



CITY OF DAHLONEGA Council Meeting Agenda

April 01, 2024, 6:00 PM

Gary McCullough Chambers, Dahlongega City Hall

In compliance with the Americans with Disabilities Act, those requiring accommodation for Council meetings should notify the City Clerk's Office at least 24 hours prior to the meeting at 706-864-6133.

Vision – Dahlongega will be the most welcoming, thriving, and inspiring community in North Georgia

Mission Statement - Dahlongega, a City of Excellence, will provide quality services through ethical leadership and fiscal stability, in full partnership with the people who choose to live, work, and visit. Through this commitment, we respect and uphold our rural Appalachian setting to honor our thriving community of historical significance, academic excellence, and military renown.

CALL TO ORDER AND WELCOME

PRAYER / PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG

APPROVAL OF AGENDA

APPROVAL OF CONSENT AGENDA

PUBLIC COMMENT – AGENDA SPECIFIC / THREE MINUTE LIMIT

APPROVAL OF MINUTES:

APPOINTMENT, PROCLAMATION & RECOGNITION:

1. Appointments to the Board of Ethics
Mary Csukas, City Clerk
Strategic Priority - Communication
2. Oath of Office - Tree Committee
Mark Buchanan, Director of Public Works
Strategic Priorities - Effectively Manage Growth
3. Oath of Office - Planning Commission
Mary Csukas, City Clerk
Strategic Priorities - Effectively Manage Growth

ANNOUNCEMENTS

CITY REPORTS:

4. Financial Report - February 2024
Allison Martin, City Manager

ORDINANCES AND RESOLUTIONS:

5. Resolution 2024-02 Resolution for Participation in the “Certified City of Ethics” Program & Updated “City’s Principles of Public Service Ethics”
Allison Martin, City Manager
Strategic Priority - Communication
6. Defined Benefit Retirement Plan Restatement
Doug Parks, City Attorney

Strategic Priority - Communication

CONTRACTS & AGREEMENTS:

OTHER ITEMS:

[7.](#) 27onPark - Alcoholic Beverage License

Doug Parks, City Attorney, & Mary Csukas, City Clerk

8. Executive Session - Real Estate

COMMENTS – PLEASE LIMIT TO THREE MINUTES

Clerk Comments

City Manager Comments

City Attorney Comments

City Council Comments

Mayor Comments

ADJOURNMENT



City Council Agenda Memo

DATE: 3/18/2024
TITLE: Appointments to the Board of Ethics
PRESENTED BY: Mary Csukas, City Clerk
PRIORITY: Strategic Priority - Communication

AGENDA ITEM DESCRIPTION

The board of ethics of the city shall be composed of five residents of the city to be appointed as provided in subsections (a)(2) and (3) of this section. Each member of the board of ethics shall have been a resident of the city for at least one year immediately preceding the date of taking office and shall remain a resident of the city while serving as a member of the board of ethics. No person shall serve as a member of the board of ethics if the person has or has had within the preceding one-year period, any interest in any contract, transaction, or official action of the city.

The mayor and councilmembers shall each designate two qualified citizens to provide a pool of 14 individuals who have consented to serve as a member of such board of ethics and who will be available for a period of two years to be called upon to serve in the event a board of ethics is appointed.

HISTORY/PAST ACTION

The city manager or his designee shall maintain a listing of these 14 qualified citizens. Should the investigating committee determine a complaint warrants a hearing before the board of ethics, the mayor and council, at the first public meeting after such determination, shall draw names randomly from the listing of qualified citizens until the specified five members of the board of ethics have been appointed. Such board will elect one of its members to serve as chairperson.

FINANCIAL IMPACT

The members of the board of ethics shall serve without compensation.

RECOMMENDATION

Approval of the listed appointees to the Board of Ethics for the City of Dahlonega

SUGGESTED MOTIONS

I approve the listed appointees to the Board of Ethics for the City of Dahlonega.

ATTACHMENTS

Appointee List by Councilmembers
City of Dahlonega Ethics Ordinance

**City of Dahlonega
Ethics Resolution for the City of Dahlonega
Council Members and Employees**

**A Resolution Establishing A Standard of Ethics For The City Of Dahlonega;
Defining Terms; Establishing Legislative Intent; Setting Ethical Guidelines For
Both Council Members and Employees**

Be it resolved by the City Council of Dahlonega and it is so resolved by the authority thereof that this resolution shall set ethical guidelines for the City Council and City Employees in the conduct of their duties:

General Provisions

Section 1. Definitions.

- (a) Employee shall be any person who is a fulltime or part-time employee of the City of Dahlonega.
- (b) City Council Member or Member of the Governing Authority shall be any person who is an elected City official, including the Mayor, of the City of Dahlonega.
- (c) Government, Governing Authority or City shall be construed to mean the City of Dahlonega, Georgia government.
- (d) Negligible value when used in this resolution shall mean something having a monetary value of not more than one hundred dollars (\$100.00).

Section 2. Intent.

It is the intent of this resolution that City Council Members and Employees avoid any action whether or not specifically prohibited which might result in, or create the appearance of the following:

- (1) using public office for private gain;
- (2) impeding government efficiency or economy; or
- (3) affecting adversely the confidence of the public in the integrity of the government.

Article A
Standards for Council Members

Section 3. Acceptance of gifts.

City Council Members shall not solicit or accept directly or indirectly anything of greater than negligible value from any person, corporation, or group which:

- (1) has, or is seeking to obtain contractual or other business or financial relationships with the City of Dahlonega;
- (2) in exchange for the thing of value seeks to have a Council Member exercise a matter of discretion in his or her favor;
- (3) in exchange for the thing of value seeks to have interests which may be affected by the performance or nonperformance of the official duty of the Council Member;

This section shall not apply to campaign contributions which shall be reported in accordance with Georgia Laws, and for the purposes of this section incidental acceptance of gifts without evidence of unethical intent in amounts not exceeding \$100.00 in value shall be deemed excluded from the activity proscribed above.

Section 4. Financial interests of members.

City Council Members may not:

- (1) have direct or indirect financial interests that conflict substantially with their responsibilities and duties as government servants; or
- (2) engage in, directly or indirectly, financial transactions as a result of, or primarily relying upon, information obtained from their office. Aside from these restrictions, City Council Members are free to engage in lawful financial transactions to the same extent as private citizens.

"Interest" means any direct pecuniary benefit, which is not a remote interest held by or accruing to a member of the Governing Authority as a result of a contract or transaction that is or may be the subject of an official act or action by or with the City. A member of the Governing Authority shall be deemed to have an interest in transactions involving:

- (1) Any person in the member's immediate family;
- (2) Any person with whom a contractual relationship exists whereby the member may receive any payment or other benefits unless the member is receiving a benefit for goods or services in the normal course of business for which the member has paid a commercially reasonable rate;
- (3) Any business in which the member is a director, officer, employee, agent, or shareholder, except as otherwise provided herein; or
- (4) Any person of whom the member is a creditor, whether secured or unsecured.

Section 5. Use of public property.

A City Council Member shall not use government property of any kind for other than officially approved activities, nor shall he or she direct employees to use such property for these purposes.

Section 6. Use of confidential information.

A City Council Member shall not directly or indirectly, make use of, or permit others to make use of, for the purpose of furthering a private interest, official information not made available to the general public.

Section 7. Coercion by Council Members.

A City Council Member shall not use his position in any way to coerce, or give the appearance of coercing, another person to provide any financial benefit to him or persons within his immediate family, or those with whom a Council Member has business or financial ties.

Section 8. Voting in matters of personal interest.

A City Council Member shall not vote on an ordinance or amendment in a City Council meeting that would directly affect his or her private business.

Section 9. Disqualification.

A Member of the Governing Authority shall disqualify himself/herself from participating in any official act or action of the City which results in a pecuniary benefit to the member or a business or activity in which he/she has an interest, when such benefit is not available to the public at large.

Section 10. Disclosure of Conflicts of Interest.

City Council members shall disclose the nature of any interest he/she has at the time such matter is presented to Mayor and Council for discussion. Such written or verbal statements shall be recorded into the minutes of the meeting and thus become part of the public record. Following any disclosure made pursuant to this section, the member shall refrain from all ex-parte communications with other members regarding the application in which he/she has an interest.

Section 11. Prohibited Contracts.

The City shall not enter into any contract involving services or property with a member of the Governing Authority or with a business in which a member of the Governing Authority has an interest. This section shall not apply in the case of:

- (a) The designation of a bank or trust company as a depository for City funds;
- (b) The borrowing of funds from any bank or lending institution which offers the lowest available rate of interest in the community for such loan;

(c) Contracts entered into in accordance with the Official Code of Georgia Annotated, §16-10-6;

(d) Contracts entered into under circumstances that constitute an emergency situation, provided that the Mayor prepares a written record explaining the emergency;

(e) Contracts entered into with a Member of the Governing Authority, or with a business in which a member of the governing authority has an interest, provided that such contract is the result of a competitive bid, disclosure of the nature of such member's interest is made prior to the time any bid is submitted, and a waiver of the prohibition contemplated by this section is issued by the City Manager following disclosure.

Section 12. Unauthorized purchases.

A City Council Member shall not order any goods and services for the City of Dahlonega without prior official authorization for such an expenditure.

Section 13. Meetings of the Council.

Meetings of the Council shall be conducted in accordance with the Official Code of Georgia Annotated, Title 50, Chapter 14, as amended, and Title 36, Chapter 80, Section 1 as amended, as it applies to municipalities.

Section 14. City attorney used for private business.

A City Council Member shall not use the City Attorney of the City of Dahlonega without paying just compensation.

Section 15. Unauthorized use of public employees.

A City Council Member shall not use his superior position to request or require an employee to:

- (1) do clerical work on behalf of his family, business, social, church or fraternal interests;
- (2) purchase goods and services to be used for personal, business, or political purposes; and
- (3) work for him personally without offering just compensation.

Section 16. Travel expenses.

A City Council Member shall not draw per diem or expense monies from the City of Dahlonega to attend a seminar, convention, or conference and then fail to attend the seminar, convention, or conference without refunding the pro-rata unused per diem or expense monies to the City except for illness or other circumstances in which the demanding of a refund would be unjust.

Section 17. Penalties.

The standards of ethics to be observed by City Council Members are set forth above and any violation thereof shall subject the offender to disciplinary action which may include a penalty in the nature of a warning imposed by the grievance committee of the City Council, and if determined by the City Council to require a penalty greater than a warning, then penalties available shall be censure, public or private reprimand. Power to administer a greater punishment shall include power to administer the lesser.

ARTICLE B

Administration Of Ethics Complaints Regarding City Council Members

Section 18. Complaints.

Any person having a complaint against any City Council member for an alleged ethics violation shall file in writing a verified complaint setting forth the particular facts and circumstances which constitute the alleged violation against the Governing Authority. The complaint shall be filed with the Mayor, or in the event the complaint regards the Mayor, shall be filed with the Mayor Pro-Tem. Upon receipt of a complaint, the Mayor, or in the event the complaint regards the Mayor, the Mayor Pro-Tem shall appoint three members of Council, who, along with the City Attorney, shall constitute an investigating committee to determine whether the complaint sets forth significant facts and circumstances so as to warrant a hearing before the Board of Ethics. In the event the complaint does not set forth sufficient facts to constitute an alleged violation and is found unjustified, frivolous or patently unfounded, it shall be dismissed and the complainant notified immediately. In the event the complaint is found to state sufficient facts to warrant a hearing before the Board of Ethics, the Board shall be appointed as provided herein.

Section 19. Board of Ethics.

(a) Composition of the Board of Ethics:

(1) The Board of Ethics of the City shall be composed of five (5) residents of the City to be appointed as provided in paragraphs 2 and 3 of this subsection. Each member of the Board of Ethics shall have been a resident of the City for at least one (1) year immediately preceding the date of taking office and shall remain a resident of the City while serving as a Member of the Board of Ethics. No person shall serve as a Member of the Board of Ethics if the person has, or has had within the preceding one (1) year period, any interest in any contract, transaction, or official action of the City.

(2) The Mayor and Council Members shall each designate two (2) qualified citizens to provide a pool of fourteen (14) individuals who have consented to serve as a member of such Board of Ethics and who will be available for a period of two (2) years to be called upon to serve in the event a Board of Ethics is appointed.

(3) The City Manager shall maintain a listing of these fourteen (14) qualified citizens. Should the investigating committee determine a complaint warrants a hearing before the Board of Ethics, the Mayor and Council, at the first public meeting after such determination, shall draw names randomly from the listing of qualified citizens until

the specified five (5) members of the Board of Ethics have been appointed. Such Board will elect one of its members to serve as Chairman.

(4) The Members of the Board of Ethics shall serve without compensation. The Governing Authority of the City shall provide meeting space for the Board of Ethics. Subject to budgetary procedures and requirements of the City, the City shall provide the Board of Ethics with such supplies, equipment and legal support services as may be reasonably necessary for it to perform its duties and responsibilities. The City Attorney shall initially respond to legal support issues, but may then designate such other legal counsel as in the opinion of the City Attorney may be appropriate in consideration of potential conflicts and in keeping with the Code of Professional Responsibility.

(b) The constituted Board of Ethics shall have the following duties and powers:

(1) To establish procedures, rules and regulations governing its internal organization and conduct of its affairs;

(2) To hold a hearing within sixty (60) days after the receipt of complaint. Failure to hold a hearing within the specified time shall result in dismissal of the complaint as to the transaction and shall prevent refileing if a complaint arises in the same incident for at least a period of six (6) months;

(3) To prescribe forms, approved by the City Attorney, for the disclosure required in this Ordinance and to make available to the public information disclosed as provided in this section;

(4) To receive and hear complaints of violations of the standards required by this ordinance;

(5) To make such investigation and response to a complaint as it deems necessary to determine whether any person has violated any provisions of this Ordinance.

(6) To hold such hearings and make such inquiries as deemed necessary to investigate and rule upon complaints;

(7) To report its findings to the Governing Authority for such action as the Governing Authority deems appropriate.

Section 20. Additional regulations.

This chapter shall be cumulative to any other ordinance, resolution or act now existing.

Section 21. Right to Appeal.

Any final decision by the City Council pursuant to this resolution shall be reviewable by the Superior Court of Lumpkin County. The review by the superior court shall be limited to an inquiry of whether there was any evidence before the City Council which supported the decision of the Council.

ARTICLE C

Conflict of Interest, Political Activities and Code of Ethics As To Employees Penalties and Methods of Enforcement

Section 22. Acceptance of gifts, gratuities, special privileges.

(a) Employees shall not, other than items of negligible value, accept any gifts, loans, rewards, favors, or services that may reasonably tend to improperly influence them in the discharge of their official duties. This limitation is not intended to prohibit the acceptance of articles of negligible value which are distributed generally nor to prohibit employees from accepting loans from regular lending institutions, it is particularly important that employees guard against relationships which might be construed as or give the appearance of favoritism, coercion, unfair advantage or collusion.

(b) Employees shall not use or attempt to use their position to secure an economic benefit or advantages, special privileges or exemptions for themselves or others including the use of knowledge obtained by through their employment or by virtue of their position.

(c) Employees shall not accept employment or engage in any business or professional activity which they may reasonably expect would require or induce them to disclose confidential information acquired by them by reason of their official position.

(d) Employees shall not accept payment from outside sources for professional services (i.e., teaching, instructing, speaking engagements, consulting, honorariums) when such activities are done on city time or when such services pertain to the purchase or sale of city property.

Section 23. Proprietorship of creations.

All plans, designs, reports, specifications, drawings, devices, inventions, and other items produced or created by employees during working hours or through the use of city facilities or equipment or at the request of the City shall be and become the sole property of the City of Dhalonega.

Section 24. Confidential information.

Employees shall not disclose confidential information gained by reason of their official position, nor shall they otherwise use such information for their personal gain or benefit.

Section 25. Conflict of Interest.

(a) If an employee of the City is an officer, director, agent or member of, or owns interest any entity which is subject to the regulation of, or which has financial commitments with the City, they shall file a sworn statement to this effect with the City clerk.

(b) Employees shall not transact any business in their official capacity with any business entity of which he or she is an officer, director, agent, member, or in which he or she owns

a controlling interest, excluding civic, charitable or religious organizations.

(c) Employees shall not have personal investment in any enterprise which will create a conflict or a perceived conflict between their private interest and the public interest.

Section 26. Political activity.

(a) No person employed by the City shall either publicly or otherwise hold himself out as a candidate in any City of Dahlongega election while holding employment with the City.

(b) City employees shall not take part in any political management or political campaigns in election of Mayor or any member of the City Council for the City of Dahlongega during any period of time for which he is expected to perform work or receive compensation from the City.

(c) No employee, official or other person shall solicit, orally or by letter, or be in any other manner concerned in obtaining any assessments, contributions, or services for any political party from any employee during his hours of duty, service, or work with the City.

(d) Employees shall not represent the City by wearing any uniform or portion thereof that is issued by the City while he is participating in any campaign at any time.

(e) The City in no way seeks to influence employees in their choice of party affiliations or candidates, recognizing that this is a matter for each person to decide. Therefore, nothing contained herein shall be construed to restrict the right of the employee to hold membership in and support a political party, to vote as he chooses, to express opinions on political subjects or candidates, to maintain political neutrality, to attend political parties after work hours, or to campaign actively during off duty hours in all areas of political activity.

(f) Employees shall not utilize any City equipment or vehicles in support of any political campaign.

Section 27. Limitations and approval requirement regarding outside employment.

(a) City employment shall be considered to be the primary employment of all full-time employees. No employee may engage in outside employment which will interfere with the interests of city service. Standards by which some employment is not acceptable include, but is not limited to:

- (1) illegal activity;
- (2) employment that by virtue of association will reflect upon the reputation of the City;
- (3) high hazard or fatiguing work which might detract from or reduce City performance.

(b) Prior to beginning any regularly scheduled outside employment, employees will obtain specific written approval from their City Manager or his designee on request forms which indicate the name of the outside employer, the nature of the work, schedule of days and hours of work, address and telephone number where the employee can be reached. Such information will become a part of the employee's official personnel record. Employees are required to obtain approval from their or his designee for any change in a previously

approved outside employment request.

(c) Any employee accepting or engaging in outside employment under the terms of this rule shall make arrangements with the outside employer to be available to respond immediately to any emergency call of duty whenever the City Manager or his designee shall determine that the employee's services are necessary.

(d) Employees sustaining injuries while engaged in outside employment are normally ineligible to receive benefits under the City's Worker's Compensation program. If an employee sustains an injury while engaged in outside employment, but is performing duties, within the scope of his city responsibilities, he may be eligible for partial City Worker's Compensation benefits.

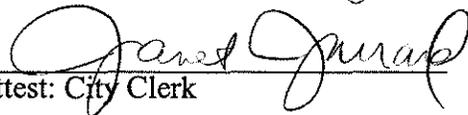
Section 28. Administration and Penalties.

Failure to comply with the provisions of this Section will result in disciplinary action consistent with the City of Dahlenega personnel policy.

It is so resolved this 12th day of July, 2004.



Mayor



Attest: City Clerk

Sec. 2-108. Board of ethics.

(a) *Composition.*

- (1) The board of ethics of the city shall be composed of five residents of the city to be appointed as provided in subsections (a)(2) and (3) of this section. Each member of the board of ethics shall have been a resident of the city for at least one year immediately preceding the date of taking office and shall remain a resident of the city while serving as a member of the board of ethics. No person shall serve as a member of the board of ethics if the person has, or has had within the preceding one-year period, any interest in any contract, transaction, or official action of the city.
- (2) The mayor and councilmembers shall each designate two qualified citizens to provide a pool of 14 individuals who have consented to serve as a member of such board of ethics and who will be available for a period of two years to be called upon to serve in the event a board of ethics is appointed.
- (3) The city manager or his designee shall maintain a listing of these 14 qualified citizens. Should the investigating committee determine a complaint warrants a hearing before the board of ethics, the mayor and council, at the first public meeting after such determination, shall draw names randomly from the listing of qualified citizens until the specified five members of the board of ethics have been appointed. Such board will elect one of its members to serve as chairperson.
- (4) The members of the board of ethics shall serve without compensation. The city council shall provide meeting space for the board of ethics. Subject to budgetary procedures and requirements of the city, the city shall provide the board of ethics with such supplies, equipment and legal support services as may be reasonably necessary for it to perform its duties and responsibilities. The city attorney shall initially respond to legal support issues, but may then designate such other legal counsel as, in the opinion of the city attorney, may be appropriate in consideration of potential conflicts and in keeping with the code of professional responsibility.

(b) *Duties and powers.* The constituted board of ethics shall have the following duties and powers:

- (1) To establish procedures, rules and regulations governing its internal organization and conduct of its affairs;
- (2) To hold a hearing within 60 days after the receipt of a complaint. Failure to hold a hearing within the specified time shall result in dismissal of the complaint as to the transaction and shall prevent refile if a complaint arises in the same incident for at least a period of six months;
- (3) To prescribe forms, approved by the city attorney, for the disclosure required in this article and to make available to the public information disclosed as provided in this section;
- (4) To receive and hear complaints of violations of the standards required by this article;
- (5) To make such investigation and response to a complaint as it deems necessary to determine whether any person has violated any provisions of this article;
- (6) To hold such hearings and make such inquiries as deemed necessary to investigate and rule upon complaints;
- (7) To report its findings to the city council for such action as the city council deems appropriate.

(Ord. No. 2004-3, § 19, 7-12-2004)

DAHLONEGA ETHICS BOARD POOL (2 YEAR TERMS)			
PROPOSED POOL OF NAMES	RECOMMENDED BY	CURRENT PROPOSED DATE	TERM EXPIRES
Sally Bell	J. Taylor	4/01/2024	4/01/2026
Elisabeth Teal	J. Taylor	4/01/2024	4/01/2026
Sam Norton	R. Gaddis	4/01/2024	4/01/2026
Paul Dunlap	R. Gaddis	4/01/2024	4/01/2026
Casey Moye	J. Ariemma	4/01/2024	4/01/2026
Sam Johnson	J. Ariemma	4/01/2024	4/01/2026
Wes Pirkle	R. Shirley	4/01/2024	4/01/2026
Tom Gordineer	R. Shirley	4/01/2024	4/01/2026
Carol Lucker	L. Bagley	4/01/2024	4/01/2026
Ron Larson	L. Bagley	4/01/2024	4/01/2026
Joe Mirakovits	D. Brown	4/01/2024	4/01/2026
Dave Baker	D. Brown	4/01/2024	4/01/2026
Patrick Jones	R. Reagin	4/01/2024	4/01/2026
Mike Feagin	R. Reagin	4/01/2024	4/01/2026

- * city resident x 1year
- * mayor and councilmembers designate 2 to provide a pool of 14 who have consented to serve
- * members of the board and will be available for 2 years
- * when needed names are drawn from the pool of 14 to get 5



City Council Agenda Memo

DATE: 3/25/2024
TITLE: Oath of Office - Tree Committee
PRESENTED BY: Mark Buchanan, Director of Public Works
PRIORITIES Strategic Priorities - Effectively Manage Growth

AGENDA ITEM DESCRIPTION

Kimberly & Chris Mihok have completed applications for the Tree Committee.

HISTORY/PAST ACTION

There has been no previous council action; however, the Mihoks, as citizen volunteers, are already providing input to the committee.

FINANCIAL IMPACT

None

RECOMMENDATION

Staff recommends an appointment to the Tree Committee.

SUGGESTED MOTIONS

"...motion to appoint Chirs and Kimberly Mihok to the Dahlonega Tree Committee."

ATTACHMENTS

Chris & Kimberly's' Oath of Office ...2 pages each



CITY OF DAHLONEGA

OATH OF OFFICE

I, Chris Mihok, solemnly swear that I will support the Constitution of the United States and of the State of Georgia, that I will observe the provisions of the Charter and Ordinances of the City of Dahlonega in all respects, and that I will faithfully discharge the duties of the Dahlonega Tree Committee. So, help me, God.

This 1st day of April 2024.

Chris Mihok
Dahlonega Tree Committee Member

Attest:

JoAnne Taylor
Mayor City of Dahlonega



CITY OF DAHLONEGA

OATH OF OFFICE

I, Kimberly Mihok, solemnly swear that I will support the Constitution of the United States and of the State of Georgia, that I will observe the provisions of the Charter and Ordinances of the City of Dahlonega in all respects, and that I will faithfully discharge the duties of the Dahlonega Tree Committee. So, help me, God.

This 1st day of April 2024.

Kimberly Mihok
Dahlonega Tree Committee Member

Attest:

JoAnne Taylor
Mayor City of Dahlonega



City Council Agenda Memo

DATE: 3/25/2024
TITLE: Oath of Office - Planning Commission
PRESENTED BY: Mary Csukas, City Clerk
PRIORITIES Strategic Priorities - Effectively Manage Growth

AGENDA ITEM DESCRIPTION

Re-appoint Robert Conaway for a one-year term at the Planning Commission.

HISTORY/PAST ACTION

Robert Conaway has been part of the planning commission for the last. six years as Chairman

FINANCIAL IMPACT

None

RECOMMENDATION

Staff recommends an appointment to the Planning Commission.

SUGGESTED MOTIONS

"...motion to appoint Robert Conaway to the Dahlonega Planning Commission."

ATTACHMENTS



CITY OF DAHLONEGA

OATH OF OFFICE

I, Robert Conaway, solemnly swear that I will support the Constitution of the United States and of the State of Georgia, that I will observe the provisions of the Charter and Ordinances of the City of Dahlonega in all respects, and that I will faithfully discharge the duties of the Dahlonega Planning Commission. So, help me, God.

This is the 1st day of April 2024.

Robert Conaway
Planning Commission

Attest:

JoAnne Taylor
Mayor, City of Dahlonega

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 02/29/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 100 - GENERAL FUND				
	GENERAL PROPERTY TAXES	1,878,289.00	1,689,983.15	89.97
	GENERAL SALES AND USE TAXES	1,430,000.00	533,465.57	37.31
	SELECTIVE SALES AND USES TAXES	224,600.00	85,546.45	38.09
	ALCOHOLIC BEVERAGES LICENSES	178,000.00	128,200.00	72.02
	BUSINESS TAXES	705,247.00	767,098.78	108.77
	PENALTIES AND INTEREST	1,200.00	1,260.64	105.05
	PERMITS AND FEES	73,000.00	181,564.64	248.72
	INTERGOVERNMENTAL REVENUE	15,539.00	15,300.93	98.47
	CHARGES FOR SERVICES	730,133.00	312,802.30	42.84
	FINES AND FORFEITURES	199,302.00	77,783.00	39.03
	INVESTMENT INCOME	90,000.00	43,346.85	48.16
	MISCELLANEOUS REVENUE	3,000.00	1,571.74	52.39
	OTHER FINANCIAL SOURCES	35,000.00	10,825.00	30.93
	OTHER CHARGES FOR SERVICES	15,500.00	14,445.31	93.20
	TRANSFERS IN FROM OTHER FUNDS	105,875.00	42,895.85	40.52
TOTAL REVENUES		5,684,685.00	3,906,090.21	68.71
	LEGISLATIVE	264,522.00	133,074.82	48.74
	EXECUTIVE	289,711.00	82,215.25	28.38
	ELECTIONS	12,600.00	21,782.86	172.88
	GENERAL ADMINISTRATION	1,136,427.00	351,349.13	30.81
	MUNICIPAL COURT	302,668.00	93,819.61	31.00
	CITY MARSHAL	938,482.00	277,116.04	29.24
	PUBLIC WORKS ADMINISTRATION	260,494.00	66,502.80	25.53
	STREETS	1,350,170.00	503,806.08	36.04
	MAINTENANCE AND SHOP	127,348.00	33,746.54	26.50
	CEMETERY	112,054.00	61,205.16	54.62
	PARKS	69,500.00	10,363.60	14.91
	COMMUNITY DEVELOPMENT	282,914.00	196,948.82	69.61
	NON-DEPARTMENTAL	76,536.00	0.00	0.00
	TRANSFERS OUT TO OTHER FUNDS	461,259.00	192,191.25	41.67
TOTAL EXPENDITURES		5,684,685.00	2,024,121.96	35.18
Fund 100 - GENERAL FUND:				
	TOTAL REVENUES	5,684,685.00	3,906,090.21	68.71
	TOTAL EXPENDITURES	5,684,685.00	2,024,121.96	35.18
	NET OF REVENUES & EXPENDITURES	0.00	1,881,968.25	2,705.70

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 02/29/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 230 - DOWNTOWN DEVELOPMENT AUTHORITY				
	CHARGES FOR SERVICES	300.00	682.59	227.53
	INVESTMENT INCOME	6,000.00	3,997.94	66.63
	CONTRIBUTIONS AND DONATIONS	100.00	0.00	0.00
	MISCELLANEOUS REVENUE	1,500.00	7,680.00	512.00
	TRANSFERS IN FROM OTHER FUNDS	184,875.00	77,031.25	41.67
	APPROPRIATED FUND BALANCE	128,890.00	0.00	0.00
	TOTAL REVENUES	321,665.00	89,391.78	27.79
	DDA ADMINISTRATION	155,893.00	51,234.16	32.86
	TOURISM	60,032.00	5,803.82	9.67
	DOWNTOWN DEVELOPMENT	105,740.00	71,771.35	67.88
	TOTAL EXPENDITURES	321,665.00	128,809.33	40.04
Fund 230 - DOWNTOWN DEVELOPMENT AUTHORITY:				
	TOTAL REVENUES	321,665.00	89,391.78	27.79
	TOTAL EXPENDITURES	321,665.00	128,809.33	40.04
	NET OF REVENUES & EXPENDITURES	0.00	(39,417.55)	100.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 02/29/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 275 - HOTEL/MOTEL TAX FUND				
	HOTEL/MOTEL TAXES	700,000.00	383,740.39	54.82
	PENALTIES AND INTEREST	0.00	601.40	100.00
	INVESTMENT INCOME	600.00	1,452.81	242.14
	TOTAL REVENUES	700,600.00	385,794.60	55.07
	PURCHASES/CONTRACTED SERVICES	297,063.00	120,239.60	40.48
	TRANSFERS OUT TO OTHER FUNDS	403,537.00	166,672.10	41.30
	TOTAL EXPENDITURES	700,600.00	286,911.70	40.95
Fund 275 - HOTEL/MOTEL TAX FUND:				
	TOTAL REVENUES	700,600.00	385,794.60	55.07
	TOTAL EXPENDITURES	700,600.00	286,911.70	40.95
	NET OF REVENUES & EXPENDITURES	0.00	98,882.90	100.00

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 02/29/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 505 - WATER AND SEWER ENTERPRISE FUND				
	INTERGOVERNMENTAL REVENUE	0.00	6,452.55	100.00
	INVESTMENT INCOME	160,000.00	117,202.52	73.25
	MISCELLANEOUS REVENUE	3,000.00	5,802.67	193.42
	WATER CHARGES	3,173,461.00	1,366,118.39	43.05
	TAP FEES - WATER	175,000.00	695,963.00	397.69
	SEWER CHARGES	2,339,413.00	1,134,765.71	48.51
	TAP FEES - SEWER	175,000.00	603,475.00	344.84
	OTHER CHARGES FOR SERVICES	70,300.00	38,099.72	54.20
	TRANSFERS IN FROM OTHER FUNDS	1,438,032.00	599,180.00	41.67
	APPROPRIATED NET ASSETS	1,778,564.00	0.00	0.00
	TOTAL REVENUES	9,312,770.00	4,567,059.56	49.04
	SEWER LIFT STATIONS	278,654.00	78,142.55	28.04
	SEWER TREATMENT PLANT	918,621.00	299,351.27	32.42
	DISTRIBUTION AND COLLECTION	1,202,602.00	595,488.02	43.10
	WATER SUPPLY	322,504.00	68,754.69	21.32
	WATER TREATMENT PLANT	2,427,976.00	687,404.10	28.04
	CAPITAL OUTLAYS	3,976,673.00	193,733.39	4.61
	INTERFUND CHARGES	125,740.00	52,391.65	41.67
	OTHER COSTS	60,000.00	0.00	0.00
	TOTAL EXPENDITURES	9,312,770.00	1,975,265.67	20.26
Fund 505 - WATER AND SEWER ENTERPRISE FUND:				
	TOTAL REVENUES	9,312,770.00	4,567,059.56	49.04
	TOTAL EXPENDITURES	9,312,770.00	1,975,265.67	20.26
	NET OF REVENUES & EXPENDITURES	0.00	2,591,793.89	592.22

GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 02/29/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 540 - SOLID WASTE ENTERPRISE FUND				
	CHARGES FOR SERVICES	300.00	0.00	0.00
	INVESTMENT INCOME	10,000.00	7,645.19	76.45
	MISCELLANEOUS REVENUE	0.00	1,198.40	100.00
	OTHER CHARGES FOR SERVICES	7,000.00	3,338.10	47.69
	REFUSE COLLECTION CHARGES	1,067,401.00	454,162.12	42.55
	APPROPRIATED NET ASSETS	22,005.00	0.00	0.00
	TOTAL REVENUES	1,106,706.00	466,343.81	42.14
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
	PURCHASES/CONTRACTED SERVICES	551,986.00	178,304.38	32.30
	SUPPLIES	291,150.00	118,479.37	40.69
	INTERFUND CHARGES	160,700.00	23,210.30	14.44
	OTHER COSTS	62,870.00	26,195.85	41.67
	DEBT SERVICE	40,000.00	0.00	0.00
		0.00	10.00	100.00
	TOTAL EXPENDITURES	1,106,706.00	346,199.90	31.28
Fund 540 - SOLID WASTE ENTERPRISE FUND:				
	TOTAL REVENUES	1,106,706.00	466,343.81	42.14
	TOTAL EXPENDITURES	1,106,706.00	346,199.90	31.28
	NET OF REVENUES & EXPENDITURES	0.00	120,143.91	100.00

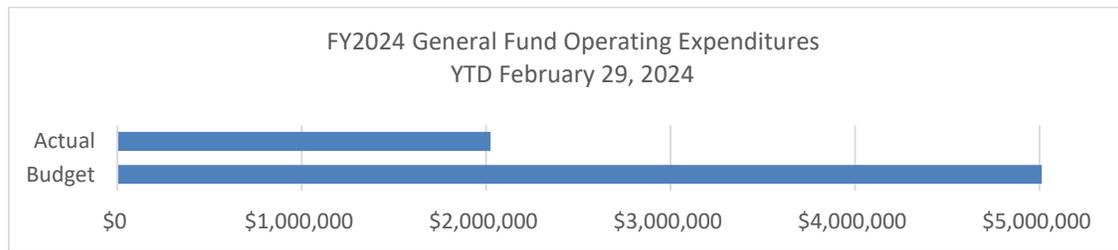
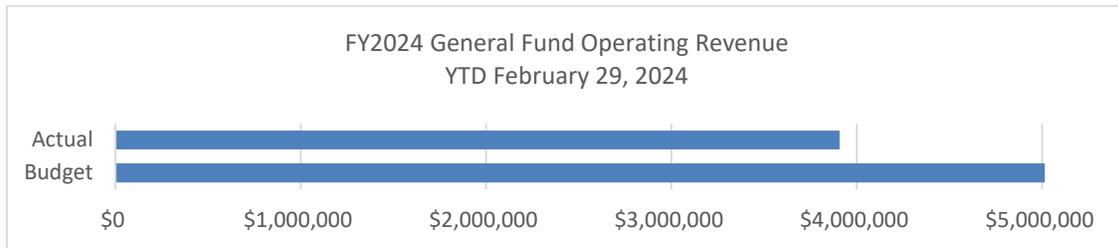
GL NUMBER	DESCRIPTION	2023-24 ORIGINAL BUDGET	YTD BALANCE 02/29/2024 NORMAL (ABNORMAL)	% BDGT USED
Fund 560 - STORMWATER ENTERPRISE FUND				
	INVESTMENT INCOME	1,500.00	4,867.80	324.52
	OTHER CHARGES FOR SERVICES	1,000.00	713.56	71.36
	TRANSFERS IN FROM OTHER FUNDS	1,165,544.00	485,643.35	41.67
	STORMWATER UTILITY CHARGES	354,150.00	146,825.60	41.46
	TOTAL REVENUES	1,522,194.00	638,050.31	41.92
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	81,402.00	30,834.81	37.88
	PURCHASES/CONTRACTED SERVICES	80,500.00	1,400.00	1.74
	SUPPLIES	32,000.00	0.00	0.00
	CAPITAL OUTLAYS	819,913.00	74,042.52	7.56
	INTERFUND CHARGES	508,379.00	211,824.60	41.67
	TOTAL EXPENDITURES	1,522,194.00	318,101.93	18.91
Fund 560 - STORMWATER ENTERPRISE FUND:				
	TOTAL REVENUES	1,522,194.00	638,050.31	41.92
	TOTAL EXPENDITURES	1,522,194.00	318,101.93	18.91
	NET OF REVENUES & EXPENDITURES	0.00	319,948.38	200.31
	TOTAL REVENUES - ALL FUNDS	18,648,620.00	10,052,730.27	53.91
	TOTAL EXPENDITURES - ALL FUNDS	18,648,620.00	5,079,410.49	26.30
	NET OF REVENUES & EXPENDITURES	0.00	4,973,319.78	745.71



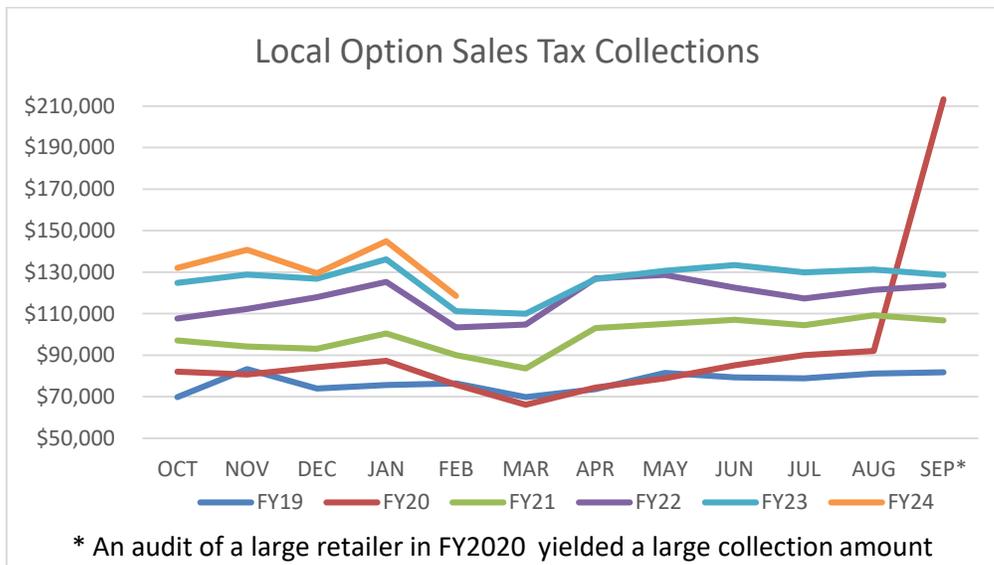
CITY OF DAHLONEGA MONTHLY FINANCIAL REPORTS

For the Five Months Ended February 29, 2024

GENERAL FUND



- The annual property tax bills were levied and mailed by the Tax Commissioner on October 1st with a December 1st due date. To date, 95.14% of the 2023 taxes budgeted have been collected.
- Sales tax collections remain strong and reflected collections 6.00% greater than FY23. The change in the State law related to internet sales taxation has continued to positively impact our collections.



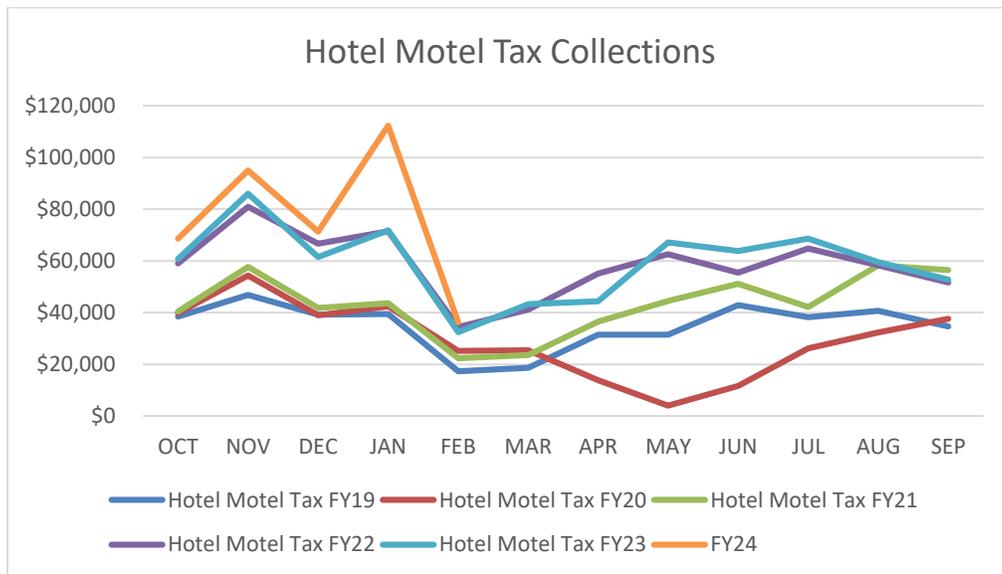
- The annual revenue for Insurance Premium Tax is \$667,217 this year, which is 22.37% greater than last fiscal year. This amount is based on a pro-rata population formula.
- Alcoholic Beverage Tax and License revenue collected year-to-date is less than the prior year.
- Permit revenue collected year-to-date is greater than last year's collections due to a change in the fee schedule.
- Department expenditures are in line with budget expectations.

DOWNTOWN DEVELOPMENT AUTHORITY

- Operational results are on track with the budget.

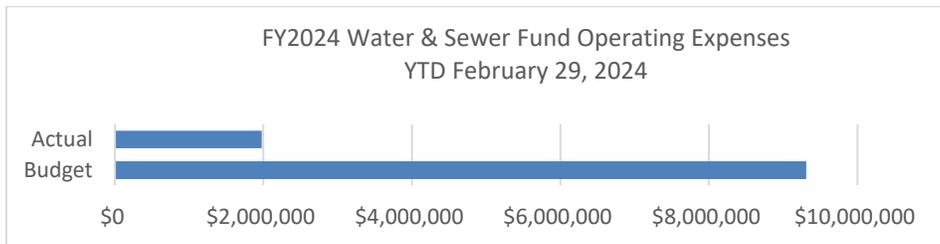
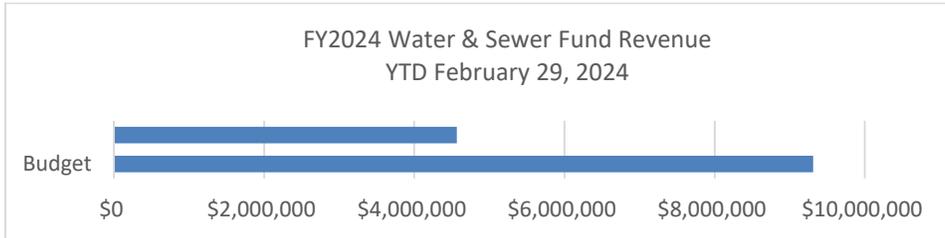
HOTEL/MOTEL TAX FUND

- Tax revenue collections experienced a sharp decline in April 2020 with the onset of the Pandemic. Beginning in September 2020, collections have remained higher than in previous years. FY24 is 24% more than FY23. There are two factors for the increase above pre-pandemic levels. One is the change to the law regarding collection by third-party online booking agencies, the other is the new hotel.



WATER AND SEWER FUND

- Water and sewer sales are trending along with budget projections. Revenue from water sales and sewer charges is 2.92% greater than FY23.
- All department expenses are in line with the budget.



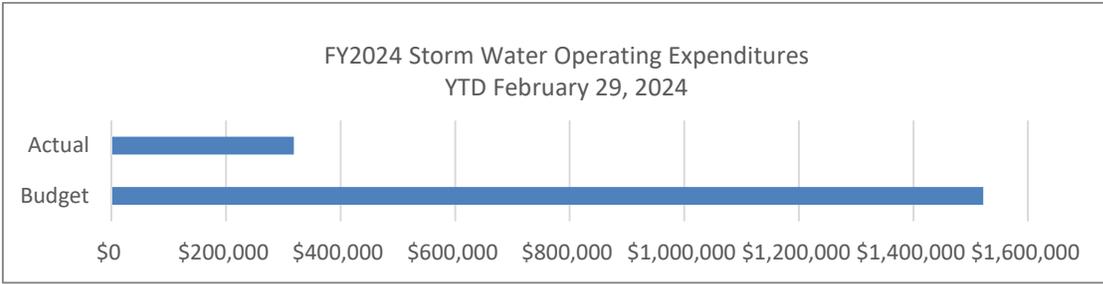
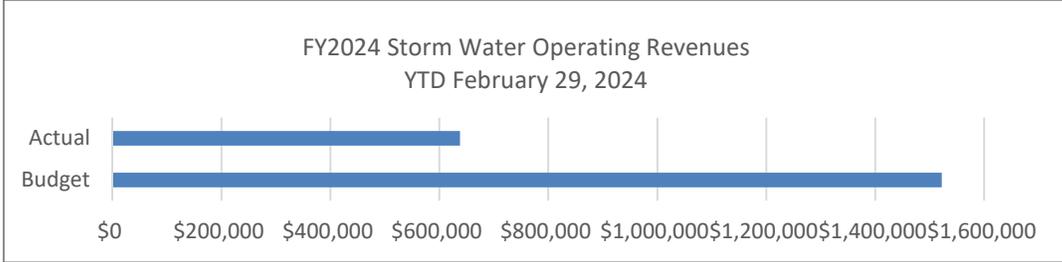
SOLID WASTE FUND

- Refuse Collection Charges are Revenues are 1.98% greater than the prior year.
- Expenses are meeting budget expectations.



STORMWATER ENTERPRISE FUND

- Transfers In and Indirect Charges reflect a five-month allocation.
- Stormwater utility charges were first billed in January 2021 and are meeting budget expectations.
- Expenses are related to the startup of the new utility, projects, and allocated staff pay and benefits.



(Prepared for Council and Management by Finance Department March 27, 2024)



Ordinances and Resolutions

DATE: 3/18/2024
TITLE: Resolution 2024-02 Resolution for Participation in the “Certified City of Ethics” Program & Updated “City’s Principles of Public Service Ethics”
PRESENTED BY: Allison Martin, City Manager
PRIORITY Strategic Priority - Communication

AGENDA ITEM DESCRIPTION

Resolution for Participation in the Certified City of Ethics Program and associated documents

HISTORY/PAST ACTION

The Georgia Municipal Association (GMA) offers a Certified City of Ethics program to Georgia cities who agree to, and uphold, certain standards for ethics in government. The City of Dahlonega has participated since 2004. GMA recertifies each “Certified City of Ethics “every four (4) years to ensure compliance with regulations to continue in this prestigious program. The City of Dahlonega recertified in 2023. When there is an election of a new member of council or appointment of a new manager, there is a requirement to update the information with GMA. This item is before the council as we have a newly elected member on the council who has completed the required training, and we must verify with GMA.

FINANCIAL IMPACT

There is no financial impact.

RECOMMENDATION

It is the recommendation of staff to approve the resolution and associated documents.

SUGGESTED MOTIONS

I move to approve Resolution 2024-02 for Participation in the "Certified City of Ethics" Program and the City’s Principles of Public Service Ethics to include Councilmember Daniel Brown.

ATTACHMENTS

Resolution 2024-02 Resolution for Participation in the "Certified City of Ethics" Program
City’s Principles of Public Service Ethics Update
City’s Principles of Public Service Ethics Letter
Ordinance 2004-03 – Ethics

Resolution 2024-02

Resolution for Participation in the “Certified City Of Ethics” Program

WHEREAS the City of Dahlonega, Georgia, wishes to be re-certified as a Georgia City of Ethics under the GMA Program; and,

WHEREAS part of the certification process requires the Mayor and Council to confirm and readopt certain ethics principles approved by the GMA Board;

NOW THEREFORE BE IT RESOLVED by the governing authority of the City of Dahlonega, Georgia, that as a group and as individuals, the governing authority subscribes to the following general ethics principles and pledges as defined by the GMA Board to conduct its affairs accordingly:

- Serve Others, Not Ourselves
- Treat All People Fairly
- Use Resources With Efficiency and Economy
- Use The Power of Our Position For The Well Being Of Our Constituents
- Create An Environment Of Honesty, Openness And Integrity

RESOLVED this 1st day of April, 2024.

JoAnne Taylor, Mayor

Attest: _____
Mary Csukas, City Clerk

Roman Gaddis, Councilmember

Ross Shirley, Councilmember

Ryan Reagin, Councilmember

Johnny Ariemma, Councilmember

Lance Bagley, Councilmember

Daniel Brown, Councilmember



OFFICE OF THE MANAGER

March 18, 2024

Georgia Municipal Association
The Burgess Building
201 Pryor Street, SW
Atlanta, Georgia 30303-3606

To Whom It May Concern:

Please accept this letter as notification to the GMA Board of Directors that the City of Dahlongega had a new member elected to the council in 2023. As a requirement of the Certified City of Ethics program, the City Council re-adopted the City Ethics Ordinance and Resolution on March 18, 2024, upon this member's completion of the required training classes. No changes were made to the Ethics Ordinance. Enclosed is a signed copy of the Ethics Resolution.

We are proud to have earned the designation as a Georgia Certified City of Ethics and will continue to uphold the principles of this certification.

Sincerely,

Allison Martin
City Manager



Principles of Public Service Ethics

»**PUBLIC INTEREST:** Treat your office as a public trust, only using the power and resources to advance public interests and not to attain personal benefit or pursue any other private interest that conflicts with the public good.

»**OBJECTIVE JUDGMENT:** Employ independent objective judgment in performing your duties, deciding all matters on their merits, free from conflicts of interest and both real and apparent improper influences.

»**ACCOUNTABILITY:** Assure that government is conducted openly, efficiently, equitably, and honorably, and in a manner that permits the citizenry to make informed judgments and hold government officials accountable.

»**DEMOCRATIC LEADERSHIP:** Honor and respect the principles and spirit of representative democracy and set a positive example of good citizenship observing the letter and spirit of laws and rules.

»**RESPECTABILITY:** Safeguard public confidence in the integrity of government by being honest, fair, caring, and respectful and by avoiding conduct creating the appearance of impropriety or which is otherwise unbecoming a public official.

JoAnne Taylor

Roman Gaddis, Council Member

Johnny Ariemma, Council Member

Ross Shirley, Council Member

Daniel Brown, Council Member

Ryan Reagin, Council Member

Lance Bagley, Council Member

Allison Martin, City Manager

**City of Dahlonega
Ethics Resolution for the City of Dahlonega
Council Members and Employees**

**A Resolution Establishing A Standard of Ethics For The City Of Dahlonega;
Defining Terms; Establishing Legislative Intent; Setting Ethical Guidelines For
Both Council Members and Employees**

Be it resolved by the City Council of Dahlonega and it is so resolved by the authority thereof that this resolution shall set ethical guidelines for the City Council and City Employees in the conduct of their duties:

General Provisions

Section 1. Definitions.

- (a) Employee shall be any person who is a fulltime or part-time employee of the City of Dahlonega.
- (b) City Council Member or Member of the Governing Authority shall be any person who is an elected City official, including the Mayor, of the City of Dahlonega.
- (c) Government, Governing Authority or City shall be construed to mean the City of Dahlonega, Georgia government.
- (d) Negligible value when used in this resolution shall mean something having a monetary value of not more than one hundred dollars (\$100.00).

Section 2. Intent.

It is the intent of this resolution that City Council Members and Employees avoid any action whether or not specifically prohibited which might result in, or create the appearance of the following:

- (1) using public office for private gain;
- (2) impeding government efficiency or economy; or
- (3) affecting adversely the confidence of the public in the integrity of the government.

Article A
Standards for Council Members

Section 3. Acceptance of gifts.

City Council Members shall not solicit or accept directly or indirectly anything of greater than negligible value from any person, corporation, or group which:

- (1) has, or is seeking to obtain contractual or other business or financial relationships with the City of Dahlonega;
- (2) in exchange for the thing of value seeks to have a Council Member exercise a matter of discretion in his or her favor;
- (3) in exchange for the thing of value seeks to have interests which may be affected by the performance or nonperformance of the official duty of the Council Member;

This section shall not apply to campaign contributions which shall be reported in accordance with Georgia Laws, and for the purposes of this section incidental acceptance of gifts without evidence of unethical intent in amounts not exceeding \$100.00 in value shall be deemed excluded from the activity proscribed above.

Section 4. Financial interests of members.

City Council Members may not:

- (1) have direct or indirect financial interests that conflict substantially with their responsibilities and duties as government servants; or
- (2) engage in, directly or indirectly, financial transactions as a result of, or primarily relying upon, information obtained from their office. Aside from these restrictions, City Council Members are free to engage in lawful financial transactions to the same extent as private citizens.

"Interest" means any direct pecuniary benefit, which is not a remote interest held by or accruing to a member of the Governing Authority as a result of a contract or transaction that is or may be the subject of an official act or action by or with the City. A member of the Governing Authority shall be deemed to have an interest in transactions involving:

- (1) Any person in the member's immediate family;
- (2) Any person with whom a contractual relationship exists whereby the member may receive any payment or other benefits unless the member is receiving a benefit for goods or services in the normal course of business for which the member has paid a commercially reasonable rate;
- (3) Any business in which the member is a director, officer, employee, agent, or shareholder, except as otherwise provided herein; or
- (4) Any person of whom the member is a creditor, whether secured or unsecured.

Section 5. Use of public property.

A City Council Member shall not use government property of any kind for other than officially approved activities, nor shall he or she direct employees to use such property for these purposes.

Section 6. Use of confidential information.

A City Council Member shall not directly or indirectly, make use of, or permit others to make use of, for the purpose of furthering a private interest, official information not made available to the general public.

Section 7. Coercion by Council Members.

A City Council Member shall not use his position in any way to coerce, or give the appearance of coercing, another person to provide any financial benefit to him or persons within his immediate family, or those with whom a Council Member has business or financial ties.

Section 8. Voting in matters of personal interest.

A City Council Member shall not vote on an ordinance or amendment in a City Council meeting that would directly affect his or her private business.

Section 9. Disqualification.

A Member of the Governing Authority shall disqualify himself/herself from participating in any official act or action of the City which results in a pecuniary benefit to the member or a business or activity in which he/she has an interest, when such benefit is not available to the public at large.

Section 10. Disclosure of Conflicts of Interest.

City Council members shall disclose the nature of any interest he/she has at the time such matter is presented to Mayor and Council for discussion. Such written or verbal statements shall be recorded into the minutes of the meeting and thus become part of the public record. Following any disclosure made pursuant to this section, the member shall refrain from all ex-parte communications with other members regarding the application in which he/she has an interest.

Section 11. Prohibited Contracts.

The City shall not enter into any contract involving services or property with a member of the Governing Authority or with a business in which a member of the Governing Authority has an interest. This section shall not apply in the case of:

- (a) The designation of a bank or trust company as a depository for City funds;
- (b) The borrowing of funds from any bank or lending institution which offers the lowest available rate of interest in the community for such loan;

(c) Contracts entered into in accordance with the Official Code of Georgia Annotated, §16-10-6;

(d) Contracts entered into under circumstances that constitute an emergency situation, provided that the Mayor prepares a written record explaining the emergency;

(e) Contracts entered into with a Member of the Governing Authority, or with a business in which a member of the governing authority has an interest, provided that such contract is the result of a competitive bid, disclosure of the nature of such member's interest is made prior to the time any bid is submitted, and a waiver of the prohibition contemplated by this section is issued by the City Manager following disclosure.

Section 12. Unauthorized purchases.

A City Council Member shall not order any goods and services for the City of Dahlonega without prior official authorization for such an expenditure.

Section 13. Meetings of the Council.

Meetings of the Council shall be conducted in accordance with the Official Code of Georgia Annotated, Title 50, Chapter 14, as amended, and Title 36, Chapter 80, Section 1 as amended, as it applies to municipalities.

Section 14. City attorney used for private business.

A City Council Member shall not use the City Attorney of the City of Dahlonega without paying just compensation.

Section 15. Unauthorized use of public employees.

A City Council Member shall not use his superior position to request or require an employee to:

- (1) do clerical work on behalf of his family, business, social, church or fraternal interests;
- (2) purchase goods and services to be used for personal, business, or political purposes; and
- (3) work for him personally without offering just compensation.

Section 16. Travel expenses.

A City Council Member shall not draw per diem or expense monies from the City of Dahlonega to attend a seminar, convention, or conference and then fail to attend the seminar, convention, or conference without refunding the pro-rata unused per diem or expense monies to the City except for illness or other circumstances in which the demanding of a refund would be unjust.

Section 17. Penalties.

The standards of ethics to be observed by City Council Members are set forth above and any violation thereof shall subject the offender to disciplinary action which may include a penalty in the nature of a warning imposed by the grievance committee of the City Council, and if determined by the City Council to require a penalty greater than a warning, then penalties available shall be censure, public or private reprimand. Power to administer a greater punishment shall include power to administer the lesser.

ARTICLE B

Administration Of Ethics Complaints Regarding City Council Members

Section 18. Complaints.

Any person having a complaint against any City Council member for an alleged ethics violation shall file in writing a verified complaint setting forth the particular facts and circumstances which constitute the alleged violation against the Governing Authority. The complaint shall be filed with the Mayor, or in the event the complaint regards the Mayor, shall be filed with the Mayor Pro-Tem. Upon receipt of a complaint, the Mayor, or in the event the complaint regards the Mayor, the Mayor Pro-Tem shall appoint three members of Council, who, along with the City Attorney, shall constitute an investigating committee to determine whether the complaint sets forth significant facts and circumstances so as to warrant a hearing before the Board of Ethics. In the event the complaint does not set forth sufficient facts to constitute an alleged violation and is found unjustified, frivolous or patently unfounded, it shall be dismissed and the complainant notified immediately. In the event the complaint is found to state sufficient facts to warrant a hearing before the Board of Ethics, the Board shall be appointed as provided herein.

Section 19. Board of Ethics.

(a) Composition of the Board of Ethics:

(1) The Board of Ethics of the City shall be composed of five (5) residents of the City to be appointed as provided in paragraphs 2 and 3 of this subsection. Each member of the Board of Ethics shall have been a resident of the City for at least one (1) year immediately preceding the date of taking office and shall remain a resident of the City while serving as a Member of the Board of Ethics. No person shall serve as a Member of the Board of Ethics if the person has, or has had within the preceding one (1) year period, any interest in any contract, transaction, or official action of the City.

(2) The Mayor and Council Members shall each designate two (2) qualified citizens to provide a pool of fourteen (14) individuals who have consented to serve as a member of such Board of Ethics and who will be available for a period of two (2) years to be called upon to serve in the event a Board of Ethics is appointed.

(3) The City Manager shall maintain a listing of these fourteen (14) qualified citizens. Should the investigating committee determine a complaint warrants a hearing before the Board of Ethics, the Mayor and Council, at the first public meeting after such determination, shall draw names randomly from the listing of qualified citizens until

the specified five (5) members of the Board of Ethics have been appointed. Such Board will elect one of its members to serve as Chairman.

(4) The Members of the Board of Ethics shall serve without compensation. The Governing Authority of the City shall provide meeting space for the Board of Ethics. Subject to budgetary procedures and requirements of the City, the City shall provide the Board of Ethics with such supplies, equipment and legal support services as may be reasonably necessary for it to perform its duties and responsibilities. The City Attorney shall initially respond to legal support issues, but may then designate such other legal counsel as in the opinion of the City Attorney may be appropriate in consideration of potential conflicts and in keeping with the Code of Professional Responsibility.

(b) The constituted Board of Ethics shall have the following duties and powers:

(1) To establish procedures, rules and regulations governing its internal organization and conduct of its affairs;

(2) To hold a hearing within sixty (60) days after the receipt of complaint. Failure to hold a hearing within the specified time shall result in dismissal of the complaint as to the transaction and shall prevent refileing if a complaint arises in the same incident for at least a period of six (6) months;

(3) To prescribe forms, approved by the City Attorney, for the disclosure required in this Ordinance and to make available to the public information disclosed as provided in this section;

(4) To receive and hear complaints of violations of the standards required by this ordinance;

(5) To make such investigation and response to a complaint as it deems necessary to determine whether any person has violated any provisions of this Ordinance.

(6) To hold such hearings and make such inquiries as deemed necessary to investigate and rule upon complaints;

(7) To report its findings to the Governing Authority for such action as the Governing Authority deems appropriate.

Section 20. Additional regulations.

This chapter shall be cumulative to any other ordinance, resolution or act now existing.

Section 21. Right to Appeal.

Any final decision by the City Council pursuant to this resolution shall be reviewable by the Superior Court of Lumpkin County. The review by the superior court shall be limited to an inquiry of whether there was any evidence before the City Council which supported the decision of the Council.

ARTICLE C

Conflict of Interest, Political Activities and Code of Ethics As To Employees Penalties and Methods of Enforcement

Section 22. Acceptance of gifts, gratuities, special privileges.

(a) Employees shall not, other than items of negligible value, accept any gifts, loans, rewards, favors, or services that may reasonably tend to improperly influence them in the discharge of their official duties. This limitation is not intended to prohibit the acceptance of articles of negligible value which are distributed generally nor to prohibit employees from accepting loans from regular lending institutions, it is particularly important that employees guard against relationships which might be construed as or give the appearance of favoritism, coercion, unfair advantage or collusion.

(b) Employees shall not use or attempt to use their position to secure an economic benefit or advantages, special privileges or exemptions for themselves or others including the use of knowledge obtained by through their employment or by virtue of their position.

(c) Employees shall not accept employment or engage in any business or professional activity which they may reasonably expect would require or induce them to disclose confidential information acquired by them by reason of their official position.

(d) Employees shall not accept payment from outside sources for professional services (i.e., teaching, instructing, speaking engagements, consulting, honorariums) when such activities are done on city time or when such services pertain to the purchase or sale of city property.

Section 23. Proprietorship of creations.

All plans, designs, reports, specifications, drawings, devices, inventions, and other items produced or created by employees during working hours or through the use of city facilities or equipment or at the request of the City shall be and become the sole property of the City of Dhalonega.

Section 24. Confidential information.

Employees shall not disclose confidential information gained by reason of their official position, nor shall they otherwise use such information for their personal gain or benefit.

Section 25. Conflict of Interest.

(a) If an employee of the City is an officer, director, agent or member of, or owns interest any entity which is subject to the regulation of, or which has financial commitments with the City, they shall file a sworn statement to this effect with the City clerk.

(b) Employees shall not transact any business in their official capacity with any business entity of which he or she is an officer, director, agent, member, or in which he or she owns

a controlling interest, excluding civic, charitable or religious organizations.

(c) Employees shall not have personal investment in any enterprise which will create a conflict or a perceived conflict between their private interest and the public interest.

Section 26. Political activity.

(a) No person employed by the City shall either publicly or otherwise hold himself out as a candidate in any City of Dahlongega election while holding employment with the City.

(b) City employees shall not take part in any political management or political campaigns in election of Mayor or any member of the City Council for the City of Dahlongega during any period of time for which he is expected to perform work or receive compensation from the City.

(c) No employee, official or other person shall solicit, orally or by letter, or be in any other manner concerned in obtaining any assessments, contributions, or services for any political party from any employee during his hours of duty, service, or work with the City.

(d) Employees shall not represent the City by wearing any uniform or portion thereof that is issued by the City while he is participating in any campaign at any time.

(e) The City in no way seeks to influence employees in their choice of party affiliations or candidates, recognizing that this is a matter for each person to decide. Therefore, nothing contained herein shall be construed to restrict the right of the employee to hold membership in and support a political party, to vote as he chooses, to express opinions on political subjects or candidates, to maintain political neutrality, to attend political parties after work hours, or to campaign actively during off duty hours in all areas of political activity.

(f) Employees shall not utilize any City equipment or vehicles in support of any political campaign.

Section 27. Limitations and approval requirement regarding outside employment.

(a) City employment shall be considered to be the primary employment of all full-time employees. No employee may engage in outside employment which will interfere with the interests of city service. Standards by which some employment is not acceptable include, but is not limited to:

- (1) illegal activity;
- (2) employment that by virtue of association will reflect upon the reputation of the City;
- (3) high hazard or fatiguing work which might detract from or reduce City performance.

(b) Prior to beginning any regularly scheduled outside employment, employees will obtain specific written approval from their City Manager or his designee on request forms which indicate the name of the outside employer, the nature of the work, schedule of days and hours of work, address and telephone number where the employee can be reached. Such information will become a part of the employee's official personnel record. Employees are required to obtain approval from their or his designee for any change in a previously

approved outside employment request.

(c) Any employee accepting or engaging in outside employment under the terms of this rule shall make arrangements with the outside employer to be available to respond immediately to any emergency call of duty whenever the City Manager or his designee shall determine that the employee's services are necessary.

(d) Employees sustaining injuries while engaged in outside employment are normally ineligible to receive benefits under the City's Worker's Compensation program. If an employee sustains an injury while engaged in outside employment, but is performing duties, within the scope of his city responsibilities, he may be eligible for partial City Worker's Compensation benefits.

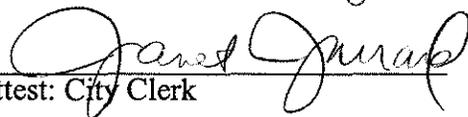
Section 28. Administration and Penalties.

Failure to comply with the provisions of this Section will result in disciplinary action consistent with the City of Dahlenega personnel policy.

It is so resolved this 12th day of July, 2004.



Mayor



Attest: City Clerk

GEORGIA MUNICIPAL EMPLOYEES
BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for
City of Dahlonega

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

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I. AN ORDINANCE

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Dahlonega, 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 Dahlonega, Georgia, and it is hereby ordained by the authority thereof:

Section 1. The Retirement Plan for the Employees of the City of Dahlonega, 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 Dahlonega, Georgia**

3. GOVERNING AUTHORITY

Name: **Mayor and Council**
Address: **465 Riley Road, Dahlonega, GA 30533-0810**
Phone: **(706) 864-6133**
Facsimile: **(706) 864-4837**

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: **465 Riley Road, Dahlonega, GA 30533-0810**
Phone: **(706) 864-6133**
Facsimile: **(706) 864-4837**

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: **City Clerk**
Address: **465 Riley Road, Dahlonega, GA 30533-0810**
Phone: **(706) 864-6133**
Facsimile: **(706) 864-4837**

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)**): _____

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 **the date of its approval by the Governing Authority** **(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 **April 1, 2019** **(insert effective date of most recent Adoption Agreement preceding this Adoption Agreement).**

The Employer's first Adoption Agreement became effective **July 1, 2003** **(insert effective date of Employer's first GMEBS Adoption Agreement).** The Employer's GMEBS Plan was originally effective **May 1, 1973** **(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): May 1.

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. Eligible Regular Employees

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 EXCEPT for the following employees (must specify; specific positions are permissible; specific individuals may not be named): Employees who were initially employed or reemployed by the City on or after August 20, 2012, who were classified as "part-time employees," and who agreed in writing that they would not participate in the City's GMEBS Defined Benefit Retirement Plan (e.g., by agreeing to employment with the City with "no benefits"), including but not limited to Tyler L. Henderson, Sabra Stevens, and Jamie D. Boggus, will be ineligible to participate in this Plan on and after said initial employment date or reemployment date (as applicable), unless and until they satisfy the eligibility conditions specified in Section 10 and Section 11 below.

B. Elected or Appointed Members of the Governing Authority

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) Elected or Appointed Members of the Governing Authority (check one):

- 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): Each elected or appointed member of the Governing Authority who holds an office of the Employer between May 1, 1973, and January 1, 1982, shall be qualified to apply for participation in the Plan on the first day of the month following or coinciding with the date said member occupies such office. Each elected or appointed member of the Governing Authority who holds office after January 1, 1982, and who leaves office prior to April 1, 1995, shall not be qualified to apply for participation in the Plan, and service as an elected or appointed member of the Governing Authority between January 1, 1984, and April 1, 1995, shall not be taken into account for any purpose under the Plan, unless the member holds office on April 1, 1995. Each elected or appointed member of the Governing Authority who holds an office of the Employer on or after April 1, 1995, shall be qualified to participate in the Plan as of April 1, 1995, or if later, as of the first day of the month following or coinciding the date that said member holds such office. Notwithstanding the foregoing, effective January 1, 2015, elected or appointed members of the Governing Authority who initially hold an office of the Employer on or after such date shall be qualified to participate in the Plan as of the date they take office. (Participation became mandatory effective July 1, 2003. See Section 12 of this Adoption Agreement concerning mandatory participation in the Plan.)

(2) Municipal Legal Officers (check one):

- 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. Hours Per Week (Regular Employees)

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: **40 hours/week** (must not exceed 40 hours/week regularly scheduled)

Exceptions: 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. Months Per Year (Regular Employees)

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. Credited Past Service with Adopting Employer

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))**: **In addition to the above limitations, Credited Past Service shall not include any tenure of office as an elected or appointed member of the Governing Authority unless the Participant was serving as an elected or appointed member of the Governing Authority or Eligible Regular Employee on May 1, 1973, or April 1, 1995. Credited Past Service shall not include any tenure or office between January 1, 1984, and April 1, 1995, unless the Participant was in office on April 1, 1995.**

(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. Prior Military Service

Note: 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 _____ 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 _____ 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): _____.**

(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. Prior Governmental Service

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. Leave Conversion for Unused Paid Time Off (e.g., Sick, Vacation, or Personal Leave)

(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.

Important Note: 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)): _____.

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): _____.

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

- Attainment of age _____ (insert number)
- Completion of _____ 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): _____.

Exceptions: 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): are permissible; specific individuals may not be named): City Manager initially employed in such position on May 19, 2015.

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

- Attainment of age 65 (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): _____.

(2) Elected or Appointed Members of Governing Authority

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 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): _____.

Exceptions: 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): Elected or appointed members of the Governing Authority who were Participants prior to January 1, 1984.

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 65 (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)**: _____.

C. Alternative Normal Retirement Qualifications

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 _____ (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 _____ (**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 _____ 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)**: _____.

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)): _____.

- 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 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 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 for Public Safety Employees Only.**

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. Disability Benefit Qualifications

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. Maximum Total Credited Service

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 _____ years for the following classes of Eligible Regular Employees:
 - All Eligible Regular Employees.
 - Only the following Eligible Regular Employees: _____.
- 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. Monthly Normal Retirement Benefit Amount

(1) Regular Employee Formula

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. 2.0% (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):
All Participants who are Regular Employees, but said percentage (2.0%) shall apply only with respect to determining the portion of the monthly Normal Retirement benefit attributable to Credited Service after January 23, 2013. For Eligible Regular Employees who are employed with the City as of January 23, 2013, the percentage (%) used to determine the portion of the monthly Normal Retirement benefit attributable to Credited Service on and before January 23, 2013, shall be the applicable percentage in effect under the Plan as of January 22, 2013 (2.25%); provided however, that with respect to Participants who Terminated employment with the City prior to January 23, 2013, and who were not employed with the City as of January 23, 2013, the percentage (%) used to determine the portion of the monthly Normal Retirement benefit attributable to Credited Service before January 23, 2013, shall be the applicable percentage (%) in effect under the Plan as of the date of the Employee's most recent Termination of employment prior to January 23, 2013.
- (b) **Alternative Flat Percentage Formula. _____% (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): _____.**
- (c) **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 who are Regular Employees.
 - Only the following Participants (**must specify - specific positions are permissible; specific individuals may not be named**):_____.
- (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) Covered Compensation (complete only if Split Formula(s) is checked above):

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**): _____.
- (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) Final Average Earnings

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 **60** (**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) Formula for Elected or Appointed Members of the Governing Authority

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).
- \$25.00** (**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

<u>Number of Years Before</u> <u>[Age (Insert Normal</u> <u>Retirement Age)]</u> (check as applicable)	<u>Percentage of</u> <u>Normal Retirement Benefit*</u> (complete as applicable)
<input type="checkbox"/> 0	1.000
<input type="checkbox"/> 1	0.____
<input type="checkbox"/> 2	0.____
<input type="checkbox"/> 3	0.____
<input type="checkbox"/> 4	0.____
<input type="checkbox"/> 5	0.____
<input type="checkbox"/> 6	0.____
<input type="checkbox"/> 7	0.____
<input type="checkbox"/> 8	0.____
<input type="checkbox"/> 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)**:
_____.

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 2.0% (insert percentage).
- (3) Fixed annual cost-of-living adjustment equal to _____% (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 March 1, 1998 (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):

<u>COMPLETED YEARS OF TOTAL CREDITED SERVICE</u>	<u>VESTED PERCENTAGE</u>
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): City Manager initially employed in such position on May 19, 2015.

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.): No vesting schedule (immediate vesting).

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.): 5-year Cliff Vesting Schedule. For elected

or appointed member of the Governing Authority in office on or after April 1, 1995, benefits shall be 100% vested after the Participant has completed a minimum of five (5) years of Total Credited Service. Benefits remain 0% vested until the Participant satisfies this minimum. Provided, however, that Credited Service performed prior to January 1, 1984, as an elected or appointed member of the Governing Authority shall be 100% vested upon Termination of tenure of office.

18. PRE-RETIREMENT DEATH BENEFITS

A. In-Service Death Benefit

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)**): _____.
- (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.**)

Minimum In-Service Death Benefit for Vested Employees Equal to Terminated Vested Death Benefit. 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) Exceptions: 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. Terminated Vested Death Benefit

(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) **Exceptions:** 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 the date of its approval by the Governing Authority (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 Dahlonega, Georgia, this _____ day of _____, 20____.

Attest:

CITY OF DAHLONEGA, 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



Ordinances and Resolutions

DATE: 4/1/2024
TITLE: Defined Benefit Retirement Plan Restatement
PRESENTED BY: Doug Parks, City Attorney
PRIORITY: Strategic Priority - Communication

AGENDA ITEM DESCRIPTION

Defined Benefit Retirement Plan Restatement for 2023-2025.

HISTORY/PAST ACTION

None.

FINANCIAL IMPACT

RECOMMENDATION

Approval is recommended as adoption is required for all employers using the GMEBS Retirement Plan.

SUGGESTED MOTIONS

Motion to approve and for the Mayor to execute all applicable documents.

ATTACHMENTS

Defined Benefit Retirement Plan Ordinance and Adoption Agreement.



City Council Agenda Memo

DATE: 3/30/2024
TITLE: 27 on Park Application for Alcohol License
PRESENTED BY: Allison Martin, City Manager
PRIORITY Strategic Priority - Communication

AGENDA ITEM DESCRIPTION

27 on Park Application for Alcohol License

HISTORY/PAST ACTION

This item was previously tabled by the council pending receipt of additional information. 27 on Park's previous owner/manager held an alcohol license for consumption on premises (provisional) which was not renewed for the hotel property. Once a license expires, a new application is required. 27 on Park is in a period of transition to new managers/owners. The new managers/owners made an application to have the same type of license as the previous owner. City staff inspected the hotel site upon notification from the city clerk of the receipt of an application for an alcohol license and found alcohol on the property in violation of state law. The alcohol was subsequently removed. This item was brought before the council for consideration and tabled once staff reported concerns about code violations on the property. There is currently an occupational tax certificate for the hotel but no occupational tax certificate for the brick house operation/parcel. The hotel structure has no kitchen area.

The city's current alcohol ordinance, applicable to all existing businesses which serve alcohol, ties consumption on premises licenses to a 50/50 food to alcohol sales ratio. Alcohol licenses are for one business and address and do not allow for the crossing of parcel lines except with those who are catering as allowed by the city's ordinance. The City's code of ordinances does not have an existing provisional license. The State of Georgia's online permitting system does not recognize provisional licenses granted outside of adopted local ordinances. The existing kitchen space was not permitted for a full-service kitchen to serve the public; it was only permitted to serve hotel special events as noted on the face of the license. The back deck of the brick house was enclosed without a permit, plans, or inspections and turned into a prep kitchen area which has resulted in code violations. While not able to ascertain the condition of the internal structures of the enclosure, what can be seen by staff is concerning as there is at least one electrical line from the brick building to the enclosed deck that is not to

code. The City’s commercial inspector, Charles Abbott and Associates, will not issue a Certificate of Occupancy for the deck enclosure without an engineered set of drawings and the structure being brought up to code. A walk-in cooler was installed by the previous owner without properly being permitted through the Historic Preservation Commission and it is improperly installed. Environmental Health issued a permit for the kitchen without the knowledge the deck structure was enclosed without a permit and no CO issued by the city. The Lumpkin County Fire Marshal was on site when the fire suppression system in the kitchen was last inspected, but he too was not aware of the issues surrounding the structure when he issued a certificate. The city’s other holders of alcohol licenses have all been required to be compliant with applicable city ordinances. While valuing their investment in our community, and welcoming their ideas for their business, the city staff have shared with 27 on Park representatives the items necessary to consider a future restaurant on the site which could serve the hotel, events, and public. In the interim, staff supplied the information of Sec. 2-24. (k) of the City’s Code of Ordinances:

“Private events. For events where alcoholic beverages are furnished by the host, which are not open to the public and at which no admittance fee, cup fee or by-the-drink fee is required, the event holder shall be exempt from the requirements of this article. However, if alcoholic beverages are to be provided at such an event by a caterer, then the requirements of this article must be met.”

FINANCIAL IMPACT

n/a

RECOMMENDATION

The staff recommendation is to deny this application at this time while encouraging the owners to use catering for private events as an interim until code violations can be satisfied.

SUGGESTED MOTIONS

ATTACHMENTS
