



CITY OF DAHLONEGA Council Meeting Agenda

April 03, 2023, 6:00 PM

Gary McCullough Chambers, Dahlonega 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 - To be an open, honest, and responsive city, balancing preservation, and growth, and delivering quality services fairly and equitably by being good stewards of Dahlonega's resources.

CALL TO ORDER AND WELCOME

PRAYER / PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG

APPROVAL OF AGENDA

PUBLIC COMMENT – PLEASE LIMIT TO THREE MINUTES

APPROVAL OF MINUTES:

- a. City Council Meeting Minutes - March 6, 2023
Mary Csukas, City Clerk
- b. City Council Public Hearing Minutes - March 20, 2023
Mary Csukas, City Clerk
- c. City Council Work Session Minutes - March 20, 2023
Mary Csukas, City Clerk
- d. City Council Special Called Meeting Minutes - March 20, 2023
Mary Csukas, City Clerk

APPOINTMENT, PROCLAMATION & RECOGNITION:

1. Proclamation Request – April 2023 Child Abuse Prevention Month, Allison Martin, City Manager

CITY REPORTS:

2. Financial Report - February 2023, Allison Martin, City Manager

ANNOUNCEMENTS

ORDINANCES AND RESOLUTIONS:

3. GA Cities Week - Resolution 2023-03, Allison Martin, City Manager

CONTRACTS & AGREEMENTS:

4. Reinstatement and Termination of the City of Dahlonega's participation in GMA's 401(A) Defined Contribution Plan, Doug Parks, City Attorney

OTHER ITEMS:

5. Insurance Options – Elected Officials, Allison Martin, City Manager

COMMENTS – PLEASE LIMIT TO THREE MINUTES

Clerk Comments
City Manager Comments
City Attorney Comments
City Council Comments
Mayor Comments

ADJOURNMENT



CITY OF DAHLONEGA

Council Meeting Minutes

March 06, 2023, 6:00 PM

Gary McCullough Chambers, Dahlonega 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 - To be an open, honest, and responsive city, balancing preservation, and growth, and delivering quality services fairly and equitably by being good stewards of Dahlonega's resources.

CALL TO ORDER AND WELCOME

Mayor Taylor called the meeting to order at 6:00 P.M.

PRESENT

Mayor JoAnne Taylor
Councilmember Ron Larson
Councilmember Roman Gaddis
Councilmember Ryan Reagin
Councilmember Ross Shirley
Councilmember Lance Bagley

ABSENT

Councilmember Johnny Ariemma

PRAYER / PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG

Mayor Taylor asked Councilmember Larson to lead the Prayer, and Councilmember Gaddis led the Pledge of Allegiance.

APPROVAL OF AGENDA

Mayor Taylor called for a motion to approve the March 6, 2023, agenda.

Motion made by Councilmember Shirley, Seconded by Councilmember Bagley.

Voting Yea: Councilmember Larson, Councilmember Gaddis, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

PUBLIC COMMENT – PLEASE LIMIT TO THREE MINUTES

APPROVAL OF MINUTES:

Mayor Taylor called for a motion to approve January 3, 2023, City of Dahlonega Public Hearing Minutes, February 6, 2023, City Council Meeting Minutes, and February 20, 2023, City Council Work Session Minutes.

Motion made by Councilmember Larson, Seconded by Councilmember Reagin.

Voting Yea: Councilmember Larson, Councilmember Gaddis, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

- a. City of Dahlonega Public Hearing - January 3, 2023, Mary Csukas, City Clerk
- b. City Council Meeting Minutes - February 6, 2023, Mary Csukas, City Clerk
- c. City Council Work Session Minutes - February 20, 2023, Mary Csukas, City Clerk

APPOINTMENT, PROCLAMATION & RECOGNITION:

1. Oaths of Office for new appointees to the DDA, JoAnne Taylor, Mayor
Deb Rowe read the Oaths of Office to Mayor Taylor.

Mayor Taylor states that Autry Moore's Oath of Office will occur at the March 20, 2023, Meeting at 4:00 P.M.

ANNOUNCEMENTS

Mayor Taylor states that Johnny Ariemma has served on the Georgia Mountain Regional Commission for the last year as a representative of the City of Dahlonega. The City Council appreciates his service and support of that organization.

Mayor Taylor announced that there was National Recognition from the Government Finance Officers Association for excellence in financial reportage. She congratulated City Manager Martin for all her hard work over the last year.

CITY REPORTS:

2. Financial Report - January 2023, Allison Martin, City Manager

City Manager Martin states that the Tax Commissioner mailed the annual property tax bills on October 1st with a December 1st due date. Today, March 6, 2023, 96.64% of the 2022 taxes budgeted have been collected.

Sales tax collections are 11.53% greater than FY22.

The annual revenue for Insurance Premium Tax is \$545,246.95 this year, which is 24% greater than last fiscal year.

Alcoholic Beverage Tax and License revenue are slightly more significant than the prior year.

Permit revenue collected is greater than the previous year's collections. Department expenditures are aligned with budget expectations.

DDA operational results are on schedule with the budget.

Hotel/Motel Tax revenue is 0.69% more in FY23 than FY22 and 70.89% higher than pre-pandemic collections. One is the change to the law regarding collection by third-party online booking agencies, and the other is the new hotel.

Water and sewer sales are trending along with budget projections. Revenue from water sales and sewer charges is 16.77% more than last year and 11.07% greater than pre-pandemic numbers. All department expenses are aligned with the budget.

Refuse Collection Charges and Revenues are 0.43% less than the prior year. Expenses are meeting budget expectations.

Stormwater utility charges were first billed in January 2021 and met budget expectations.

After City Manager Martin presented Financial Reports, a discussion was had on the percentages between city council members.

ORDINANCES AND RESOLUTIONS:

No new ordinances and resolutions.

CONTRACTS & AGREEMENTS:

No new warranties and agreements.

OTHER ITEMS:

3. New Alcoholic Beverage License – Dahlonaga Brew Pub, Doug Parks, City Attorney; Mary Csukas, City Clerk

City Attorney Parks read the Dahlonaga Brew Pub Alcohol Beverage License Application, which is strictly for distilled spirits consumption. He believes the subsequent application submitted is forthcoming but still going through the process.

City Clerk Csukas states that the subsequential application is still going through the process of being approved. Once the application has been approved and sent back to the City of Dahlonaga from the Department of Revenue Portal, then the application can start being worked on.

Mayor Taylor called for a motion to approve the Dahlonaga Brew Pub Alcohol Beverage License for Distilled Spirits Consumption at Dahlonaga Brew Pub.

Motion made by Councilmember Gaddis, Seconded by Councilmember Shirley.

Voting Yea: Councilmember Larson, Councilmember Gaddis, Councilmember Shirley, Councilmember Bagley

Voting Abstaining: Councilmember Reagin

4. Asphalt Leveling and Resurfacing City Streets LMIG Project #2023-001, Vince Hunsinger, Capital Projects Manager

Capital Projects Manager Hunsinger discusses the Asphalt Leveling and Resurfacing City Streets LMIG Project. With a low bid of \$205,127.60, Manager Hunsinger requests permission to pave the asphalt leveling and resurfacing city streets near Calhoun Road (LMIG Project #2023-001).

Mayor Taylor called for a motion to approve the Asphalt Leveling and Resurfacing City Streets LMIG Project #2023-001.

A discussion was had about prices between City Council and Capital Projects Manager Hunsinger.

Motion made by Councilmember Gaddis, Seconded by Councilmember Larson.

Voting Yea: Councilmember Larson, Councilmember Gaddis, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

COMMENTS – PLEASE LIMIT TO THREE MINUTES

City Clerk comments

City Clerk had no comments.

City Manager Comments

With the proposal, we have been looking into housing needs assessment. City Manager Martin states that Councilmember Reagin will serve as the nonvoting councilmember for DDA. The Head House Open House will be on March 20, 2023, from 1:00 P.M. – 3:00 P.M. The groundbreaking for the Lumpkin County Recreation and Aquatic Facility is March 24, 2023, at 10:30 A.M.

City Attorney Comments

City Attorney Parks states that there is an amendment to the professional services agreement consuming the pedestrian bridge. He is requesting to execute this amendment and add it to the agenda for discussion at the Special Called Meeting on March 20, 2023.

City Council Comments

Councilmember Shirley states that you must attend GMA Training as a councilmember. Speaking with other council members at his training, and hearing their stories, made him more appreciative of Dahlonega.

Councilmember Gaddis thanked City Manager Martin for her leadership and the weekly updates she provides for the Councilmembers.

Councilmember Larson had no comments.

Councilmember Reagin said GMA training was good and hopes to see the Lumpkin County Women's Basketball team go back-to-back at their basketball game Friday, March 10, 2023.

Councilmember Bagley said the GMA training was fantastic. He wished the Lumpkin County Women's Basketball team good luck at their basketball game and hopes to see them win back-to-back Friday, March 10, 2023. He also states that the UNG Men's Basketball team made it to the division.

Mayor Comments

Mayor Taylor suggested watching Paul Milligan's Visit to Dahlonega Segment.

5. Executive Session - Litigation

Mayor Taylor called for a motion to move into Executive Session at 6:22 P.M.

Motion made by Councilmember Larson, Seconded by Councilmember Reagin.

Voting Yea: Councilmember Larson, Councilmember Gaddis, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

Mayor Taylor resumed the council meeting at 7:41 P.M.

No action was taken at the Executive Session.

ADJOURNMENT

Mayor Taylor called for a motion to adjourn the meeting at 7:43 P.M.

Motion made by Councilmember Larson, Seconded by Councilmember Gaddis.

Voting Yea: Councilmember Larson, Councilmember Gaddis, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley



CITY OF DAHLONEGA

City Council Public Hearing Minutes

March 20, 2023, 4:00 PM

Gary McCullough Chambers, Dahlongega City Hall

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Vision - To be an open, honest, and responsive city, balancing preservation, and growth, and delivering quality services fairly and equitably by being good stewards of Dahlongega's resources.

CALL TO ORDER

Mayor Taylor called the Public Hearing to order at 4:00 PM

Public Hearing:

1. Ordinance 2022-16: An ordinance to exclude off-street parking and loading requirements within the B-3 and CBD zones for restaurants, lounges, offices, and retail businesses

Doug Parks, City Attorney

City Attorney Parks states that Ordinance 2022-16 repeats an existing ordinance with several modifications. These modifications will remove off-street parking for professional offices, restaurants, and retail in the B-3 district and CBD downtown.

Mr. Rob Nichols expressed the need for this ordinance change and thanked the City Council for looking into this ordinance.

ADJOURNMENT

Mayor Taylor adjourned the City Council Public Hearing at 4:03 P.M.



CITY OF DAHLONEGA

Council Work Session Minutes

March 20, 2023, 4:00 PM

Gary McCullough Council Chambers, Dahlonega City Hall

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OPEN MEETING

Mayor Taylor called the City Council Work Session to order at 4:04 P.M.

PRESENT

Mayor JoAnne Taylor
Councilmember Ron Larson
Councilmember Roman Gaddis
Councilmember Ryan Reagin
Councilmember Ross Shirley
Councilmember Lance Bagley

ABSENT

Councilmember Johnny Ariemma

APPROVAL OF AGENDA

Mayor Taylor called for a motion to approve the City Council Work Session agenda.

Motion made by Councilmember Larson, Seconded by Councilmember Shirley.

Voting Yea: Councilmember Larson, Councilmember Gaddis, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

BOARD & COMMITTEES

1. Cemetery Committee—February 2023, Chris Worick, Committee Chairman
2. Downtown Dahlonega – February 2023, Ariel Alexander, Downtown Development Director
Director Alexander discussed the need and process for an intern at the Head House.
3. Tourism Quarterly Report - 1st Qtr. 2023, Sam McDuffie, Director of Tourism
Director McDuffie advised council members of monthly updates. He mentioned the number of people who have entered the Visitor Center as of March 20, 2023, and reported that the Chocolate Crawl was a huge success this year.
Councilmember Bagley asked for information on the subject matter under publications 150 Small Towns; Director McDuffie states it is under the publication Family Destinations.

DEPARTMENT REPORTS AVAILABLE AT: <https://dahlonega.gov/category/department-reports/>
APPOINTMENT, PROCLAMATION & RECOGNITION: (Vote at Council Meeting)

City Clerk Csukas states that the appointment for Awtry Moore will be held at the special called meeting.

PRESENTATION

4. 147 N. Park Street Proposal, Ariel Alexander, DDA Director

The council thanked Director Alexander for her efforts in working towards development at the 147 N. Park Street site.

5. 2023-2026 Downtown Development Authority and Main Street Program Work Plan, Ariel Alexander, DDA Director

DDA Chairman Thrailkill reviewed the 2023 Strategic Work Plan with City Council members.

Mayor Taylor thanked City Manager Martin for all her hard work in beautifying our downtown, especially now that the Master Gardeners are assisting our staff with more natural plantings that require less maintenance.

Councilmember Larson congratulated Chairman Thrailkill on the work put into the 2023 Strategic Work Plan, a detailed living document.

ORDINANCES & RESOLUTIONS

6. Change to Open Container Footprint for the Bear on the Square Mountain Festival, Doug Parks, City Attorney, Ariel Alexander, DDA Director

City Attorney Parks reviewed the proposal to suspend the enforcement of open containers in a specific area at the Bear on the Square Mountain Festival so that festivalgoers may carry their alcoholic beverages from Hancock Park to the auction and live music tent across the street.

7. Zoning Changes Pursuant to HB 1405, Doug Parks, City Attorney

City Attorney Parks presented key issues for Council consideration regarding the zoning changes outlined in HB 1405. These changes should be effective by July 1, 2023.

CONTRACTS & AGREEMENTS

8. Amendment to Professional Services Agreement for WSP USA Environment & Infrastructure Inc., formerly known as Wood Environmental and Infrastructure Solutions, Inc, Doug Parks, City Attorney

Director Buchanan states this is an extension into the already presented contract. This extension will go into late 2024.

The council discussed with Director Buchanan the location of the pedestrian bridge.

9. Reinstatement and Termination of the City of Dahlonoga's participation in GMA's 401(A) Defined Contribution Plan, Doug Parks, City Attorney

City Attorney Parks stated they had identified that plan of enrollment. The DC Plan does not currently have any assets; therefore, the termination of the City's participation is recommended. However, there must be an update to current standards before termination occurs. Thus, we will need to restate first and then terminate.

10. Project # 2023-003 Hancock Park Dumpster Pad Enclosure, Vince Hunsinger, Capital Projects Manager

Capital Projects Manager Hunsinger states that the scope of work on the dumpster project has changed to a complete re-do with concrete rock walls, metal and wood slated gates, conduits, lighting, cameras, and a roof enclosure. The original bid was set at 25k to do the project, but the current rebuild bid is \$75,000; the extra funds are available in the sanitation fund.

The council discussed the 200% increase in the new Hancock Park Dumpster Pad Enclosure. Council thanked Capital Projects Manager Hunsinger for working towards improving Hancock Park by adding a Dumpster Pad Enclosure.

11. Project 2023-005 North Square Sidewalk Replacement, Vince Hunsinger, Capital Projects Manager

Capital Projects Manager Hunsinger discussed budgeting costs for Project 2023-005.

A discussion was had about how wonderful this project will be once complete; Capital Projects Manager Hunsinger hopes this project will be done by Summer 2023. Council requested renderings of the project.

OTHER ITEMS:

12. Insurance Options – Elected Officials, Allison Martin, City Manager

City Manager Martin states that the city's health insurance plan historically allowed elected officials coverage. City Manager Martin spoke with GMA, and elected officials should obtain health insurance. We must execute a new declaration and set a future effective date. GMA recommends that you do this with your plan year and discuss the enrollment process. The elected official chooses the cost of the premium.

13. Dark Sky Ordinance Enforcement Review, Allison Martin, City Manager

The city has been receiving complaints and concerns about lighting. City Manager Martin is working with Chief Albert and code enforcement to address these concerns through our Dark Lightening Ordinance. We can review and enforce areas of concern using defined quadrants and testing meters.

Council discussed the process for enforcement of the Dark Lightening Ordinance.

14. Discuss Complaints Related to Rental Home Activity in Residential Neighborhoods, Allison Martin, City Manager

City Manager Martin stated that we historically responded to these complaints, and now that we have code enforcement under our Chief of Police, these issues will be addressed accordingly. We plan to revamp our operation under our new police department by working with citizens' complaints through the Fire Marshal about live safety and UNG concerning students' housing issues and landlords with frequent violations. The idea of word of mouth will help curb problems such as parking and right-of-way disturbance with respect for each other in the neighborhood; four unrelated people may live in rental properties. We hope that as we begin this phase, reporting to City Hall is understood by the citizens so that concerns and complaints are handled promptly.

COMMENTS – PLEASE LIMIT TO THREE MINUTES

Clerk Comments - No comments were had at this time.

City Manager Comments -City Manager Martin reminded Councilmembers of the groundbreaking ceremony on Friday, March 24, 2023, for the new Lumpkin County Recreational Aquatic Center on Pinetree Way.

City Council Comments:

Councilmember Shirley thanked staff for their diligence in reporting to Council at the work session and citizens for attending meetings.

Councilmember Gaddis, no comments were had at this time.

Councilmember Larson, no comments were had at this time.

Councilmember Reagin, on the City Website, we should promote the sidewalk project that extends from the Walmart Intersection to the boat ramp at the Zwerner Lake.

Councilmember Bagley said Dahlonega received a tremendous compliment as the best small town in Georgia in the 2023 Southern Living article. This happened through a group effort from City and County organizations and elected and appointed officials.

City Attorney Comments - No comments were had at this time.

Mayor Comments - Mayor Taylor agreed that the Southern Living article promoting Dahlonega as the 4th best town in the Southeast and as our town as the 12th best family vacation destination in the United States shows efforts being made to make this all happen.

ADJOURNMENT

Mayor Taylor called for a motion to adjourn the City Council Work Session at 4:42 P.M.

Motion made by Councilmember Gaddis, Seconded by Councilmember Reagin.

Voting Yea: Councilmember Larson, Councilmember Gaddis, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley



CITY OF DAHLONEGA

City Council Special Called Meeting - Amended Minutes

March 20, 2023, 4:00 PM

Gary McCullough Chambers, Dahlongega City Hall

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Vision - To be an open, honest, and responsive city, balancing preservation, and growth, and delivering quality services fairly and equitably by being good stewards of Dahlongega's resources.

CALL TO ORDER AND WELCOME

Mayor Taylor called the City Council Special Called Meeting to order at 4:44 P.M.

PRESENT

Mayor JoAnne Taylor
Councilmember Roman Gaddis
Councilmember Ron Larson
Councilmember Ryan Reagin
Councilmember Ross Shirley
Councilmember Lance Bagley

ABSENT

Councilmember Johnny Ariemma

APPROVAL OF AGENDA

Mayor Taylor called for a motion to approve the agenda.

Motion made by Councilmember Reagin, Seconded by Councilmember Shirley.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

NEW BUSINESS

1. Oath of Office for a new appointee to the DDA, JoAnne Taylor, Mayor
Mr. Awtry Moore read his oath of office as the new appointee of the Downtown Development Authority. Council and Mayor had a photo-op with Mr. Moore.
2. Resolution 2023-01- Resolution for Participation in the "Certified City of Ethics" Program & Updated "City's Principles of Public Service Ethics." Allison Martin, City Manager

Mayor Taylor called for a motion to approve Resolution 2023-01- Resolution for Participation in the "Certified City of Ethics" Program & Updated "City's Principles of Public Service Ethics."

Mayor called for a motion to approve the updated Principles of Public Service Ethics.

Motion made by Councilmember Larson, Seconded by Councilmember Gaddis.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

Mayor called for a motion to approve Resolution 2023-01 for Participation in the Certified City of Ethics.

Motion made by Councilmember Gaddis, Seconded by Councilmember Ryan.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

3. Change to Open Container Footprint for the Bear on the Square Mountain Festival, Doug Parks, City Attorney, Ariel Alexander, DDA Director

Councilmember Gaddis stated the motion is to suspend enforcement of the open container laws of the City of Dahlonega, including but not limited to the following: The Code of the City of Dahlonega, Georgia, Chapter 22, Article II, Section 22-32, Section 22-33, Section 22-34, Section 22-35, within the geographical area set aside for alcohol sales and consumption within that specific festival special event permit application granted by the City to the Bear on the Square organizer, the duration of the suspension to run concurrently with the time of the permit granted, Seconded by Councilmember Shirley.

Council discussed this change as a positive step for festivals in Dahlonega.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

4. Amendment to Professional Services Agreement for WSP USA Environment & Infrastructure Inc., formerly known as Wood Environmental and Infrastructure Solutions, Inc., Doug Parks, City Attorney

Mayor Taylor called for a motion to approve an amendment to the Professional Services Agreement for WSP USA Environment & Infrastructure Inc., formerly known as Wood Environmental and Infrastructure Solutions, Inc.

Motion made by Councilmember Reagin, Seconded by Councilmember Shirley.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

5. Ordinance 2022-16: An ordinance to exclude off-street parking and loading requirements within the B-3 and CBD zones for restaurants, lounges, offices, and retail businesses, Doug Parks, City Attorney

Mayor Taylor called for a motion to approve Ordinance 2022-16, An ordinance to exclude off-street parking and loading requirements within the B-3 and CBD zones for restaurants, lounges, offices, and retail businesses.

Motion made by Councilmember Larson, Seconded by Councilmember Reagin

Director Jameson informed Council that the Planning Commission requested an entire plan for the parking plan, so their request was to have the Council table this ordinance.

Council understood that the current parking ordinance needed further discussion, but at this time, this move is the best for the town.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

6. Zoning Changes Pursuant to HB 1405, Doug Parks, City Attorney

Mayor Taylor called for a motion to refer Zoning Changes Pursuant to HB 1405 to the Planning Commission.

Motion made by Councilmember Shirley, Seconded by Councilmember Reagin.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

7. Project # 2023-003 Hancock Park Dumpster Pad Enclosure, Vince Hunsinger, Capital

Projects Manager

Mayor Taylor called for a motion to approve Project # 2023-003 Hancock Park Dumpster Pad Enclosure.

Motion made by Councilmember Gaddis, Seconded by Councilmember Larson.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

8. Project 2023-005 North Square Sidewalk Replacement, Vince Hunsinger, Capital Projects Manager

Mayor Taylor called for a motion to approve Project 2023-005 North Square Sidewalk Replacement.

Motion made by Councilmember Bagley, Seconded by Councilmember Gaddis.

Director Martin informed Council that unused funds would cover any shortfalls in the expected budget for this project from other Capital Projects.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

9. Executive Session - Litigation

Mayor Taylor called for a motion to move into Executive Session- Litigation at 5:04 P.M.

Motion made by Councilmember Gaddis, Seconded by Councilmember Bagley.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

Mayor Taylor called for a motion to exit the Executive Session at 5:52 P.M.

Motion made by Councilmember Gaddis, Seconded by Councilmember Larson.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley

Mayor Taylor stated that while no specific action was taken during the Executive Session, we have been diligently working with our County colleagues for the past few weeks and have had an excellent start to an agreement that will resolve many challenges and issues for the betterment of our citizens. With us tonight, Chairman Chris Dockery and Commissioner Stringer have been the main authors in a set of agreements that are not ready for public discussion yet as we continue to work through some agreements. The timeline set for these discussions is 60 days.

Chairman Dockery requested a Joint Executive Session with Council and the Commission in the next ten days. He stated that the letter presented to Council had a hard date of tonight for a vote to which Mayor Taylor stated the understanding was an open-ended date with our agreement. Chairman Dockery said he would discuss an extension with his Board at their meeting tomorrow night.

The agreed-upon date for the Joint Executive Session will be Thursday, March 30, 2023, at 4:00 p.m.

ADJOURNMENT

Mayor Taylor called for a motion to adjourn the City Council Special Called Meeting at 5:55 P.M.

Motion made by Councilmember Gaddis, Seconded by Councilmember Bagley.

Voting Yea: Councilmember Gaddis, Councilmember Larson, Councilmember Reagin, Councilmember Shirley, Councilmember Bagley



City Council Agenda Memo

DATE: February 2, 2023
TITLE: Proclamation Request – April 2023 Child Abuse Prevention Month
PRESENTED BY: Allison Martin, City Manager

AGENDA ITEM DESCRIPTION:

Request for a proclamation to set aside April 2023 as Child Abuse Prevention Month in Dahlonega by Lumpkin County Family Connection. They are partnering with Enotah CASA, South Enotah Child Advocacy Center, and DFACS to plan activities during the month of April 2023, to bring awareness to the issue and distribute prevention materials.

HISTORY/PAST ACTION:

The City historically participates in a proclamation for Child Abuse Prevention Month

FINANCIAL IMPACT:

There is no financial impact relating to this item.

RECOMMENDATION:

It is recommended that the proclamation be approved and an original suitable for framing be given to the requestor.

SUGGESTED MOTIONS:

Reserved for April Meeting

ATTACHMENTS:

Sample Proclamation



Proclamation – Child Abuse Prevention Month 2023

WHEREAS, More than 10,000 children were in foster care and more than 134,000 children required the need of child protective services last year in Georgia; and

WHEREAS, Child abuse and neglect is a serious problem affecting every segment of our community, and finding solutions requires input and action from everyone; and

WHEREAS, Exposure to childhood trauma has a powerful adverse effect on life-long physical and mental health and is recognized nationally as a major public health issue; and

WHEREAS, All Children have a right to a safe home – a place that provides each child with an opportunity to thrive, learn, and grow in an environment that fosters healthy development; and

WHEREAS, Communities that provide parents with the social support, knowledge of parenting and child development, and concrete resources they need to cope with stress and nurture their children ensure all children grow to their full potential; and

WHEREAS, Communities must make every effort to promote programs and activities that create strong and thriving children and families; and

WHEREAS, Child abuse can be prevented when all citizens become aware of the importance of supporting community leaders and parents to raise their children in a safe, nurturing environment.

WHEREAS, Consistent, early, and effective prevention strategies have been proven to save lives, protect resources, and strengthen and preserve Georgia’s families by ending cycles of abuse and neglect; and,

WHEREAS, prevention remains the best defense for our children and families;

THEREFORE, the Dahlonega City Council does hereby proclaim:

April 2023, as CHILD ABUSE AND NEGLECT PREVENTION MONTH

in Dahlonega, Georgia, and urge all citizens to recognize this month by dedicating ourselves to the task of improving the quality of life for all children and families.

IN WITNESS WHEREOF, we have hereunto set our hand and caused the seal of the City of Dahlonega to be affixed this 3rd day of April 2023.

JoAnne Taylor, Mayor

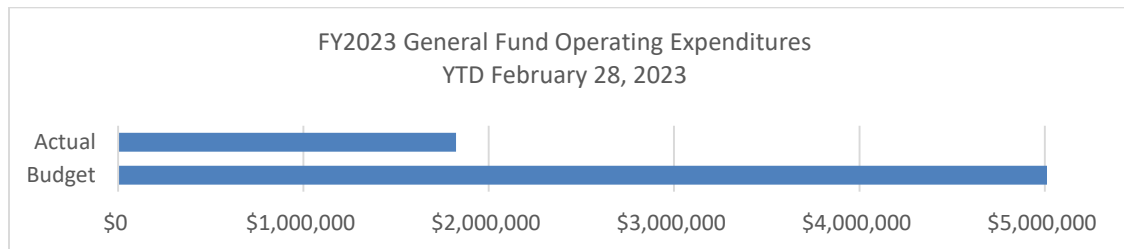
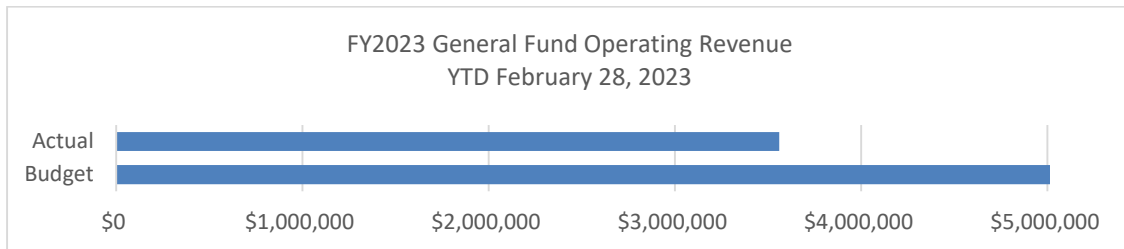
Mary Csukas, City Clerk



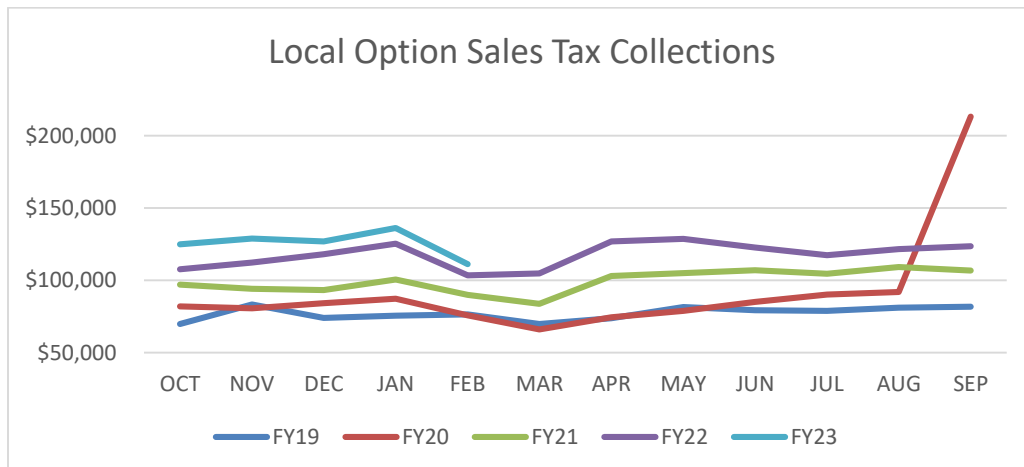
CITY OF DAHLONEGA MONTHLY FINANCIAL REPORTS

For the Five Months Ended February 28, 2023

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, 99.01% of the 2022 taxes budgeted have been collected.
- Sales tax collections remain strong and reflected collections 10.83% greater than FY22. The change in the State law related to internet sales taxation has continued to positively impact our collections.



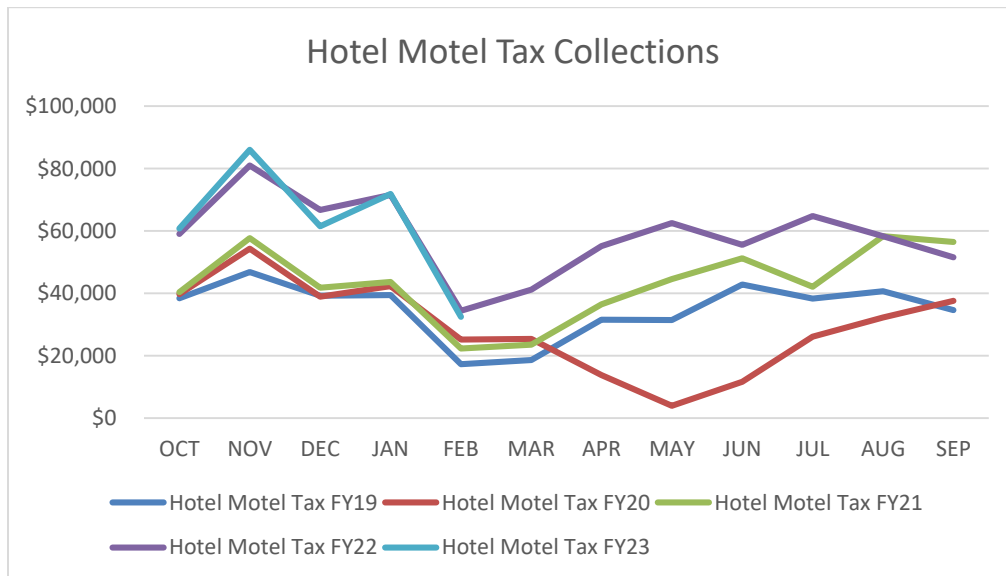
- The annual revenue for Insurance Premium Tax is \$545,246.95 this fiscal year, which is 24% greater than last fiscal year. This amount is based on a population formula.
- Alcoholic Beverage Tax and License revenue collected year-to-date is slightly greater than the prior year.
- Permit revenue collected year-to-date is greater than last year's collections.
- Department expenditures are in line with budget expectations.

DOWNTOWN DEVELOPMENT AUTHORITY

- Operational results are on track with the budget. As the budget was programmed to use fund balance, there is no concern with the lag in revenues for this fund.

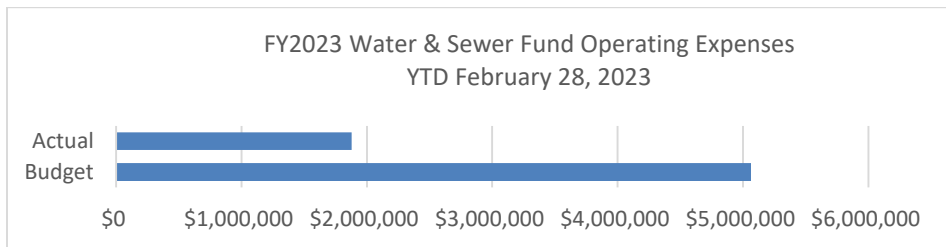
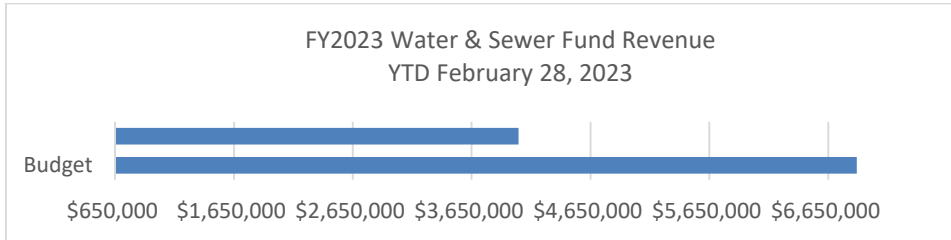
HOTEL/MOTEL TAX FUND

- 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. FY23 is equal to FY22 and 72.53% higher than pre-pandemic collections. 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.



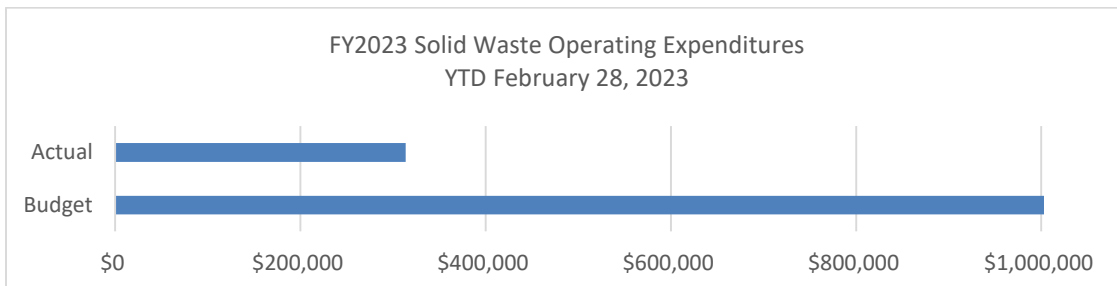
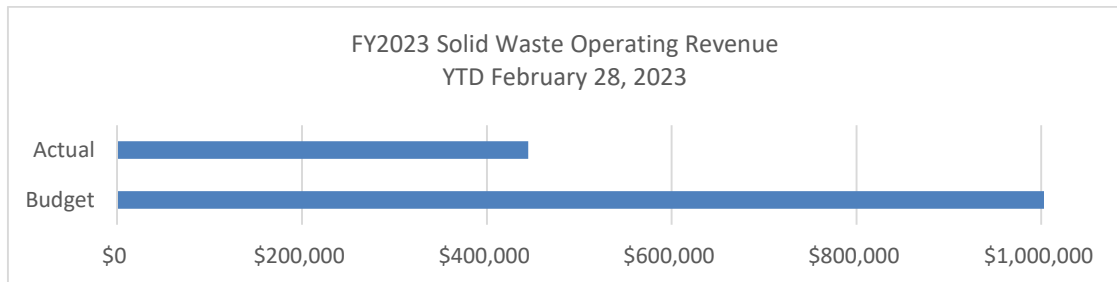
WATER AND SEWER FUND

- Water and sewer sales are trending along with budget projections. Revenue from water sales and sewer charges is 11.65% more than last year and 9.28% greater than pre-pandemic numbers.
- All department expenses are in line with the budget.



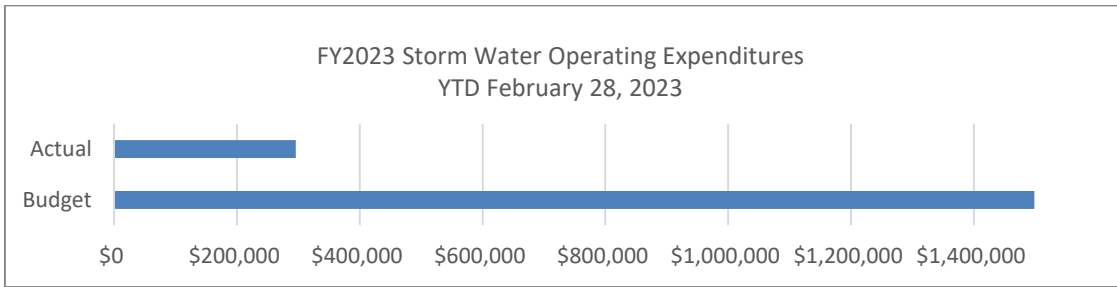
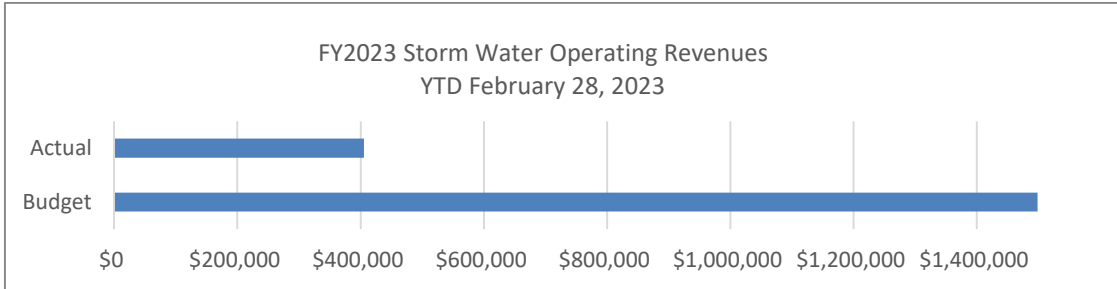
SOLID WASTE FUND

- Refuse Collection Charges are Revenues are 0.74% less than the prior year. This is attributable to the reduction in the recycling fee.
- Expenses are meeting budget expectations.



STORMWATER ENTERPRISE FUND

- Transfers In and Indirect Charges reflect a four-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 Allison Martin 3/27/2023)

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	YTD BALANCE 02/28/2023 NORMAL (ABNORMAL)	% BDGT USED
Fund 100 - GENERAL FUND				
	GENERAL PROPERTY TAXES	1,784,753.00	1,644,598.19	92.15
	GENERAL SALES AND USE TAXES	1,106,535.00	502,968.90	45.45
	SELECTIVE SALES AND USES TAXES	225,600.00	83,103.86	36.84
	ALCOHOLIC BEVERAGES LICENSES	138,900.00	136,905.00	98.56
	BUSINESS TAXES	581,801.00	618,019.59	106.23
	PENALTIES AND INTEREST	1,600.00	470.81	29.43
	PERMITS AND FEES	73,000.00	43,670.06	59.82
	INTERGOVERNMENTAL REVENUE	21,646.00	19,869.30	91.79
	CHARGES FOR SERVICES	729,483.00	310,385.71	42.55
	FINES AND FORFEITURES	241,600.00	77,500.44	32.08
	INVESTMENT INCOME	26,793.00	50,790.42	189.57
	MISCELLANEOUS REVENUE	22,000.00	2,024.92	9.20
	OTHER FINANCIAL SOURCES	55,000.00	10,625.00	19.32
	OTHER CHARGES FOR SERVICES	15,500.00	16,389.21	105.74
	TRANSFERS IN FROM OTHER FUNDS	102,850.00	42,895.85	41.71
	TOTAL REVENUES	5,127,061.00	3,560,217.26	69.44
	LEGISLATIVE	252,533.00	86,614.19	34.30
	EXECUTIVE	263,848.00	68,378.51	25.78
	ELECTIONS	22,335.00	242.25	1.08
	GENERAL ADMINISTRATION	1,059,920.00	471,172.95	44.45
	MUNICIPAL COURT	299,805.00	90,394.79	30.15
	CITY MARSHAL	561,071.00	214,841.01	38.22
	PUBLIC WORKS ADMINISTRATION	198,130.00	68,550.07	34.60
	STREETS	1,237,816.00	416,158.82	33.48
	MAINTENANCE AND SHOP	114,099.00	41,555.93	36.42
	CEMETERY	64,173.00	7,088.71	10.39
	PARKS	44,700.00	13,719.90	29.07
	COMMUNITY DEVELOPMENT	447,372.00	132,029.79	29.51
	NON-DEPARTMENTAL	50,000.00	0.00	0.00
	TRANSFERS OUT TO OTHER FUNDS	511,259.00	213,024.60	41.67
	TOTAL EXPENDITURES	5,127,061.00	1,823,771.52	35.47
Fund 100 - GENERAL FUND:				
	TOTAL REVENUES	5,127,061.00	3,560,217.26	69.44
	TOTAL EXPENDITURES	5,127,061.00	1,823,771.52	35.47
	NET OF REVENUES & EXPENDITURES	0.00	1,736,445.74	12,179.23

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	YTD BALANCE 02/28/2023 NORMAL (ABNORMAL)	% BDGT USED
Fund 230 - DOWNTOWN DEVELOPMENT AUTHORITY				
	CHARGES FOR SERVICES	1,100.00	0.00	0.00
	INVESTMENT INCOME	400.00	2,845.64	711.41
	CONTRIBUTIONS AND DONATIONS	100.00	0.00	0.00
	MISCELLANEOUS REVENUE	200.00	2,535.00	1,267.50
	TRANSFERS IN FROM OTHER FUNDS	232,450.00	96,854.15	41.67
	APPROPRIATED FUND BALANCE	71,969.00	0.00	0.00
	TOTAL REVENUES	306,219.00	102,234.79	33.39
	DDA ADMINISTRATION	145,092.00	56,114.86	33.11
	TOURISM	103,284.00	27,570.25	26.69
	DOWNTOWN DEVELOPMENT	57,843.00	30,517.13	52.76
	TOTAL EXPENDITURES	306,219.00	114,202.24	34.54
Fund 230 - DOWNTOWN DEVELOPMENT AUTHORITY:				
	TOTAL REVENUES	306,219.00	102,234.79	33.39
	TOTAL EXPENDITURES	306,219.00	114,202.24	34.54
	NET OF REVENUES & EXPENDITURES	0.00	(11,967.45)	49.03

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	YTD BALANCE 02/28/2023 NORMAL (ABNORMAL)	% BDGT USED
Fund 275 - HOTEL/MOTEL TAX FUND				
	HOTEL/MOTEL TAXES	680,000.00	251,871.98	37.04
	INVESTMENT INCOME	100.00	2,068.26	2,068.26
	TOTAL REVENUES	680,100.00	253,940.24	37.34
	PURCHASES/CONTRACTED SERVICES	288,575.00	89,468.00	31.00
	TRANSFERS OUT TO OTHER FUNDS	391,525.00	163,135.40	41.67
	TOTAL EXPENDITURES	680,100.00	252,603.40	37.14
Fund 275 - HOTEL/MOTEL TAX FUND:				
	TOTAL REVENUES	680,100.00	253,940.24	37.34
	TOTAL EXPENDITURES	680,100.00	252,603.40	37.14
	NET OF REVENUES & EXPENDITURES	0.00	1,336.84	100.00

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	YTD BALANCE 02/28/2023 NORMAL (ABNORMAL)	% BDGT USED
Fund 505 - WATER AND SEWER ENTERPRISE FUND				
	INTERGOVERNMENTAL REVENUE	0.00	1,548.57	100.00
	INVESTMENT INCOME	6,600.00	131,360.53	1,990.31
	MISCELLANEOUS REVENUE	3,000.00	550.00	18.33
	WATER CHARGES	2,941,401.00	1,398,932.47	47.56
	TAP FEES - WATER	175,000.00	598,348.00	341.91
	SEWER CHARGES	2,167,558.00	1,031,047.16	47.57
	TAP FEES - SEWER	175,000.00	642,465.00	367.12
	OTHER CHARGES FOR SERVICES	70,800.00	32,868.84	46.42
	TRANSFERS IN FROM OTHER FUNDS	1,351,502.00	208,333.35	15.41
	TOTAL REVENUES	6,890,861.00	4,045,453.92	58.71
	SEWER LIFT STATIONS	262,198.00	69,791.66	26.09
	SEWER TREATMENT PLANT	784,715.00	270,921.50	33.70
	DISTRIBUTION AND COLLECTION	1,149,766.00	345,057.94	28.82
	WATER SUPPLY	362,296.00	61,917.92	17.09
	WATER TREATMENT PLANT	2,320,616.00	704,159.03	29.84
	CAPITAL OUTLAYS	1,825,530.00	375,346.22	18.70
	INTERFUND CHARGES	125,740.00	52,391.65	41.67
	OTHER COSTS	60,000.00	94.01	0.16
	TOTAL EXPENDITURES	6,890,861.00	1,879,679.93	26.17
Fund 505 - WATER AND SEWER ENTERPRISE FUND:				
	TOTAL REVENUES	6,890,861.00	4,045,453.92	58.71
	TOTAL EXPENDITURES	6,890,861.00	1,879,679.93	26.17
	NET OF REVENUES & EXPENDITURES	0.00	2,165,773.99	739.48

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	YTD BALANCE 02/28/2023 NORMAL (ABNORMAL)	% BDGT USED
Fund 540 - SOLID WASTE ENTERPRISE FUND				
	CHARGES FOR SERVICES	300.00	0.00	0.00
	INVESTMENT INCOME	750.00	4,026.99	536.93
	OTHER CHARGES FOR SERVICES	8,000.00	2,934.05	36.68
	REFUSE COLLECTION CHARGES	1,003,716.00	444,960.78	44.33
	APPROPRIATED NET ASSETS	1,935.00	0.00	0.00
	TOTAL REVENUES	1,014,701.00	451,921.82	44.54
PERSONAL SERVICES AND EMPLOYEE BENEFITS				
	PURCHASES/CONTRACTED SERVICES	500,845.00	167,005.72	33.34
	SUPPLIES	222,700.00	92,263.36	41.43
	CAPITAL OUTLAYS	120,700.00	27,483.79	21.61
	INTERFUND CHARGES	33,600.00	0.00	0.00
	OTHER COSTS	62,870.00	26,195.85	41.67
	DEBT SERVICE	40,000.00	24.54	0.06
	TOTAL EXPENDITURES	33,986.00	539.97	1.59
	TOTAL EXPENDITURES	1,014,701.00	313,513.23	30.70
Fund 540 - SOLID WASTE ENTERPRISE FUND:				
	TOTAL REVENUES	1,014,701.00	451,921.82	44.54
	TOTAL EXPENDITURES	1,014,701.00	313,513.23	30.70
	NET OF REVENUES & EXPENDITURES	0.00	138,408.59	2,142.91

GL NUMBER	DESCRIPTION	2022-23 ORIGINAL BUDGET	YTD BALANCE 02/28/2023 NORMAL (ABNORMAL)	% BDGT USED
Fund 560 - STORMWATER ENTERPRISE FUND				
	INVESTMENT INCOME	500.00	2,408.10	481.62
	OTHER CHARGES FOR SERVICES	1,000.00	564.59	56.46
	TRANSFERS IN FROM OTHER FUNDS	1,122,279.00	254,691.25	22.69
	STORMWATER UTILITY CHARGES	375,000.00	147,597.18	39.36
	TOTAL REVENUES	1,498,779.00	405,261.12	27.04
	PERSONAL SERVICES AND EMPLOYEE BENEFITS	80,481.00	25,312.51	31.45
	PURCHASES/CONTRACTED SERVICES	81,710.00	0.00	0.00
	SUPPLIES	31,231.00	52.50	0.17
	CAPITAL OUTLAYS	811,494.00	64,802.28	6.34
	INTERFUND CHARGES	493,863.00	205,776.25	41.67
	TOTAL EXPENDITURES	1,498,779.00	295,943.54	17.31
Fund 560 - STORMWATER ENTERPRISE FUND:				
	TOTAL REVENUES	1,498,779.00	405,261.12	27.04
	TOTAL EXPENDITURES	1,498,779.00	295,943.54	17.31
	NET OF REVENUES & EXPENDITURES	0.00	109,317.58	51.77
	TOTAL REVENUES - ALL FUNDS	15,517,721.00	8,819,029.15	56.83
	TOTAL EXPENDITURES - ALL FUNDS	15,517,721.00	4,679,713.86	29.13
	NET OF REVENUES & EXPENDITURES	0.00	4,139,315.29	753.73

RESOLUTION 2023-03
GEORGIA CITIES WEEK
APRIL 23-29, 2023

A RESOLUTION OF THE CITY OF DAHLONEGA RECOGNIZING GEORGIA CITIES WEEK, APRIL 23-29, 2023, AND ENCOURAGING ALL RESIDENTS TO SUPPORT THE CELEBRATION AND CORRESPONDING ACTIVITIES.

WHEREAS, city government is the closest to most citizens, and the one with the most direct daily impact on its residents; and

WHEREAS, city government is administered for and by its citizens, and is dependent upon public commitment to and understanding of its many responsibilities; and

WHEREAS, city government officials and employees share the responsibility to pass along their understanding of public services and their benefits; and

WHEREAS, Georgia Cities Week is a very important time to recognize the important role played by city government in our lives; and

WHEREAS, this week offers an important opportunity to spread the word to all the citizens of Georgia that they can shape and influence this branch of government which is closest to the people; and

WHEREAS, the Georgia Municipal Association and its member cities have joined together to teach students and other citizens about municipal government through a variety of different projects and information; and

WHEREAS, Georgia Cities Week offers an important opportunity to convey to all the citizens of Georgia that they can shape and influence government through their civic involvement.

NOW, THEREFORE BE IT RESOLVED THAT THE CITY OF DAHLONEGA DECLARES APRIL 23-29, 2023, AS GEORGIA CITIES WEEK.

BE IT FURTHER RESOLVED THAT THE CITY OF DAHLONEGA ENCOURAGES ALL CITIZENS, CITY GOVERNMENT OFFICIALS, AND EMPLOYEES TO DO EVERYTHING POSSIBLE TO ENSURE THAT THIS WEEK IS RECOGNIZED AND CELEBRATED ACCORDINGLY.

Approved this 3rd day of April 2023.

JoAnne Taylor, Mayor

Attest:

Mary Csukas, City Clerk



City Council Agenda Memo

DATE: 03.13.2023
TITLE: Reinstatement and Termination of the City of Dahlonega's participation in GMA's 401(A) Defined Contribution Plan
PRESENTED BY: Doug Parks, City Attorney

AGENDA ITEM DESCRIPTION:

The City currently has a Defined Contribution Program that has been dormant for quite some time. The City's Master Plan document and DCP Trust Agreement originally became effective January 5, 2004, and were most recently restated by the City effective July 6, 2015. The DC Plan does not currently have any assets; therefore, the termination of the City's participation is recommended. However, there must be an update to current standards before termination can take place. Thus, we will need to restate first and then terminate.

HISTORY/PAST ACTION:

FINANCIAL IMPACT:

RECOMMENDATION:

Recommendation to approve the Adoption Agreement and the Termination Resolution.

SUGGESTED MOTIONS:

Motion to approve the Adoption Agreement and the Termination Resolution.

ATTACHMENTS:

GMA 401(a) Defined Contribution Plan Resolution and Adoption Agreement for the City of Dahlonega

Resolution to Terminate the City of Dahlonega, Georgia's Participation in Georgia Municipal Association, Inc. 401(A) Defined Contribution Plan

THE GEORGIA MUNICIPAL ASSOCIATION, INC.

401(a) DEFINED CONTRIBUTION PLAN

**Amended and Restated
As of January 1, 2018**

**RESOLUTION AND
ADOPTION AGREEMENT**

City of Dahlonega

**Administered by:
Georgia Municipal Association, Inc.
201 Pryor Street, SW
Atlanta, Georgia 30303
Telephone: 404-688-0472
Facsimile: 678-686-6289**

RESOLUTION

WHEREAS, the City of Dahlonega, Georgia, (hereinafter referred to as the "Participating Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a defined contribution plan, funded by employer contributions;

WHEREAS, the Participating Employer has also determined that it wishes to encourage employees' saving for retirement by offering matching and/or non-matching contributions;

WHEREAS, the Participating Employer has reviewed the Georgia Municipal Association, Inc. ("GMA") Defined Contribution Plan, as amended and restated effective as of January 1, 2017 ("Plan");

WHEREAS, the Participating Employer wishes to participate or continue participating in the Plan to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Participating Employer is an Employer as defined in the Plan;

WHEREAS, the Participating Employer has executed an Adoption Agreement (and, if applicable, an Addendum) for the Plan; and

WHEREAS, the Mayor and Council of the City of Dahlonega, Georgia ("Governing Authority") is authorized by law to adopt this resolution approving the Adoption Agreement (and, if applicable, Addendum) on behalf of the Participating Employer;

Therefore, the Governing Authority of the Participating Employer hereby resolves:

Section 1. The Participating Employer adopts the Plan and the Trust Agreement ("Trust") for the Plan for its Employees.

Section 2. The Participating Employer acknowledges that the Board of Trustees of the GMA Defined Contribution and Deferred Compensation Plan ("Trustees") are only responsible for the Plan and have no responsibility for other employee benefit plans maintained by the Participating Employer.

Section 3.

(a) The Participating Employer hereby adopts the terms of the Adoption Agreement and any Addendum, which is attached hereto and made a part of this resolution. 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 Participating Employer under the Plan, and any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating 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 Trustees of the Plan. The

Participating Employer acknowledges that it is solely responsible for submitting Employer Contributions in accordance with the terms of this Adoption Agreement, including submitting said Employer Contributions as scheduled based on its Payroll Period or the end of the Plan Year, as applicable.

(b) The Participating Employer acknowledges that it may not be able to rely on the 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 Participating Employer's Plan to be a qualified plan.

Section 4. The Participating Employer hereby authorizes Georgia Municipal Association, Inc. ("GMA"), the Provider who sponsors the Plan on behalf of the Trustees, to amend the Plan on its behalf as provided under Revenue Procedures 2017-41, 2011-49, and 2007-44. The Participating Employer understands that the implementing amendment reads as follows:

GMA will maintain a record of the Participating Employers, and GMA will make reasonable and diligent efforts to ensure that Participating Employers have actually received and are aware of all Plan amendments and that such Participating Employers adopt new documents when necessary. The provisions of this subsection shall supersede other provisions of the Plan to the extent those other provisions are inconsistent.

The Trustees or GMA, as directed by the Trustees, hereby reserves the right to terminate the Plan without consent of the Participating Employers or of Participants (or any Beneficiaries thereof) and, likewise, to amend the Plan without consent of the Participating Employers or of Participants (or any Beneficiaries thereof) to make desired changes in the design of the Plan. A true copy of the resolution of the Trustees approving such amendment shall be delivered to the Administrator and the Participating Employers. The Plan shall be amended in the manner and effective as of the date set forth in such resolution, and the Participating Employers, Employees, Participants, Beneficiaries, the Administrator, and all others having any interest under the Plan shall be bound thereby.

On and after February 17, 2005, GMA shall have the authority to advise and prepare amendments to the Plan, for approval by the Trustees, on behalf of all Participating Employers, including those Participating Employers who have adopted the Plan prior to the January 1, 2018, 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 Participating Employers. Any amendment prepared by the Provider and approved by the Trustees will be provided by the Administrator to Participating Employers. Notwithstanding the foregoing paragraphs, effective on or after June 27, 2016, for any Participating Employer as of either:

- the date the Internal Revenue Service requires the Participating Employer to file Form 5300 as an individually designed plan as a result of an amendment by the Participating 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 of the Plan is otherwise considered an individually designed plan due to the nature and extent of the amendments,

such Participating Employer shall execute a resolution to adopt any amendments that are approved by the Trustees after the date under subparagraph (1) or (2) above, as applicable, within the earlier of (i) ninety (90) days after such Trustees' approval, or (ii) if applicable, the remedial amendment period under Code Section 401(b) as applicable to governmental plans. If the Participating Employer is required to obtain a determination letter for any reason in order to maintain reliance on the opinion letter, GMA's authority to amend the Plan on behalf of the Participating Employer is conditioned on the Plan receiving a favorable determination letter. The Participating 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.

Section 5.

(a) The Participating Employer shall abide by the terms of the Plan and the Trust, including amendments to the Plan made under Section 4 and to the Trust made by the Trustees of the Plan, all investment, administrative, and other service agreements of the Plan and the Trust, and all applicable provisions of the Internal Revenue Code and other applicable law.

(b) The Participating Employer accepts the administrative services to be provided by GMA and any services provided by a Service Manager as delegated by the Trustees. The Participating Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' Accounts.

Section 6.

(a) The Participating Employer may terminate its participation in the Plan, including but not limited to, its contribution requirements, if it takes the following actions:

- (i) A resolution must be adopted terminating its participation in the Plan.
- (ii) The resolution must specify when the participation will end.

The Trustees shall determine whether the resolution complies with the Plan, and all applicable federal and state laws, shall determine an appropriate effective date, and shall provide appropriate forms to terminate ongoing participation. However, distributions under the Plan of existing accounts to Participants will be made in accordance with the Plan.

(b) The Participating Employer acknowledges that the Plan contains provisions for involuntary Plan termination.

Section 7. The Participating Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan. All contributions to the Plan must be transferred by the Participating Employer to the Trust Fund. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.

Section 8. This resolution and the Adoption Agreement (and any Addendum) shall be submitted to the Trustees for their approval. The Trustees shall determine whether the resolution complies with the Plan, and, if it does, shall provide appropriate forms to the Participating Employer to implement participation in the Plan. The Trustees may refuse to approve an Adoption Agreement (and any Addendum) by an Employer that does not have legal authority to participate in the Plan. The Governing Authority hereby acknowledges that it is responsible to assure that this resolution and the Adoption Agreement (and any Addendum) are adopted and executed in accordance with the requirements of applicable law.

Section 9. As provided in Revenue Procedure 2017-41, the Participating Employer may rely on the Plan's Opinion Letter, provided that the Participating Employer's Plan is identical to the GMA Plan, and the Participating Employer has not amended or made any modifications to the Plan other than to choose the options permitted under the Plan and Adoption Agreement.

Adopted by the Governing Authority on _____, _____, in accordance with applicable law.

By: _____
Signature

Name and Title

Attest: _____

Date: _____

[Governing Authority should assure that applicable law is followed in the adoption and execution of this resolution.]

GMA 401(a) DEFINED CONTRIBUTION PLAN ADOPTION AGREEMENT

ADMINISTRATOR

Georgia Municipal Association, Inc.
201 Pryor Street, SW
Atlanta, Georgia 30303
Telephone: 404-688-0472
Facsimile: 678-686-6289

PARTICIPATING EMPLOYER

Name: City of Dahlonega, Georgia

GOVERNING AUTHORITY

Name: Mayor and Council of the City of Dahlonega
Address: 465 Riley Rd., Dahlonega, Georgia 30533-0810
Phone: (706) 865-6133
Facsimile: (706) 864-4837
Title of Person Authorized to receive Official Notices from the Plan or
GMA: City Manager

DISCLOSURE OF OTHER 401(a) PLAN(S)

This Participating Employer does or does not have an existing defined contribution plan(s). If the Participating Employer does have one or more defined contribution plans, the Governing Authority must provide the plan name, name of the plan's provider, and such other information requested by the Administrator.

TYPE OF ADOPTION AND EFFECTIVE DATE

NOTE: This Adoption Agreement, with the accompanying Master Plan Document, is designed to comply with Internal Revenue Code Section 401(a), as applicable to a governmental qualified defined contribution plan, and is part of the GMA Defined Contribution and Deferred Compensation Program. Plan provisions designed to comply with applicable provisions of additional changes in federal law and guidance from the Internal Revenue Service under Internal Revenue Service Notice 2017-37 (the 2017 Cumulative List) are effective as of the applicable effective dates set forth in the Adoption Agreement and Master Plan Document. By adopting this

Adoption Agreement, with its accompanying Master Plan Document, the Participating Employer is adopting a plan document intended to comply with Internal Revenue Code Section 401(a) and the 2017 Cumulative List with the applicable effective dates.

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

- This is a new defined contribution plan adopted by the Participating Employer for its Employees effective _____, _____ (**insert effective date of this Adoption Agreement but not earlier than the beginning of the plan year in which the plan is adopted**), with respect to Contributions as approved by the Board of Trustees below.
- Check this box if any non-conforming provisions will be included in Plan provisions. An Addendum must be requested from GMA to be completed as part of the Adoption Agreement.
- This is an amendment and restatement of the current GMA 401(a) Defined Contribution Plan or other defined contribution plan of the Participating Employer, the effective date of which shall be May 1, 2023 (**insert effective date of this Adoption Agreement but not earlier than the first day of the plan year in which the plan is restated or the beginning of the plan year in which the plan is adopted**). This Adoption Agreement is intended to replace and serve as an amendment and restatement of the Employer's preexisting plan, which became effective on January 5, 2004 (**insert original effective date of preexisting plan**).
 - Check this box if (i) any preexisting plan provisions will be preserved from a superseded non-GMA plan or (ii) any non-conforming provisions will be included in Plan provisions. An Addendum must be completed as part of the Adoption Agreement.
- This is an amendment to be effective as of _____, _____, (**insert effective date of this Adoption Agreement but not earlier than then beginning of the remedial amendment period for such amendment**) of the current GMA 401(a) Defined Contribution Plan previously adopted by the Participating Employer, which was originally effective _____, _____, as follows (**must specify elective provisions in this Adoption Agreement**):
 - _____
 - _____
 - Check this box if any non-conforming provisions will be included in Plan provisions. An Addendum must be completed as part of the Adoption Agreement.

PLAN YEAR

Plan Year means the Participating Employer's Fiscal Year. For purposes of the limitations under Code Section 415(c) set forth in Article V of the Master Plan Document, the limitation year means the calendar year.

The Employer's Fiscal Year starts on: **October 1** (insert month and day e.g., July 1).

COVERED DEPARTMENTS

A Participating Employer may cover all of its departments in the Plan or only those listed (check one):

- All Departments
- Covered Departments (must specify): **City Manager only.**

ELIGIBLE EMPLOYEES

Only Employees as defined in the Plan may be covered by the Adoption Agreement. Independent contractors may not participate in the Plan. Subject to other conditions in the Plan and this Adoption Agreement, the following Employees of the Covered Departments are eligible to participate in the Plan, provided that they satisfy any additional eligibility requirements specified under "Other Eligibility Requirements" below (**check one**):

- All
- All with the following exclusions:
 - Municipal Legal Officer
 - Elected or appointed officials
 - Other¹ (**must specify and clearly define the ineligible classification of employees**):

- Only employees in any eligible 457(b) plan of the Employer. Note: Please check this box if the sole purpose of this Plan is to provide Employer contributions to match Employee contributions to any eligible 457(b) Plan of the Employer.
- Only employees in the Employer's GMA 457(b) plan. Note: Please check this box if the sole purpose of this Plan is to provide Employer contributions to match Employee contributions to the Employer's GMA 457(b) Plan.

¹ Do not specify the inclusion or exclusion of a participant by using the name of the employee.

- Other¹ (must specify and clearly define the classification of Eligible Employees; Eligible Employees shall not include non-governmental employees, independent contractors, or any other ineligible individuals): Only the City Manager in such position from December 15, 2003, through January 2, 2013 (i.e., Bill Lewis) is eligible to participate in the Plan.

No employee may be excluded based on the attainment of a maximum age.

The Employer shall provide the Administrator with the name, address, Social Security Number, and date of birth for each Eligible Employee, as defined by the Adoption Agreement.

OTHER ELIGIBILITY REQUIREMENTS

Minimum Hours Per Week – A Participating Employer may prescribe a minimum number of hours that an Employee must be scheduled and normally work in order to be an Eligible Employee under the Plan. The Employer hereby elects the following (elect either “No Minimum Hours Required” or “Minimum Hours Required” below. If you elect to have a minimum hour requirement you must specify the number of hours required in the space provided below). The Minimum Hour Requirement below only applies to common law Employees of the Employer and does not apply to elected or appointed officials.

- No Minimum Number of Hours Required**
- Minimum Hours Required Per Week (regularly scheduled):**
 - _____ (must not exceed 40 hours/week)
 - Other Minimum Hour Requirement (must specify):** _____.

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

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

Minimum hour requirement applicable to excepted Eligible Employees:

- No Minimum Number of Hours Required**
- Minimum Hours Required Per Week (regularly scheduled):**
 - _____ (must not exceed 40 hours/week)
 - Other Minimum Hour Requirement (must specify):** _____.

If any Eligible Employee ceases to meet the Minimum Hour Requirement (if any), he or she becomes ineligible for additional contributions until he or she once again meets the

requirement. It is the Participating Employer's responsibility to monitor this requirement and to report to the Administrator a change in employee eligibility.

Waiting Period – A Participating Employer may establish a waiting period before an Eligible Employee may become a Participant in the Plan. The Employer hereby elects the following (elect "no waiting period" or one of the waiting period options below):

- No waiting period.** An Eligible Employee may become a Participant immediately upon meeting the eligibility conditions of the Plan.
- A waiting period described under one of the following options (check one):**

- Minimum Period of Service (please complete items below):**

The waiting period for participation in the Plan shall be _____ (not to exceed 12 months) of service, calculated from the commencement of the Eligible Employee's employment with the Employer.

Eligible Employees who are employed on the date the Plan is adopted will be will not be given credit for prior service as an Employee for purposes of satisfying the waiting period.

Different periods of service will be will not be added together to determine whether the waiting period has been satisfied.

- Minimum Period of Contributions to 457(b) Plan (please complete items below):**

The waiting period for participation in the Plan shall be _____ (not to exceed 12 months) of the Eligible Employee's making contributions to the Employer's eligible 457(b) plan(s).

Eligible Employees who are employed on the date the Plan is adopted will be will not be given credit for prior contributions made to the eligible 457(b) plan(s) for purposes of satisfying the waiting period.

After initially meeting the waiting period, any interruption of employee contributions to the eligible 457(b) plan(s) will will not require the employee to meet another waiting period to qualify for matching contributions.

Different periods of service in which deferrals are made as an Eligible Employee will will not be added together to determine if the waiting period has been satisfied.

Exceptions: If a different waiting period requirement applies to a particular class or classes of Eligible Employees, please specify below the classes to whom the different requirement applies and indicate the waiting period requirement applicable to them.

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

Waiting period requirement applicable to excepted Eligible Employees:

- No waiting period.** An Eligible Employee may become a Participant immediately upon meeting the eligibility conditions of the Plan.
- A waiting period described under one of the following options (check one):**
 - Minimum Period of Service (please complete items below):**

The waiting period for participation in the Plan shall be _____ (not to exceed 12 months) of service, calculated from the commencement of the Eligible Employee's employment with the Employer.

Eligible Employees who are employed on the date the Plan is adopted
 will be will not be given credit for prior service as an Employee for purposes of satisfying the waiting period.

Different periods of service will be will not be added together to determine whether the waiting period has been satisfied.

- Minimum Period of Contributions to 457(b) Plan (please complete items below):**

The waiting period for participation in the Plan shall be _____ (not to exceed 12 months) of the Eligible Employee's making contributions to the Employer's eligible 457(b) plan(s).

Eligible Employees who are employed on the date the Plan is adopted
 will be will not be given credit for prior contributions made to the eligible 457(b) plan(s) for purposes of satisfying the waiting period.

After initially meeting the waiting period, any interruption of employee contributions to the eligible 457(b) plan(s) will will not require the employee to meet another waiting period to qualify for matching contributions.

Different periods of service in which deferrals are made as an Eligible Employee will will not be added together to determine if the waiting period has been satisfied.

EMPLOYER CONTRIBUTIONS

A Participating Employer may make Matching Contributions **and/or** Non-Matching Contributions as specified below. Matching Contributions and Non-Matching Contributions that are tied to Payroll Periods (as defined in this Adoption Agreement) must be remitted to the Administrator no later than 15 business days after the end of the Payroll Period. Annual Contributions must be remitted to the Administrator no later than 15 days after the end of the Plan Year. A Participating Employer may establish one or more classes of employees for contribution purposes in this Adoption Agreement. However, no employee may be excluded from contributions based on the attainment of a maximum age.

The Participating Employer hereby elects to make contributions as follows (**check matching, non-matching, or both as applicable**):

Matching Contributions

Employer Contributions shall be made to match all or a portion of a Participant's contribution to an eligible 457(b) deferred compensation plan, including but not limited to the GMA Deferred Compensation Plan. The Employer must identify the class or classes of Participants for whom contributions will be made and the contribution formula:

Class A Matching Contributions will be made on the following basis for **Class A** Participants:

Class A Participants are (**check one**):

- All Eligible Employees
 - Other (**must specify; specific positions are permissible; must be Eligible Employees; specific individuals may not be named**):
-

The Employer elects the following matching contribution formula for Class A Participants (**check and complete "Percentage Match," "Flat Dollar Match," or "Other Formula" below**):

- Percentage Match**: For each Payroll Period in which the Participant contributed to _____ (insert plan name), an eligible 457(b) Plan of the Employer, the Employer will contribute _____% (insert percentage) of the dollar amount contributed to the 457(b) Plan. (For example, if an Employer elects a 50% match, then for every \$10 the Participant contributes to an eligible 457(b) Plan, the Employer will contribute \$5 to this Plan.)

Cap on Percentage Match: The Employer may wish to establish a cap on its matching contributions, so that the percentage (%) match amount indicated above cannot exceed a certain amount per Payroll Period. The Employer hereby elects

the following cap on its percentage matching contribution (**check and fill in \$ or % of compensation limit to apply below, or check "no cap" below**):

- Flat Dollar Cap:** In no event will Matching Contributions made on behalf of a Participant exceed a flat dollar amount equal to (**complete as applicable**):

\$ _____ per weekly Payroll Period
\$ _____ per bi-weekly Payroll Period
\$ _____ per semi-monthly Payroll Period
\$ _____ per monthly Payroll Period

[**Note: If the Employer has more than one Payroll Period, you should indicate dollar cap that will apply with respect to each Payroll Period e.g., \$100 per weekly Payroll Period, and \$200 per bi-weekly Payroll Period.**]

- Cap Equal to Percentage of Total Compensation:** In no event will Matching Contributions made on behalf of a Participant exceed _____% of the Participant's §457(e)(5) includable compensation (gross income from the Employer) per Payroll Period.

- No Cap**

- Flat Dollar Match:** For each Payroll Period in which the Participant contributed at least \$ _____ (**may be \$1 to \$25**) to an eligible 457(b) Plan of the Employer, the Participating Employer will contribute a flat dollar amount as shown below (**complete as applicable**):

\$ _____ per weekly Payroll Period
\$ _____ per bi-weekly Payroll Period
\$ _____ per semi-monthly Payroll Period
\$ _____ per monthly Payroll Period

- Other Formula for Calculating Matching Contributions (must specify formula that complies with definitely determinable requirements of Treasury Regulations Section 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415):**

[Do not complete following section on Class B Matching Contributions if all Eligible Employees are included in Class A above].

Class B Matching Contributions will be made on the following basis for Class B Participants:

Class B Participants are (**must specify; specific positions are permissible; must be Eligible Employees; specific individuals may not be named**):

The Employer elects the following matching contribution formula for Class B Participants (**check and complete "Percentage Match," "Flat Dollar Match," or "Other Formula" below**):

- Percentage Match**: For each Payroll Period in which the Participant contributed to _____ (**insert plan name**), an eligible 457(b) Plan of the Employer, the Employer will contribute _____% (**insert percentage**) of the dollar amount contributed to the 457(b) Plan. (For example, if an Employer elects a 50% match, then for every \$10 the Participant contributes to an eligible 457(b) Plan, the Employer will contribute \$5 to this Plan).

Cap on Percentage Match: The Employer may wish to establish a cap on its matching contributions, so that the percentage (%) match amount indicated above cannot exceed a certain amount per Payroll Period. The Employer hereby elects the following cap on its percentage matching contribution (**check and fill in \$ or % of compensation limit to apply below, or check "no cap" below**):

- Flat Dollar Cap**: In no event will Matching Contributions made on behalf of a Participant exceed a flat dollar amount equal to (**complete as applicable**):

\$ _____ per weekly Payroll Period
\$ _____ per bi-weekly Payroll Period
\$ _____ per semi-monthly Payroll Period
\$ _____ per monthly Payroll Period

[**Note: If the Employer has more than one Payroll Period, you should indicate dollar cap that will apply with respect to each Payroll Period e.g., \$100 per weekly Payroll Period, and \$200 per bi-weekly Payroll Period**].

- Cap Equal to Percentage of Total Compensation**: In no event will Matching Contributions made on behalf of a Participant exceed _____% of the Participant's §457(e)(5) includable compensation (gross income from the Employer) per Payroll Period.
- No Cap**

- Flat Dollar Match:** For each Payroll Period in which the Participant contributed at least \$ _____ (may be \$1 to \$25) to an eligible 457(b) Plan of the Employer, the Participating Employer will contribute a flat dollar amount as shown below (complete as applicable):

\$ _____ per weekly Payroll Period
 \$ _____ per bi-weekly Payroll Period
 \$ _____ per semi-monthly Payroll Period
 \$ _____ per monthly Payroll Period

- Other Formula for Calculating Matching Contributions (must specify formula that complies with definitely determinable requirements of Treasury Regulations Section 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415):**

[Skip to "Payroll Period" below if Employer is not going to make Non-Matching Contributions]

Non-Matching Contributions

The Employer hereby elects to make contributions to the Plan without regard to a Participant's contribution to an eligible 457(b) plan(s). The Employer must identify the class or classes of Participants for whom these contributions will be made and the contribution formula:

Non-Matching Contributions shall be made on the following basis for Class C Participants:

Class C Participants are (check one):

- All Eligible Employees
- Other (must specify; specific positions are permissible; must be Eligible Employees; specific individuals may not be named):

The Employer elects the following contribution formula for Class C Participants (check one):

- Year-End Contributions: A one-time Plan Year-end contribution of \$ _____ or _____% of Compensation per Participant.

- 12.71%** of Compensation per Participant for each Payroll Period.
- A flat dollar amount per Payroll Period as shown below (**complete as applicable**):

\$ _____ per weekly Payroll Period
 \$ _____ per bi-weekly Payroll Period
 \$ _____ per semi-monthly Payroll Period
 \$ _____ per monthly Payroll Period

- Other Formula for Calculating Non-Matching Contributions (must specify formula that complies with definitely determinable requirements of Treasury Regulations Section 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415):

[Do not complete the following section on Class D Non-Matching Contributions if all Eligible Employees are included in Class C above].

Non-Matching Contributions shall be made on the following basis for Class D Participants:

Class D Participants are (must specify; specific positions are permissible; must be Eligible Employees; specific individuals may not be named):

_____.

The Employer elects the following contribution formula for Class D Participants (**check one**):

- Year-End Contributions: A one-time Plan Year-end contribution of \$ _____ or _____% of Compensation per Participant.
 - _____% of Compensation per Participant for each Payroll Period.
 - A flat dollar amount per Pay Period as shown below (**complete as applicable**):
- \$ _____ per weekly Payroll Period
 \$ _____ per bi-weekly Payroll Period
 \$ _____ per semi-monthly Payroll Period
 \$ _____ per monthly Payroll Period
- Other Formula for Calculating Non-Matching Contributions (must specify formula that complies with definitely determinable requirements of

Treasury Regulations Section 1.401-1(b)(1)(i) and does not violate limits applicable to governmental plans under Code Sections 401(a)(17) and 415):

For purposes of computing non-matching contributions, "Compensation" is defined in the Plan, subject to the limits imposed by Georgia Code Section 47-1-13(b) and Internal Revenue Code Section 401(a)(17), as adjusted for cost-of-living increases under Internal Revenue Code Section 401(a)(17)(B).

The Participating Employer must monitor contributions to the Plan on behalf of a Participant to this Plan and any other 401(a) plan maintained by the Participating Employer to confirm compliance with Internal Revenue Code Section 415 and Article 5 of the Master Plan. To the extent an amendment to this Adoption Agreement is needed to satisfy the Internal Revenue Code Section 415 limit that could not otherwise be provided for in the above Sections, please complete as applicable:

COMPENSATION

Compensation Paid After Severance From Employment: A Participating Employer may elect to include certain post-severance payments in Compensation for purposes of computing contributions under the Plan, but only if these amounts are paid no later than 2½ months after severance from employment or, if later, the end of the calendar year that includes a Participant's severance from employment, and only if it is a payment that, absent a severance from employment, would have been paid to the Participant while the Participant continued in employment with the Participating Employer. The Participating Employer makes the following election with respect to including post-severance payments in Compensation (Note: if the following is not completed, no post-severance payments will be included in Compensation by default):

- No post-severance payments will be included in Compensation for purposes of computing contributions under the Plan (if this box is checked, skip to "Payroll Period" below).
- For purposes of calculating contributions under the Plan, the following post-severance payments will be included in Compensation, as long as: 1) they are paid no later than 2½ months after severance from employment or, if later, the end of the calendar year that includes the Participant's severance from employment; and

2) absent a severance from employment, they would have been paid to the Participant while the Participant continued in employment with the Participating Employer (check all that apply):

- regular compensation paid after severance from employment for services rendered prior to severance during the Participant's regular working hours
- compensation paid after severance from employment for services rendered prior to severance outside the Participant's regular work hours (such as overtime or shift differential), commissions, bonuses, or other similar payments
- post-severance payments for unused accrued bona fide sick, vacation or other leave, but only if the Participant would have been able to use the leave if employment had continued
- Other: _____

VESTING FOR EMPLOYER CONTRIBUTIONS

A Participating Employer may establish a vesting schedule for Employer Contributions. This means that if the Participant leaves the Participating Employer's employment prior to completing a specified period of service (not to exceed 5 years), the Participant forfeits all or part of the Employer's Contributions. However, upon Death or Disability or the termination of the Plan, the Participant is 100% vested in the Participant's Employer Contributions, notwithstanding any vesting schedule. If a vesting schedule is established, it is the Employer's responsibility to calculate the Eligible Employee's service and report it to the Administrator. Unless otherwise specified below, for purposes of vesting, service means the number of years and complete months of service of a Participant as an Eligible Employee of the Employer and the Participant's service begins with the first day of employment as an Eligible Employee. The Employer hereby elects the following (check one):

- Immediate Vesting.** No vesting schedule. Employer Contributions are 100% vested from the time credited to the Participant's Account (**if this option is elected, do not complete the rest of this section**).
- Cliff Vesting.** Employer Contributions are 100% vested after a Participant has been employed as an Eligible Employee for _____ years (**not to exceed 5 years**) (the "Vesting Period"). Matching contributions remain 0% vested until the Participant satisfies the full Vesting Period.
- Graduated Vesting Schedule.** Employer Contributions are vested on the following graduated scale (**insert vesting % for each completed year of service**

as an Eligible Employee. **Note:** Maximum waiting period for 100% vesting may not exceed 5 years.):

<u>Completed Years of Service as Eligible Employee</u>	<u>Vested %</u>
1 year	_____ %
2 years	_____ %
3 years	_____ %
4 years	_____ %
5 years	_____ 100 %

Complete the following items if Employer has elected Cliff Vesting or Graduated Vesting:

In determining the Participant's total years of service for vesting purposes, Eligible Employees who are employed on the date the Plan is adopted by the Employer (**check one**): will be will not be given credit for prior service as an Eligible Employee.

In determining the Participant's total years of service for vesting purposes, different periods of employment as an Eligible Employee (**check one**): will be added together will not be added together will be added together if the Participant is reemployed with the Employer before completing a period of separation of _____ years (not to exceed 5 years).

TREATMENT OF FORFEITURES

If a Participant separates from service, the Participant's non-vested Employer Contributions shall be forfeited as of the date of the Participant's Separation from Service. Amounts forfeited during a Plan Year shall be held unallocated until they are used to reduce or otherwise supplement Employer Contributions as of the earliest possible date such contributions are required to be made to the Plan. If there are no future Employer Contributions (as in the case of a frozen plan), forfeitures shall be used for administrative expenses; after which, any remaining forfeitures shall be allocated to Participants' Accounts.

MODIFICATION OF THE TERMS OF THE ADOPTION AGREEMENT

If a Participating 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 amended Adoption Agreement (and any Addendum, if applicable) and forward the amended Adoption Agreement (and any Addendum) to the Trustees for approval. The amended Adoption Agreement (and Addendum) is not effective until approved by the Trustees and other procedures required by the Plan have been implemented.

The Administrator will inform the Participating Employer of any amendments made by the Trustees to the Plan. If there are no future Employer Contributions (as in the case of a frozen plan), forfeitures shall be used for administrative expenses, and, if forfeitures remain, shall be allocated to Participants' accounts.

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 Participating Employer of the discontinuance or abandonment of the Plan by the Trustees.

EXECUTION BY EMPLOYER

This Adoption Agreement (and any Addendum) may only be used in conjunction with the Georgia Municipal Association 401(a) Defined Contribution Plan Master Plan Document approved by the Internal Revenue Service under an opinion letter Q702380a dated June 30, 2020.

The 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), Master Plan Document and Trust, may result in disqualification of the Plan under the 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 the Georgia Municipal Association, Inc., 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 GMA General Counsel or Deputy Executive Director, Risk Management and Employee Benefits.

The foregoing Adoption Agreement is hereby adopted and approved on the ____ day of _____, _____, by the _____.

Signed: _____

Printed Name: _____

Title: _____

Date of Signature: _____

TRUSTEES APPROVAL

The Adoption Agreement is approved by the Board of Trustees of the GMA Defined Contribution and Deferred Compensation Plan.

[Complete the following if the purpose of this Adoption Agreement is to establish a new defined contribution plan or to restate a preexisting defined contribution plan of the Participating Employer (other than a GMA 401(a) Defined Contribution Plan).]

Contributions shall first be remitted as follows:

- within 15 business days after the Payroll Period ending _____, _____.
- On the following prospective date (**specify a specific date**): _____.

Dated: _____ By: _____

Title: _____
on behalf of the Board of Trustees

RESOLUTION TO TERMINATE THE CITY OF DAHLONEGA, GEORGIA'S
PARTICIPATION IN GEORGIA MUNICIPAL ASSOCIATION, INC.
401(A) DEFINED CONTRIBUTION PLAN

WHEREAS, the City of Dahlonega, Georgia (“City”) is a participating employer in the Georgia Municipal Association, Inc. (“GMA”) Defined Contribution and Deferred Compensation Program (“GMA DC/DC Program”), and has made participation in the GMA 401(a) Defined Contribution Plan (“GMA DC Plan”) available to its employees;

WHEREAS, the Adoption Agreement, GMA 401(a) Defined Contribution Master Plan document and GMA 401(a) Defined Contribution Plan Trust Agreement constitute the City’s GMA DC Plan, which originally became effective January 5, 2004, and was most recently restated by the City effective July 6, 2015;

WHEREAS, the last employee to participate in the DC Plan terminated employment January 2, 2013, and the City officially closed the DC Plan to participation by any other employees effective July 6, 2015;

WHEREAS, the DC Plan does not currently have any assets;

WHEREAS, the City now desires to terminate its participation in the GMA DC Plan;

WHEREAS, the GMA DC/DC Board of Trustees, in its sole discretion will determine whether the requirements for termination of participation in the GMA DC Plan have been satisfied and whether to approve the same;

WHEREAS, prior to its termination, the City desires to amend and restate the Plan, effective as of the date of approval of this Resolution, and adopt the current GMA 401(a) DC Master Plan, as amended.

NOW, THEREFORE, BE IT RESOLVED, that the City terminates its participation in the GMA DC Plan effective July 1, 2023, subject to approval by the Board of Trustees of the GMA DC/DC Program, and that proper notification promptly be given to the Trustees of the GMA DC/DC Plans of the adoption of this Resolution;

RESOLVED FURTHER, that the designated agents of the City, acting for and on behalf of the City are hereby authorized and directed to take any and all actions that they, in their judgement, deem necessary or appropriate to effectuate the foregoing resolutions to fully terminate participation in the GMA DC Plan and all actions previously taken by the designated agents of the City with respect to the Plan in anticipation of the foregoing resolutions are hereby confirmed and ratified in all respects.

Adopted by the Mayor and Council of the City of Dahlonega, Georgia on _____,
2023, in accordance with applicable law.

By: _____
Signature

Name and Title

Attest: _____

Date: _____



City Council Agenda Memo

DATE: March 27, 2023
TITLE: Insurance Options – Elected Officials
PRESENTED BY: Allison Martin, City Manager

AGENDA ITEM DESCRIPTION:

Staff was asked to research insurance options for elected officials.

HISTORY/PAST ACTION:

Historically, the City of Dahlonega's health insurance policy allowed elected officials to have coverage when the total cost of the premium was borne by the elected official. The city's current plan does not have this provision. According to our broker and GMA, the city can opt to add elected officials. The city would execute a new declaration page with a future effective date as it cannot be retroactive. All elected officials would need to be offered coverage. GMA recommends an effective date of January 1st as that is the easiest date for them to avoid having to consider enrollment or other changes in the same year, but it could be set for 5/1 or 6/1. This item was presented at the work session and staff needs direction from the council on whether to proceed now or handle the next insurance renewal cycle.

FINANCIAL IMPACT:

There is no adverse impact to the city's operating budget as costs would be borne by the elected official. The city's renewal rate could be impacted based on the usage of the policy.

RECOMMENDATION:

Unless there are extenuating circumstances that facilitate the need for coverage before January 1, the recommendation would be to make this change when the city's insurance is renewed later this year.

SUGGESTED MOTIONS:

ATTACHMENTS:
