CITY OF KINGSLAND, GEORGIA

CITY COUNCIL

AGENDA ● AUGUST 23, 2021

Regular Meeting	**City Council Chamber**	**6:00 PM**

107 South Lee Street - City Hall, Kingsland, GA 31548

I. CALL TO ORDER AND WELCOME GUESTS

II. ROLL CALL

Charles Grayson Day Jr.	Mayor
James W Galloway	Councilman
Farran Fullilove	Councilman
Kristy Chance	Councilwoman
Alex Blount	Mayor Pro Tem

III. INVOCATION AND PLEDGE TO THE FLAG

IV. CONSENT DOCKET

A. Approve the Council Minutes of the last regular Council Meeting
B. Approve the Agenda as Presented
C. Approve the Payments of Accounts Payable as Due and Funds Available

V. GRANTING AUDIENCE TO THE PUBLIC

VI. OLD BUSINESS

VII. NEW BUSINESS

1. Executive Session - Attorney-Client Privilege -
2. FY 2021-22 Budget Presentation -
3. Proclamation for Constitution Week -
4. Approval Of: Resolution 2021-09 - Protection for Okefenokee Swamp -

A resolution to help protect the integrity of the Okefenokee Swamp and the natural resources many communities depend on.

5. Approval Of: Resolution 2021-10 - Acceptance of Settlers Hammock, Phase 2A Right of Way -

Staff recommends approval.

6. Bid Award: Asphalt Resurfacing -

Asphalt resurfacing for Rocky's Place and Edwards Drive. Funding is LMIG funds. Under Chapter 2, Article IV of the City Purchasing Policies, Kudzue 3 Trucking & Paving qualified for the local vendor price match and accepted to match the low bid. *Staff recommends Kudzue 3 Trucking & Paving at a total price of $71,567.76.*

7. Approval Of: Renewal Contract for ThinkGuard Backup Solution -

Renewal of the city data backup solution agreement and storage capacity upgrade to accommodate additional Police Department data and individual workstation data backup. The one time appliance upgrade cost is $6,162.00 (doubling the capacity) and the Data Guard off site storage renewal cost is $1,750.00/mo, a $252.00 increase. *Staff recommends approval*

8. Bid Award: Surveying Services for Water and Sewer Improvements-Camden Woods Parkway -

Staff recommends to reject sole bid and re-advertise RFP.

9. Approval Of: Ordinance 2021 - 11 GMEBS Defined Benefit Retirement Plan Adoption Agreement -

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Kingsland, Georgia to allow for elected members of the governing authority to participate in the plan under certain conditions as outlined in the Adoption Agreement.

10. Approval Of: Amended GMEBS Defined Benefit Plan Adoption Agreement -

Amended adoption agreement to recommence elected official participation in the GMEBS Defined Benefit Plan.

11. Approval Of: Ordinance 2021-10 Urban Camping -

An ordinance establishing the prohibition of certain defined uses of a public park, public street, or private property for a living accommodation using a mobile, movable, or temporary shelter; and other matters.

VIII. MAYOR AND COUNCIL ANNOUNCEMENT

IX. ADJOURNED

City Council
107 South Lee Street
Kingsland, GA 31548

SCHEDULED

Meeting: 08/23/21 06:00 PM
Department: City Manager
Category: Executive Session, Attorney-Client Privilege
Prepared By: Lee Spell
Initiator: Lee Spell
Sponsors:
DOC ID: 3632

AGENDA ITEM (ID # 3632)

Executive Session - Attorney-Client Privilege

City Council
107 South Lee Street
Kingsland, GA 31548

SCHEDULED

Meeting: 08/23/21 06:00 PM
Department: Finance
Category: Budget
Prepared By: Filiz Morrow
Initiator: Filiz Morrow
Sponsors:
DOC ID: 3609

AGENDA ITEM (ID # 3609)

FY 2021-22 Budget Presentation

Resolution 2021-__
City of Kingsland
FY 2021-22 Proposed Budget

	Department	FY 20-21 Current Budget	FY 21-22 Recomm'd Budget	Variance from FY 20-21 to FY 21-22 % Change	Variance from FY 20-21 to FY 21-22 $ Increase/ Decrease	Summary of Changes From FY 20-21 Budget to FY 21-22 Recomm'd Budget
						City-wide: Retirement funding 1% increase; health insurance 14.4% increase in premiums (employer & employee); health clinic .8% increase; liability insurance 8.1% increase. City-wide capital outlay $5,535,719. Budget (excluding CVB) includes up to 5% performance raises on anniversary dates and $350 Christmas bonuses (prorated for part-time, new hire, and probationary employees). New position requests include: 1 shared administrative assistant for court and fire, 2 police officers, 1 firefighter, and 1 plant operator for WWTP.
General Fund	General Fund Revenues	$10,748,760	$12,185,835	13.37%	$1,437,075	**Contingency of $364,065 based on millage rate rollback to 7.4 mills.** Tax revenues are based on an overall 16% increase in digest value. New growth is 5.4% and reassessments make up 10.6% of the increase. The rollback rate of 7.4 mills would generate $263,000 more in tax revenues due to new growth. Most revenues are back to pre-covid values and are budgeted based on this current trend. Some taxes are exceeding pre-covid numbers; such as, sales taxes, real estate transfer tax, and intangible taxes.
General Fund	Administration	$1,174,305	$1,196,055	1.85%	$21,750	Increase in salaries, retirement funding, health clinic, health & liability insurance. PSA funding is being budgeted the same as FY20/21: $545,457. Capital outlay $6,899.
General Fund	Information Technology	$184,997	$190,503	2.98%	$5,506	Increase in salaries, retirement funding, health clinic, health & liability insurance. Additional increases in computer software maintenance. Capital outlay $62,000. Shared department with water/sewer fund. (60%GF/40%WS)
General Fund	Finance	$279,609	$310,767	11.14%	$31,158	Increase in salaries, retirement funding, health clinic, health & liability insurance. Additional increases in supplies +$1,700. Capital outlay $6,000. Shared department with water/sewer fund. (60%GF/40%WS)
General Fund	Municipal Court	$475,563	$563,218	18.43%	$87,655	Increase in salaries, retirement funding, health clinic, health & liability insurance. Additional increases in judge and solicitor salaries. Increase in other costs for fine add-ons based on fines and forfeitures. Includes one new position for an administrative assistant shared with the fire department. No capital outlay.
General Fund	Police	$3,623,144	$4,167,154	15.01%	$544,010	Increase in salaries, retirement funding, health clinic, health & liability insurance. Additional increases in tuition reimbursement program +$10k, repairs & maintenance +$20k, training +$9k, fuel +$10k, and special response team equipment +$50k. Capital outlay $396,100. Includes two new position requests for traffic team. Includes transfer to capital projects fund for radio project. Request for an increase in pay incentives for training certificates and degrees not included at this time; to be addressed by HR as a city-wide policy change.
General Fund	Fire	$2,080,508	$2,322,304	11.62%	$241,796	Increase in salaries, retirment funding, health clinic, health & liability insurance. Additional increases in repairs & maintenance +$10k, travel & training +$9k, small equipment +$25K (expiring bunker gear), and uniforms +$10k. Capital outlay for $204,000 GF and $450,000 SPLOST. Includes two new positions: one administrative assistant shared with the court department and one firefighter. Includes transfer to capital projects fund for radio project.
General Fund	Public Works	$1,729,118	$2,126,054	22.96%	$396,936	Increase in salaries, retirment funding, health clinic, health & liability insurance. Additional increases in vehicle repairs +$9k, road striping & street signs $104k, and electricity for street lights +$25k. Capital outlay for $98,500 GF and $1,992,750 SPLOST. Includes transfer to capital projects fund for radio project.

Resolution 2021-__
City of Kingsland
FY 2021-22 Proposed Budget

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						City-wide: Retirement funding 1% increase; health insurance 14.4% increase in premiums (employer & employee); health clinic .8% increase; liability insurance 8.1% increase. City-wide capital outlay $5,535,719. Budget (excluding CVB) includes up to 5% performance raises on anniversary dates and $350 Christmas bonuses (prorated for part-time, new hire, and probationary employees). New position requests include: 1 shared administrative assistant for court and fire, 2 police officers, 1 firefighter, and 1 plant operator for WWTP.
	Housing & Development	$534,203	$543,185	1.68%	$8,982	Increase in salaries, retirment funding, health clinic, health & liability insurance. Capital outlay for $22,000.
	Econ. Dev./DDA	$69,347	$82,517	18.99%	$13,170	Increase in salaries, retirement funding, health clinic, & health insurance. Additional increases in travel & training +$1,625; lamp post banners (every other year) +$2,700; Christmas decorations for downtown $3k; Catfish Festival $7k (sound & musicians); and GA Cities week +$1k. Note: FY 20-21 Council recommendation to fund $5,000 for local musicians at Catfish Festival for one-time expense. No capital outlay.
	Fleet Services	$296,790	$320,013	7.82%	$23,223	Increase in salaries, retirement funding, health clinic, health & liability insurance. Capital outlay for $30,000. Shared department with water/sewer fund. (75%GF/25%WS)
	GF Total Expenditures	$10,447,584	$11,821,770	13.15%	$1,374,186	
Water/Sewer Fund	Revenues for Water/Sewer Fund	$8,710,500	$7,865,498	-9.70%	-$845,002	**Contingency of $336,868; based on current rate structure.** Overall decreases related to other finances sources for GEFA projects paid off. Additional decreases in tap and capital recovery fees related to prior year new commercial and apartments and interest revenue.
Water/Sewer Fund	Administration	$494,266	$494,002	-0.05%	-$264	Increase in salaries, retirement funding, health clinic, health & liability insurance offset by slight decrease in meter reader salaries due to new employees. No capital outlay.
Water/Sewer Fund	Information Technology	$121,861	$125,041	2.61%	$3,180	Increase in salaries, retirement funding, health clinic, health & liability insurance. Additional increases in computer software maintenance. Capital outlay $62,000. Shared department with general fund. (60%GF/40%WS)
Water/Sewer Fund	Finance	$190,587	$206,303	8.25%	$15,716	Increase in salaries, retirement funding, health clinic, health & liability insurance. Additional increases in supplies +$1,700. Capital outlay $6,000. Shared department with water/sewer fund. (60%GF/40%WS)
Water/Sewer Fund	Fleet Services	$97,821	$108,046	10.45%	$10,225	Increase in salaries, retirement funding, health clinic, health & liability insurance. Capital outlay for $30,000. Shared department with general fund. (75%GF/25%WS)
Water/Sewer Fund	Operations	$7,462,789	$6,595,238	-11.63%	-$867,551	Increase in salaries, retirement funding, health clinic, health & liability insurance. Decrease in capital outlay projects being completed in current year. Increases in professional services +$20k, landfill fee +$7k, and electricity +$80k. Capital outlays for $1,394,805. Includes one new plant operator for the Waste Water Treatment Plant brought back online in current year.
Water/Sewer Fund	Water/Sewer Fund Total Expenses	$8,367,324	$7,528,630	-10.02%	-$838,694	

Resolution 2021-__
City of Kingsland
FY 2021-22 Proposed Budget

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Solid Waste	Solid Waste Revenues	$1,646,213	$1,182,010	-28.20%	-$464,203	**Contingency of $267,405; based on current rate structure.** Increase in new account establishment fee, $30K offset by decrease in cash carry forward not needed for capital outlay purchases.
Solid Waste	Expenses	$1,558,960	$914,605	-41.33%	-$644,355	Increase in salaries, retirement funding, health clinic, health & liability insurance. Decrease in capital outlay from prior year and in debt service payments. No capital outlay.
Other Funds	Confiscated Assets Fund	$70,020	$53,125	-24.13%	-$16,895	Based on estimated confiscated assets and decrease in CISCO funds.
Other Funds	CDBG-MIT Grant	$1,909,997	$1,909,997	0.00%	$0	Based on grant award for approved projects.
Other Funds	CDBG-DR Grant	$327,640	$515,338	57.29%	$187,698	Based on estimated grant funding for disaster recovery.
Other Funds	TAP Grant	$625,000	$459,848	-26.42%	-$165,152	Based on remaining grant funds for Phase I of Boone Street Pedestrian and Bicycle Improvement Project.
Other Funds	ARPA	$3,351,405	$3,276,405	-2.24%	-$75,000	Based on grant funds for approved projects.
Other Funds	Multiple Grant Fund	$276,932	$288,656	4.23%	$11,724	Based on grant awards expected during the fiscal year. Includes Police vest grant $10,000; LMIG $228,656 plus 30% match; Safety grant $16,000; and Health, Wellness grant $9,000, & Fire Hazmat grant $25,000.
Other Funds	Georgia Gateway Community Improvement District	$1,080	$1,225	13.43%	$145	Special Revenue Fund used to account for the component unit activities of the community improvement district. Budgeted funds represent tax revenues generated within the district based on 1 mill.
Other Funds	Tax Allocation District #1	$1,331	$2,303	73.03%	$972	Special Revenue Fund used to account for incremental tax generated for Kingsland TAD #1. Budgeted funds represent incremental tax from the certified base.
Other Funds	CVB Fund (Tourism)	$966,324	$1,132,124	17.16%	$165,800	Revenues are based at 44% of estimated 6% lodging tax $484,000; cash carry forward $640,924; & merchandise sales. Revenues restored to pre-COVID values based on current trend. Includes Board approved 7% salary increase effective 10/01/2021.
Other Funds	Hotel/Motel Tax Fund	$715,000	$1,100,000	53.85%	$385,000	Based on estimated lodging tax revenues. Revenues restored to pre-COVID values based on current trend.
Other Funds	Downtown Development Authority Fund	$47,530	$50,125	5.46%	$2,595	Funded by DDA fundraising events. All expenses paid directly from the DDA checking account. Cash carry forward $30,000. Contingency $13,625.

Attachment: Council Summary FY 21-22 (3609 : FY 2021-22 Budget Presentation)

Resolution 2021-__
City of Kingsland
FY 2021-22 Proposed Budget

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Other Funds	Kingsland Development Authority	$31,274	$37,529	20.00%	$6,255	Special Revenue Fund used to account for the blended component unit for activity related to financing the construction of the City's public buildings and any other such powers enacted into law for the authority.
	SPLOST Fund #8	$2,824,070	$3,350,115	18.63%	$526,045	Based on SPLOST VIII revenues and cash carry forward. Distribution at a rate of 65% of total SPLOST multiplied by Kingsland's share (28.83%) until County Tier 2 projects are fully funded. Projects include: Fire House 4 remodel, and road & drainage projects.
	Capital Projects Fund	$0	$508,570	100.00%	$508,570	Capital Projects Fund used to account for public safety and public works radio project to coincide with the County VHF radio communication system expansion and other projects as designated.
	Debt Service Revenue Bond	$156,000	$187,000	19.87%	$31,000	17% of the lodging tax is accounted here for the bond payment of the welcome center.

C. Grayson Day, Jr.

The undersigned hereby certifies that he or she is the Clerk of the City of Kingsland, Georgia and that the foregoing is a true copy of the Resolution adopted by the governing body of the City at a meeting duly held on the 27th of September 2021, at which a quorum was present and acting throughout, and that the same has not been rescinded or modified and is now effective day of the new fiscal year, October 1st, 2021 through September 30, 2022. Given under the seal of the City, this ______________________________, 2021.

(SEAL)

Attachment: Council Summary FY 21-22 (3609 : FY 2021-22 Budget Presentation)

City Council
107 South Lee Street
Kingsland, GA 31548

SCHEDULED

Meeting: 08/23/21 06:00 PM
Department: City Clerk
Category: Proclamation
Prepared By: Jean Seigler
Initiator: Jean Seigler
Sponsors:
DOC ID: 3630

AGENDA ITEM (ID # 3630)

Proclamation for Constitution Week

City of Kingsland, Georgia

PROCLAMATION

CONSTITUTION WEEK 2021

WHEREAS, it is the privilege and duty of the American people to commemorate the two hundred and thirty-fourth anniversary of the drafting of the Constitution of the United States of America with appropriate ceremonies and activities; and

WHEREAS, Public Law 915 guarantees the issuing of a proclamation each year by the President of the United States of America designating September 17 through 23 as Constitution Week,

NOW, THEREFORE, I, C. Grayson Day Jr., by virtue of the authority vested in me as Mayor of City of Kingsland, Georgia do hereby proclaim the week of September 17 through 23 as

CONSTITUTION WEEK

and urge all citizens to study the Constitution and reflect on the privilege of being and American with all the rights and responsibilities which that privilege involves.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the City to be affixed this 23rd day of August of the year of our Lord two thousand twenty-one.

____________________________________ ____________________________________

Dr. C. Grayson Day, Jr., Mayor

Attest

Jean O. Seigler, City Clerk

City Council
107 South Lee Street
Kingsland, GA 31548

TABLED

Meeting: 08/23/21 06:00 PM
Department: City Clerk
Category: Resolution
Prepared By: Jean Seigler
Initiator: Jean Seigler
Sponsors:

AGENDA ITEM (ID # 3589)

DOC ID: 3589

Approval Of: Resolution 2021-09 - Protection for Okefenokee Swamp

A resolution to help protect the integrity of the Okefenokee Swamp and the natural resources many communities depend on.

HISTORY:

07/26/21 **City Council** **TABLED** **Next: 08/23/21**

Councilman Galloway made a motion to table this resolution until the next meeting. Councilman Fullilove seconded the motion.

RESOLUTION NUMBER 2021-09

A RESOLUTION OF THE CITY OF KINGSLAND, GEORGIA
MAYOR AND CITY COUNCIL
REQUESTING PROTECTION FOR OKEFENOKEE SWAMP

WHEREAS, the Mayor and City Council of the City of Kingsland value the natural heritage and cultural significance of the Okefenokee Swamp and its associated natural resources; and

WHEREAS, the wetlands, cypress forests, islands, and prairies of the Okefenokee Swamp have great value as an undisturbed asset of our region; and

WHEREAS, the Okefenokee National Wildlife Refuge, established by the federal government in 1937 and currently encompassing over 400,000 acres, hosts more than 600,000 visitors a year, supports 750 jobs, and contributes more than $64 million to our local economies; and

WHEREAS, the swampland, forests, wetlands, and vast St. Marys River system provide subsistence and sport hunting and fishing sites, as well as recreational opportunities for our community and visitors; and

WHEREAS, Trail Ridge, the geologic dam that helped create the Okefenokee Swamp, contains valuable heavy mineral sands that are attracting the attention of industrial and commercial mining operations that may adversely affect the environment, groundwater quality and quantity; and

WHEREAS, the Georgia Department of Natural Resources, Environmental Protection Division governed by the State of Georgia is responsible for regulating and permitting all industrial and commercial activities that affect the natural resources of our State; and

WHEREAS, the City of Kingsland has a vested interest in protecting the Okefenokee Swamp, from any human activity that threatens its wellbeing; now therefore be it

RESOLVED, that the Mayor and City Council of the City of Kingsland, urge the Governor of the State of Georgia, its responsible executive agencies, and the Georgia General Assembly to take every reasonable step to protect the integrity of the Okefenokee Swamp and the natural resources upon which the City of Kingsland and many other communities depend; and be it further

RESOLVED, that the Mayor and City Council of the City of Kingsland, Georgia, urge the Georgia Municipal Association, of which we are a member, to join us and encourage other members to join us in this request for protection of the invaluable natural resources in and around the Okefenokee Swamp.

____
Dr. C. Grayson Day, Jr., Mayor

ATTEST:

____
Jean Seigler, City Clerk

City Council
107 South Lee Street
Kingsland, GA 31548

SCHEDULED

Meeting: 08/23/21 06:00 PM
Department: City Clerk
Category: Resolution
Prepared By: Jean Seigler
Initiator: Jean Seigler
Sponsors:

AGENDA ITEM (ID # 3631)

DOC ID: 3631

Approval Of: Resolution 2021-10 - Acceptance of Settlers Hammock, Phase 2A Right of Way

Staff recommends approval.

Kingsland
GEORGIA | EST. 1908

The City of Kingsland, GA
107 South Lee Street
P.O. Box 250
Kingsland, GA 31548
Ph: 912-729-5613
Fax: 912-729-7618

Planning and Community Development

Staff Report

City Council Meeting Date: August 23, 2021

Agenda Item: Settler's Hammock Phase 2A- ROW & Infrastructure Acceptance

Background:

LSSD Settler's Hammock, LLC and Lamar Smith have submitted a Quit- Claim Deed requesting the City of Kingsland to accept all infrastructure and the 50' right-of–way of Larsen Court and part of Daniel Trent Way in Settler's Hammock Phase 2A. The final plat was approved by City Council in March of 2020 and the one-year warranty period ended on April 1, 2021. An inspection of the infrastructure was completed by the Planning Dept. and Public Works on June 25, 2021 with no issues and all infrastructure was in good working order. The PD agreement that was submitted by the developer was followed.

Zoning: PD-R1

Is Proposal Consistent with the Comprehensive Plan? Yes

Staff Recommendation: Staff Recommends approval

Scott L. Kimball

Planning Director

------------------------- [SPACE ABOVE THIS LINE FOR RECORDING DATA] -------------------------

Return Recorded Document to:

Matthew C. Weiner
222 E. Gordon Street
Savannah, Georgia 31401

STATE OF GEORGIA

COUNTY OF CAMDEN

QUIT CLAIM DEED

THIS INDENTURE, made this ___ day of July, 2021, between **LSSD SETTLER'S HAMMOCK, LLC,** a Georgia limited liability company, party of the first part (hereunder called "Grantor"), and **CITY OF KINGSLAND,** party of the second part (hereinafter called "Grantee") (the words "Grantor" and "Grantee" to include their respective heirs, successors and assigns where the context requires or permits).

W I T N E S S E T H:

WHEREAS that first party, for and in consideration of the sum of One and No/100's ($1.00) and other valuable considerations, receipt whereof is hereby acknowledged, does hereby grant, bargain, convey, release and forever quit claim unto second party, its heirs, successors and assigns, that certain real property consisting of a 50 foot right of way located in the County of Camden, State of Georgia, and identified as "Daniel Trent Way (50' Right of Way)" and "Larsen Court" on Exhibit "A" attached hereto and incorporated herein.

TO HAVE AND TO HOLD the said property, together with all and singular the rights, members, hereditaments, improvements, easements and appurtenances thereunto belonging or in anywise appertaining unto second party, its heirs, successors and assigns, so that either first party nor any person or persons claiming under them shall have, claim or demand any right to the above- described property, or its appurtenances.

IN WITNESS WHEREOF, the said party of the first part has hereunto executed this instrument by and through its duly authorized corporate officers, with the Corporate Seal attached hereto, on the day and year first above written.

Signed, sealed and delivered in the presence of:	**LSSD SETTLERS HAMMOCK, LLC**
_________________________ (Unofficial Witness)	_________________________ (Seal) By: Byron Lamar Smith Its: Manager
_________________________ (Notary Public)	

MALLORY UPDEGRAFF
MY COMMISSION EXPIRES
NOTARY PUBLIC
APRIL 19, 2025
EFFINGHAM COUNTY, GEORGIA

RESOLUTION #2021-10 ACCEPTING PROPERTY

Whereas, the City of Kingsland has previously approved the subdivision plan of:

Settler's Hammock, Phase 2A Subdivision, as shown on that plat of survey prepared by Jeffery S. Foster Registered Surveyor No. 3143, dated 3/17/2020, recorded in Plat Book 2020, Page 35-35, Camden County, Georgia, records.

Whereas, all streets and other improvements required under ordinance of the City of Kingsland have been completed and accepted by the City of Kingsland: and

Whereas, LSSD Settlers Hammock, LLC has tendered to the City of Kingsland a Quit Claim Deed conveying the following property:

All that certain real property consisting of a 50 foot right of way located in the County of Camden, State of Georgia, and identified as "Daniel Trent Way (50' Right of Way)" and "Larsen Court" and more fully and accurately shown and descried on that certain plat of survey prepared by Jeffery S. Foster Registered Surveyor No. 3143, dated 3/17/2020, recorded in Plat Book 2020, Page 35-35, Camden County, Georgia, records.

Together with all water and sewer systems and infrastructure located therein and also together with all utility and drainage easements rights dedicated on the aforementioned subdivision plat. This conveyance shall not include any irrigation lines and wells located within the property being conveyed. Grantor hereby reserve an easement over, under and through the aforesaid property for the placement, repair, and maintenance of irrigation lines and wells.

Which deed is acceptable to the City of Kingsland:

NOW THEREFORE BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF KINGSLAND, GEORGIA, that the deed from LSSD Settlers Hammock, LLC to the City of Kingsland, Georgia, conveying the aforesaid street and easements within the subdivisions, dated____ , is hereby accepted by the City of Kingsland.

THIS_____ day of _______________________, 2021

City of Kingsland, Georgia

By: ____

Dr. C. Grayson Day, Jr., Mayor

Attest: _______________________________________

Jean O Seigler, City Clerk

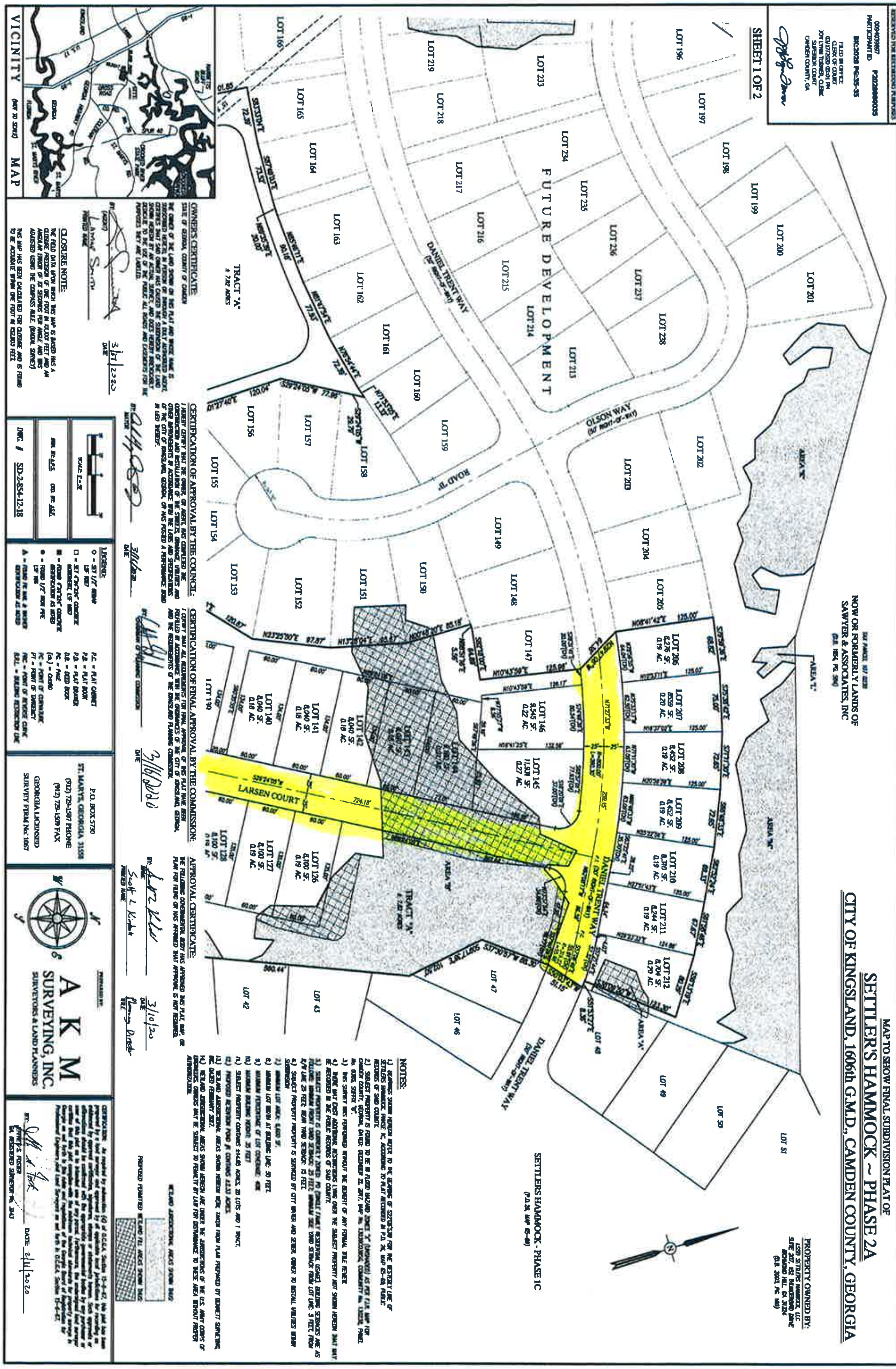
CLERK'S CERTIFICATE

I, Jean Seigler, the duly appointed, qualified and acting Clerk of the City of Kingsland, Georgia, do hereby certify that the attached resolution was duly adopted by the Mayor and Council of the City of Kingsland, Georgia, at its regular meeting held on ______________, 2021, and I do further certify that the copy of the resolution is a true and correct copy of said resolution adopted at said meeting and on file and of record.

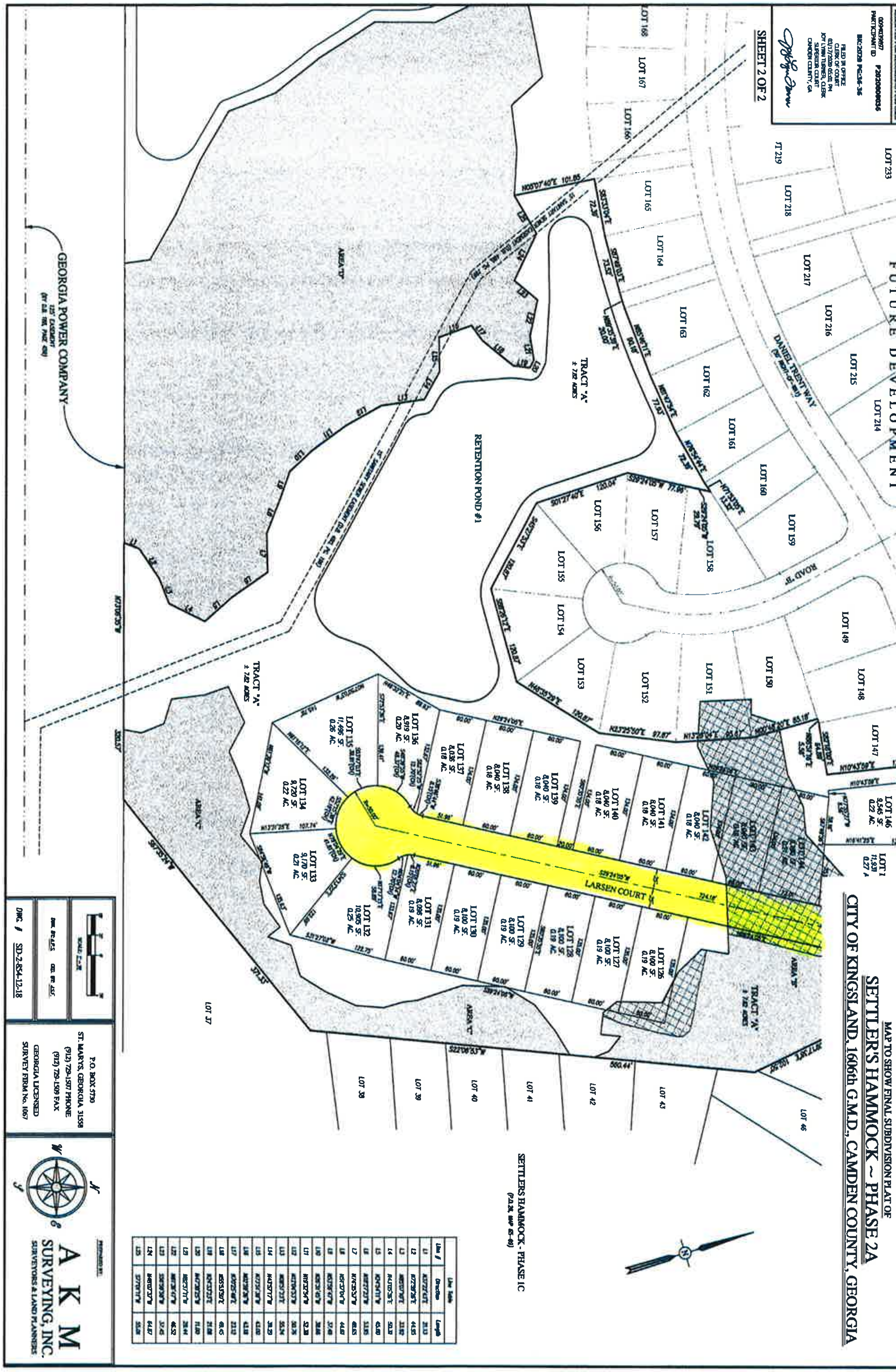
IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said City this ________day of ___________, 2021.

____

Jean Seigler



Attachment: Settlers Hammock ROW (3631 : Approval Of: Resolution 2021-10 - Acceptance of Settlers Hammock, Phase 2A Right of Way)


MAP TO SHOW FINAL SUBDIVISION PLAT OF
SETTLER'S HAMMOCK ~ PHASE 2A
CITY OF KINGSLAND, 1606th G.M.D., CAMDEN COUNTY, GEORGIA
SHEET 2 OF 2
FUTURE DEVELOPMENT
RETENTION POND #1
LARSEN COURT
GEORGIA POWER COMPANY
SETTLERS HAMMOCK - PHASE 1C
A K M
SURVEYING, INC.
SURVEYORS & LAND PLANNERS
P.O. BOX 5730
ST. MARYS, GEORGIA 31558
(912) 729-1507 PHONE
(912) 729-1509 FAX
GEORGIA LICENSED
SURVEY FIRM No. 1067

City Council
107 South Lee Street
Kingsland, GA 31548

SCHEDULED

AGENDA ITEM (ID # 3625)

Meeting: 08/23/21 06:00 PM
Department: Finance
Category: Bid Award
Prepared By: Filiz Morrow
Initiator: Filiz Morrow
Sponsors:
DOC ID: 3625

Bid Award: Asphalt Resurfacing

Asphalt resurfacing for Rocky's Place and Edwards Drive. Funding is LMIG funds. Under Chapter 2, Article IV of the City Purchasing Policies, Kudzue 3 Trucking & Paving qualified for the local vendor price match and accepted to match the low bid. *Staff recommends Kudzue 3 Trucking & Paving at a total price of $71,567.76.*

City of Kingsland
Asphalt Resurfacing July 2021
RFP #COK 21-033
Tuesday, August 10, 2021 @ 2:00 PM

Contractor	Rocky's Place	Edwards Drive	Total Project Cost	Estimated Time to Complete (in days)
Seaboard Construction Co.	$43,070.72	$28,497.04	$71,567.76	90 Days
Kudzue 3 Trucking & Paving[1]	$43,070.72	$28,497.04	$71,567.76	90 Days
Kudzue 3 Trucking & Paving	$44,133.75	$29,986.50	$74,120.25	90 Days
East Coast Asphalt, LLC	$55,926.85	$37,567.65	$93,494.50	90 Days
PLB Construction	$68,640.00	$42,703.60	$111,343.60	90 Days

Request for Proposal was advertised on the City and GMA websites.

[1] Local Vendor Price Match pursuant to ORDINANCE 2020-07 CITY OF KINGSLAND, GEORGIA
CHAPTER 2, ARTICLE IV-PURCHASING POLICIES AND PROCEDURES

Local Vendor means a bidder or offeror which operates and maintains a brick and mortar business, i.e. a physical business address, within the limits of the State of Georgia and has a current business license, has paid in full all real and personal taxes owed the City, County, and State; as applicable, is considered a vendor in good standing with the City and can obtain an active vendor status. First priority will be given to local vendors within the municipal boundaries of the City of Kingsland, second priority to local vendors within Camden County, and third priority will extend to local vendors within the State of Georgia.

Opportunity to Match. For purchases, bids, proposals or contracts less than $100,000 the local vendor may be given an opportunity to match the lowest price proposal, if the quotation or bid of the local vendor is within 5% of the lowest price proposal by a non-local vendor. In the event a local vendor matches the lowest price proposal, including all other terms, quality, service and conditions, then the local vendor shall be awarded the contract.

City Council
107 South Lee Street
Kingsland, GA 31548

SCHEDULED

AGENDA ITEM (ID # 3610)

Meeting: 08/23/21 06:00 PM
Department: City Manager
Category: Contract
Prepared By: Lee Spell
Initiator: Lee Spell
Sponsors:
DOC ID: 3610

Approval Of: Renewal Contract for ThinkGuard Backup Solution

Renewal of the city data backup solution agreement and storage capacity upgrade to accommodate additional Police Department data and individual workstation data backup. The one time appliance upgrade cost is $6,162.00 (doubling the capacity) and the Data Guard off site storage renewal cost is $1,750.00/mo, a $252.00 increase. *Staff recommends approval*

ThinkGard Total Data Security

City of Kingsland - BDR Upgrade

City of Kingsland
107 S Lee Street, PO Box 250
Kingsland, GA 31548

Luke Powell
IT Guy
lpowell@kingslandgeorgia.com
912-729-8223

Reference: 20210330-1403038
Quote created: March 30, 202
Quote expires: November 30, 202
Quote created by: Stacy Cobl
Business Developmer
stacy@thinkgard.cor
+1 (205) 515-459

Kevin Foddrell
IT Director
kfoddrell@kingslandgeorgia.com
912-674-7537

Comments from Stacy Cobb

Upgrading the current 6TB device (S3-E6) to the newest generation 12TB device (S4-E12). Although there are no certainties, based on the previous 3-years we believe that the City of Kingsland will not out grow this unit over the next 5-years. It should also be noted that the S4 devices have the ability to upgrade drives without having to replace the entire device. Which allows for better growth options.

Products & Services

Item & Description	Quantity	Unit Price	Tota
S4-E12 12TB Enterprise Appliance - CPU: 2x Xeon - RAM: 64GB - Array: RAID 6 - NICs: 2x10GbE OS - Drive: 240GB SSD - Transfer Drive: 1x1TB - Chassis: 2U	1	$6,162.00	$6,162.0
DataGard TBR - E12 Enterprise DataGard - 12TB Monthly Services Services Included in Monthly Rate * 1 Year Time Based Retention (TBR) * Local Backups - (1 hour – 24 hours) * Backup replication - 2 bicoastal sites	1	$1,750.00 / month	$1,750.00 / montl for 3 year

* Support to keep backups running
* Assist in file and server recovery
* On Call Troubling Shooting Service
* Full technical DR documentation
* Annual cloud test
* 30 days of off-site virtualization
 after which a fee of $200.00 per 24 hours will apply.

Subtotals

Monthly subtotal	$1,750.0
One-time subtotal	$6,162.0

Total **$7,912.0**

Purchase Terms

Terms & Conditions

By signing this Quote/Proposal, you are agreeing to the terms and conditions for the CyberGard 3-Year Agreement here: https://www.thinkgard.com/terms-conditions-cybergard-3-year/. You will be able to download a printable copy of the terms.

Signature

Signature

Date

Printed name

Countersignature

Signature

Date

Printed name

Questions? Contact me

Stacy Cobb
Business Development
stacy@thinkgard.com
+1 (205) 515-4593

ThinkGard LLC
160 Yeager Pkwy, Suite 200
Pelham, AL 35124
United States

City Council
107 South Lee Street
Kingsland, GA 31548

SCHEDULED

Meeting: 08/23/21 06:00 PM
Department: Finance
Category: Bid Award
Prepared By: Filiz Morrow
Initiator: Filiz Morrow
Sponsors:

AGENDA ITEM (ID # 3626)

DOC ID: 3626 A

Bid Award: Surveying Services for Water and Sewer Improvements-Camden Woods Parkway

Staff recommends to reject sole bid and re-advertise RFP.

Bid Tabulation
RFP #COK 21-032
Water and Sewer Improvements along Camden Woods Parkway
Tuesday, August 17, 2021 @ 2:00 PM

Vendor	Total Cost	Start Date	Completion Date
T.R. Long Engineering, P.C.	$76,669.00	Sept. 20, 2021	Nov. 18, 2021

*Request for Proposal was advertised on City of Kingsland and GMA Websties

Bid Tabulation
RFP #COK 21-032
Water and Sewer Improvements along Camden Woods Parkway
Tuesday, August 17, 2021 @ 2:00 PM

City Council
107 South Lee Street
Kingsland, GA 31548

SCHEDULED

Meeting: 08/23/21 06:00 PM
Department: City Manager
Category: Amendment
Prepared By: Lee Spell
Initiator: Lee Spell
Sponsors:

AGENDA ITEM (ID # 3587)

DOC ID: 3587

Approval Of: Ordinance 2021 - 11 GMEBS Defined Benefit Retirement Plan Adoption Agreement

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Kingsland, Georgia to allow for elected members of the governing authority to participate in the plan under certain conditions as outlined in the Adoption Agreement.

GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for

City of Kingsland

Form Volume Submitter Adoption Agreement
Amended and Restated as of January 1, 2013
(With Amendments Taking Effect on or Before January 1, 2017)

TABLE OF CONTENTS

PAGE

I. AN ORDINANCE

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

Section 1. The Retirement Plan for the Employees of the City of Kingsland, 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) Master 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 Kingsland, Georgia**

3. GOVERNING AUTHORITY

Name: **Mayor and Council**
Address: **P.O. Box 250, Kingsland, GA 31548-0250**
Phone: **(912) 729-5613**
Facsimile: **(912) 729-7618**

4. PLAN REPRESENTATIVE

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

Name: **Human Resources Director**
Address: **P.O. Box 250, Kingsland, GA 31548-0250**
Phone: **(912) 729-5613**
Facsimile: **(912) 729-7618**

5. PENSION COMMITTEE

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

Position:
Position:
Position:
Position:
Position:

Pension Committee Secretary: **City Manager**
Address: **P.O. Box 250, Kingsland, GA 31548-0250**
Phone: **(912) 729-5613**
Facsimile: **(912) 729-7618**

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 PPA, HEART, WRERA, and other applicable federal laws and guidance.

- ☒ To make the following amendments to the Adoption Agreement **(must specify below revisions made in this Adoption Agreement; all provisions must be completed in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: **<u>This is an amendment to 1) provide for participation in the Plan by elected or appointed members of the Governing Authority who hold such office on or after August 23, 2021 (see pp. 5-6, 15 and 31); 2) establish the monthly Normal Retirement benefit formula for elected or appointed members of the Governing Authority in such office on or after August 23, 2021, as $25.00 a month per year of Service as an elected or appointed member of the Governing Authority (see p. 24); and 3) provide that Retired Participants who are serving as elected or appointed members of the Governing Authority on August 23, 2021, and those return to Service as elected or appointed members of the Governing Authority after</u>**

<u>such date, may continue receiving Retirement benefits while serving in such position (see pp. 27-28)</u>.

7. EFFECTIVE DATE

NOTE: This Adoption Agreement and any Addendum, with the accompanying Master 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 Pension Protection Act of 2006 ("PPA"); the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART"); and the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA"); 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 2012-76 (the 2012 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 Adopting Employer is adopting a plan document intended to comply with Internal Revenue Code Section 401(a), as updated by PPA, HEART, WRERA, and the 2012 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 not earlier than January 1, 2013).

(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 Master Document or in this Adoption Agreement, the effective date of this restatement shall be the ____________________**(insert effective date of this Adoption Agreement not earlier than January 1, 2013)**. 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 Master Document or in this Adoption Agreement, the effective date of this restatement shall be **<u>August 23, 2021</u> (insert effective date of this Adoption Agreement not earlier than January 1, 2013)**.

This Plan is adopted as an amendment and restatement of the Employer's preexisting GMEBS Adoption Agreement, which became effective on **<u>October 15, 2019</u> (insert effective date of most recent Adoption Agreement preceding this Adoption Agreement)**.

The Employer's first Adoption Agreement became effective **<u>January 1, 2003</u> (insert effective date of Employer's first GMEBS Adoption Agreement)**. The Employer's GMEBS Plan was originally effective **<u>March 1, 1973</u> (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)**: **March 1.**

9. CLASSES OF ELIGIBLE EMPLOYEES

Only Employees of the Adopting Employer who meet the Master Plan'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 Master Plan 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)**: ____.

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 Master Plan'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 held an office on March 1, 1988, was qualified to apply for participation in the Plan on such date. Each other elected or appointed member of the Governing Authority who held an office subsequent to March 1, 1988 but before March 1, 1991, was qualified to apply for participation in the Plan on the first day of the month immediately following or coinciding with the first date after March 1, 1988 (but before March 1, 1991), that he or she occupied any elective office of the Governing Authority. However, any elected or appointed member of the Governing Authority who held an office between March 1, 1991 and August 22, 2021 was not eligible to participate in the Plan during such time period. Elected or appointed members of the Governing Authority who hold office on or after August 23, 2021 shall participate in the Plan on or after such date, and shall commence participation on August 23, 2021 or, if later, the date on which they first take office or first return to office (after a vacation of office). Notwithstanding any provision to the contrary, elected or appointed members of the Governing Authority in office on August 23, 2021, shall receive Credited Service for their Service as elected or appointed members of the Governing Authority prior to such date. Service shall not include any term of office between March 1, 1991 and August 22, 2021 unless the elected or appointed member of the Governing Authority holds office on August 23, 2021 (see Section 13A(2) below).**

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

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

Class(es) of Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named): <u>Eligible Regular Employees employed as of December 8, 2008, provided they are not reemployed with the City after said date.</u>**

Minimum hour requirement applicable to excepted Regular Employees:

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

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

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

- ☐ No minimum
- ☒ At least **<u>5</u>** months per year (regularly scheduled)

<u>Exceptions</u>: 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 Master Plan, 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 Master Plan. 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, he must make a written election to participate within 120 days after employment, election or appointment to office, or if later, the date he 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 Master Plan).

☐ Participation is optional for the following Eligible Employees **(must specify - specific positions are permissible; specific individuals may not be named; all positions or classes specified must be Eligible Employees)**: ___________________.

13. CREDITED SERVICE

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

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

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

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

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

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

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

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

(2) Previously Employed, Returning to Service after Original Effective Date. If an Eligible Employee is not employed on the original Effective Date of the Employer's GMEBS Plan, but he returns to Service with the Adopting Employer sometime after the Effective Date, his Service prior to the date he becomes 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 his return to employment, the Eligible Employee performs Service equal to the period of the break in Service or one (1) year, whichever is less. Any limitations imposed above with respect to Eligible Employees employed on the Effective Date shall also apply.

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

Other limitation(s) on Recognition of Credited Past Service **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: <u>**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 March 1, 1988 or on August 23, 2021.**</u>

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

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

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

<u>Note</u>: This Section does not concern military service required to be credited under USERRA – See Section 3.02 of the Master Plan 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 Master Plan. 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. <u>Prior Governmental Service</u>

<u>Note</u>: 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 Master Plan, 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 Master Plan.

(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 Master Plan, 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 Master Plan; 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. <u>Early Retirement Qualifications</u>

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

☒ Attainment of age **<u>55</u>** **(insert number)**

☒ Completion of **<u>10</u>** years **(insert number)** of Total Credited Service

<u>Exceptions</u>: 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. <u>Normal Retirement Qualifications</u>

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

(1) <u>Regular Employees</u>

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

☒ Attainment of age **<u>65</u>** **(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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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)**: ______________________.

Normal 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

☐ 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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 _________ 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ______________________________________.

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

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

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

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

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

☐ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____________________.

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

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

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

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

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

☒ Attainment of age **62** **(insert number)**

☒ Completion of **20** 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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)**: **Eligible Regular Employees.**

A Participant **(check one)**: ☐ is required ☒ is not required to be in the service of the Employer at the time he 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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 he 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 he has at least **20** 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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)**: **Participants who retire directly from active Service as a City of Kingsland Firefighter or Police Officer and who have at least 20 years of Credited Service (including prior Credited Service with other GMEBS employers). For**

purposes of this provision, the term "Firefighter" and "Police Officer" shall be as defined in the GMEBS Master Plan.

A Participant **(check one)**: ☒ is required ☐ is not required to be in the service of the Employer at the time he 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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 he satisfies the qualifications for this alternative normal retirement benefit.

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

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

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

☐ In-Service Distribution to Eligible Employees who are Public Safety Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and is at least age 50 (unless a lower safe-harbor age is permitted under applicable federal law), 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 he satisfies the qualifications for this alternative normal retirement benefit.

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

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

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

Subject to the other terms and conditions of the Master Plan 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 Master Plan. The Disability Retirement benefit shall commence as of the Participant's Disability Retirement Date under Section 2.24 of the Master Plan.

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

☐ Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan).
☒ No minimum.
☐ _______ years **(insert number)** of Total Credited Service.

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

15. RETIREMENT BENEFIT COMPUTATION

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

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

☒ not limited.

☐ limited to _________ years for all Participants.

☐ limited to ________ 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. <u>Monthly Normal Retirement Benefit Amount</u>

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

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

☒ (a) **Flat Percentage Formula**. **<u>1.6</u>% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

☐ All Participants who are Regular Employees.

☒ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **1) Eligible Regular Employees initially employed after December 8, 2008; and 2) Eligible Regular Employees employed on or before December 8, 2008 when application of this formula would result in a higher benefit than the Split Final Average Earnings Formula provided under subsection 15(B)(1)(c) below.**

☐ (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**. 1.25 % **(insert percentage)** of Final Average Earnings up to the amount of **Covered Compensation (see subsection (2) below for definition of Covered Compensation)**, plus 2.0% **(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)**: **Eligible Regular Employees employed on or before December 8, 2008 only when application of this formula would result in a higher benefit than the Flat Percentage Formula provided under subsection 15(B)(1)(a) above.**

☐ (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 Master Plan. 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 Master Plan. 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)**: **Participants to whom the Split Final Average Earnings Formula set forth in subsection 15(B)(1)(c) above applies.**

☐ (c) **Table Break Point** Covered Compensation as defined in Section 2.20 of the Master Plan. 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 or major fraction thereof (6 months and 1 day).

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 Master Plan 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)**:______.

<u>Alternative Early Retirement Reduction Table</u>

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

*Interpolate for whole months

D. <u>Monthly Late Retirement Benefit Amount (check one):</u>

☒ (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 his 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 Master Plan; 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 Master Plan.

E. <u>Monthly Disability Benefit Amount</u>

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 his 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 his 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 his 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.)

Note: The Adopting Employer is responsible for reporting to GMEBS any amounts to be used in an offset.

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))**: ____.

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 Master Plan Section 6.06(c) Regarding Re-Employment as an Ineligible Employee and Master Plan 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 his 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 his 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 Master Plan for as long as the Participant remains employed.

☒ (b) The Participant may continue to receive his retirement benefit in accordance with Section 6.06(b) of the Master Plan. 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 Master Plan if they return to work with the Employer)**: **Retired Participants who are serving as elected or appointed members of the Governing Authority on August 23, 2021, and those who return to Service as elected or appointed members of the Governing Authority on or after such date**.

(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 his 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 his 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 Master Plan 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): **<u>Retired Participants who return to Service as Eligible Regular Employees</u>**.

(b) ☐ The Participant's Early Retirement benefit shall be suspended in accordance with Section 6.06(a)(1) of the Master Plan. However, the Participant may begin receiving benefits after he satisfies 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 Master Plan, in accordance with Section 6.06(b)(2)(B)(i) of the Master Plan.

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 Master Plan.

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)**: **<u>Retired Participants who are serving as elected or appointed members of the Governing Authority on August 23, 2021, and those who return to Service as elected or appointed members of the Governing Authority on or after such date</u>**.

B. <u>Cost Of Living Adjustment</u>

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 Master Plan. The Employer hereby elects the following **(check one)**:

☐ (1) No cost-of-living adjustment.

☒ (2) Variable Annual cost-of-living adjustment not to exceed **<u>3.0</u>**% **(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 __________________ **(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)**: **<u>Participants (and their Beneficiaries) who Terminate employment on or after October 1, 1989; provided, however, that the cost-of-living adjustment shall not apply with respect to Participants who are initially employed on or after January 1, 2014.</u>**

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. <u>Eligible Regular Employees</u>

Subject to the terms and conditions of the Master Plan, 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 his 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 **<u>10</u>** years **(insert number not to exceed 10)** of Total Credited Service. Benefits remain 0% vested until the Participant satisfies this minimum.

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

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

<u>Exceptions</u>: 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)**: **<u>Active Employees Who Do Not Terminate and Return On or After January 1, 2014 – This class includes Employees who: (1) are employed by the City on December 31, 2013; and (2) do not become reemployed by the City on or after January 1, 2014.</u>**

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))**: **<u>Participant will be 100% Vested after the Participant has at least five (5) years of Total Credited Service. Benefits remain 0% Vested until the Participant satisfies this 5-year minimum.</u>**

Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>(1) Active Employees Who Terminate and Return on or After January 1, 2014 – This class includes Employees who: (a) are employed by the City on December 31, 2013; and (b) become reemployed by the City on or after January 1, 2014; and</u>**

<u>(2) Former Employees who Return After January 1, 2014 – This class includes former Employees who: (a) are not employed by the City on December 31, 2013; and (b) become reemployed by the City on or after January 1, 2014.</u>

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))**: **<u>10 Years Upon Reemployment – For Participants described in paragraph (1) or (2) immediately above, if upon reemployment with the City on or after January 1, 2014, the Participant has at least ten (10) years of Total Credited Service, the Participant will be 100% Vested.</u>**

<u>5-10 Years Upon Reemployment – For Participants described in paragraph (1) or (2) immediately above, if upon reemployment with the City on or after January 1, 2014, the Participant has at least five (5) but fewer than ten (10) years of Total Credited Service, then the Participant will be 100% Vested in that portion of his/her Normal Retirement benefit that is attributable to Credited Service with the City prior to his or her reemployment date. The Participant will become 100% Vested in the portion of his/her Normal Retirement benefit attributable to Credited Service after the reemployment date after the Participant has attained at least ten (10) years of Total Credited Service. The Participant will remain 0% Vested in the portion of his/her Normal Retirement benefit attributable to Credited Service with the City after his/her reemployment date until the Participant satisfies the 10-year requirement.</u>

<u>Fewer than 5 Years Upon Reemployment – For Participants described in paragraph (1) or (2) immediately above, if upon reemployment with the City on or after January 1, 2014, the Participant has fewer than five (5) years of Total Credited Service, then the Participant shall</u>

<u>be 100% Vested after the Participant has attained at least ten (10) years of Total Credited Service. The Participant will remain 0% vested until the Participant satisfies the 10-year requirement.</u>

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

Subject to the terms and conditions of the Master Plan, a Participant who is an elected or appointed member of the Governing Authority or a Municipal Legal Officer shall earn a vested right in his 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))**: ______________________________.

18. PRE-RETIREMENT DEATH BENEFITS

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

Subject to the terms and conditions of the Master Plan, 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 he elected a 100% joint and survivor benefit under Section 7.03 of the Master Plan. 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 Master Plan.

☐ 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 Master Plan Section 8.02(b) regarding 10-year cap on additional Credited Service.)**

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

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

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

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

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

B. 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 Master Plan, 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 he elected a 100% joint and survivor benefit under Section 7.03 of the Master Plan.

☐ **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 volume submitter 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 volume submitter advisory letter if it makes certain elections under the Adoption Agreement or the Addendum.

The Adopting Employer hereby agrees to abide by the Master Plan, 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 Master Defined Benefit Plan Document) and any other applicable provisions of O.C.G.A. Title 47;

(2) The Master 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 Master Defined Benefit Retirement Plan Document approved by the Internal Revenue Service under advisory letter J501718a dated March 30, 2018. 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), Master 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 advisory 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 volume submitter practitioner 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 volume submitter practitioner 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 Practitioner 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 volume submitter plan as described in Revenue Procedure 2015-36; 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 advisory letter, the Practitioner'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 volume submitter advisory letter.

AN ORDINANCE (continued from page 1)

Section 2. Except as otherwise specifically required by law or by the terms of the Master Plan 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 his 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 August 23, 2021.

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

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

Attest: CITY OF KINGSLAND, 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

GEORGIA MUNICIPAL ASSOCIATION

July 12, 2021

TRANSMITTED VIA E-MAIL
(lspell@kingslandgeorgia.com)

Mr. Lee Spell
City Manager
City of Kingsland
P.O. Box 250
Kingsland, Georgia 31548

RE: City of Kingsland Georgia Municipal Employees Benefit System (GMEBS) Defined Benefit Retirement Plan; Amendment to Establish Retirement Benefits for Elected Officials

Dear Mr. Spell:

Per the City's request, enclosed please find a draft Adoption Agreement for the City of Kingsland's Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"). The amendment requires participation in the Plan by elected officials who hold office on or after July 26, 2021 (see pp. 5-6). The monthly normal retirement benefit for elected officials will be $25.00 per month multiplied by each year of service as an elected official (see p. 24). Elected officials will qualify for a normal retirement benefit at age 65 and will be immediately vested in their benefits. Elected officials are not eligible for alternative normal retirement qualifications available to regular employees. Retired participants who are currently serving as elected officials will be able to continue drawing their normal or early retirement benefits, as will retired participants who return to service in the future as elected officials (see pp. 27-28). Additionally, only those elected officials in office on July 26, 2021 may receive credit under the Plan for service as an elected official before such date.

The Adoption Agreement provides that the amended Plan document will become effective July 26, 2021. **Please note that per O.C.G.A. § 47-5-40, the Adoption Agreement has been drafted in the form of an ordinance.**

Please note that GMEBS will not sign an Adoption Agreement that has been edited by the City. If changes are needed to the draft document, please let us know before the City approves it.

The Burgess Building • 201 Pryor Street, SW • Atlanta, GA 30303-3606 • Tel 404.688.0472 • Toll Free 1.888.488.4462 • Website www.gacities.com
Mailing Address: PO Box 105377 • Atlanta, GA 30348

If the draft Adoption Agreement is acceptable as drafted, please have the designated representatives sign and date where indicated (p. 38). Following execution please email a scanned copy of the entire document to Regina Gresham at rgresham@gacities.com.

GMEBS will then execute the document and return the fully executed Adoption Agreement to you.

Please feel free to contact me at (678) 686-6236 or cdorsey@gacities.com with any questions or comments.

Sincerely,

Caroline Dorsey

Caroline Dorsey
Associate General Counsel

Encl.

C: Mr. Steven Blackerby, City Attorney, City of Kingsland (w/ encl.)
Ms. Marinetty Bienvenu, Director, Employee Benefit Services (w/o encl.)
Ms. Michelle Warner, Director, Retirement Field Services and DC Program (w/o encl.)
Ms. Gwin Hall, Senior Associate General Counsel (w/o encl.)

City Council
107 South Lee Street
Kingsland, GA 31548

SCHEDULED

AGENDA ITEM (ID # 3553)

Meeting: 08/23/21 06:00 PM
Department: City Manager
Category: Amendment
Prepared By: Lee Spell
Initiator: Lee Spell
Sponsors:
DOC ID: 3553

Approval Of: Amended GMEBS Defined Benefit Plan Adoption Agreement

Amended adoption agreement to recommence elected official participation in the GMEBS Defined Benefit Plan.

Segal

2727 Paces Ferry Road SE, Building One, Suite 1400
Atlanta, GA 30339-4053
T 678.306.3100
F 678.306.3190
segalco.com

May 20, 2021

Ms. Michelle Warner
Director of Retirement Field Services and Defined Contribution Program
Georgia Municipal Association
201 Pryor Street, SW
Atlanta, Georgia 30303

Re: Benefit Study for the City of Kingsland

Dear Michelle:

As requested, we have determined the cost associated with adding an Elected Officials' benefit with a $25 multiplier to the City of Kingsland Retirement Plan with credit for all past service. Elected Officials would be eligible for Normal Retirement at age 65 and Reduced Early Retirement Benefit at age 55 with 10 years of service. We received census data for five eligible Elected Officials. None of these Officials are currently in the Plan as participation was closed to Officials who came into office on or after March 1, 1991. Elected Officials will not be eligible for Alternative Normal Retirement at age 62 with 20 years of service.

The data, financial information, and plan provisions for the January 1, 2021 valuation were used to develop these results. Since the results are dependent on a given set of assumptions and data as of a specific date, there is a risk that emerging results may differ significantly, as actual experience differs from the assumptions.

When determining the Recommended Contribution, the total level dollar amortization is adjusted, if necessary, to be within a corridor of the 10-year and the 30-year amortization of the unfunded/(surplus) actuarial accrued liability. In addition, since the funded ratio on an actuarial basis prior to the plan change is 98.77%, the plan change is amortized over 20 years per the GMEBS funding policy. The amortization period may change depending on the funded ratio when the plan change is first reflected. If the funding ratio drops below 80%, the amortization period would be 15 years instead of 20.

Please note, for the fiscal year October 1, 2020 to September 30, 2021, GASB standards require that the plan's Net Pension Liability (NPL) be reported on the sponsoring employer's balance sheet. The standards require using the Entry Age Funding method and assets at market (rather than the projected Unit Credit method and smoothed assets which are used for determining contribution requirements). For the fiscal year ended September 30, 2021, we have calculated the NPL as $1,062,118. Inclusion of the proposed benefit improvement would increase this by an estimated $28,000.

If you have any questions or need additional information, please let us know.

Sincerely,

Jeanette R. Cooper

Malichi Waterman

Jeanette R. Cooper, FSA, FCA, MAAA, EA
Vice President & Actuary

Malichi S. Waterman, FCA, MAAA, EA
Consulting Actuary

City of Kingsland
Benefit Studies
Summary of Results

Current Recommended Contribution	**Current Plan**	**Add Elected Officials with a $25 Benefit Multiplier**
Recommended Contribution as of January 1, 2021	$455,592	$455,592
Covered Payroll	$5,914,527	$5,914,527
% of Covered Payroll	7.58%	7.58%
Impact of Benefit Improvement		
Cost of Benefit Improvement	--	$7,885
% of Covered Payroll	--	0.13%
Total Plan Cost of Benefit Improvement		
$ Amount (Recommended Contribution + Cost of Benefit Improvement)	--	$463,477
% of Covered Payroll	--	7.71%
Funding Elements		
Mid-year Normal Cost with Expenses	$410,070	$415,387
Actuarial Value of Assets	$14,135,374	$14,135,374
Actuarial Accrued Liability	$14,311,517	$14,334,550
Unfunded Actuarial Accrued Liability	$176,143	$199,176
Funded Ratio on Actuarial Value of Assets	98.77%	98.61%
Market Value of Assets	$14,659,965	$14,659,965
Funded Ratio on Market Value of Assets	102.43%	102.27%

Fiscal year begins October 1, 2021.

City Council
107 South Lee Street
Kingsland, GA 31548

SCHEDULED

Meeting: 08/23/21 06:00 PM
Department: City Clerk
Category: Ordinance
Prepared By: Jean Seigler
Initiator: Jean Seigler
Sponsors:
DOC ID: 3629

AGENDA ITEM (ID # 3629)

Approval Of: Ordinance 2021-10 Urban Camping

An ordinance establishing the prohibition of certain defined uses of a public park, public street, or private property for a living accommodation using a mobile, movable, or temporary shelter; and other matters.

#2021-10 Urban Camping Ordinance

AN ORDINANCE TO AMEND THE CODE OF THE CITY OF KINGSLAND, GEORGIA, AND PARTICULARLY TO AMEND CHAPTER 15, ARTICLE II, BY ADOPTING SECTION 15-33: TO ADD DEFINITIONS FOR CAMP OR CAMPING, STORING PERSONAL PROPERTY, PUBLIC AREA AND INTERFERENCE WITH INGRESS OR EGRESS; TO RESTRICT CAMPING, STORING PERSONAL PROPERTY AND INTERFERENCE WITH INGRESS OR EGRESS

WHEREAS, the City of Kingsland, Georgia and the Kingsland City Council have reviewed and considered implementing an ordinance to regulate the practice of urban camping and the improper use of public areas for the benefit of the citizens of Kingsland, Georgia and its visitors.

NOW, THEREFORE, the Kingsland City Council hereby adopts this Ordinance as follows:

(a) *Definitions*. For purposes of this section:

(1) “Camp” or “camping” shall mean occupying or otherwise using a public park, public street, or private property for a living accommodation as demonstrated by erecting or using temporary structures used to provide shelter (including, but not limited to, a tent, travel trailer, recreational vehicle, or park trailer), or by using materials used to provide bedding (including, but not limited to, a sleeping bag or blanket; and in the course of such occupation or such use: (i) lying or sleeping in a single place or limited area for any substantial prolonged period of time; (ii) regularly cooking or preparing meals; (iii) depositing or discharging human waste in areas not authorized by the City of Kingsland for such deposit or discharge; (iv) performing any other activity commonly associated with occupation of a residence; or (v) any combination thereof.

(2) “Public park” shall mean and include all municipal parks, public play grounds, public plazas, attractions, and monuments.

(3) “Public street” shall mean and include all public streets, highways, rights-of-way, public sidewalks, public benches, public parking lots, and medians.

(4) “Store personal property” shall mean leaving one's personal effects, such as, but not limited to, clothing, bedrolls, cookware, sleeping bags, luggage, knapsacks, or backpacks, unattended for any substantial prolonged length of time. This term shall not include parking a bicycle or other mode of transportation.

(b) *Prohibited use of public park or public street.* It shall be unlawful to camp or to store personal property in any public park or public street, as defined in this section.

(c) *Interference with ingress and egress*. It shall be unlawful to camp, to sleep, to store personal property, to sit on, or to intentionally lie down on any public park, public street, or other public property so as to interfere with ingress or egress from such public park, or public street, or other public property, or any combination thereof, or so as to interfere with ingress and egress to any private property accessed by means of such public park, or public street, or other public property, or any combination thereof.

(d) *Prohibited use of private property*. It shall be unlawful for anyone other than the owner of a private property, a leaseholder of such private property, or other rightful occupant of such private property to camp, sleep, reside, store personal property, or lie upon, any private property without the owner's or leaseholder's permission. Any such use of private property authorized by and consented to by the owner or leaseholder of such private property must be in conformity with the provisions of the Code of Ordinances of the City of Kingsland, including, but not limited to, the zoning and land use provisions of said Code of Ordinances which are applicable to such private property, and if such use is a violation of said Code of Ordinances, an authorization of such use by the landowner or leaseholder shall not nullify a violation of any provision of this section.

(e) *Warning*. No person may be arrested for violating this section until such person has received an oral or written warning to cease the unlawful conduct. If the violator fails to comply with the warning issued, he or she is subject to arrest.

(f) *Exceptions*. This section shall not be construed to prohibit any of the following behaviors:

(1) Uses of public parks or public streets as authorized by the Mayor and Council of the City of Kingsland;

(2) Camping on private property where such camping is a permitted use of such property under the Code of Ordinances of the City of Kingsland, and such camping is in conformity with the requirements of this section;

(3) A person or persons sitting or lying down as a result of a medical emergency; or

(4) A person or persons lying down, sitting on, or napping on a public park, public street, or private property where such activity does not constitute camping as herein defined, and such activity does not interfere with ingress and egress as defined herein

ADOPTED, this ____ day of____________, 2021

CITY OF KINGSLAND

By: ______________________________

Dr. C. Grayson Day Jr., Mayor

ATTEST: __________________________

Jean Seigler, City Clerk