision to the contrary, for Participants employed prior to January 3, 1990, unused sick leave creditable hereunder shall also be counted for purposes of meeting the minimum Service requirements for Vesting and benefit eligibility.

14. RETIREMENT ELIGIBILITY

A. Early Retirement Qualifications

Early retirement qualifications are **(check one or more as applicable)**:

☒ Attainment of age **55** **(insert number)**

☒ Completion of **10** years **(insert number)** of Total Credited Service

Exceptions: If different early retirement eligibility requirements apply to a particular class or classes of Eligible Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Eligible Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: **Eligible Regular Employees employed on October 4, 2005, provided they are not Terminated and reemployed after such date.**

Early retirement qualifications for excepted class(es) are **(check one or more as applicable)**:

☒ Attainment of age **50** **(insert number)**

☒ Completion of **10** years **(insert number)** of Total Credited Service

B. Normal Retirement Qualifications

Note: Please complete this Section and also list "Alternative" Normal Retirement Qualifications, if any, in Section 14.C.

(1) Regular Employees

Normal retirement qualifications for Regular Employees are **(check one or more as applicable)**:

☒ Attainment of age **65** **(insert number)**

☒ Completion of **5** years **(insert number)** of Total Credited Service

☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check**

one): ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

<u>Exceptions</u>: If different normal retirement qualifications apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Class(es) of Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>Eligible Regular Employees employed on October 4, 2005, provided they are not Terminated and reemployed after such date.</u>**

Normal retirement qualifications for excepted class(es) are **(check one or more as applicable)**:

☒ Attainment of age **<u>60</u>** **(insert number)**

☒ Completion of **<u>5</u>** years **(insert number)** of Total Credited Service

☐ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

(2) <u>Elected or Appointed Members of Governing Authority</u>

Complete this Section only if elected or appointed members of the Governing Authority or Municipal Legal Officers are permitted to participate in the Plan. Normal retirement qualifications for this class are **(check one or more as applicable)**:

☐ Attainment of age _________ **(insert number)**

☐ Completion of _________ years **(insert number)** of Total Credited Service

☐ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check**

one): ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:____.

<u>Exceptions</u>: If different normal retirement qualifications apply to particular elected or appointed members of the Governing Authority or Municipal Legal Officers, the Employer must specify below to whom the different requirements apply and indicate below the requirements applicable to them.

Particular elected or appointed members of the Governing Authority or Municipal Legal Officers to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

Normal retirement qualifications for excepted elected or appointed members of the Governing Authority or Municipal Legal Officers are **(check one or more as applicable)**:

☐ Attainment of age _________ **(insert number)**

☐ Completion of _________ years **(insert number)** of Total Credited Service

☐ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:____.

C. <u>Alternative Normal Retirement Qualifications</u>

The Employer may elect to permit Participants to retire with unreduced benefits after they satisfy service and/or age requirements other than the regular normal retirement qualifications specified above. The Employer hereby adopts the following alternative normal retirement qualifications:

Alternative Normal Retirement Qualifications (check one or more, as applicable):

(1) ☐ Not applicable (the Adopting Employer does not offer alternative normal retirement benefits under the Plan).

(2) ☐ **Alternative Minimum Age & Service Qualifications (if checked, please complete one or more items below, as applicable):**

☐ Attainment of age _________ **(insert number)**

☐ Completion of _________ years **(insert number)** of Total Credited Service

☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: __.

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _______________.

A Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the above qualifications in order to qualify for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(3) ☒ **Rule of 70 (insert number)**. The Participant's combined Total Credited Service and age must equal or exceed this number. Please complete additional items below:

To qualify for this alternative normal retirement benefit, the Participant **(check one or more items below, as applicable)**:

☒ Must have attained at least age **55** **(insert number)**

☐ Must not satisfy any minimum age requirement

☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify -**

specific positions are permissible; specific individuals may not be named): ____.

This alternative normal retirement benefit is available to:

☒ All Participants who qualify.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _______________.

A Participant **(check one)**: ☒ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the Rule in order to qualify for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(4) ☒ **Alternative Minimum Service**. A Participant is eligible for an alternative normal retirement benefit if the Participant has at least **35** years **(insert number)** of Total Credited Service, regardless of the Participant's age.

☐ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum service requirement specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: __.

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

☒ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **Class 6 Participants.**

A Participant **(check one)**: ☒ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2)**

and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): ____.

(5) ☒ **Other Alternative Normal Retirement Benefit**.

Must specify qualifications (in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): **<u>A Participant is eligible for an Alternative Normal Retirement benefit if said Participant has at least 30 years of Total Credited Service, regardless of the Participant's age.</u>**

☐ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:____.

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

☒ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>Eligible Regular Employees employed on October 4, 2005, provided they are not Terminated and reemployed after such date.</u>**

A Participant **(check one)**: ☒ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

(6) ☐ **Other Alternative Normal Retirement Benefit <u>for Public Safety Employees Only</u>**.

Must specify qualifications (in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): ________.

☐ In-Service Distribution to Eligible Employees who are Public Safety Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution Described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____________.

This alternative normal retirement benefit is available to:

☐ All public safety employee Participants who qualify.

☐ Only the following public safety employee Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

A public safety employee Participant **(check one)**: ☐ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the qualifications for this alternative normal retirement benefit.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

Note: "Public safety employees" are defined under the Internal Revenue Code for this purpose as employees of a State or political subdivision of a State who provide police protection, firefighting services, or emergency medical services for any area within the jurisdiction of such State or political subdivision.

D. <u>Disability Benefit Qualifications</u>

Subject to the other terms and conditions of the Basic Plan Document and except as otherwise provided in an Addendum to this Adoption Agreement, disability retirement qualifications are based upon Social Security Administration award criteria or as otherwise provided under Section 2.23 of the Basic Plan Document. The Disability Retirement benefit shall commence as of the Participant's Disability Retirement Date under Section 2.24 of the Basic Plan Document.

To qualify for a disability benefit, a Participant must have the following minimum number of years of Total Credited Service **(check one)**:

☐ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).

☒ No minimum.

☐ _______ years **(insert number)** of Total Credited Service.

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ______________________________.

15. RETIREMENT BENEFIT COMPUTATION

A. <u>Maximum Total Credited Service</u>

The number of years of Total Credited Service which may be used to calculate a benefit is **(check one or all that apply)**:

☐ not limited.

☐ limited to _________ years for all Participants.

☒ limited to **<u>30</u>** years for the following classes of Eligible Regular Employees:

☐ All Eligible Regular Employees.

☒ Only the following Eligible Regular Employees: **<u>Participants who are certified public safety Employees who are initially employed or become reemployed on or after February 8, 2023, provided that this limit will not apply to a certified public safety Employee who already has 30 years of Total Credited Service as of the date such Participant is first reemployed on or after February 8, 2023.</u>**

☐ limited to _______ years as an elected or appointed member of the Governing Authority.

☐ limited to _______ years as a Municipal Legal Officer.

☐ Other **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: _______.

B. <u>Monthly Normal Retirement Benefit Amount</u>

(1) <u>Regular Employee Formula</u>

The monthly normal retirement benefit for Eligible Regular Employees shall be 1/12 of **(check and complete one or more as applicable)**:

☒ (a) **Flat Percentage Formula**. **<u>1.32</u>% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

☐ All Participants who are Regular Employees.

☒ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **Class 5 Participants.**

☒ (b) **Alternative Flat Percentage Formula**. **2.0% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee. This formula applies to the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **Certified Public Safety Employees who were employed as Class 6 Participants prior to February 8, 2023, who were not in Service with the City on February 8, 2023, and who become reemployed with the City after February 8, 2023, with respect to their Service with the City prior to February 8, 2023, only.**

☒ (b.1) **Alternative Flat Percentage Formula**. **2.5% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee. This formula applies to the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **Certified Public Safety Employees who were employed as Class 4 Participants prior to February 8, 2023, who were not in Service with the City on February 8, 2023, and who become reemployed with the City after February 8, 2023, with respect to their Service with the City prior to February 8, 2023, only.**

☒ (b.2) **Alternative Flat Percentage Formula**. **3.0% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee. This formula applies to the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **1) Class 6 Participants who are initially employed on or after February 8, 2023, with respect to all Service with the City; 2) Class 4 Participants and Class 6 Participants who are employed as certified public safety employees on February 8, 2023, with respect to all Service with the City; and 3) Former Class 4 Participants and former Class 6 Participants who were employed prior to February 8, 2023, are not in Service with the City on February 8, 2023, and become reemployed with the City as Class 6 Participants after February 8, 2023, with respect to their Service with the City after February 8, 2023, only.**

☒ (c) **Split Final Average Earnings Formula**. **1.0** % **(insert percentage)** of Final Average Earnings up to the amount of **Covered Compensation (see subsection (2) below for definition of Covered Compensation)**, plus **1.75**% **(insert percentage)** of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

☐ All Participants who are Regular Employees.

☒ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>Class 3 Participants.</u>**

☐ (d) **Alternative Split Final Average Earnings Formula**. _____ % **(insert percentage)** of Final Average Earnings up to the amount of **Covered Compensation (see subsection (2) below for definition of Covered Compensation)**, plus ______% **(insert percentage)** of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

☐ All Participants.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

[Repeat above subsections as necessary for each applicable benefit formula and Participant class covered under the Plan.]

(2) <u>Covered Compensation (complete only if Split Formula(s) is checked above):</u>

Covered Compensation is defined as (check one or more as applicable):

☐ (a) **A.I.M.E. Covered Compensation** as defined in Section 2.18 of the Basic Plan Document. This definition of Covered Compensation shall apply to **(check one)**:

☐ All Participants who are Regular Employees.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: __________.

☐ (b) **Dynamic Break Point** Covered Compensation as defined in Section 2.19 of the Basic Plan Document. This definition of Covered Compensation shall apply to **(check one)**:

☐ All Participants who are Regular Employees.

☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:______.

☒ (c) **Table Break Point** Covered Compensation as defined in Section 2.20 of the Basic Plan Document. This definition of Covered Compensation shall apply to **(check one)**:

☐ All Participants who are Regular Employees.

☒ Only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>Class 3 Participants</u>**.

☐ (d) **Covered Compensation** shall mean a Participant's annual Earnings that do not exceed $_______________ **(specify amount)**. This definition shall apply to **(check one)**:

☐ All Participants who are Regular Employees.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

(3) <u>Final Average Earnings</u>

Unless otherwise specified in an Addendum to the Adoption Agreement, Final Average Earnings is defined as the monthly average of Earnings paid to a Participant by the Adopting Employer for the **<u>60</u> (insert number not to exceed 60)** consecutive months of Credited Service preceding the Participant's most recent Termination in which the Participant's Earnings were the highest, multiplied by 12. Note: GMEBS has prescribed forms for calculation of Final Average Earnings that must be used for this purpose.

This definition of Final Average Earnings applies to:

☒ All Participants who are Regular Employees.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: _____________________________________.

[Repeat above subsection as necessary for each applicable definition and Participant class covered under the Plan.]

(4) <u>Formula for Elected or Appointed Members of the Governing Authority</u>

The monthly normal retirement benefit for members of this class shall be as follows **(check one)**:

☒ Not applicable (elected or appointed members of the Governing Authority or Municipal Legal Officers are not permitted to participate in the Plan).

☐ $_________ **(insert dollar amount)** per month for each year of Total Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer (service of at least 6 months and 1 day is treated as a year of Total Credited Service; provided, however, than an elected or appointed member of the Governing Authority or Municipal Legal Officer may accrue a maximum of one year of Total Credited Service for every 12-month period of Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer).

This formula applies to:

☐ All elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate.
☐ Only the following elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate **(must specify - specific positions are permissible; specific individuals may not be named)**: __________________________.

[Repeat above subsection as necessary for each applicable formula for classes of elected or appointed members covered under the Plan.]

C. Monthly Early Retirement Benefit Amount

Check and complete one or more as applicable:

☒ (1) **Standard Early Retirement Reduction Table**. The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit shall be reduced on an Actuarially Equivalent basis in accordance with Section 12.01 of the Basic Plan Document to account for early commencement of benefits. This provision shall apply to:

☒ All Participants.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:______.

☐ (2) **Alternative Early Retirement Reduction Table**. The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit shall be reduced to account for early commencement of benefits based on the following table. This table shall apply to:

☐ All Participants.
☐ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**:______.

Alternative Early Retirement Reduction Table

Number of Years Before [Age __ (Insert Normal Retirement Age)] (check as applicable)	**Percentage of Normal Retirement Benefit*** (complete as applicable)
☐ 0	1.000
☐ 1	0.___
☐ 2	0.___
☐ 3	0.___
☐ 4	0.___
☐ 5	0.___
☐ 6	0.___
☐ 7	0.___
☐ 8	0.___
☐ 9	0.___
☐ 10	0.___
☐ 11	0.___
☐ 12	0.___
☐ 13	0.___

☐ 14 0.___
☐ 15 0.___

*Interpolate for whole months

D. Monthly Late Retirement Benefit Amount (check one):

☒ (1) The monthly Late Retirement benefit shall be computed in the same manner as the Normal Retirement Benefit, based upon the Participant's Accrued Benefit as of the Participant's Late Retirement Date.

☐ (2) The monthly Late Retirement benefit shall be the greater of: (1) the monthly retirement benefit accrued as of the Participant's Normal Retirement Date, actuarially increased in accordance with the actuarial table contained in Section 12.05 of the Basic Plan Document; or (2) the monthly retirement benefit accrued as of the Participant's Late Retirement Date, without further actuarial adjustment under Section 12.06 of the Basic Plan Document.

E. Monthly Disability Benefit Amount

The amount of the monthly Disability Benefit shall be computed in the same manner as the Normal Retirement benefit, based upon the Participant's Accrued Benefit as of the Participant's Disability Retirement Date.

Minimum Disability Benefit. The Adopting Employer may set a minimum Disability Benefit. The Employer elects the following minimum Disability benefit **(check one)**:

☐ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).

☐ No minimum is established.

☐ No less than **(check one):** ☐ 20% ☐ 10% ☐ ____% **(if other than 20% or 10% insert percentage amount)** of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding the Participant's Termination of Employment as a result of a Disability. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)

☒ No less than **(check one):** ☒ 66 2/3 % ☐ ______% **(if other than 66 2/3%, insert percentage amount)** of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding the Participant's Termination of Employment as a result of a Disability, less any monthly benefits paid from federal Social Security benefits as a result of disability as reported by the Employer. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)

F. Minimum/Maximum Benefit For Elected Officials

In addition to any other limitations imposed by federal or state law, the Employer may impose a cap on the monthly benefit amount that may be received by elected or appointed members of the Governing Authority. The Employer elects **(check one)**:

☒ Not applicable (elected or appointed members of the Governing Authority do not participate in the Plan).

☐ No minimum or maximum applies.

☐ Monthly benefit for Service as an elected or appointed member of the Governing Authority may not exceed 100% of the Participant's final salary as an elected or appointed member of the Governing Authority.

☐ Other minimum or maximum **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

G. Multiple Plans

In the event that the Employer maintains multiple plans, the following provisions will apply to the extent necessary to satisfy Code § 415.

____

____

16. SUSPENSION OF BENEFITS FOLLOWING BONA FIDE SEPARATION OF SERVICE; COLA

A. Re-Employment as Eligible Employee After Normal, Alternative Normal, or Early Retirement and Following Bona Fide Separation of Service (see Basic Plan Document Section 6.06(c) Regarding Re-Employment as an Ineligible Employee and Basic Plan Document Section 6.06(e) and (f) Regarding Re-Employment After Disability Retirement)

(1) Reemployment After Normal or Alternative Normal Retirement. In the event that a Retired Participant 1) is reemployed with the Employer as an Eligible Employee (as defined in the Plan) after the Participant's Normal or Alternative Normal Retirement Date and after a Bona Fide Separation from Service, or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) due to the addition of such class to the Plan after the Participant's Normal or Alternative Normal Retirement Date, the following rule shall apply **(check one)**:

☒ (a) The Participant's benefit shall be suspended in accordance with Section 6.06(a)(1) of the Basic Plan Document for as long as the Participant remains employed.

☐ (b) The Participant may continue to receive retirement benefits in accordance with Section 6.06(b) of the Basic Plan Document. This rule shall apply to **(check one)**: ☐ all Retired Participants ☐ only the following classes of Retired Participants **(must specify (specific positions are permissible; specific individuals may not be named) - benefits of those Retired Participants not listed shall be suspended in accordance with Section 6.06(a) of the Basic Plan Document if they return to work with the Employer)**: ____.

(2) Reemployment After Early Retirement. In the event a Participant Retires with an Early Retirement benefit after a Bona Fide Separation from Service 1) is reemployed with the Employer as an Eligible Employee before the Participant's Normal Retirement Date; or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) before the Participant's Normal Retirement Date due to the addition of such class to the Plan, the following rule shall apply **(check one or more as applicable)**:

(a) ☒ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Basic Plan Document for as long as the Participant remains employed.

This rule shall apply to **(check one)**: ☒ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

(b) ☐ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Basic Plan Document. However, the Participant may begin receiving benefits after satisfying the qualifications for Normal Retirement or Alternative Normal Retirement, as applicable, and after satisfying the minimum age parameters of Section 6.06(a)(3) of the Basic Plan Document, in accordance with Section 6.06(b)(2)(B)(i) of the Basic Plan Document.

This rule shall apply to **(check one)**: ☐ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

(c) ☐ The Participant's Early Retirement benefit shall continue in accordance with Section 6.06(b)(2)(B)(ii) of the Basic Plan Document.

This rule shall apply to **(check one)**: ☐ all Retired Participants; ☐ only the following classes of Retired Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

B. Cost Of Living Adjustment

The Employer may elect to provide for an annual cost-of-living adjustment (COLA) in the amount of benefits being received by Retired Participants and Beneficiaries, which shall be calculated and paid in accordance with the terms of the Basic Plan Document. The Employer hereby elects the following **(check one)**:

☐ (1) No cost-of-living adjustment.

☐ (2) Variable Annual cost-of-living adjustment not to exceed ______% **(insert percentage)**.

☒ (3) Fixed annual cost-of-living adjustment equal to **1.0**% **(insert percentage)**.

The above cost-of-living adjustment shall apply with respect to the following Participants (and their Beneficiaries) **(check one)**:

☒ All Participants (and their Beneficiaries).
☐ Participants (and their Beneficiaries) who terminate employment on or after __________________ **(insert date)**.
☐ Other **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)); specific positions are permissible; specific individuals may not be named)**: ________.

The Adjustment Date for the above cost-of-living adjustment shall be (if not specified, the Adjustment Date shall be January 1): ____.

17. TERMINATION OF EMPLOYMENT BEFORE RETIREMENT; VESTING

A. Eligible Regular Employees

Subject to the terms and conditions of the Basic Plan Document, a Participant who is an Eligible Regular Employee and whose employment is terminated for any reason other than death or retirement shall earn a vested right in the Participant's accrued retirement benefit in accordance with the following schedule **(check one):**

☐ **No vesting schedule (immediate vesting)**.

☒ **Cliff Vesting Schedule**. Benefits shall be 100% vested after the Participant has a minimum of **5** years **(insert number not to exceed 10)** of Total Credited Service. Benefits remain 0% vested until the Participant satisfies this minimum.

☐ **Graduated Vesting Schedule**. Benefits shall become vested in accordance with the following schedule **(insert percentages)**:

COMPLETED YEARS OF TOTAL CREDITED SERVICE	**VESTED PERCENTAGE**
1	%
2	%
3	%
4	%
5	%
6	%
7	%
8	%
9	%
10	%

Exceptions: If a vesting schedule other than that specified above applies to a special class(es) of Regular Employees, the Employer must specify the different vesting schedule below and the class(es) to whom the different vesting schedule applies.

Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: **Certified public safety employee Participants—except for the Police Chief and Fire Chief in Service on or after April 2, 2024—who are initially employed on or after February 8, 2023. The Police Chief and the Fire Chief in Service on or after April 2, 2024, are subject to the 5-year cliff Vesting requirement above.**

Vesting Schedule for excepted class **(Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting.)**: **Benefits shall be 100% Vested after the Participant has a minimum of 10 years of Total Credited Service. Benefits remain 0% Vested until the Participant satisfies this minimum.**

B. Elected or Appointed Members of the Governing Authority

Subject to the terms and conditions of the Basic Plan Document, a Participant who is an elected or appointed member of the Governing Authority or a Municipal Legal Officer shall earn a vested right in the Participant's accrued retirement benefit for Credited Service in such capacity in accordance with the following schedule **(check one)**:

☒ Not applicable (elected or appointed members of the Governing Authority are not permitted to participate in the Plan).

☐ No vesting schedule (immediate vesting).

☐ Other vesting schedule **(Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year**

cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting.): ____________________________________.

18. PRE-RETIREMENT DEATH BENEFITS

A. <u>In-Service Death Benefit</u>

Subject to the terms and conditions of the Basic Plan Document, the Employer hereby elects the following in-service death benefit, to be payable in the event that an eligible Participant's employment with the Employer is terminated by reason of the Participant's death prior to Retirement **(check and complete one)**:

(1) ☒ **Auto A Death Benefit**. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant, had the Participant elected a 100% joint and survivor benefit under Section 7.03 of the Basic Plan Document. In order to be eligible for this benefit, a Participant must meet the following requirements **(check one)**:

☐ The Participant must be vested in a normal retirement benefit.

☐ The Participant must have ______ years **(insert number)** of Total Credited Service.

☐ The Participant must be eligible for Early or Normal Retirement.

☒ Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: **<u>The Participant shall be eligible upon becoming an Eligible Regular Employee.</u>**

(2) ☐ **Actuarial Reserve Death Benefit**. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, actuarially equivalent to the reserve required for the Participant's anticipated Normal Retirement benefit, provided the Participant meets the following eligibility conditions **(check one)**:

☐ The Participant shall be eligible upon satisfying the eligibility requirements of Section 8.02(c) of the Basic Plan Document.

☐ The Participant must have _____ years **(insert number)** of Total Credited Service.

☐ Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____________________________________.

Imputed Service. For purposes of computing the actuarial reserve death benefit, the Participant's Total Credited Service shall include **(check one)**:

☐ Total Credited Service accrued prior to the date of the Participant's death.

☐ Total Credited Service accrued prior to the date of the Participant's death, plus **(check one)**: ☐ one-half (½) ☐ ___________ **(insert other fraction)** of the Service between such date of death and what would otherwise have been the Participant's Normal Retirement Date. **(See Basic Plan Document Section 8.02(b) regarding 10-year cap on additional Credited Service.)**

<u>Minimum In-Service Death Benefit for Vested Employees Equal to Terminated Vested Death Benefit</u>. Unless otherwise specified under "Exceptions" below, if a Participant's employment is terminated by reason of the Participant's death prior to Retirement, and if as of the date of death the Participant is vested but does not qualify for the in-service death benefit, then the Auto A Death Benefit will be payable, provided the Auto A Death Benefit is made available to terminated vested employees under the Adoption Agreement (see "Terminated Vested Death Benefit" below).

(3) **<u>Exceptions</u>:** If an in-service death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death Benefit **(must specify formula that satisfies the definite written program and definitely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) and 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415): ____**.

Participants to whom alternative death benefit applies **(must specify - specific positions are permissible; specific individuals may not be named)**: ________________________________.

Eligibility conditions for alternative death benefit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ___________.

B. **<u>Terminated Vested Death Benefit</u>**

(1) **Complete this Section only if the Employer offers a terminated vested death benefit**. The Employer may elect to provide a terminated vested death benefit, to be payable in the event that a Participant who is vested dies after termination of employment but before Retirement benefits commence. Subject to the terms and conditions of the Basic Plan Document, the Employer hereby elects the following terminated vested death benefit **(check one)**:

☒ **Auto A Death Benefit**. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant had the Participant elected a 100% joint and survivor benefit under Section 7.03 of the Basic Plan Document.

☐ **Accrued Retirement Benefit**. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary which shall be actuarially equivalent to the Participant's Accrued Normal Retirement Benefit determined as of the date of death.

(2) **<u>Exceptions</u>:** If a terminated vested death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death Benefit **(must specify formula that satisfies the definite written program and definitely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) and 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415)**: ____.

Participants to whom alternative death benefit applies **(must specify - specific positions are permissible; specific individuals may not be named)**: _________________________________.

Eligibility conditions for alternative death benefit **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ___________.

19. EMPLOYEE CONTRIBUTIONS

(1) **Employee contributions (check one):**

☒ Are not required.

☐ Are required in the amount of _____ % **(insert percentage)** of Earnings for all Participants.

☐ Are required in the amount of _____ % **(insert percentage)** of Earnings for Participants in the following classes **(must specify - specific positions are permissible; specific individuals may not be named)**: _____________________.

[Repeat above subsection as necessary if more than one contribution rate applies.]

(2) **Pre-Tax Treatment of Employee Contributions**. If Employee Contributions are required in Subsection (1) above, an Adopting Employer may elect to "pick up" Employee Contributions to the Plan in accordance with IRC Section 414(h). In such case, Employee Contributions shall be made on a pre-tax rather than a post-tax basis, provided the requirements of IRC Section 414(h) are met. If the Employer elects to pick up Employee Contributions, it is the Employer's responsibility to ensure that Employee Contributions are paid and reported in accordance with IRC Section 414(h). The Adopting Employer must not report picked up contributions as wages subject to federal income tax withholding.

The Employer hereby elects **(check one)**:

☐ To pick up Employee Contributions. By electing to pick up Employee Contributions, the Adopting Employer specifies that the contributions, although designated as Employee Contributions, are being paid by the Employer in lieu of Employee Contributions. The Adopting Employer confirms that the executor of this Adoption Agreement is duly authorized to take this action as required to pick up contributions. This pick-up of contributions applies prospectively, and it is evidenced by this contemporaneous written document. On and after the date of the pick-up of contributions, a Participant does not have a cash or deferred election right (within the meaning of Treasury Regulation Section 1.401(k)-1(a)(3)) with respect to the designated Employee Contributions, which includes not having the option of receiving the amounts directly instead of having them paid to the Plan.

☐ Not to pick up Employee Contributions.

(3) Interest on Employee Contributions. The Adopting Employer may elect to pay interest on any refund of Employee Contributions.

☐ Interest shall not be paid.

☐ Interest shall be paid on a refund of Employee Contributions at a rate established by GMEBS from time to time.

☐ Other rate of interest **(must specify rate in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ____.

20. MODIFICATION OF THE TERMS OF THE ADOPTION AGREEMENT

If an Adopting Employer desires to amend any of its elections contained in this Adoption Agreement (or any Addendum), the Governing Authority by official action must adopt an amendment of the Adoption Agreement (or any Addendum) or a new Adoption Agreement (or Addendum) must be adopted and forwarded to the Board for approval. The amendment of the new Adoption Agreement (or Addendum) is not effective until approved by the Board and other procedures required by the Plan have been implemented.

The Administrator will timely inform the Adopting Employer of any amendments made by the Board to the Plan.

21. TERMINATION OF THE ADOPTION AGREEMENT

This Adoption Agreement (and any Addendum) may be terminated only in accordance with the Plan. The Administrator will inform the Adopting Employer in the event the Board should decide to discontinue this pre-approved plan program.

22. EMPLOYER ADOPTION AND AUTHORIZATION FOR AMENDMENTS

Adoption. The Adopting Employer hereby adopts the terms of the Adoption Agreement and any Addendum, which is attached hereto and made a part of this ordinance. The Adoption Agreement (and, if applicable, the Addendum) sets forth the Employees to be covered by the Plan, the benefits to be provided by the Adopting Employer under the Plan, and any conditions imposed by the Adopting Employer with respect to, but not inconsistent with, the Plan. The Adopting Employer reserves the right to amend its elections under the Adoption Agreement and any Addendum, so long as the amendment is not inconsistent with the Plan or the Internal Revenue Code or other applicable law and is approved by the Board of Trustees of GMEBS. The Adopting Employer acknowledges that it may not be able to rely on the pre-approved plan opinion letter if it makes certain elections under the Adoption Agreement or the Addendum, and that the failure to properly complete the Adoption Agreement may result in a failure of the Adopting Employer's Plan to be a qualified plan.

The Adopting Employer hereby agrees to abide by the Basic Plan Document, Trust Agreement, and rules and regulations adopted by the Board of Trustees of GMEBS, as each may be amended from time to time, in all matters pertaining to the operation and administration of the Plan. It is intended that the Act creating the Board of Trustees of GMEBS, this Plan, and the rules and regulations of the Board are to be construed in harmony with each other. In the event of a conflict between the provisions of any of the foregoing, they shall govern in the following order:

(1) The Act creating the Board of Trustees of The Georgia Municipal Employees' Benefit System, O.C.G.A. Section 47-5-1 *et seq*. (a copy of which is included in the Appendix to the Basic Defined Benefit Plan Document) and any other applicable provisions of O.C.G.A. Title 47;

(2) The Basic Defined Benefit Plan Document and Trust Agreement;

(3) This Ordinance and Adoption Agreement (and any Addendum); and

(4) The rules and regulations of the Board.

In the event that any section, subsection, sentence, clause or phrase of this Plan shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no manner affect the previously existing provisions or the other section or sections, subsections, sentences, clauses or phrases of this Plan, which shall remain in full force and effect, as if the section, subsection, sentence, clause or phrase so declared or adjudicated invalid or unconstitutional were not originally a part hereof. The Governing Authority hereby declares that it would have passed the remaining parts of this Plan or retained the previously existing provisions if it had known that such part or parts hereof would be declared or adjudicated invalid or unconstitutional.

This Adoption Agreement (and any Addendum) may only be used in conjunction with Georgia Municipal Employees Benefit System Basic Defined Benefit Retirement Plan Document approved by the Internal Revenue Service under opinion letter Q705465a dated August 31, 2023. The Adopting Employer understands that failure to properly complete this Adoption Agreement (or any Addendum), or to operate and maintain the Plan and Trust in accordance with the terms of the completed Adoption Agreement (and any Addendum), Basic Plan Document and Trust, may result in disqualification of the Adopting Employer's Plan under the Internal Revenue Code. Inquiries regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the IRS opinion letter should be directed to the Administrator. The Administrator is Georgia Municipal Employees Benefit System, with its primary business offices located at: 201 Pryor Street, SW, Atlanta, Georgia, 30303. The business telephone number is: (404) 688-0472. The primary person to contact is: GMEBS Legal Counsel.

Authorization for Amendments. Effective on and after February 17, 2005, the Adopting Employer hereby authorizes the pre-approved plan provider who sponsors the Plan on behalf of GMEBS to prepare amendments to the Plan, for approval by the Board, on its behalf as provided under Revenue Procedure 2005-16, as superseded by Revenue Procedure 2015-36, Revenue Procedure 2011-49, and Announcement 2005-37. Effective January 1, 2013, Georgia Municipal Association, Inc., serves as the pre-approved plan provider for the Plan. Employer notice and signature requirements were met for the Adopting Employer before the effective date of February 17, 2005. The Adopting Employer understands that the implementing amendment reads as follows:

> On and after February 17, 2005, the Board delegates to the Provider the authority to advise and prepare amendments to the Plan, for approval by the Board, on behalf of all Adopting Employers, including those Adopting Employers who have adopted the Plan prior to the January 1, 2013, restatement of the Plan, for changes in the Code, the regulations thereunder, revenue rulings, other statements published by Internal Revenue Service, including model, sample, or other required good faith amendments (but only if their adoption will not cause such Plan to be individually designed), and for corrections of prior approved plans. These amendments shall be applied to all Adopting Employers. Employer notice and signature requirements have been met for all Adopting Employers before the effective date of February 17, 2005. In any event, any amendment prepared by the Practitioner and approved by the Board will be provided by the Administrator to Adopting Employers.
>
> Notwithstanding the foregoing paragraph, no amendment to the Plan shall be prepared on behalf of any Adopting Employer as of either:
>
> - the date the Internal Revenue Service requires the Adopting Employer to file Form 5300 as an individually designed plan as a result of an amendment by the Adopting Employer to incorporate a type of Plan not allowable in a pre-approved plan as described in Revenue Procedure 2017-41; or
>
> - as of the date the Plan is otherwise considered an individually designed plan due to the nature and extent of the amendments.
>
> If the Adopting Employer is required to obtain a determination letter for any reason in order to maintain reliance on the opinion letter, the Provider's authority to amend the Plan on behalf of the Adopting Employer is conditioned on the Plan receiving a favorable determination letter.

The Adopting Employer further understands that, if it does not give its authorization hereunder or, in the alternative, adopt another pre-approved plan, its Plan will become an individually designed plan and will not be able to rely on the pre-approved plan opinion letter.

Reliance on Opinion Letter. As provided in Revenue Procedure 2017-41, the Adopting Employer may rely on the Plan's opinion letter, provided that the Adopting Employer's Plan is identical to the GMEBS Plan, and the Adopting Employer has not amended or made any modifications to the Plan other than to choose the options permitted under the Plan, Adoption Agreement, and any Addendum.

AN ORDINANCE (continued from page 1)

Section 2. Except as otherwise specifically required by law or by the terms of the Basic Plan Document or Adoption Agreement (or any Addendum), the rights and obligations under the Plan with respect to persons whose employment with the City was terminated or who vacated office with the City for any reason whatsoever prior to the effective date of this Ordinance are fixed and shall be governed by such Plan, if any, as it existed and was in effect at the time of such termination.

Section 3. The effective date of this Ordinance shall be April 2, 2024 **(not earlier than the first day of the current Plan Year in which the Plan is adopted, unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance))**.

Section 4. All Ordinances and parts of ordinances in conflict herewith are expressly repealed.

Approved by the Mayor and Council of the City of Hapeville, Georgia this _______ day of ____________________, 20_____.

Attest: CITY OF HAPEVILLE, GEORGIA

________________________ ____________________________________

City Clerk Mayor

(SEAL)

Approved:

____

City Attorney

The terms of the foregoing Adoption Agreement are approved by the Board of Trustees of Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this ______ day of __________________________, 20____.

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

____

Secretary

GENERAL ADDENDUM TO THE GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM DEFINED BENEFIT RETIREMENT PLAN ADOPTION AGREEMENT

This is an Addendum to the Adoption Agreement completed by the City of Hapeville, Georgia, as follows (complete one or more sections, as applicable):

***** Items (1) through (15) of pre-approved Addendum – Not Applicable *****

(16) <u>Other</u> (May include, but shall not be limited to, provisions relating to Basic Plan Document Sections 6.03, 6.06, 8.04, 8.06, 8.08, 8.09, 8.10, 8.12, 9.01, and 9.02) (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):

(a) <u>Plan Background</u>. This is a continuation of the "City of Hapeville Defined Benefit Pension Plan", which was originally approved March 1, 1976, and subsequently amended. Pursuant to a contract between the City and the Joint Municipal Employees' Retirement System ("JMERS"), JMERS, and its successor, the Georgia Municipal Employees Benefit System ("GMEBS") administered the plan on behalf of the City and managed the plan's assets until July 1, 2007, on which date the City terminated its agreement with GMEBS and directed GMEBS to transfer administration of the plan and all assets in the trust fund to a successor administrator and trustee. Effective June 2, 2020, the City of Hapeville transferred administration of the plan and all assets in the trust fund to GMEBS. Prior to transferring assets and administration back to GMEBS, the plan was most recently restated effective May 11, 2010.

(b) <u>Transfer of Assets and Administration</u>. Administration of this Plan was transferred to GMEBS effective June 2, 2020, with the express intent that a minimum of 85% of Plan assets be transferred to GMEBS no later than June 5, 2020, with the remainder of the Plan's assets to be transferred to GMEBS no later than August 3, 2020, in order to allow GMEBS to make Retirement benefit payments to Retired Participants (and their beneficiaries) on July 1, 2020, and each month thereafter. The trustee, custodian, fund administrator, third party administrator, and other employees or agents of the City of Hapeville who were responsible for the administration of the City's defined benefit retirement plan immediately prior to June 2, 2020, were authorized and directed to take any and all reasonably necessary actions to effect the

transfer of at least 85% of retirement plan assets to GMEBS by June 5, 2020, and the remainder by August 3, 2020.

(i) Required Data. On or before June 2, 2020, the City of Hapeville provided (or ensured that its employees or agents provided) GMEBS with records and information reasonably requested or necessary to facilitate the timely transfer of plan administration (plan administration included the payment of current retirees and beneficiaries in pay status as of July 1, 2020). Information and records provided included, but were not limited to the following concerning active Participants, Terminated Vested Participants, Retired Participants and beneficiaries: name, address, social security number, birth date, years and months of credited service, 60-month Earnings history, Employee Contribution history and equity account balances, accrued monthly Normal Retirement benefits, Cost-of-Living adjustments, beneficiary designation forms, Retirement applications, and direct deposit forms, tax withholding forms, and 1099 tax reporting information for current retirees and beneficiaries.

(ii) Treatment of Terminated Vested Participants and Retired Participants; Lump Sum Post-Retirement Death Benefit; No Pre-Retirement Death Benefit. In particular with respect to Vested Participants who Terminated prior to June 2, 2020, but had not Retired as of such date, the City ensured GMEBS was provided with a listing indicating the amount of each such Terminated Vested Participant's accrued Normal Retirement benefit and Normal Retirement eligibility date. Retirement benefits for said Terminated Vested Participants will be paid based upon said information (unless the Participant returns to service with the City of Hapeville after June 2, 2020) in accordance with the Retirement benefit payment options (including factors used to determine benefit reductions associated with survivor beneficiaries and/or early retirement benefits, and factors used to determine Actuarial Equivalent amounts) available under the GMEBS Basic Plan Document or the City's non-GMEBS plan document, as applicable, in effect as of each said Participant's effective Retirement date

(iii) Continuation of Benefits for Retirees (and Their Beneficiaries) in Pay Status as of June 2, 2020. Benefits will continue be paid to Retired Participants (and their beneficiaries, if applicable) in pay status prior to June 2, 2020, in accordance with the form of benefit payment required or selected by the Retired Participant under the applicable terms of the retirement plan in effect prior to June 2, 2020, and based upon the benefit payment amounts determined prior to June 2, 2020, and furnished to GMEBS.

(iv) Effect of Failure to Timely Transfer Assets. Notwithstanding any provision to the contrary, the terms of this paragraph would have applied in the event the City failed to liquidate (or have liquidated) all assets invested in the City of Hapeville Defined Benefit Pension Plan trust fund at the time of the transfer and transfer (or have transferred) at least 85% of such liquidated assets to the GMEBS Retirement Trust by June 5, 2020. In such event, the City, and not GMEBS, would have been responsible for processing and distributing all July 1, 2020, benefit payments under the Plan to Participants (and their beneficiaries) in pay status as of such date. Thereafter, the City would have remained responsible for processing benefit payments under the Plan until the first day of the first month that began at least 20 days after the date on which at least 85% of the liquidated assets describe in this paragraph 16(b)(vi) were transferred to GMEBS. GMEBS would have been otherwise responsible for administering the Plan effective June 2, 2020, including but not limited to processing Retirement benefit applications and requests for death benefits and determining the amounts of any benefits newly payable under the Plan, and notifying the City of the amounts of any benefits which became newly payable after June 2, 2020, and until the date on which GMEBS assumed responsibility for processing benefit payments. The City would have been responsible for processing payments of any benefits which became newly payable after June 2, 2020, until the date GMEBS assumed responsibility for processing benefit payments (i.e., the first day of the first month that began at least 20 days after the date on which at least 85% of the liquidated assets describe in this paragraph 16(b)(vi) were transferred to GMEBS) in accordance with the information provided by GMEBS.

(c) Administration of Benefits to Terminated Vested Participants Who Terminated Prior to June 2, 2020; Insufficient Information Relating to Calculation of Benefits under Prior Plan. Recognizing that documentation by previous plan administrators of the accrued benefits of Participants who Terminated prior to June 2, 2020, may not provide adequate information relating to the computation of retirement benefits under the Plan to accurately determine a Participant's Vested status or the amount of a Participant's monthly Retirement benefit, the following provisions shall govern the administration of Retirement benefits with respect to a Participant who Terminated employment with the City prior to June 2, 2020 (i.e., the effective date of the City's current GMEBS Plan) and who applies for Retirement benefits on or after such date.

(i) GMEBS shall accept the City's determination regarding whether a Participant who Terminated prior to June 2, 2020, was deemed Terminated Vested as of such date, provided, however, that in the event the City deemed such a Participant not Vested and information is subsequently presented suggesting that such Participant was

Vested, GMEBS shall, in its sole discretion determine whether said Participant was Vested upon Participant's Termination prior to June 2, 2020.

(ii) Where sufficient information necessary to compute such a Participant's benefits is available, including applicable prior plan documents, GMEBS will compute the Participant's Retirement benefits in accordance with such plan documents and supporting information.

(iii) Where sufficient information necessary to compute such a Participant's benefits is <u>not</u> available, if the accrued benefits of such a Participant were calculated by the plan administrator in place at the time of the Participant's termination, and GMEBS has written documentation of such calculation, GMEBS will administer retirement benefits to the Participant in accordance with the greater of:

(A) The prior administrator's calculation of the Participant's Retirement benefits, applying the GMEBS Retirement factors and the Plan's early retirement factors in effect at the time of the Participant's Retirement to determine the monthly Retirement benefit amount payable to the Participant; or

(B) GMEBS's calculation of the Participant's Retirement benefits, using the terms of the GMEBS Plan in effect at the time of the Participant's Retirement, including the benefit formula, the definition of Final Average Earnings and any applicable factors.

(iv) Where sufficient information necessary to compute such a Participant's benefits is <u>not</u> available and GMEBS does <u>not</u> have documentation of a prior administrator's calculation of the accrued benefits of such a Participant, GMEBS will apply the terms of the GMEBS Plan in effect at the time of the Participant's application for Retirement benefits, including the benefit formula, the definition of Final Average Earnings and any applicable factors, to calculate the Participant's Retirement benefits.

(v) In the event information relating to such a Participant's Earnings necessary to compute Retirement benefits is insufficient or unavailable, salary information obtained from the Social Security Administration, or other information provided by the City as Earnings, will be used as a proxy to determine the Participant's Final Average Earnings. The City and/or the Participant will be responsible for obtaining Earnings information necessary to compute retirement benefits under the Plan and providing such information to GMEBS.

(vi) Notwithstanding any provision to the contrary, the provisions of Article VII, Section 5 and the table in Article X, Section 9 in the City's defined benefit retirement plan document in effect immediately prior to June 2, 2020, shall apply with respect to the calculation of benefits for Participant who Terminated employment with the City prior to June 2, 2020 (i.e., the effective date of the City's current GMEBS Plan) and who applies for Retirement benefits on or after such date.

(d) Definitions; Participant Classes.

(i) Class 3 Participants. Class 3 Participants are Eligible Regular Employees initially employed or reemployed on or after March 1, 1976, from whose Earnings Social Security contributions are regular deducted; however, Class 3 does not include any Employee initially employed or reemployed after October 4, 2005.

(ii) Class 4 Participants. Class 4 Participants are Eligible Regular Employees initially employed or reemployed as Certified Public Safety Employees on or after March 1, 1976, from whose Earnings Social Security contributions are not regularly deducted; however, Class 4 does not include any Employee initially employed or reemployed after October 4, 2005.

(iii) Class 5 Participants. Class 5 Participants are Eligible Regular Employees initially employed or reemployed after October 4, 2005, from whose Earnings Social Security contributions are regularly deducted.

(iv) Class 6 Participants. Class 6 Participants are Eligible Regular Employees initially employed or reemployed as Certified Public Safety Employees after October 4, 2005, from whose Earnings Social Security contributions are not regularly deducted.

(v) Certified Public Safety Employees. "Certified Public Safety Employees" means a Firefighter as defined in Section 2.34 of the Basic Plan Document or a Police Officer as defined in Section 2.51 of the Basic Plan Document.

(vi) Class 1 and Class 2 Participants. Class 1 and Class 2 Participants were defined in the City's plan which took effect on May 11, 2010, as (in part) Eligible Regular Employees who were employed as of March 1, 1976. As of June 2, 2020, no active or Terminated Vested Class 1 or Class 2 Participants remain in the Plan. Any benefits payable to or on behalf of a Class 1 or Class 2 Participant shall be governed by the City's May 11, 2010, retirement plan documents or, if the Class 1 or Class 2 Participant last Terminated prior to May 11, 2010, by the

applicable terms of the plan in effect on the Class 1 or Class 2 Participant's latest Termination of employment.

(e) <u>Benefits for Former Elected or Appointed Members of the Governing Authority</u>. Elected or appointed members of the Governing Authority who initially take office on or after March 1, 1994, are not eligible to participate in the Plan. Benefits of elected or appointed members of the Governing Authority who entered office prior to March 1, 1994, shall be determined in accordance with the terms of the City's retirement plan in effect as of March 1, 1994, or if earlier, the date of the Participant's Termination vacation of such office. Elected or appointed members of the Governing Authority who first took office prior to March 1, 1994, and who return to office on or after June 2, 2020, shall not be eligible to participate in the Plan following said return to office on or after June 2, 2020.

(f) <u>Reservation of Rights</u>. The Employer reserves the right to amend the Plan at any time, retroactively or otherwise, by action approved by the Mayor and Council, subject to approval by the Administrator. The Employer expects and intends to continue the Plan indefinitely but reserves the right to Terminate the Plan at any time. However, no amendment or Termination of the Plan shall authorize any part of the Fund to be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries.

(g) <u>Reliance by GMEBS on Information Provided by City; Litigation over Transfer of Assets and Administration</u>. GMEBS is not responsible for errors in and is entitled to rely on all information provided to GMEBS by the City, including but not limited to information required pursuant to subsection 16(a) of this Addendum. The City certifies that the information provided is true and correct to the best of its knowledge. Notwithstanding any provision to the contrary, the City of Hapeville, and not GMEBS, shall bear the cost of any litigation or other claims relating to the transfer of assets and administration to GMEBS.

(h) <u>Service with GMEBS Employers Not Applicable to Participants Who Terminated Prior to June 2, 2020; Portability Service</u> – Notwithstanding Section 9.05 of the Basic Plan Document or any other provision to the contrary, Service with other GMEBS Employers shall not count as portability service under this Plan for Employees who Terminated employment with the City of Hapeville prior to June 2, 2020, unless such Employees participated in City's GMEBS Plan prior to July 1, 2007, or participate in the City's GMEBS Plan on or after June 2, 2020. Provisions relating to portability between GMEBS Employers in the City's prior GMEBS Plan, which was originally effective March 1, 1976, and which was terminated and transferred to a successor administrator and trust effective July 1, 2007, shall apply with respect to Participants in said prior GMEBS Plan. Service with the City of Hapeville between July 1, 2007, and June 2,

2020, shall not count as portability service with respect to any other GMEBS Employer unless the Participant was in Service with the City of Hapeville on June 2, 2020, or except as otherwise provided under the City's prior GMEBS plan.

(i) IRS Filings. The City will complete at its expense any IRS filings (including payment of associated IRS filing fees and tax attorney fees) that GMEBS reasonably requests in order to protect the 401(a)-qualified status of the GMEBS volume submitter plan and/or to confirm the 401(a)-qualified status of the City's Adoption Agreement and Addendum.

The terms of the foregoing Addendum to the Adoption Agreement are approved by the Mayor and Council of the City of Hapeville, Georgia, this ________ day of _____________, 20____.

Attest: **CITY OF HAPEVILLE, GEORGIA**

_________________________ **____________________________________**

City Clerk **Mayor**

(SEAL)

Approved:

____

City Attorney

The terms of the foregoing Addendum are approved by the Board of Trustees of the Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of the Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this ______ day of ___________________________, 20____.

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

____

Secretary

BRIGHT FROM THE START
Georgia Department of Early Care and Learning
2 Martin Luther King Jr. Drive, SE, Suite 754, East Tower, Atlanta, Georgia 30334

DELEGATION OF AUTHORITY FROM AN OFFICER TO A PRINCIPAL

I, Alan Hallman (Officer's Name) am the Mayor (Title) of City of Hapeville (Name of Organization), and hereby grant authorization to Ashley Moody (Principal's Name), as a legal employee, to act on the behalf of City of Hapeville (Name of Organization) while conducting business and/or activities pertinent to administering and/or operating the SFSP (CACFP or SFSP) Food Program.

Ashley Moody (Principal's Name) is to be considered an agent of the City of Hapeville (Name of Organization) and therefore the signature of said agent is binding and causes the City of Hapeville (Name of Organization) to assume all responsibilities connected to or associated with the signature as they may relate to City of Hapeville (Name of Organization) SFSP (CACFP or SFSP) Food Program business.

I, Ashley Moody (Principal's Name) understand that it is my sole responsibility to grant and terminate any such authorization and to ensure that Bright from the Start receives notice of such grant or termination within 30 days. The attached documentation demonstrates my appointment as Officer, and/or documentation supporting the governing board's approval of the delegation of authority to Ashley Moody (Principal's Name).

I, Ashley Moody (Principal's Name), hereby accept my appointment as Principal of with City of Hapeville (Name of Organization) with all duties and responsibilities pertinent to this appointment.

I, Ashley Moody (Principal's Name), hereby declare that I have fully read Bright from the Start's Participation Agreement and understand the terms and conditions of the agreement.

______________________	Ashley Moody
Signature of Officer	Signature of Delegated Principal
Title:	Title:
Date:	Date:

Legal Name of Organization: ______________________

Sworn to and Subscribed before me
This ________ day of ______________________ 20 ____________

Notary Public Signature: ______________________ My Commission Expires: ______________________

Revised June 2023

Sales Proposal

Quote No.	SP133668-2
Customer No.	C000284
Document Date	03/04/2024
Expiration Date	05/03/2024

City of Hapeville Parks
Lee Sudduth
3468 North Fulton Avenue
Atlanta, GA 30354

Sales Representative	Craig Smith
Email	CraSmi@Kompan.com
Phone No.	678-301-9823 / 800-426-9788

Project Name US303957 City of Hapeville

No.	Description	Qty	Unit	Unit Price	Net Price
	Park Amenities				
US-TPP-CUSTOM	Plaza Strap Metal Bench with Backrest 6ft - Black	18	Pieces	1,490.00	26,820.00
US-TPP-CUSTOM	Plaza Steel Strap Trash Receptacle Black	18	Pieces	1,424.00	25,632.00
FREIGHT	Freight	1	Pieces	2,871.10	2,871.10
	Notes				
	This quote is for equipment only. No site work, surfacing or installation.				
	Please allow 2-4 weeks for product delivery upon order placement				

Description	Qty	Net Price
No. of Products	36	
Subtotal - Products		52,452.00
Subtotal - Freight		2,871.10
Total USD		**55,323.10**

Payment Terms 50% Prepayment , 50% Net 30 days

Installation Site Address

City of Hapeville
Lee Sudduth
3468 N Fulton Ave
Atlanta, GA 30354
Phone No. (404) 669-2136

Sales Proposal

Quote No.	SP133668-2
Customer No.	C000284
Document Date	03/04/2024
Expiration Date	05/03/2024

City of Hapeville Parks
Lee Sudduth
3468 North Fulton Avenue
Atlanta, GA 30354

Sales Representative	Craig Smith
Email	CraSmi@Kompan.com
Phone No.	678-301-9823 / 800-426-9788

Project Name US303957 City of Hapeville

Note that the color and texture of products and surfacing made with recycled content are subjected by the differences from the used recycled raw materials. Therefore, minor differences in the appearance and texture can occur.

Applicable sales tax will be added unless a valid tax exemption certificate is provided. This amount is only an estimate of your tax liability.

Your acceptance of this proposal constitutes a valid order request and includes acceptance of terms and conditions contained within this Master Agreement, which is hereby acknowledged.
Acceptance of this proposal from KOMPAN is acknowledged by issuance of an order confirmation by an authorized KOMPAN representative.

Prices in this quotation are good until expiration date, shown in the top of this document. After that date, this proposal may be withdrawn.

KOMPAN Products are "Buy American" qualified, and compliant with the Buy American Act of 1933 and the "Buy American" provision of ARRA of 2009.

Prevailing Wage and Payment & Performance Bonds are not included unless stated in body of Sales Proposal. If Payment & Performance Bonds are needed, add 2.2% of the entire sales proposal.

KOMPAN Authorized Signature:

Accepted By (signature): ____

Accepted By (please print): ____

Date: ____

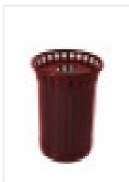
Home / Plaza Strap Metal Bench with Backrest






Actual product may vary from image shown.
Please contact an expert for more info: 866-280-9894

Home / Plaza Steel Strap Trash Receptacle - 32 Gallon



Actual product may vary from image shown

Georgia Department of Education
Conflict of Interest and Disclosure Policy

Georgia's conflict of interest and disclosure policy is applicable to entities conducting business on behalf of and /or doing business with the Department and entities receiving a grant to implement a program and/or project approved by the State Board of Education. This policy is applicable for entities receiving state and/or Federal funds.

Questions regarding the Department's conflict of interest and disclosure policy should be directed to the program manager responsible for the contract, purchase order and/or grant.

I. Conflicts of Interest

It is the policy of the Georgia Department of Education (GaDOE) to avoid doing business with Applicants, subcontractors of Applicants who have a conflict of interest or an appearance of a conflict of interest. The purpose of this policy is to maintain the highest level of integrity within its workforce, and to ensure that the award of grant Agreements is based upon fairness and merit.

a. Organizational Conflicts of Interest.

All grant applicants ("Applicants") shall provide a statement in their proposal which describes in a concise manner all past, present or planned organizational, financial, contractual or other interest(s) with an organization regulated by the GaDOE, including but not limited to Local Education Agencies (LEAs), or with an organization whose interests may be substantially affected by GaDOE activities, and which is related to the work under this grant solicitation. The interest(s) in which conflict may occur shall include those of the Applicant, its affiliates, proposed consultants, proposed subcontractors and key personnel of any of the above. Past interest shall be limited to within one year of the date of the Applicant's grant proposal. Key personnel shall include:

- any person owning more than 20% interest in the Applicant
- the Applicant's corporate officers
- board members
- senior managers
- any employee who is responsible for making a decision or taking an action on this grant application or any resulting Agreement where the decision or action can have an economic or other impact on the interests of a regulated or affected organization.

i. The Applicant shall describe in detail why it believes, in light of the interest(s) identified in (a) above, that performance of the proposed Agreement can be accomplished in an impartial and objective manner.
ii. In the absence of any relevant interest identified in (a) above, the Applicant shall submit in its grant application a statement certifying that to the best of its knowledge and belief no affiliation exists relevant to possible conflicts of interest. The Applicant must obtain the same information from potential subcontractors prior to award of a subcontract.
iii. GaDOE will review the statement submitted and may require additional relevant information from the Applicant. All such information, and any other relevant

information known to GaDOE, will be used to determine whether an award to the Applicant may create a conflict of interest. If any such conflict of interest is found to exist, GaDOE may:

1. Disqualify the Applicant, or
2. Determine that it is otherwise in the best interest of GaDOE to make an award to the Applicant and include appropriate provisions to mitigate or avoid such conflict in the grant awarded.

iv. The refusal to provide the disclosure or representation, or any additional information required, may result in disqualification of the Applicant for an award. If nondisclosure or misrepresentation is discovered after award, the resulting grant Agreement may be terminated. If after award the Applicant discovers a conflict of interest with respect to the grant awarded as a result of this solicitation, which could not reasonably have been known prior to award, an immediate and full disclosure shall be made in writing to GaDOE. The disclosure shall include a full description of the conflict, a description of the action the Applicant has taken, or proposes to take, to avoid or mitigate such conflict. GaDOE may, however, terminate the Agreement for convenience if GaDOE deems that termination is in the best interest of the GaDOE.

b. Employee Relationships

i. The Applicant must provide the following information with its application and must provide an information update within 30 days of the award of a contract, any subcontract, or any consultant agreement, or within 30 days of the retention of a Subject Individual or former GaDOE employee subject to this clause:

1. The names of all Subject Individuals who:
    a. Participated in preparation of proposals for award; or
    b. Are planned to be used during performance; or
    c. Are used during performance; and

ii. The names of all former GaDOE employees, retained by the Applicant who were employed by GaDOE during the two-year period immediately prior to the date of:

1. The award; or
2. Their retention by the Applicant; and
3. The date on which the initial expression of interest in a future financial arrangement was discussed with the Applicant by any former GaDOE employee whose name is required to be provided by the contractor pursuant to subparagraph (ii); and
4. The location where any Subject Individual or former GaDOE employee whose name is required to be provided by the Applicant pursuant to subparagraphs (i) and (ii), are expected to be assigned.

iii. "Subject Individual" means a current GaDOE employee or a current GaDOE employee's father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, spouse of an in-law, or a member of his/her household.

iv. The Applicant must incorporate this clause into all subcontracts or consultant agreements awarded under this Agreement and must further require that each such subcontractor or consultant incorporate this clause into all subcontracts or consultant agreements at any tier awarded under this Agreement unless GaDOE determines otherwise.

v. The information as it is submitted must be certified as being true and correct. If there is no such information, the certification must so state.

c. Remedies for Nondisclosure
The following are possible remedies available to the GaDOE should an Applicant misrepresent or refuse to disclose or misrepresent any information required by this clause:

1. Termination of the Agreement.
2. Exclusion from subsequent GaDOE grant opportunities.
3. Other remedial action as may be permitted or provided by law or regulation or policy or by the terms of the grant agreement.

d. Annual Certification. The Applicant must provide annually, based on the anniversary date of Agreement award, the following certification in writing to GaDOE. The annual certification must be submitted with the grantees annual end of year program report.

ANNUAL CERTIFICATION OF DISCLOSURE OF CERTAIN EMPLOYEE RELATIONSHIPS

The Applicant represents and certifies that to the best of its knowledge and belief that during the prior 12 month period:

[ ] A former GaDOE employee(s), current GaDOE employee, or Subject Individual(s) has been retained to work under the Agreement or subcontract or consultant agreement and complete disclosure has been made.

[ ] No former GaDOE employee(s), current GaDOE employee, or Subject Individual(s) has been retained to work under the Agreement or subcontract or consultant agreement, and disclosure is not required.

II. Disclosure of Conflict of Interest after Agreement Execution

If after Agreement execution, Applicant discovers a conflict of interest which could not reasonably have been known prior to Agreement execution; an immediate and full disclosure shall be made in writing to GaDOE. The disclosure shall include a full description of the conflict, a description of the action the Applicant has taken, or proposes to take, to avoid or mitigate such conflict. GaDOE may, however, terminate this Agreement for convenience if GaDOE deems that termination is in the best interest of GaDOE.

III. Incorporation of Clauses

The Applicant must incorporate the clauses in paragraphs A, B, and C of this section into all subcontracts or consultant agreements awarded under this Agreement and must further require that each such subcontractor or consultant incorporate this clause into all subcontracts or consultant agreements at any tier awarded under this Agreement unless GaDOE determines otherwise.

____

Signature of Fiscal Agency Head (official sub-grant recipient)

____

Typed Name of Fiscal Agency Head and Position Title

____

Date

____

Signature of Applicant's Authorized Agency Head (required)

____

Typed Name of Applicant's Authorized Agency Head and Position Title

____

Date

____

Signature of Co-applicant's Authorized Agency Head (if applicable)

____

Typed Name of Co-applicant's Authorized Agency Head and Position Title (if applicable)

____

Date (if applicable)

Georgia Recreation and Park Association – BOOST Program

2024 MOU & Assurances for Contractors Receiving American Rescue Plan Act (ESSER) Funds

Georgia Recreation and Park Association, Inc.
Summer Yr. 3 (SE3) Memorandum of Agreement (MOU)

Georgia Recreation and Park Association, Inc. (hereinafter referred to as "**GRPA**"), a Georgia non-profit corporation with its principal place of business located at 1285 Parker Road SE, Conyers, Georgia 30094-5957, enters into this Memorandum of Understanding ("**MOU**") with City of Hapeville (hereinafter referred to as the "**Contractor**") in the total amount of $60,000 to provide comprehensive out-of-school time services under the terms and conditions set forth in this MOU.

The Contractor agrees to deliver professional services that meet the general scope of work required for the GRPA BOOST Program, as described here:

- Operate comprehensive afterschool and/or summer programming that expands and improves high-quality learning and supports for K-12 students in the Contractor's local community
- Combat learning loss and meet students' well-being, connectedness, and mental health needs
- Directly support learning acceleration and whole child approaches to positive youth development
- Prepare students for success in the present and ready students for new learning
- Jump-start underperforming students into learning new concepts
- Create opportunities for struggling students to learn alongside their more successful peers
- Address students' comprehensive needs through the shared responsibility of students, families, schools, and communities
- Acknowledge and address non-academic factors that impact academic outcomes while expanding learning opportunities
- Create environments where students are healthy, safe, engaged, supported, and challenged
- Expand access to serve more youth, with an emphasis on children who were most impacted by the pandemic
- Reduce barriers to participation to ensure access for all
- Increase programmatic quality and expand or enhance supports/services offered

As a condition of this MOU, the parties agree as follows:

1. *Use of Funds.*
   The overall purpose of the services provided under this MOU is to support learning acceleration, connectedness, and well-being of Georgia's students, utilizing a whole child approach. Funds will be expended only in accordance with this MOU and as specified as allowable in the GRPA RFP and/or in any approved budgets. Any changes in the implementation of the contracted services will require the prior written approval of GRPA.
2. *Contract Period, Invoicing & Payment.*
   The contract period for this MOU May 1 – July 31, 2024 ("**Contract Period**"), subject to the terms contained in this MOU. The Contractor shall invoice GRPA no more frequently than monthly for services provided during the Contract Period. GRPA will pay the Contractor's invoice within 30 days *with the condition that GRPA must first successfully receive those funds from GaDOE through a separate process*.
3. *GRPA BOOST Project Administrator.* The GRPA BOOST Statewide Program Administrator (Craig Sowell) in Consultation with the GRPA Executive Director (Steve Card) will manage this Statewide Project. The GRPA BOOST Statewide Program Administrator shall direct the Program and control the manner of its performance. If the GRPA BOOST Statewide Program Administrator is no longer employed by GRPA or becomes unable or unwilling to complete the Program for any reason, the GRPA Executive Director will be the point of contact. The Contractor shall establish persons to be accountable at the local level for all funds paid under this MOU and communicate regularly and in a timely manner with the appropriate GRPA Staff. Failure to communicate in a timely manner may jeopardize current and/or future funding under the GRPA Statewide BOOST Program.
4. *Reports. The* Contractors agrees to abide by any programmatic or fiscal reporting deadlines established by GRPA to effectively administer the Program. Monthly reports shall include financial reporting for the period covered, narrative description of provided activities, dosage, duration and detailed information on Program objectives and outcomes. Other information may be required by GRPA to maintain Program compliance. The Contractor must complete the Evaluation Form and Final Reports as required. The Final Report for each year of the Program shall be due _AUGUST 15, 2024_,

[pending GSAN/GaDOE Control Dates]. GRPA may add supporting materials (i.e., news articles, evaluation reports, etc.) if such materials help to convey the significance of the work completed under this Program. Observation and inspection visits may be unannounced or scheduled from various partners of the GRPA BOOST Program.

5. *Accounts & Recordkeeping.*
   The Contractor will be responsible for their own bookkeeping and submittal of reports to GRPA by deadlines required for reimbursement. Books and records may be requested by GRPA or GRPA's grantor, Georgia Department of Education (GaDOE), at any time during the Contract Period. Contractor shall maintain books and records regarding the Program and the funds provided under this MOU and make them available for inspection, subject to any limitations imposed by applicable law. GRPA and Contractor shall maintain copies of any records and reports under the Program for a period of at least (__) years after the Contract Period ends (or according to Georgia Secretary of State Record Retention Policies).
6. *Assurances, Warranties, & Representations.*
   The Contractor named in this MOU is a recipient of federal ESSER funds in the GRPA BOOST Program, which utilizes relief funds provided by the American Rescue Plan Act. The Georgia Department of Education (GaDOE) is the primary grantee. As the contractor providing purchased services to the State-wide subgrantee (GRPA), you are bound to the assurances contained in this document; these assurances will be in effect for the period of the contract agreement. Failure to be in compliance with any aspect of the contract agreement, including these assurances, may result in the delay, reduction, or termination of said agreement and accompanying funds.

   These assurances are integral to this MOU; by signing this MOU, the Contractor agrees to the assurances. The contractor hereby assures that it will comply with the following:

	Assurances
1.	The signatory for these assurances certifies that he/she/they has the authority to bind the Contractor.
2.	Contractor certifies that neither it nor its related corporations and vendors are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation inthis transaction by any Federal department or agency.
3.	The Contractor certifies that it will have information available regarding its services that can be provided to community stakeholders upon request.
4.	The Contractor certifies the instruction and content offered are secular, neutral, and non-ideological.
5.	The services will take place in a safe and easily accessible facility. It is the responsibility of the Contractor to ensure that it meets all requirements, including but not limited to, child-care licensing, occupancy, fire, water, and transportation of students.
6.	The services will be administered in accordance with all applicable statutes, regulations,program plans, and applications.
7.	Prior to any material change affecting the purpose, administration, organization, budget, or operationof the contracted services, the Contractor agrees to submit an appropriately amended application or project description to the Subgrantee for approval.
8.	The Contractor agrees to notify the Subgrantee, in writing, of any change in the contact information provided in its application.
9.	The Contractor will use fiscal control and sound accounting procedures that will ensure proper disbursement of and account for Federal and state funds paid to the Contractor to perform its duties.
10.	The Contractor will cooperate in carrying out any evaluation of services provided by or for the Subgrantee, the Georgia Department of Education, the U.S. Department of Education, or other state or Federal officials.
11.	The Contractor will submit reports to the Subgrantee as may reasonably be required. The Contractor will maintain such fiscal and programmatic records and provide access to those records, as necessary, for the Subgrantee to perform its duties.

12.	The Contractor will adhere to all service evaluation requirements, reporting deadlines and data certification processes established by the Subgrantee for the purpose of the annual summative evaluation, formative assessment and summer evaluation reports.
13.	The Contractor is responsible for ensuring that all applicable liability insurance requirements are met and will submit proof of its Fidelity and Liability Insurance Policy and proof of minimum liability transportation insurance to the Subgrantee within 60 days if requested.
14.	All invoices for service will be submitted in a timely manner as stipulated by the Subgrantee in the contract agreement.
15.	The Contractor certifies that state and national criminal background checks will be conducted annually for any and all individuals acting on behalf of the Contractor including regular volunteers, employees, contractors, relatives, etc. prior to their employment, whether or not they have direct contact with students. In addition, the Contractor agrees to develop and utilize written policies on how the criminal background check results will be used in hiring and volunteer practices.
16.	The Contractor will comply with the Family Education Rights and Privacy Act of 1974.
17.	Contractor will comply with all Federal statutes relating to nondiscrimination. These include but arenot limited to Title VI of the Civil Rights Act of 1964, which prohibits discrimination on the basis ofrace, color, or national origin; Title IX of the Education Amendments of 1972, which prohibits discrimination on the basis of sex; Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of handicaps; and the Age Discrimination Act of 1975, which prohibits discrimination on the basis of age, and the Americans with Disabilities Act of 1990, which prohibits discrimination on a basis of disability.
18.	In accordance with the Federal Drug-Free Workplace and Community Act Amendments of 1989 andthe Drug-Free Workplace Act of 1988, the Contractor understands that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance, marijuana, or dangerous drug is prohibited at geographic locations at which individuals are directly engaged in the performance ofwork pursuant to BOOST Program.

Additionally, all Contractors agree to the following quality standards for services provided. Note that nothing in this section shall be construed to affect existing legal requirements established for individuals with access to minor children, including but not limited to those related to camps, employee criminal background checks, and any relevant licenses and permits. All subcontracted/partner staff must meet the same requirements as if they were actual staff of the Contractor.

- In addition to safety training, all staff must receive training on safe operations including COVID-19 mitigation strategies, (e.g., mask wearing, social distancing, hand hygiene, cleaning, and disinfecting), infection control requirements, and Centers for Disease Control and Prevention (CDC) and state guidelines and protocols.
- There shall be a designated staff person in charge, who is 18 years of age or older, always on site when the afterschool or summer service is in operation. Teacher/Lead Caregivers must be at least 18 years of age and the assistant caregiver/aide may be 16 or 17 years of age; however, a director must be at least 21 years of age.
- Any Contractor whose program includes activities at a waterfront or swimming area, whether as a regular part of their service location or as an off-site educational service trip, must have at least one person with current evidence of having successfully completed a training program in lifeguarding offered by a water-safety instructor certified by the American Red Cross, YMCA, YWCA or other recognized standard-setting agency for water safety instruction. Such person may be a program staff member or an employee of a water facility (e.g., local swimming pool) and be at least 18 years of age.
- Staff-to-student ratios when students are in or on the water (over 2 feet deep) is one staff person to 6 students for students aged 4 years and older who cannot swim 15 yards unassisted and a 1:15 ratio for students aged 4 years and older who can swim a distance of 15 yards unassisted.
- Staff-to-student ratios when students are in or on the water (less than 2 feet deep) is one staff person to 20 students for students aged 5 years or a 1:25 ratio for students aged 6 years and older.

- At least one additional staff member above the required staff to child ratios for any water-related activity (such as swimming, fishing, boating, or wading) shall be available to rotate among the age groups as needed when any of the following circumstances are present:
    - most of the children in a group are not accustomed to or are afraid of the water
    - most of the children in a group comprised of children who cannot swim 15 yards unassisted cannot touch the bottom of the water facility without submerging their heads
    - the water facility is particularly crowded or
    - the children have special needs which impact on their ability to participate safely in the water-related activity.
- Contractor must maintain a staff to child ratio of at least 1:20 for children aged five years with a maximum group size of 40 and at least 1:25 for children aged six years and older with a maximum group size of 50. The ratio of staff to children shall always be maintained. The staff to child ratios for a mixed-age group shall be based on the age of the youngest group of children that includes more than twenty percent (20%) of the total number of children in the mixed-age group. The ratio of staff to children, as specified in this subsection, shall always be maintained, including during all outings and trips except for structured activities offered exclusively for school age children.
- Prior to the start of the contracted service, the Contractor's administrators shall develop a written plan for handling emergencies, including but not limited to severe weather, loss of electrical power or water and death, serious injury or loss of a child, a threatening event, or natural disaster which may occur at the program's location. The organization will have in place procedures for evacuation, relocation, shelter-in-place, lock-down, communication and reunification with families, and continuity of operations. The plan must apply to all children in care and will include specific accommodations for infants and toddlers, children with disabilities, and children with chronic medical conditions. Such plan shall include assurance that the Contractor's personnel will not impede in any way the delivery of emergency care or services to a child by licensed or certified emergency health care professionals.
- The Contractor shall conduct drills for fire, tornado, and other emergency situations. The fire drills will be conducted monthly, and tornado and other emergency drills will be conducted every six months. The Contractor shall maintain documentation of the dates and times of these drills for two years.

GRPA Agency Contractor represents and warrants to GRPA, Inc. a. This MOU is the legal and binding obligation to GRPA, enforceable in accordance with its terms, except as limited by bankruptcy, insolvency, or other applicable laws.
b. GRPA Contractor confirms that it is an organization that is currently recognized by the Internal Revenue Service (the "IRS") as governmental (City/County) entity or Authority.
c. The Program and the use of funds will comply with the objectives set forth in this MOU and other BOOST requirements, as well as all applicable laws, rules, and regulations to which the GRPA is subject.
d. GRPA contractor agencies shall maintain insurance with responsible and reputable companies in such amounts and covering such risks as is prudent and is usually carried by entities engaged in operations similar to that of GRPA and shall furnish to GRPA Inc. with evidence of compliance upon request. To the extent permitted by law, GRPA contractor agencies hereby agrees to indemnify, defend, and hold harmless GRPA Inc. from and against, and in respect to, all losses, expenses, costs, obligations, liabilities, and damages, including interest, penalties and reasonable attorney's fees and expenses, that GRPA Inc. may incur as a result of any negligent or willful acts or omissions of GRPA Agency or any of its agents or employees.

7. *No Lobbying.*
GRPA Contractor agrees that no portion of the funds provided under this MOU will be used for any of the following: (i) to lobby or otherwise attempt to influence legislation; (ii) to influence outcome of any specific public election or participate or intervene in any political campaign on behalf of any candidate for public office or conduct, directly or indirectly, any voter registration drive; or (iii) to distribute funds to any entity or individual, other than as detailed in the Application.

8. Compliance. See above Assurances.

9. Additional Obligations of GRPA Contractor.

In consideration of the contractual funding herein, CONTRACTOR shall provide GRPA with the elements set forth above and attached herein and incorporated herein by reference.

10. Miscellaneous.

a. No failure to exercise, and no delay in exercising, on the part of GRPA, Inc., any right under this MOU shall operate as a waiver thereof, nor shall any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any other right.
b. This MOU shall be construed in accordance with and governed by the laws of the State of Georgia.
c. In the event that any provision or any part of a provision of this MOU shall be finally determined to be superseded, invalid, illegal or otherwise unenforceable pursuant to applicable laws by an authority having jurisdiction, such determination shall not impair or otherwise affect the validity, legality, or enforceability of the remaining provisions or parts of provisions thereof, which shall remain in full force and effect as if the unenforceable provision or part were deleted.
d. GRPA Contractor understands that there is no commitment by the GRPA, Inc. to supply any further support for the Program. GRPA, Inc. considers each request on an individual basis, and that this MOU is not to be construed as establishing a precedent for further support.
e. This MOU constitutes the entire agreement between the parties hereto. No oral representations or other agreements have been made by the parties except as stated herein. The MOU may not be changed in any way except as herein provided, and no term or provision hereof may be waived except in writing signed by a duly authorized officer or agent. The titles of any paragraph of this MOU are for convenience only and shall not be deemed to limit, restrict, or alter the content, meaning or effect thereof.

11. Standard Terms and Conditions. **This MOU is subject to the above.**

IN WITNESS WHEREOF, the parties have set their hands as of the date(s) written below.

GEORGIA RECREATION AND PARK ASSOCIATION, INC	GRPA BOOST AGENCY CONTRACTOR:
	[Organization Name:]
Signature: ______________________________	Signature: ______________________________
Name: ______________________________	Name: ______________________________
Title: ______________________________	Title: ______________________________
Date: ______________________________	Date: ______________________________