



Where Georgia comes together.

AGENDA
REGULAR MEETING OF THE PERRY CITY COUNCIL
December 3, 2019
6:00 P.M.

1. Call to Order: Mayor Randall Walker, Presiding Officer.
2. Roll.
3. Invocation and Pledge of Allegiance to the Flag: Mayor Randall Walker
4. Recognition(s)/Presentation(s):
 - 4a. Recognition of Eli Sebastian, a participant of the 3rd grade Fire Safety Poster Contest – Mayor Walker.
 - 4b. Recognition of and Presentation of Certificates for the 2019 *Your City* Program participants – Mayor Walker.
5. Community Partner(s) Update(s):
 - 5a. Ms. Becky Wilson, Perry Area Convention and Visitors Bureau.
6. Citizens with Input.
7. Review of Minutes: Mayor Randall Walker
 - 7a. Council's Consideration – Minutes of the November 18, 2019 work session, November 19, 2019 pre council meeting, and November 19, 2019 council meeting.
8. Old Business:
 - 8a. Mayor Randall Walker
 - 8b. Council Members
 - 8c. City Attorney Brooke Newby
 - 8d. City Manager Lee Gilmour
 - 8e. Assistant City Manager Robert Smith
9. New Business: Mayor Randall Walker
 - 9a. Matters referred from December 2, 2019 work session and December 3, 2019 pre council meeting.

9b. Ordinance(s) for First Reading(s) and Introduction:

1. **First Reading** of an ordinance adopting the GMEBS Restated Defined Benefit Plan – Ms. B. Newby.
2. **First Reading** of an ordinance amending FY 2019 Operating Budget – Mr. L. Gilmour.
3. **First Reading** of an ordinance amending the Transient Occupancy Tax – Mr. L. Gilmour.

9c. Resolution(s) for Introduction and Adoption:

1. Resolution amending the City of Perry Fee Schedule – Mr. L. Gilmour.

10. Council Members Items:

11. Department Heads/Staff Items.

12. General Public Items:

13. Mayor Items:

14. Adjourn.

In accordance with the Americans with Disabilities Act, accommodations are available for those who are hearing impaired and/or in need of a wheelchair. The Perry City Council Agenda and supporting material for each item is available on-line through the City's website at www.perry-ga.gov.

NOT ALL HEROES WEAR CAPES

PLAN & PRACTICE YOUR ESCAPE!

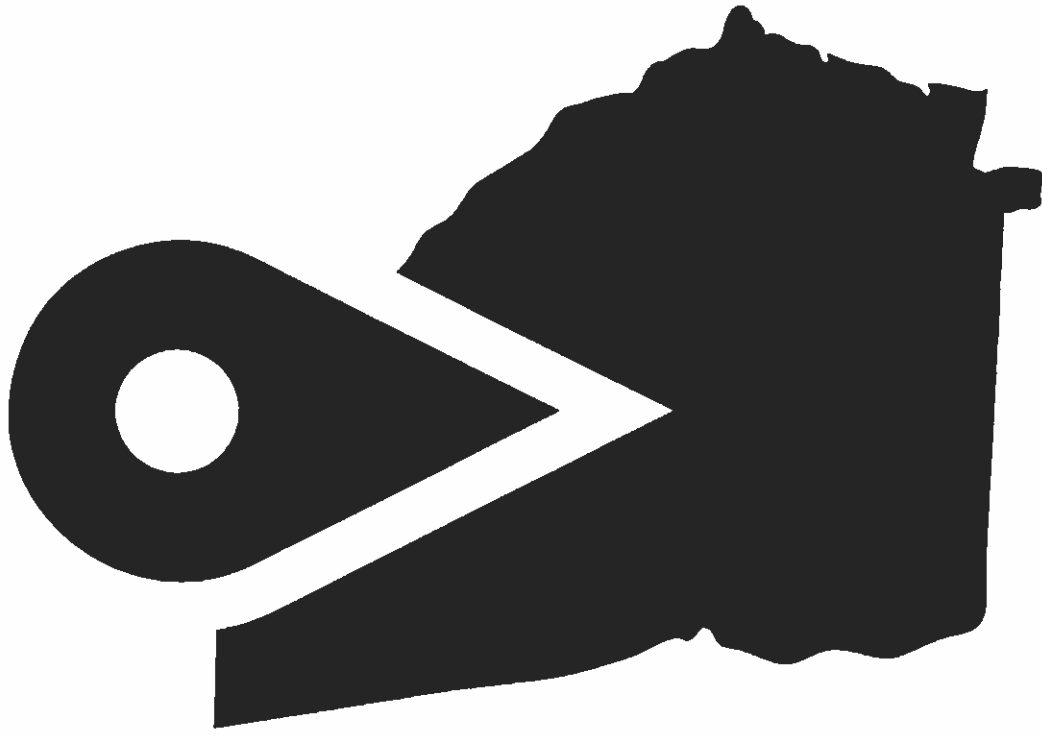


Honorable Mention

ELI SEBASTIAN

Tucker Elementary

Where Georgia comes together.



CONGRATULATIONS
Class of 2019!



Where Georgia comes together.

MINUTES
WORK SESSION MEETING
OF THE PERRY CITY COUNCIL
November 18, 2019
5:00 P.M.

1. Call to Order: Mayor Randall Walker, Presiding Officer, called to order the work session meeting held November 18, 2019 at 5:00 p.m.

2. Roll:

Elected Officials Present: Mayor Randall Walker; Mayor Pro-Tempore Willie King, and Council Members Phyllis Bynum-Grace, Robert Jones, Riley Hunt, and William Jackson.

Elected Official Absent: None

Staff: City Manager Lee Gilmour, Assistant City Manager Robert Smith and Recording Clerk Annie Warren

City Departmental Staffing: Chief Steve Lynn – Police Department, Chief Lee Parker – Fire and Emergency Services Department, Brenda King – Director of Administration, Ashley Hardin – Department of Economic Development Director, Bryan Wood – Director of Community Development, Sedrick Swan – Director of Leisure Services, Mitchell Worthington – Assistant Finance Director, and Tabitha Clark – Communications Manager.

Guest(s)/Speaker(s): Darryl Albritton

Press: None

3. Items of Review/Discussion: Mayor Randall Walker

3a. Office of the City Clerk

1. Establish Council's 2020 meetings calendar: Ms. Warren presented for consideration the 2020 Council meetings calendar. After discussion, it was the consensus of Council to move forward with the calendar.

3b. Office of the City Manager

1. City's presentation at the GDCA Annual meeting: Mr. Smith shared with Council the presentation relative to successful planning that he presented at the Georgia Department of Community Affairs annual meeting.
2. Discuss possible adjustment to on-call policy: Administration reviewed with Mayor and Council the current on-call policy and recommended

adjusting the policy to add one (1) hour per weekday to bring the total standby hours to nine (9) hours per a week. Council concurred to move forward with Administration's recommendation.

3. Consider adjusting bid review limits: Administration recommended Council approve raising its bid review limit for maintenance and repairs to \$12,000. Council concurred with Administration's recommendation with the condition of reporting to Council when event occurs.

4. Council Member Items:

Council Member Hunt reported in Talton Place, the last home on the right has some code violations.

Council Member Bynum-Grace reported on Smith Drive near the proposed hotel the roadway is in need of repair.

Mayor Pro Tempore King, Council Members Jones and Jackson had no reports.

5. Department Head/Staff Items:

Mr. Gilmour had a follow up discussion with Council relative to the concern plumbers had with the city contractor clearing out blockages in sewer and locating blockages with a camera. Administration recommended Council restore its standard policy of allowing the city contractor to flush out blockages and provide camera services. Council concurred with Administration recommendation.

Ms. Clark invited everyone to the reception for Council Member Albritton after the regular meeting on Tuesday. Ms. Clark also reminded Mayor and Council of the *Your City* program on Thursday, at 5:00 p.m. in Council Chambers.

Mr. Wood reported the Neighborhood Clean-up at Creekwood Park was very success and he would present the data at Council's regular meeting.

Mr. Smith, Ms. King, Mr. Worthington, Ms. Hardin, Chief Lynn Chief Parker, Mr. Swan and Ms. Warren had no reports.

Mayor Walker entertained a motion to enter into executive session for the purpose of personnel.

6. Executive Session entered at 5:40 p.m.: Mayor Pro Tempore King moved to adjourn the work session and enter into executive session for the purpose of personnel. Council Member Hunt seconded the motion and it carried unanimously.
7. Executive Session adjourned 6:09 p.m.; Council's work session reconvened. Council adjourned the executive session held November 18, 2019 and reconvened into the council work session.

8. Adopted Resolution No. 2019-55 stating purpose of executive session held November 18, 2019 was to discuss personnel. Mayor Pro-Tempore King moved to adopt a resolution stating the purpose of the Executive Session held on November 18, 2019 was to discuss personnel. Council Member Hunt seconded the motion and it carried unanimously. No action was taken. (*Resolution 2019-55 has been entered in the City's official book of record*).

9. Adjournment: There being no further business to come before Council in the reconvened work session held November 18, 2019 Council Member Jackson motioned to adjourn the meeting at 6:10 p.m. Council Member Bynum-Grace seconded the motion and it carried unanimously.

MINUTES
PRE COUNCIL MEETING
OF THE PERRY CITY COUNCIL
November 19, 2019
5:00 P.M.

1. Call to Order: Mayor Randall Walker, Presiding Officer, called to order the pre council meeting held November 19, 2019 at 5:00 p.m.

2. Roll:

Elected Officials Present: Mayor Randall Walker, Mayor Pro Tempore Willie King, Council Members William Jackson, Riley Hunt, Robert Jones, and Phyllis Bynum-Grace.

Elected Official(s) Absent: None.

City Staff: City Manager Lee Gilmour, Assistant City Manager Robert Smith, City Attorney Brooke Newby, and Recording Clerk Regan Scott.

Departmental Staffing: Chief Steve Lynn – Perry Police Department, Mitchell Worthington – Assistant Finance Director, Bryan Wood – Director of Community Development, Ashley Hardin – Director of Economic Development, Chief Lee Parker – Perry Fire Department, Sedrick Swan – Director of Leisure Services, Tabitha Clark – Communications Manager, and Brenda King – Director of Administration.

Guests: Darryl Albritton

Media: Jada Dukes – Houston Home Journal

3. Items of Review/Discussion: Mayor Randall Walker

3a. Discussion of November 19, 2019 council meeting agenda.

5a. Recognition of participants of the 3rd grade Fire Safety Poster Contest. Chief Parker reviewed the winners and advised that the winners will be presented with achievement certificates at the regular meeting.

5b. Fire and Emergency Services Promotions. Chief Parker reviewed the rank promotions for Darryl Kitchens and Alan Kramer.

5c. Recognition of Ms. Mirian Arrington. Mayor Walker advised that he will be presenting the recognition for Ms. Arrington.

5d. Introduction of Officer Skyler Bryant. Chief Lynn stated that Officer Bryant is still in field training but will be completed soon.

10a (1). Resolution to amend the City of Perry Procurement Policy to increase Council's review limit for repairs and maintenance items. Mr. Gilmour reviewed the resolution with Council.

10b. Approval of Statewide Mutual Aid and Assistance Agreement. Chief Parker stated that this is a standard item and is an update to a mutual aid agreement.

10c (1). Special Event Application for the 7th Annual Buzzard Drop. Mr. Smith advised that this event will proceed with the usual downtown footprint.

10c (2). Special Event Application for Peaches to Beaches hosted by the Perry Lions Club. Mr. Gilmour stated that this is a standard event for the City and there would be no changes from the previous years.

11a. Consider approval for provision of traffic signal timing services. Mr. Gilmour advised Council that due to recent Georgia Department of Transportation changes, implementation of timing devices would be beneficial at intersections no longer handled by GDOT.

4. Council Member items:

No items from Council Members Bynum-Grace, Hunt, or Jones.

Mayor Pro Tempore King inquired about the Christmas Parade for 2019. Chief Lynn stated that it is scheduled for December 7, 2019 at 10:00 a.m.

Council Member Jackson shared concerns about the lack of caution lights at the intersection of Arena Road and Houston Lake Road. Mr. Gilmour advised that those are state and county roadways and offered to inquire with Department of Transportation.

Mr. Gilmour recommended adding item 10a (2). Approval of Carter & Sloope, Inc. for FEMA grant relative to a water system security risk assessment. The deadline for grant applications is Friday, November 22, 2019.

Mr. Smith and Ms. Newby had no reports.

5. Department Head/Staff Items:

Ms. Clark provided Council Members with questions and answers for the Your City event to be held Thursday, November 21, 2019.

Ms. Hardin stated that she will be providing an update relative to the Rural Zone Tax Credit program.

Ms. King, Mr. Wood, Mr. Swan, and Mr. Worthington had no reports.

Mayor Walker entertained a motion to enter into executive session for the purpose of personnel.

6. Executive Session entered at 5:16 p.m. On a motion by Mayor Pro Tempore King, seconded by Council Member Jones, and carried unanimously, Council went into executive session for the purpose of personnel.
7. Executive Session adjourned 5:49 p.m.; Council's work session reconvened. Council adjourned the executive session held November 19, 2019 and reconvened into the pre council meeting.
8. Adopted Resolution No. 2019-56 stating purpose of executive session held November 19, 2019 was to discuss personnel. Council Member Jackson moved to adopt a resolution stating the purpose of the Executive Session held on November 19, 2019 was to discuss personnel. Council Member Jones seconded the motion and it carried unanimously. No action was taken. (*Resolution 2019-56 has been entered in the City's official book of record*).
9. Adjournment: There being no further business to come before Council in the reconvened pre council meeting held November 19, 2019 Council Member Hunt motioned to adjourn the meeting at 5:50 p.m. Council Member Bynum-Grace seconded the motion and it carried unanimously.

MINUTES
REGULAR MEETING OF THE PERRY CITY COUNCIL
November 19, 2019
6:00 P.M.

1. Call to Order: Mayor Randall Walker, Presiding Officer, called to order the regular meeting of the Perry City Council held November 19, 2019 at 6:00 p.m.
2. Swearing In of Council Member Darryl Albritton: City Attorney Brooke Newby swore in Council Member Darryl Albritton.
3. Roll.

Elected Officials Present: Mayor Randall Walker, Mayor Pro Tempore Willie King, Council Members Darryl Albritton, Phyllis Bynum-Grace, Riley Hunt, Willie Jackson, and Robert Jones.

Elected Officials Absent: None

Staff: City Manager Lee Gilmour, Assistant City Manager Robert Smith, City Attorney Brooke Newby, and Recording Clerk Regan Scott

City Departmental Staffing: Chief Steve Lynn – Perry Police Department, Mitchell Worthington – Assistant Finance Director, Bryan Wood – Director of Community Development, Ashley Hardin – Director of Economic Development, Tabitha Clark – Communication Manager, Chief Lee Parker – Perry Fire Department and Emergency Services Department, Sedrick Swan – Director of Leisure Services, Annie Warren – City Clerk, Mirian Arrington – Chief Court Clerk, Lt. Alan Kramer – Perry Fire and Emergency Services Department, Capt. Darryl Kitchens – Perry Fire and Emergency Services Department, and Brenda King – Director of Administration.

Guest(s): Sarah Young, Braden Rowland, Ellie Claire Davis, Terry Albritton, Sandra Albritton, Claire Young, Noah Kitchens, Emma Kitchens, Jay Kramer, Ashley Tapp and Bob Calhoun.

Media: Jada Dukes – Houston Home Journal

4. Invocation and Pledge of Allegiance to the Flag: Mayor Randall Walker

Council Member Jones rendered the invocation and Council Member Jackson led the pledge of allegiance to the flag.
5. Recognition(s)/Presentation(s):
 - 5a. Recognition of participants of the 3rd grade Fire Safety Poster Contest. Chief Parker introduced Sarah Young, Honorable Mention; Braden Rowland, Runner-

up, and Ellie Claire Davis, Winner; in the Perry Fire Department 3rd grade Fire Safety Poster Contest. Mayor Walker thanked the artists for their participation and presented each with a certificate of achievement.

- 5b. Fire and Emergency Services Promotions. Chief Parker announced that Darryl Kitchens has been promoted to rank of Captain and reviewed his qualifications and achievements. Captain Kitchens' son and daughter, Noah and Emma Kitchens, presented him with his rank pin. Chief Parker announced that Alan Kramer has been promoted to rank of Lieutenant and reviewed his qualifications and achievements. Lieutenant Kramer's father and wife, Jay Kramer and Ashley Tapp, presented him with his rank pin.
- 5c. Recognition of Ms. Mirian Arrington. Mayor Walker announced that Mirian Arrington, Chief Court Clerk, recently received an award from the Georgia Municipal Court Clerk's Council for 2019 Laura Hein Clerk of the Year. Ms. Arrington thanked the leaders of the City for their support in her role with the Municipal Court and attributed her strong foundation in court administration to Ms. Laura Hein.
- 5d. Introduction of Officer Skyler Bryant. Chief Lynn introduced new hire, Officer Skyler Bryant, and provided a brief biography. Mayor and Council welcomed Officer Bryant on behalf of the City of Perry.

6. Community Partner(s) Update(s):

Ms. Ellen Palmer, President of Perry Chamber, reminded all that the Ribbon Cutting Ceremony for City of Perry's Community Development location on Main Street will be held Friday, November 22, 2019 at 11:00 a.m. Ms. Palmer also mentioned tickets are still available for Taste of Southern, to be held December 5, 2019. The application deadline for Perry Leadership Institute is approaching.

7. Citizens with Input:

None

8. Review of Minutes: Mayor Randall Walker

- 8a. Council's Consideration – Minutes of the November 4, 2019 work session, November 5, 2019 pre council meeting, and November 5, 2019 council meeting. *(Council Member Bynum-Grace was absent from the November 4 & 5 meetings. Council Member Albritton was not acting as Council Member at that time.)*

Council Member Jones motioned to accept the minutes as submitted; Mayor Pro Tempore King seconded the motion and it carried with Council Members Albritton and Bynum-Grace abstaining from the vote.

9. Old Business:

- 9a. Mayor Randall Walker – none

- 9b. Council Members – none
- 9c. City Attorney Brooke Newby – none
- 9d. City Manager Lee Gilmour – none
- 9e. Assistant City Manager Robert Smith – none

10. New Business: Mayor Randall Walker

10a. Matters referred from November 18, 2019 work session and November 19, 2019 pre council meeting.

- 1. Adopted Resolution No. 2019-57 amending the City of Perry Procurement Policy to increase Council’s review limit for repairs and maintenance items.

Mr. Gilmour advised that it is the recommendation of staff to approve the resolution to increase Council’s review limit for repairs and maintenance items to \$12,000. Council Member Bynum-Grace motioned to accept the resolution, Council Member Albritton seconded the motion and it carried unanimously. *(Resolution No. 2019-57 has been entered in the City’s official book of record).*

- 2. Approved Carter and Sloope, Inc. for FEMA grant relative to a water system security risk assessment.

Mr. Gilmour advised that the deadline for FEMA grant applications for assistance with water system security risk assessments is Friday, November 22, 2019. As the assessment is a federal requirement, Mr. Gilmour stated that it is the recommendation of staff to approve Carter and Sloope, Inc. for the grant application process. Council Member Jones motioned to approve moving forward, Mayor Pro Tempore King seconded the motion, and it carried unanimously.

10b. Approved Statewide Mutual Aid and Assistance Agreement.

Chief Parker advised Council that this is a standard item and that it is a renewal of the mutual aid and assistance agreement. Mayor Pro Tempore King motioned to approve the agreement, Council Member Jackson seconded the motion, and it carried unanimously.

10c. Special Events Application(s):

- 1. The City of Perry is hosting its 7th Annual Buzzard Drop on December 31, 2019, 7 p.m. through midnight.

Mr. Smith stated that the Buzzard Drop will have the usual downtown footprint and requested approval for the event. There are no material changes from prior years’ events. Council Member Jones motioned to approve the request, Mayor Pro Tempore King seconded the motion and it carried unanimously.

2. The Perry Lions Club is hosting Peaches to Beaches March 13 – 14, 2020, 8 a.m. through 6 p.m. daily.

Mr. Gilmour stated that this event application holds no material changes from prior years. Perry Lions Club is proud to be hosting the event again this year. Council Member Bynum-Grace motioned to approve the application, Council Member Jones seconded the motion, and it carried unanimously.

11. Other Business / Supplemental Agenda: Mayor Randall Walker

- 11a. Consider approval for provision of traffic signal timing services – Mr. L. Gilmour.

Mr. Gilmour advised that timing services can be employed for traffic signals on roadways that are no longer maintained by Department of Transportation. Maldino & Wilburn, LLC, is a reputable firm that is DOT certified and used by City of Warner Robins and Houston County. Mr. Gilmour stated that staff recommends approval of this item. Mayor Pro Tempore King motioned to approve the provision, Council Member Jones seconded the motion, and it carried unanimously.

- 11b. Staff proposal to establish Fire Inspector position.

Staff recommended the creation of a new position of Fire Inspector with the Department of Community Development. This role will be responsible for performing routine fire inspections along with the rest of the building inspection team. Council Member Jones motioned to approve the creation of the position as proposed, Mayor Pro Tempore King seconded the motion, and it carried unanimously.

12. Council Members Items:

Mayor Pro Tempore King, and Council Members Albritton, Bynum-Grace, Hunt, Jackson, and Jones had no reports.

13. Department Heads/Staff Items.

Mr. Wood advised that the Neighborhood Cleanup held on November 9, 2019 in the Creekwood community was a success with 46 volunteer participants. 36 junk tires were collected along with 3,380 pounds of trash. Mr. Wood also reminded all that the Ribbon Cutting Ceremony for the new Community Development location on Main Street would begin at 11 a.m. on November 22, 2019 and that an Open House would be held the remainder of the day.

Ms. Hardin provided an update on the Rural Zone Tax Credit program. The City of Perry was one of the first communities to begin participating and has already generated four new companies and nine new, permanent jobs.

Chief Lynn, Chief Parker, Mr. Worthington, Ms. Clark, Mr. Swan, and Ms. King, and Ms. Warren had no reports.

14. General Public Items:
None

15. Mayor Items:

Mayor Walker invited all present to attend the welcoming reception on behalf of Council Member Albritton immediately following the meeting. Mayor Walker also advised that the next City of Perry Work Session will be held December 12, 2019, and the next Pre Council and Regular Council meetings will be held December 13, 2019.

16. Adjourn. There being no further business to come before Council in the regular meeting held November 19, 2019, Council Member Jones motioned to adjourn the meeting at 6:41 p.m., Council Member Bynum-Grace seconded the motion, and it carried unanimously.

GEORGIA MUNICIPAL EMPLOYEES
BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for
City of Perry

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

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I. AN ORDINANCE

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Perry, 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.

THE COUNCIL OF THE CITY OF PERRY HEREBY ORDAINS that the Perry Code is amended as follows:

I.

By adding a new Article III(a). Retirement Plan for Employees under Chapter 2-

Administration as follows:

Section 2-80. The Retirement Plan for the Employees of the City of Perry, 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 Perry, Georgia

3. GOVERNING AUTHORITY

Name: Mayor and Council
Address: P.O. Box 2030, Perry, GA 31069-2030
Phone: (478) 988-2700
Facsimile: (478) 988-2705

4. PLAN REPRESENTATIVE

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

Name: City Manager
Address: P.O. Box 2030, Perry, GA 31069-2030
Phone: (478) 988-2700
Facsimile: (478) 988-2705

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: **Personnel Director**
Address: **P.O. Box 2030, Perry, GA 31069-2030**
Phone: **(478) 988-2700**
Facsimile: **(478) 988-2705**

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)): _____.

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 date of its approval by the Governing Authority (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 January 1, 2012 (insert effective date of most recent Adoption Agreement preceding this Adoption Agreement).

The Employer's first Adoption Agreement became effective July 1, 2003 (insert effective date of Employer's first GMEBS Adoption Agreement). The Employer's GMEBS Plan was originally effective January 1, 1969 (insert effective date of Employer's original GMEBS Plan). (If the Employer's Plan was originally a non-GMEBS Plan, then the Employer's non-GMEBS Plan was originally effective _____ (if applicable, insert effective date of Employer's original non-GMEBS Plan).)

8. PLAN YEAR

Plan Year means (check one):

- Calendar Year
- Employer Fiscal Year commencing _____.
- Other (must specify month and day commencing): _____.

9. CLASSES OF ELIGIBLE EMPLOYEES

Only Employees of the Adopting Employer who meet the 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): **This Plan is frozen to all Participants, effective January 1, 2012. Notwithstanding any provision in the Master Plan, Adoption Agreement, or General Addendum to the contrary, Regular Employees and former Regular Employees who become reemployed by the Employer on or after January 1, 2012 are not eligible to participate in this Plan with respect to Service and Earnings with the Employer on and after January 1, 2012 except as necessary to meet the minimum eligibility requirements for Disability Retirement benefits (see General Addendum Sections 2 and 14 and subsection 15(e)). Employees who are initially hired on or after January 1, 2012 are not eligible to participate in this Plan for any purpose.**

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 holds an office on January 1, 1973, shall be qualified to apply for participation in the Plan on such date. Each other elected or appointed member of the Governing Authority who holds an office subsequent to such date shall be qualified to apply for participation in the Plan on the first day of the month immediately following or coinciding with the first date after January 1, 1973, that he occupies any elective office of the Governing Authority. Notwithstanding the foregoing or any provision in the Master Plan, Adoption Agreement, or General Addendum to the contrary, this Plan is frozen to all Participants effective January 1, 2012. Elected or appointed members of the Governing Authority, including former members who return to office on or after January 1, 2012, are not eligible to participate in this Plan with respect to Service on and after January 1, 2012 except as necessary to meet the minimum eligibility requirements for Disability Retirement benefits (see General Addendum Sections 2 and 14 and subsection 15(e)). Elected or appointed members of the Governing Authority who first take office on or after January 1, 2012 are not eligible to participate in this Plan for any purpose.

(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): Chief legal officer or any associate legal officer of the City and any municipal officer elected or appointed to preside over the court of the City, provided they are not an active participant in any other GMEBS retirement plan.

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)): Each Municipal Legal Officer who holds an office of the Employer on August 1, 1975, shall be qualified to apply for participation in the Plan on such date. Each other Municipal Legal Officer who holds an office of the Employer subsequent to August 1, 1975 shall be qualified to apply for participation in the Plan on the first day of the month immediately following or coinciding with the first date after August 1, 1975, that he occupies such office. Notwithstanding the foregoing or any provision in the Master Plan, Adoption Agreement, or General Addendum to the contrary, Municipal Legal Officers, including former Municipal Legal Officers who return to office on or after January 1, 2012, are not eligible to participate in this Plan with respect to Service on and after January 1, 2012 except as necessary to meet the minimum eligibility requirements for Disability Retirement benefits (see General Addendum Sections 2 and 14 and subsection 15(e)). Municipal Legal Officers who first take office on or after January 1, 2012 are not eligible to participate in this Plan for any purpose.

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

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

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

Minimum hour requirement applicable to excepted Regular Employees:

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

B. Months Per Year (Regular Employees)

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

- No minimum
- At least 6 months per year (regularly scheduled)

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

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

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

- No minimum
- At least _____ months per year (regularly scheduled)

11. WAITING PERIOD

Except as otherwise provided in Section 4.02(b) of the 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. Credited Past Service with Adopting Employer

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

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

- All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).
- All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except for Service rendered prior to _____ (insert date).
- All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except as follows (must specify other limitation in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): Service for Class 1 Participants shall not include service rendered as an Employee of the City of Perry prior to July 1, 1987. For Class 2 Participants, Credited Past Service shall not include any service not credited under the terms of the superseded plan that extend prior to July 1, 1987. See General Addendum subsections 15(a) and 15(b) for definitions of Class 1 and Class 2 Participants.
- 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)): 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 January 1, 1973.

Credited Past Service shall not include any tenure of office as a Municipal Legal Officer unless the Participant was serving as a Municipal Legal Officer, elected or appointed member of the Governing Authority, or Eligible Regular Employee on August 1, 1975.

(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. Prior Military Service

Note: 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. Prior Governmental Service

Note: A Participant's prior service with other GMEBS employers shall be credited for purposes of satisfying the minimum service requirements for Vesting and eligibility for Retirement and pre-retirement death benefits as provided under Section 9.05 of the 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). (See General Addendum Section (2) regarding transferred Water Division employees.)
- 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. Early Retirement Qualifications

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

- Attainment of age 55 (insert number)
- Completion of 10 years (insert number) of Total Credited Service

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

Eligible Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): Elected or appointed members of the Governing Authority and Municipal Legal Officers.

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

- Attainment of age 55 (insert number)
- Completion of 5 years (insert number) of Total Credited Service

B. Normal Retirement Qualifications

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

(1) Regular Employees

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

- Attainment of age 65 (insert number)
- Completion of 5 years (insert number) of Total Credited Service
- In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and 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): **Elected or appointed members of the Governing Authority.**

Exceptions: If different normal retirement qualifications apply to particular elected or appointed members of the Governing Authority or Municipal Legal Officers, the Employer must specify

below to whom the different requirements apply and indicate below the requirements applicable to them.

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

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 (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): _____.

C. Alternative Normal Retirement Qualifications

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

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

- (1) Not applicable (the Adopting Employer does not offer alternative normal retirement benefits under the Plan).
- (2) **Alternative Minimum Age & Service Qualifications (if checked, please complete one or more items below, as applicable):**
 - Attainment of age _____ (insert number)
 - Completion of _____ years (insert number) of Total Credited Service
 - In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and 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 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 _____ 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): _____.

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 for Public Safety Employees Only.**

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

- In-Service Distribution to Eligible Employees who are Public Safety Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and 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. Disability Benefit Qualifications

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.
- 5 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): See General Addendum subsections 2(b)(vi) and 15(e).

15. RETIREMENT BENEFIT COMPUTATION

A. Maximum Total Credited Service

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

- not limited.
- limited to _____ years for all Participants.
- limited to _____ years for the following classes of Eligible Regular Employees:
 - All Eligible Regular Employees.
 - Only the following Eligible Regular Employees: _____.
- limited to _____ years as an elected or appointed member of the Governing Authority.
- limited to _____ years as a Municipal Legal Officer.
- Other (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

B. Monthly Normal Retirement Benefit Amount

(1) Regular Employee Formula

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

- (a) **Flat Percentage Formula.** _____% (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): _____.
- (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): 1) Eligible Regular Employees initially employed on or after September 1, 1980, and for those employed before such date when application of the formula in this Section 15(B)(1)(c) would result in a higher benefit than the benefit as determined under Section 15(B)(1)(d) below; and 2) Class 1 Participants (see definition in General Addendum subsection 15(a)).
- (d) **Alternative Split Final Average Earnings Formula. 1.0% (insert percentage) of Final Average Earnings up to the amount of Covered Compensation (see subsection (2) below for definition of Covered Compensation), plus 1.75% (insert percentage) of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.**

This formula applies to:

- All Participants.
- Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named): Eligible Regular Employees (other than Class 1 Participants) employed prior to September 1, 1980, when application of the formula in this Section 15(B)(1)(d) would result in a higher benefit than the benefit as determined under Section 15(B)(1)(c) above.

[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 benefit formula under Section 15(B)(1)(c) 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): Participants to whom the benefit formula under Section 15(B)(1)(d) applies.
- (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).

- \$36.00 (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):_____.

Alternative Early Retirement Reduction Table

| | |
|---|--|
| <u>Number of Years Before</u> <u>[Age (Insert Normal</u> <u>Retirement Age)]</u> (check as applicable) | <u>Percentage of</u> <u>Normal Retirement Benefit*</u> (complete as applicable) |
|---|--|

| | |
|-----------------------------|--------|
| <input type="checkbox"/> 0 | 1.000 |
| <input type="checkbox"/> 1 | 0.____ |
| <input type="checkbox"/> 2 | 0.____ |
| <input type="checkbox"/> 3 | 0.____ |
| <input type="checkbox"/> 4 | 0.____ |
| <input type="checkbox"/> 5 | 0.____ |
| <input type="checkbox"/> 6 | 0.____ |
| <input type="checkbox"/> 7 | 0.____ |
| <input type="checkbox"/> 8 | 0.____ |
| <input type="checkbox"/> 9 | 0.____ |
| <input type="checkbox"/> 10 | 0.____ |
| <input type="checkbox"/> 11 | 0.____ |
| <input type="checkbox"/> 12 | 0.____ |
| <input type="checkbox"/> 13 | 0.____ |
| <input type="checkbox"/> 14 | 0.____ |
| <input type="checkbox"/> 15 | 0.____ |

*Interpolate for whole months

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

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

The amount of the monthly Disability Benefit shall be computed in the same manner as the Normal Retirement benefit, based upon the Participant's Accrued Benefit as of 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 return to Service as an elected or appointed member of the Governing Authority.

(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):

- (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): Retired Participants who return to Service as an elected or appointed member of the Governing Authority.

B. Cost Of Living Adjustment

The Employer may elect to provide for an annual cost-of-living adjustment (COLA) in the amount of benefits being received by Retired Participants and Beneficiaries, which shall be calculated and paid in accordance with the terms of the 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 5.0% (insert percentage).
- (3) Fixed annual cost-of-living adjustment equal to _____% (insert percentage).

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

- All Participants (and their Beneficiaries).
- Participants (and their Beneficiaries) who terminate employment on or after September 1, 1990 (insert date).
- Other (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)); specific positions are permissible; specific individuals may not be named): _____.

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

**17. TERMINATION OF EMPLOYMENT BEFORE RETIREMENT;
VESTING**

A. Eligible Regular Employees

Subject to the terms and conditions of the 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 5 years (insert number not to exceed 10) of Total Credited Service. Benefits remain 0% vested until the Participant satisfies this minimum.
- Graduated Vesting Schedule.** Benefits shall become vested in accordance with the following schedule (insert percentages):

| <u>COMPLETED YEARS OF TOTAL CREDITED SERVICE</u> | <u>VESTED PERCENTAGE</u> |
|--|--------------------------|
| 1 | % |
| 2 | % |
| 3 | % |
| 4 | % |
| 5 | % |
| 6 | % |
| 7 | % |
| 8 | % |
| 9 | % |
| 10 | % |

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

Regular Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): Class 1 Participants (see definition in General Addendum subsection 15(a)).

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)): Same as for other Eligible Regular Employees, except that service prior to July 1, 1987 will not be taken into account in determining whether a Class 1 Participant has satisfied the minimum service requirement for Vesting.

B. Elected or Appointed Members of the Governing Authority

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. In-Service Death Benefit

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): (See also General Addendum paragraph 2(b)(vii).)

- 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.)

Minimum In-Service Death Benefit for Vested Employees Equal to Terminated Vested Death Benefit. Unless otherwise specified under "Exceptions" below, if a Participant's employment is terminated by reason of the Participant's death prior to Retirement, and if as of the date of death the Participant is vested but 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) **Exceptions:** If an in-service death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

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

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

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

B. Terminated Vested Death Benefit

(1) Complete this Section only if the Employer offers a terminated vested death benefit. The Employer may elect to provide a terminated vested death benefit, to be payable in the event that a Participant who is vested dies after termination of employment but before Retirement benefits commence. Subject to the terms and conditions of the 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 2-81. 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 2-82. The effective date of this Ordinance shall be the date of its approval by the Governing Authority.

Section 2-83. All Ordinances and parts of ordinances in conflict herewith are expressly repealed.

Approved by the Mayor and Council of the City of Perry, Georgia this 17th day of December, 2019.

Attest:

CITY OF PERRY, GEORGIA

City Clerk

Mayor

(SEAL)

Approved:

1st Reading: December 3, 2019

2nd Reading: December 17, 2019

City Attorney

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

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

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

Secretary

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

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

***** Item (1) of General Addendum – Not Applicable *****

(2) Discontinuance of participation in the Plan by one or more Departments or classes of Employees (for amendment of Adoption Agreement only - see Section 9 of Adoption Agreement):

(a) Sick Leave Credit for Transferred Water Division Employees. Subject to the limitations in Section 3.01 of the GMEBS Master Plan, notwithstanding any other provision in the GMEBS Master Plan or Adoption Agreement to the contrary, any Participant who was Vested in a Normal Retirement benefit as of July 23, 2007, who was actively employed as an Eligible Regular Employee in the Water Division of the Perry Department of Public Works as of July 23, 2007, and whose employment with the City of Perry was involuntarily Terminated as of said date due to the privatization of the Water Division is eligible to have unused sick leave for which he or she was not paid treated as Credited Service under the Plan solely for purposes of computing the amount of benefits payable under the Plan. For such purpose, each twenty (20) days of creditable unused sick leave will be equal to one (1) month of Credited Service under the Plan. Partial months will not be credited.

(b) Effect of January 1, 2012 Plan Freeze; Treatment of Accrued Benefits of Participants as of December 31, 2011; Treatment of Non-Participants; Treatment of Participants Who Return to Service on or after January 1, 2012

(i) Treatment of Accrued Benefits of Eligible Regular Employees as of December 31, 2011 - Eligible Regular Employees who were in Service with the City of Perry as of December 31, 2011 and who had satisfied the one (1) year waiting period for participation or had otherwise satisfied the requirements to become Participants in this Plan on or

before December 31, 2011 ceased to accrue benefits under the DB Plan (this Plan), effective January 1, 2012. Such a Participant's eligibility for Retirement and pre-retirement death benefits and the amount of any benefits payable under this Plan, if any, with respect to his/her Service with the City prior to January 1, 2012 was determined in accordance with the applicable terms of this Plan as of December 31, 2011, and his/her Credited Service and Final Average Earnings with the City as of such date; provided, however, that said Participants were considered 100% Vested in their Normal Retirement benefit accrued up until December 31, 2011 to the extent funded. See also Section 14 of this Addendum regarding Frozen Plan Provisions and subsection 15(e) of this Addendum regarding counting full-time employment on or after January 1, 2012 to meet the eligibility requirements for Disability Retirement benefits.

- (ii) **Treatment of Accrued Benefits of Elected or Appointed Members of the Governing Authority and Municipal Legal Officers as of December 31, 2011** – Elected or appointed members of the Governing Authority and Municipal Legal Officers who were in Service with the City of Perry as of December 31, 2011 ceased to accrue benefits under this Plan, effective January 1, 2012. Such a Participant's eligibility for Retirement and pre-retirement death benefits and the amount of any benefits payable under this Plan, if any, with respect to his/her Service with the City prior to January 1, 2012 will be determined in accordance with the applicable terms of this Plan as of December 31, 2011, and his/her Credited Service with the City as of such date; provided, however, that said Participants were considered 100% Vested in their Normal Retirement benefit accrued up until December 31, 2011 to the extent funded. See also Section 14 of this Addendum regarding Frozen Plan Provisions and subsection 15(e) of this Addendum regarding counting full-time employment on or after January 1, 2012 to meet the eligibility requirements for Disability Retirement benefits.
- (iii) **Treatment of Eligible Regular Employees Who Were Not Participants in This Plan as of December 31, 2011** – Current and former Eligible Regular Employees who were not Participants in this Plan prior to January 1, 2012 shall not

become Participants in this Plan on or after January 1, 2012, and shall not become eligible for or have any right or interest in any benefit under this Plan.

- (iv) **Former Employees, Elected or Appointed Members of the Governing Authority and Municipal Legal Officers; Effect of Reemployment or Return to Service; No Further Benefits to Accrue under DB Plan** – Notwithstanding any provision to the contrary, if a former Employee, elected or appointed member of the Governing Authority or Municipal Legal Officer becomes reemployed by the City or returns to Service with the City on or after January 1, 2012, such former Employee, elected or appointed member of the Governing Authority or Municipal Legal Officer shall not accrue any benefits under this Plan with respect to his/her Service or Earnings with the City on or after the date of said reemployment or return to Service except as provided in Section 15(e) below relating to the 5-year eligibility requirement for Disability benefits. Such former Employee's, elected or appointed member of the Governing Authority's or Municipal Legal Officer's Vested status, eligibility for Retirement and pre-retirement death benefits, and the amount of any benefits payable under this Plan, if any, with respect to his/her Service with the City prior to said reemployment date will be determined in accordance with the applicable terms of this Plan in effect as of the date of his/her most recent Termination from the City prior to January 1, 2012, and the former Employee's, elected or appointed member of the Governing Authority's or Municipal Legal Officer's Credited Service and Final Average Earnings with the City as of said Termination date, except as otherwise provided in Section 2(b)(v) below with respect to credit for portability service prior to January 1, 2012. Service and Earnings with the City after January 1, 2012 will not be taken into account for any purpose under this Plan (e.g., for purposes of becoming Vested under this Plan, meeting benefit eligibility requirements except as provided in Section 15(e) below relating to the 5-year eligibility requirement for Disability benefits, or computing amount of benefits payable under this Plan). See also

Section 14 of this Addendum regarding Frozen Plan Provisions.

- (v) Treatment of Portability Service - Notwithstanding any provision in the Master Plan to the contrary, Credited Service under the defined benefit retirement plans of other GMEBS Retirement Fund member employers (portability service) on and after January 1, 2012 will not be taken into account under this Plan for any purpose. Credited Service prior to January 1, 2012 under the defined benefit retirement plans of other GMEBS Retirement Fund member employers (portability service) attributable to former Eligible Employees in this Plan shall be counted in accordance with the GMEBS Master Plan.**
- (vi) Disability Retirement Benefits – Notwithstanding any provision in the Adoption Agreement or Section 15(e) below to the contrary, no Employee, elected or appointed member of the Governing Authority or Municipal Legal Officer who is initially hired by the City or who first takes office on or after January 1, 2012 will be eligible to apply for disability Retirement benefits under this Plan. Participants who are in Service as of December 31, 2011 and formerly employed Participants who are not in Service as of December 31, 2011 and who return to service on or after January 1, 2012 may apply for disability Retirement benefits under the Plan on or after January 1, 2012 in accordance with and subject to the provisions of Section 15(e) below. Effective January 1, 2012, the amount of a Participant’s disability Retirement benefit, if any, will be determined based upon the Participant’s Credited Service and Final Average Earnings with the Employer as of December 31, 2011 (or, with respect to formerly employed Participants who are not in Service as of December 31, 2011 and who return to service on or after January 1, 2012, as of the Participant’s latest Termination Date prior to December 31, 2011), and the minimum Disability benefit provided for in Section 15(E) of the Adoption Agreement shall be computed based upon the Participant’s average monthly Earnings for the 12 calendar month period immediately preceding said date.**
- (vii) In-Service Death Benefit; Imputed Service – Notwithstanding any provision in the Adoption Agreement**

to the contrary, for purposes of calculating the Actuarial Reserve In-Service Death Benefit set forth in Section 18(A)(2) of the Adoption Agreement, a Participant's Total Credited Service shall include his/her Total Credited Service accrued prior to January 1, 2012 plus one-half (1/2) of the Participant's imputed Service between the Participant's date of death and the date that otherwise would have been the Participant's Normal Retirement date.

***** Items (3) through (13) of General Addendum – Not Applicable *****

(14) Frozen Plan Provisions (for amendment of Adoption Agreement only – see Section 9 of Adoption Agreement regarding Classes of Eligible Employees):

- (a) **Plan Freeze - The Plan is "frozen" effective as of January 1, 2012 (specify date). The Plan shall be subject to all provisions of the Adoption Agreement and Master Plan, except as otherwise provided herein, and the Employer shall continue to maintain the Plan's qualified status. The Plan shall be frozen, as follows (check as applicable):**
- (i) **The Plan shall be frozen with respect to the following class(es) of Eligible Employees (one or more as applicable):** all Participants; all Eligible Regular Employees; Members of the Governing Authority; Municipal Legal Officers; other (must specify): _____.
- (ii) **Active Participants in the affected class(es) of Eligible Employees as of the freeze effective date shall be vested in their normal retirement benefits accrued as of the effective date of the freeze to the extent funded notwithstanding any provision of the Adoption Agreement to the contrary.**
- (iii) **Employees who are (check all that apply):** employed by the Employer or in office as of January 1, 2012 (specify date), first employed on or after January 1, 2012 (specify date), first take office on or after January 1, 2012 (specify date), reemployed on or after January 1, 2012 (specify date), return

to office (following a vacation of office) on or after January 1, 2012 (specify date), shall not be eligible to participate in the Plan on or after January 1, 2012 (specify date).

- (iv) With respect to Employees designated in paragraph (iii) above, earnings on or after January 1, 2012 (specify date) shall not be taken into account for purposes of the Plan.
- (v) The Employees designated in paragraph (iii) above shall not be credited with Service for the Employer on or after January 1, 2012 (specify date) for purposes of (check all that apply): computing the amount of benefits payable; meeting minimum service requirements for participation and vesting; meeting minimum service requirements for benefit eligibility under the Plan.
- (vi) The following additional provisions shall apply as a result of the freeze (must specify): See General Addendum subsections 2(b) and 15(e).
- (b) Restoration Following Plan Freeze - The Plan has been "frozen" since _____ (specify freeze date). Effective _____ (specify date), the Plan shall be reactivated in accordance with and subject to the following provisions (check as applicable):
 - (i) The Plan shall cease to be frozen with respect to the following class(es) of Eligible Employees (one or more as applicable): all Participants; all Eligible Regular Employees; Members of the Governing Authority; Municipal Legal Officers; other (must specify): _____.
 - (ii) Employees (check all that apply): employed by the Employer and/or in office as of _____ (specify date), first employed on or after _____ (specify date), first took office on or after _____ (specify date), reemployed on or after _____ (specify date), returned to office (following a vacation of office) on or after _____ (specify date), shall be eligible to

commence or re-commence participation in the Plan (as applicable) with respect to Service on or after _____ (specify date), provided they otherwise meet the eligibility requirements for participation under the Plan.

- (iii) With respect to the Employees designated in paragraph (ii) above, Earnings on or after _____ (specify date) shall be taken into account for purposes of the Plan.
- (iv) The Employees designated in paragraph (ii) above shall receive credit for Service for the Employer on or after _____ (specify date) for purposes of (check all that apply): computing the amount of benefits payable; meeting minimum service requirements for participation and vesting; meeting minimum service requirements for benefit eligibility under the Plan, provided the Employee met the minimum hour requirement and other eligibility requirements for recognition of Credited Service under the Plan.
- (v) Former Employees who are reemployed and/or return to office as Eligible Employees after _____ (specify date) will receive credit for Service with the Employer on or after _____ (specify date) for purposes of (check all that apply): computing the amount of benefits payable; meeting minimum service requirements for participation and vesting; meeting minimum service requirements for benefit eligibility under the Plan, provided the Employee meets the minimum hour requirement and other eligibility requirements for recognition of Credited Service with respect to said period under the Plan, and provided the Employee satisfies any applicable Plan requirements with respect to his break in Service.
- (vi) The following additional provisions shall apply as a result of restoration following the freeze (must specify): _____.

(15) **Other** (May include, but shall not be limited to, provisions relating to Master Plan Sections 6.03, 6.06, 8.04, 8.06, 8.08, 8.09, 8.10, 8.12, 9.01, and 9.02) (must specify):

- (a) **Class 1 Participants Defined.** The term "Class 1" Participant shall mean an Eligible Regular Employee who, prior to 1987, was ineligible to participate in this Plan because he or she was a participant in the Peace Officers Annuity and Benefit Fund, Ga. L. 1950, as amended.
- (b) **Class 2 Participants Defined.** The term "Class 2" Participant shall mean an Eligible Regular Employee who, prior to 1987, was not a participant in the Peace Officers Annuity and Benefit Fund, Ga. L. 1950, as amended, and any Eligible Regular Employee hired on and after July 1, 1987.
- (c) **Class 1 – No Credit for Service Prior to July 1, 1987.** Notwithstanding any provision in the GMEBS Master Plan or the Adoption Agreement to the contrary, Service for Class 1 Participants shall not include service rendered as an Employee of the City of Perry prior to July 1, 1987.
- (d) **Class 2 – Withdrawal of Employee Contributions.** If upon Termination, a Class 2 Participant chooses to withdraw his or her Employee Contributions, if any, from the Trust Fund, such Participant shall forfeit all credit for all purposes for service prior to January 1, 1973.
- (e) **Disability Retirement Benefit.**
 - (i) **Eligibility Generally.** In the event of a conflict with the provisions of Section 14 above, the provisions of this subsection 15(e) apply. Effective December 1, 2007, eligibility for Disability Retirement benefits under this Plan shall be determined in accordance with and subject to this subsection 15(e); provided, however, that effective January 1, 2012, no Employee, elected or appointed member of the Governing Authority or Municipal Legal Officer who is initially employed or first takes office on or after January 1, 2012 will be eligible to apply for Disability Retirement benefits under this Plan (see paragraph 2(b)(vi) above). Participants who are in Service as of December 31, 2011, and formerly employed Participants who are not in Service as of December 31, 2011 and who return to service with the City on or after January 1, 2012, may apply for Disability Retirement benefits under the Plan on or after January 1, 2012 in accordance with and subject to the provisions of this subsection 15(e). Notwithstanding any provisions in the GMEBS Master Plan or the

Adoption Agreement to the contrary and subject to the other requirements of this subsection 15(e), if a Participant who is otherwise eligible to apply for Disability Retirement benefits under this subsection 15(e) Terminates employment with the City as a result of a Disability on or after January 1, 2012, and has a minimum of 5 years of Credited Service with the City of Perry upon Termination of employment due to Disability, including full-time employment on or after January 1, 2012 which would count as Credited Service with the City of Perry but for the provisions of subsection 2(b) and Section 14 of this Addendum, he or she may Retire with a Disability Retirement benefit, provided that the Pension Committee determines, based upon the doctors' certificates referred to in subsection 15(e)(ii) below, that: a medically determinable physical or mental impairment renders the individual incapable of further performance of the essential duties, class criteria and job demands (as defined by the City Manager or his designee) of the position held at the time the Disability originated; that no comparable position exists or is otherwise available with the City; that such impairment is expected to be of permanent duration; and, that such inability to perform the essential duties, class criteria and job demands of the position will require a Termination of employment. For this purpose, a comparable position is defined as a position for which the physical or mental requirements are compatible with the member's physical or mental limitations; the annual compensation and possibility for future advancement for such position shall be the same as or greater than that of the current position of the Participant; the duties for such position shall be reasonably compatible with the experience and educational qualifications of the Participant, and the position would entitle the holder thereof to continue as a Participant under the Retirement plan.

(ii) Two Doctors' Certificates Required. Eligibility for Disability Retirement benefits is contingent upon certification being provided to the Pension Committee from a minimum of two medical doctors (one selected and paid for by the Participant, and one selected and paid for by the Employer, or in the event of inconsistent opinions from those medical doctors, a third medical doctor selected by the first two with the cost shared by the Participant and the Employer) that the Disability is likely to be permanent; that the Disability commenced on a specified date during the period of the Participant's employment with the City of Perry; that the Disability renders the individual incapable of performing the essential duties, class criteria and job demands of the position held at the time the Disability occurred; that to the best of the doctor's knowledge, the Disability is not the result of any disqualifying cause described in subsection 15(e)(iii) below; and that the physical or mental requirements of what would otherwise be a comparable position (if any) are not compatible with the Participant's physical or mental limitations.

(iii) Disqualifying Causes. To the extent not otherwise inconsistent with applicable law, any Disability Retirement application or allowance is

otherwise subject to the provisions of the GMEBS Master Plan Section 2.23(b)(3). A Participant will not qualify for disability benefits hereunder if the Pension Committee determines (based upon the doctors' certificates or independently) that the Participant's disability was intentionally self-inflicted, incurred in the commission of a felonious enterprise, or the result of the abuse or illegal use of narcotics or drugs.

- (iv) **Disability Retirement Date.** The Participant's Disability Retirement Date will be the first day of the month following or coinciding with the one month anniversary of the Participant's Termination of employment as a result of Disability.

- (v) **Suspension of Disability Benefits.** Notwithstanding any provisions in the GMEBS Master Plan or the Adoption Agreement to the contrary, any Disability Retirement benefit payable under this subsection 15(e) to any Participant shall be suspended as of the first day of the month coinciding with or following the date the Disability ceases. A Participant's Disability shall be considered to have ceased upon the earliest of the following dates: (1) the date as of which the Pension Committee determines, having received certification from a minimum of two medical doctors, that the Participant is no longer suffering from a medically determinable physical or mental impairment that renders the individual incapable of performing the critical and essential duties of the position held at the time the Disability originated; or (2) the date as of which the Participant resumes employment with the Employer in a position which entitles him to participation in the Retirement plan. The Pension Committee will have the right to require, as a condition for continued receipt of Disability benefits, that the Participant be examined at any time by a medical doctor chosen by the Pension Committee. In the event that any Participant fails or refuses to submit to a physical examination or to obtain and provide other information requested by the Pension Committee to confirm continuation of a Disability, the Participant's Disability benefits shall be suspended as of the first day of the month following expiration of the 90 day period following the Pension Committee's request for such examination or information, unless the Pension Committee determines in its discretion that the failure to comply was due to circumstances beyond the Participant's control. The provisions of the GMEBS Master Plan Section 6.06(f) ("Suspension of Disability Benefit; Right to Other Benefits") shall apply in determining the Participant's entitlement to other benefits in the case of suspension.

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

Attest:

CITY OF PERRY, GEORGIA

City Clerk

Mayor

(SEAL)

Approved:

City Attorney



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

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

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

Secretary

(1)

AN ORDINANCE TO AMEND THE FY 2019 OPERATING BUDGET

WHEREAS, THE FISCAL YEAR 2019
OPERATING BUDGET NEEDS TO BE
AMENDED;

NOW THEREFORE, THE COUNCIL OF
THE CITY OF PERRY HEREBY
ORDAINS THAT THE FY 2019 OPERATING
BUDGET IS AMENDED AS FOLLOWS:

SECTION 1. THE GENERAL FUND
REVENUE AND EXPENDITURE APPROPRIATIONS
ARE

| | From | To |
|------------------------------|---------------|---------------|
| REVENUES | | |
| Taxes | | |
| PROPERTY | \$ 7,164,100 | \$ 7,228,300 |
| Other | 3,081,100 | 3,274,300 |
| SUB-TOTAL | \$ 10,245,200 | \$ 10,502,600 |
| LICENSES / PERMITS | 432,700 | 612,400 |
| INTERGOVERNMENTAL | 19,500 | 157,300 |
| ADMINISTRATIVE | | |
| CHARGES | 1,037,000 | 1,089,800 |
| Charge for SERVICES | 2,292,500 | 2,370,800 |
| FINES / FORFEITURES | 443,200 | 577,500 |
| INVESTMENT | 20,000 | 72,000 |
| CONTRIBUTIONS | 27,700 | 117,100 |
| Other Charge per SERVICES | 295,700 | 755,400 |
| REVENUE TOTAL | \$ 14,910,500 | \$ 16,205,600 |

EXPENDITURES

GENERAL GOVERNMENT

(2)

~~EXTENSION~~

| | | |
|--|--------------------|--------------------|
| OFFICE OF THE COUNCIL | + 117,600 | + 117,000 |
| OFFICE OF THE MAYOR | 59,300 | 42,900 |
| POLICY EVALUATION | 26,000 | 37,100 |
| OFFICE OF THE CITY MANAGER | 880,500 | 983,800 |
| OFFICE OF THE CITY CLERK | 113,000 | 126,400 |
| OFFICE OF ELECTIONS | 900 | 2,700 |
| DEPARTMENT OF ADMINISTRATION | 868,000 | 935,800 |
| PERCH COUNTY TAX SETTLEMENT | - | 5,800 |
| OFFICE OF THE CITY ATTORNEY | 42,200 | 42,200 |
| INFORMATION TECHNOLOGY | 16,000 | 33,300 |
| EMPLOYEE BENEFITS ^{MONTH} | 2,090,600 | 2,965,200 |
| OFFICE OF THE CITY DIRECTOR | 44,300 | 40,500 |
| PERCH MUNICIPAL COURT SYSTEM | 346,200 | 493,600 |
| DEPARTMENT OF COMMUNITY DEVELOPMENT | 773,000 | 840,900 |
| PERMIT SYSTEM UPGRADE | 28,100 | 51,300 |
| PLANNING COMMISSION | 6,100 | 7,300 |
| Category total | + 5,409,100 | + 6,728,200 |

PUBLIC SAFETY

| | | |
|------------------------------|-------------|-------------|
| PERRY POLICE DEPARTMENT | + 4,206,000 | \$4,253,600 |
| COURT TECHNOLOGY RESTRICTION | 38,000 | 6,500 |
| SECRET SERVICE TASK FORCE | 7,300 | 7,300 |

BULLET AREA VOTES

| | | |
|----------------------|-----------|-----------|
| Grant | 7,200 | 7,400 |
| ANIMAL STERILIZATION | | |
| Grant | - | 3,000 |
| PERRY FIRE AND | | |
| EMERGENCY SERVICES | 1,609,300 | 1,833,600 |
| HOUSTON COUNTY 9-1-1 | 167,500 | 166,200 |
| HURRICANE MECHANIC | 500 | 73,300 |
| Category Total | 1,609,700 | 1,866,400 |

Public Works

| | | |
|----------------------|-----------|-----------|
| DEPARTMENT OF PUBLIC | | |
| WORKS | 1,809,600 | 2,052,200 |
| TRASH BINS | 21,800 | 6,800 |
| ARBOR PROGRAM | 400 | 800 |
| Senior Disabled | | |
| Utility ASSISTANCE | 63,000 | 84,000 |
| ANIMAL H.C. | 3,000 | - |
| Category Total | 1,937,800 | 2,069,800 |

HO HO HO MONTHLY AND WELFARE

| | | |
|----------------------------|---------|---------|
| SENIOR/PHYSICALLY DISABLED | | |
| UTILITY ASSISTANCE | 163,000 | 184,000 |
| Category total | 163,000 | 184,000 |

RECREATION/LEISURE

| | | |
|-------------------|---------|---------|
| SENIOR CENTER | 1,200 | - |
| DEPARTMENT OF | | |
| LEISURE SERVICES | 712,200 | 796,200 |
| PERRY PUBLIC ARTS | | |
| COMMISSION | 3,200 | 3,100 |

| | | |
|-------------------------|--------------|---------------|
| BUSINESS AREA REVENUES | - | 21,600 |
| POPEY MUSIC FESTIVAL | | |
| REVENUES | - | 20,600 |
| RECREATION DONATIONS | 1,300 | 2,700 |
| YOUTH PROGRAM SUBSIDIES | 6,600 | 6,200 |
| Category Total | 7,900 | 48,100 |
| | | 80,200 |

HOUSING / ECONOMIC DEVELOPMENT

| | | |
|----------------------------------|---------|---------|
| BUSINESS AREA REVENUES | 11,700 | 21,600 |
| POPEY MUSIC FESTIVAL - REVENUES | 20,600 | 20,600 |
| POPEY HOUSING TRUST | 2,600 | 4,800 |
| CDBG 2016 | 100 | 100 |
| CDBG 2017 | 10,200 | 4,300 |
| HOUSTON COUNTY LAND | | |
| Bank | - | 5,200 |
| CHAIP 2019 | - | 100 |
| Brownfield Grant | - | 77,400 |
| DEPARTMENT OF | | |
| ECONOMIC DEVELOPMENT | 327,300 | 389,600 |
| CDFI 2004 APP | 13,600 | 15,300 |
| HOUSTON COUNTY CAMPUS | - | 6,100 |
| POPEY AREA CHAMBER | | |
| OF COMMERCE | 4,000 | 20,500 |
| MIRAGE HOUSING LEASE | | |
| AIR COLLECTION | 3,800 | 3,800 |
| 21st CENTURY PARTNERSHIP | 10,400 | 10,400 |
| COMMUNITY PROMOTIONS | 11,500 | 6,700 |
| COMMUNITY ASSISTANCE | 8,500 | 17,000 |
| Your City | 6,500 | 2,900 |
| GEORGIA NATIONAL ENERGY | - | 77,400 |
| Downstream Development Authority | | |
| OF THE CITY OF POPEY | 10,500 | 17,700 |

| | | |
|--------------------------|----------------|----------------|
| Main Street Road. | 1,200 | 4,800 |
| Main Street Municipality | | |
| Board | 6,900 | 2,300 |
| Perry - Howard County | | |
| Municipal Authority | 99,600 | 95,700 |
| Category Total | 107,700 | 103,100 |
| | | 748,000 |

CAPITAL

| | | |
|-----------------------|----------------|------------------|
| Fixed Assets | 706,000 | 1,578,700 |
| Category Total | 706,000 | 1,578,700 |

DEBT DEBT SERVICE

| | | |
|-----------------------|------------------|------------------|
| PRINCIPAL | 1,314,700 | 1,385,700 |
| Interest | 180,600 | 148,400 |
| Category Total | 1,495,300 | 1,534,100 |

Expenditures Total \$16,777,400 \$18,527,400

OTHER FINANCING

| | | |
|------------------|----------------|------------------|
| TRANSFERS | 4 | |
| Hotel/Motel Tax | 377,000 | 428,600 |
| General Capital | - | 500,000 |
| Water/Sewer | 307,400 | 228,200 |
| Gas | 414,100 | 424,500 |
| Stormwater | (133,800) | (176,000) |
| SUB-TOTAL | 971,700 | 1,405,300 |
| Sale of Assets | 600 | 600 |
| CAPITAL LEASE | 706,900 | 885,500 |

LINE OF CREDIT 769,600 -

OTHER FINANCING TOTAL 2,418,900 2,340,800

USE OF RESOURCES + 165,200 348,500

ANNUAL GAIN/(LOSS) 618,100 422,500

FUND BALANCE

BEGINNING 4,613,900 3,789,200

ENDING 5,005,800 3,836,200

SECTION 2 THE SPECIAL REVENUE FUNDS

REVENUE AND EXPENDITURE APPROPRIATIONS

PRO: PM

CONTRIBUTED ASSETS SPECIAL REVENUE FUND

REVENUES

FINES/FORFEITURES 113,600 125,900

INVESTMENT - 100

REVENUE TOTAL 113,600 126,000

EXPENDITURES

PUBLIC SAFETY

Police 26,800 40,000

~~Vice Control 40,000~~

EXPENDITURE TOTAL 26,800 40,000

ANNUAL GAIN/(LOSS) 86,800 86,000

FUND BALANCE

BEGINNING 125,100 110,300

ENDING 214,900 196,300

2017 CDBG Special Revenue Funds

Revenues

Intergovernmental \$ 107,100 \$ 512,100

Revenue Total \$ 107,100 \$ 512,100

Expenditures

\$ 205,300 \$ 512,100

Expenditure Total \$ 205,300 \$ 512,100

Annual Gain/(Loss) \$ (98,200) \$ -

Fund Balance

Beginning \$ (100) \$ -

Ending \$ (98,300) \$ -

Fire Protection Utility District
Special Revenue Funds

Revenues

Licenses/Permits \$ 8,000 \$ 6,900

Charge for Services 1,858,500 2,088,900

Investment 100 400

Revenue Total \$ 1,866,600 \$ 2,096,200

Expenditures

Public Safety

Support Services \$ 121,900 \$ 171,600

Police Fire and

Emergency Services

Department 1,716,100 1,676,900

Category Total \$ 1,838,000 \$ 1,848,500

Capital

Fixed Assets

† 51,000 † 48,400

Category total

† 51,000 † 48,400

Debt Service

Principal

† 78,000 † 79,000

Interest

† 19,200 † 22,900

Category total

† 97,200 † 101,900

Expenditure Total

† 1,986,200 † 1,968,800

Other Finances

Senior/Industrial Revenue

† 34,000 † 35,300

Bonds

51,000 32,700

Other Finances Total

† 85,000 † 68,000

Annual Gain/(Loss)

† (68,200) † 195,200

Fund Balance

Beginning

† 234,500 † 235,600

Ending

† 171,700 † 430,800

Hotel/Motel Tax Special Revenue Fund

Revenues

Tax

† 879,100 † 966,800

Investment

100 100

Revenues Total

† 875,200 † 966,800

EXPENDITURES

GENERAL PURPOSES

Support Services \$ 2,800 \$ 28,700

GROUP CATEGORY TOTAL \$ 2,800 \$ 28,700

TOURISM PROMOTION

PORRY AREA CONVENTION
AND VISITORS BUREAU
AUTHORITY \$ 362,800 \$ 406,400

PORRY AREA CHAMBER
OF COMMERCE 14,000 21,900

GROUP TOTAL 7376,800 \$ 722,300

TOURISM DEVELOPMENT

DIRECTIONAL SIGNAGE \$ 13,100 \$ 9,700

MAY ARTIST EVENT - 6,900

BOZZARD DROP - CITY 8,000 300

PORRY MUSIC FESTIVAL 12,800 12,800

HOLIDAY ON CHAROLE - 1,800

UGA/PL TAILGATE 4,800 7,600

FORD TRUCK FRIDAY 7,300 20,100

OCTOBER FEST 11,700 12,800

MUSTACHE / BBQ BASH - 8,400

INDEPENDENCE DAY EVENT 15,000 18,000

DOGWOOD FESTIVAL 8,000 8,000

SPECIAL EVENTS - 29,800

HOTEL INCENTIVE PROGRAM - 77,700

INFORMATIONAL KIOSK - 18,300

GA NATIONAL PROGRAMS 42,100 -

GROUP TOTAL \$ 128,500 \$ 223,900

EXPENDITURE TOTAL \$ 505,100 \$ 674,900

OTHER FINANCING

TRANSFERS

| | | |
|---------------|-----------|-----------|
| General - In | \$ 3,200 | \$ - |
| General - Out | (374,000) | (428,600) |

| | | |
|-----------------------|--------------|--------------|
| OTHER FINANCING TOTAL | \$ (370,800) | \$ (428,600) |
|-----------------------|--------------|--------------|

| | | |
|-----------------|------|-----------|
| USE OF RESERVES | \$ - | \$ 88,900 |
|-----------------|------|-----------|

| | | |
|--------------------|----------|-------------|
| ANNUAL GAIN/(LOSS) | \$ 3,300 | \$ (47,700) |
|--------------------|----------|-------------|

FUNDS BALANCE

| | | |
|-----------|------------|------------|
| BEGINNING | \$ 198,000 | \$ 186,800 |
| ENDING | \$ 179,100 | \$ 53,200 |

SECTION 3 THE CAPITAL PROJECTS

CONSTRUCTION FUNDS REVENUE AND
EXPENDITURE APPROPRIATIONS ARE:

SPLDST 12 CONSTRUCTION FUNDS

REVENUES

| | | |
|-------------------|------------|------------|
| INTERGOVERNMENTAL | \$ 383,500 | \$ 383,500 |
| INVESTMENT | 100 | - |

| | | |
|---------------|------------|------------|
| REVENUE TOTAL | \$ 383,600 | \$ 383,500 |
|---------------|------------|------------|

EXPENDITURES:

| | | |
|-------------------|-----------|------------|
| STREETS/SIDEWALKS | \$ 65,900 | \$ 122,600 |
| WATER/SEWER | 98,200 | 70,100 |
| PUBLIC SAFETY | 101,700 | 306,700 |
| RECREATION/PARKS | 99,700 | 101,700 |

EXPENDITURES TOTAL \$ 362,200 7601,100

ANNUAL GAIN/(LOSS) \$ 21,400 \$ (217,600)

FUND BALANCE

BEGINNING \$ 228,500 \$ 216,500

ENDING \$ 246,900 \$ (700)

SPLST 18 CONSTRUCTION FUND

REVENUES

INTERGOVERNMENTAL \$ - \$ 1,070,200

REVENUE TOTAL \$ - \$ 1,070,200

EXPENDITURES

STREETS/SIDEWALKS \$ - \$ 72,200

PUBLIC SAFETY - 694,400

EXPENDITURE TOTAL \$ - \$ 766,600

ANNUAL GAIN/(LOSS) \$ - \$ 303,600

FUND BALANCE

BEGINNING \$ - \$ -

ENDING \$ - \$ 303,600

GENERAL CAPITAL PROJECTS CONSTRUCTION FUND

REVENUES

INVESTMENT \$ 100 \$ 100

REVENUE TOTAL \$ 100 \$ 100

EXPENDITURES

| | | |
|------------------------|-----------|------------|
| Publ. Safety Bldg | \$ 5,300 | \$ 5,300 |
| Carroll Street Alley | 11,800 | 5,000 |
| J-78 Hwy 391 Landscap. | - | 4,400 |
| Nature's Corridor | - | 3,600 |
| New City Hall | - | 37,900 |
| Tri-Line Bldg | - | 90,300 |
| SINCERE STATION | - | 118,000 |
| TRANSFER STATION | - | 15,000 |
| RECREATION | 3,700 | |
| EXPENDITURE TOTAL | \$ 20,800 | \$ 282,500 |

OTHER FINANCINGS

TRANSFERS

| | | |
|-----------------------|------------|------------|
| Gas | \$ 278,200 | \$ 283,100 |
| SPECIAL | - | 500,000 |
| GRANT | - | (500,000) |
| OTHER FINANCING TOTAL | \$ 278,200 | \$ 283,100 |

| | | |
|--------------------|-----------------------|-----------------|
| ANNUAL GAIN (LOSS) | \$ 282,500 | \$ 2 |
| | 277,500 | 700 |

FUND BALANCES

| | | |
|-----------|-------------|--------|
| BEGINNING | \$ (74,300) | \$ - |
| ENDING | \$ 183,200 | \$ 700 |

PERRY PUBLIC FACILITIES AUTHORITY
CONSTRUCTION FUND

EXPENDITURES

| | | |
|-----------------------------|----------------------|---------|
| DESTINATION FUND | \$ 65,800 | |
| New City Hall | - | 2,400 |
| LIFT STATIONS Upgrade | - | 566,600 |

| | | |
|------------------------|--------|---------|
| High Pressure Gas Main | - | 100 |
| CROOKWOOD SPUR PAN | 65,800 | 65,500 |
| LEGACY PARK | - | 38,600 |
| HERITAGE PARK | - | 84,000 |
| NEW PARK | - | 598,000 |
| CANTON PARK | | |
| TENNIS COURTS | - | 300,900 |

Expenditure Total \$ 65,800 \$ 1,686,100

Other Financing

| | | |
|-----------------------------------|---------|-----------|
| Transaction | | |
| Grant Capt. | - | (500,000) |
| Permy Public Facilities Authority | 233,800 | 2,186,100 |

Other Financing Total \$ 233,800 \$ 1,686,100

Annual Gain / (Loss) \$ 168,000 \$ -

Funds Balance

| | | |
|-----------|-----------|---|
| Beginning | (168,000) | - |
| Ending | - | - |

LMIC CONSTRUCTION FUNDS

Revenues

| | | |
|-----------------|---|---------|
| INTERGOVERNMENT | - | 226,100 |
| Revenue Total | - | 226,100 |

Expenditures

Annual Gain / (Loss) \$ - \$ 226,100

Funds Balance

| | | |
|-----------|-----|-----------|
| Beginning | 7 - | 7 (6,300) |
| Ending | 8 - | 7 217,800 |

GPFA - DWSRF CONSTRUCTION FUNDS

Expenditures

| | | |
|---------------------------------------|---------|-------------|
| Tucker Canal Water Treatment Facility | 7 5,300 | 7 2,478,500 |
| Expenditures Total | 7 5,300 | 7 2,478,500 |

Other Financing

| | | |
|-----------------------|---------|-------------|
| GPFA Loan | 7 5,300 | 7 2,478,800 |
| Other Financing Total | 7 5,300 | 7 2,478,800 |

Change in Fund Balance (Loss) 7 - 7 -

Fund Balance

| | | |
|-----------|-----|-----|
| Beginning | 7 - | 7 - |
| Ending | 7 - | 7 - |

SECTION 4 THE PROPRIETARY FUNDS

REVENUES AND EXPENDITURE APPROPRIATIONS ARE:

WATER AND SEWERAGE SYSTEM REVENUE FUND

REVENUES

| | | |
|---------------------------|-------------|-------------|
| Charge for Services | 7 7,007,800 | 7 7,470,300 |
| Investment | 19,200 | 50,200 |
| Other Charge for Services | 2,500 | 27,200 |

REVENUE Total \$ 7,029,500 \$ 7,547,700

EXPENDITURES

Public Works

Support & Source \$ 483,200 \$ 513,900

Operations

General Services 12,600 38,600

Meter Services 472,200 741,900

Water Revenue 1,122,200 1,044,700

WASTEWATER TREATMENT ~~1,187,900~~
1,572,600 1,652,100

DISTRIBUTION/LOSS 1,187,900 1,262,500

CATEGORY TOTAL \$ 4,951,700 \$ 5,233,700

CAPITAL

Fixed Assets \$ 177,800 \$ 41,600

~~Water Upgrade~~ 207,900

Community Facilities 16,000 237,600

CATEGORY TOTAL \$ 193,800 \$ 279,200

DEBT SERVICE

Principal \$ 638,000 \$ 692,800

Interest 382,200 337,700

CATEGORY TOTAL \$ 1,017,200 \$ 1,036,600

DEPRECIATION \$ 1,557,800 \$ 1,571,900

CATEGORY TOTAL \$ 1,557,800 \$ 1,571,900

EXPENDITURE TOTAL \$ 7,662,200 \$ 8,121,300

OTHER FINANCING

General

Senior / Preferred Debt \$ - \$ 7,600

Capital Loans 177,800 167,300

Transfer

 General (400,600) (477,400)

 Depreciation 1,887,800 1,871,800

OTHER FINANCING Total 71,386,700 \$1,269,300

ANNUAL GAIN/(LOSS) \$ 678,000 \$ 695,800

Unrestricted Cash

Beginning + 2,034,800 + 1,359,900

Ending + 2,732,000 + 2,005,100

Gas System Revenue Fund

REVENUES

Charge For Services \$ 4,068,800 \$ 4,931,700

Investment 8,900 13,300

Other Charges For

 Services 163,000 187,900

Revenue Total + 4,234,700 + 5,182,900

Expenditures

Public Works

Support Services \$ 198,900 \$ 214,800

Francisco Fee 177,400 169,900

Rebates - 600

~~OPERATIONS~~
~~Operations~~ ~~2,472,800~~ -

Public Awareness - 5,100

METERS - 43,300

| | | |
|---|------------------|------------------|
| Operations | 2,472,300 | 465,200 |
| Supply | - | 2,467,900 |
| Jointly Owned | | |
| Natural Gas | 917,000 | 1,113,100 |
| Consent ^{Order} Agree | 8,000 | 400 |
| Category total | <u>3,743,600</u> | <u>4,480,300</u> |

CAPITAL

| | | |
|----------------------|----------------|---------------|
| Community Facilities | + 15,900 | + 18,900 |
| Fixed Assets | 4,800 | - |
| Category total | <u>120,200</u> | <u>18,900</u> |

DEBT SERVICE

| | | |
|----------------|---------------|---------------|
| Principal | + 28,900 | + 17,600 |
| Interest | 1,400 | 1,200 |
| Category total | <u>27,300</u> | <u>18,800</u> |

DEPRECIATION

| | | |
|----------------|---------------|---------------|
| | + 91,800 | + 91,800 |
| Category total | <u>91,800</u> | <u>91,800</u> |

EXPENDITURE TOTAL +3,892,900 + 4,609,800

OTHER FINANCING

TRANSPORT

| | | |
|-------------------------|------------------|------------------|
| Service/Project cost | + - | + 4,500 |
| General | (372,000) | (232,900) |
| General Capital Proj-ct | (278,300) | (293,200) |
| DEPRECIATION | 91,800 | 91,800 |
| OTHER FINANCING Total | <u>(578,500)</u> | <u>(420,100)</u> |

ANNUAL GAIN (LOSS) \$(227,000) + 123,300

UNRESTRICTED CASH

BEGINNING + 1,234,000 + 1,444,400
ENDING + 1,007,000 + 1,567,700

SOLID WASTE SYSTEM REVENUE FUNDS

REVENUES

CHARGE PER SERVICES + 1,811,200 + 1,982,400
INVESTMENT 100 300

REVENUE TOTAL + 1,811,300 + 1,982,700

EXPENDITURES

PUBLIC WORKS
SUPPORT SERVICES + 162,200 + 180,000
DEPARTMENT OF
PUBLIC WORKS 1,589,200 1,751,100

CATEGORY TOTAL + 1,751,400 + 1,931,100

CAPITAL

FIXED ASSETS + 30,000 + 39,900

CATEGORY TOTAL + 30,000 + 39,900

DEBT SERVICE

PRINCIPAL + 71,200 + 67,200
INTEREST 600 1,100

CATEGORY TOTAL + 71,800 + 68,300

DEPRECIATION + 53,300 + 54,900

CATEGORY TOTAL + 53,300 + 54,900

EXPENDITURE TOTAL + 1,911,000 + 2,064,000

OTHER FINANCING

SEWER / WASTEWATER + 29,000 + 30,400

LEASE 30,000 37,800

DEPRECIATION 53,300 54,900

OTHER FINANCING TOTAL + 107,000 + 124,900

ANNUAL GAINS (LESS) + 10,800 + ~~17,600~~ (30,000)
19,600

UNRESERVED CASH

~~START~~ BEGINNING + 366,100 + 399,200

ENDING + 376,900 + 407,800

SEWERWATER UTILITY DISTRICT REVENUE FUNDS

REVENUES

CHARGE FOR SERVICES + 500,000 + 643,200

FINES / FORFEITURES - 1,800

~~OTHER CHARGE FOR~~

SOURCES

REVENUE TOTAL + 500,000 + 642,700

EXPENDITURES

PUBLIC WORKS

SUPPORT SERVICES + 105,400 + 105,700

Department of

| | | |
|-----------------------|---------|-----------------------------|
| Public Works | 380,900 | 406,900 |
| Department of | | |
| Community Development | 80,900 | 80,900 92,000 |
| Truck Street Imps | 1,000 | - |
| Parkway Imps | 60,100 | 64,000 |
| Commercial Parks | - | 2,800 |
| OPERATIONS | - | 17,100 |

CATEGORY TOTAL +601,200 9680,500

DEBT SERVICE

| | | |
|-----------|----------|----------|
| PRINCIPAL | + 42,900 | + 61,900 |
| INTEREST | 8,900 | 8,900 |

CATEGORY TOTAL + 48,800 + 70,600

DEPRECIATION + 98,700 + 106,200

CATEGORY TOTAL + 98,700 + 106,200

EXPENDITURE TOTAL \$240,200 + 865,300

OTHER FINANCING

| | | |
|---|-----------|-----------|
| TRANSFERS | | |
| Grant / Donated | + 11,600 | + 5,900 |
| Grant | 138,400 | 128,900 |
| DEPRECIATION DEPRECIATION | 98,700 | 106,200 |
| OTHER FINANCING TOTAL | + 248,700 | + 141,000 |
| | | 238,000 |

ANNUAL GAIN/(LOSS) + - + 67,400

UNRESTRICTED Cash

| | | |
|-----------|----------|-----------|
| BEGINNING | + 99,900 | = 92,800 |
| ENDING | = 99,900 | + 119,700 |

GEFA REVOLVING LOAN FUND

REVENUES

| | | |
|---------------------------|-------|-----|
| INVESTMENT | + 200 | + - |
| OTHER CHARGE FOR SERVICES | 100 | 800 |

| | | |
|---------------|-------|-------|
| REVENUE TOTAL | + 300 | + 800 |
|---------------|-------|-------|

EXPENDITURES

HOUSING / ECONOMIC DEVELOPMENT

ENERGY LOAN PROGRAM

| | | |
|----------------|-------|---------|
| ADMINISTRATIVE | + 300 | + 2,400 |
| LOANS | 6,600 | 18,200 |

| | | |
|----------------------------|---------|----------|
| CATEGORY EXPENDITURE TOTAL | + 6,900 | + 20,600 |
|----------------------------|---------|----------|

| | | |
|-------------------|---------|----------|
| EXPENDITURE TOTAL | + 6,900 | + 20,600 |
|-------------------|---------|----------|

| | | |
|----------------------|-----------|------------|
| ANNUAL GAIN / (LOSS) | + (6,600) | + (19,800) |
|----------------------|-----------|------------|

UNRESTRICTED Cash

| | | |
|-----------|----------|----------|
| BEGINNING | + 25,000 | + 48,600 |
| ENDING | + 26,800 | + 28,800 |

SECTION 5 ALL GRANTANCES OR PARTS OF GRANTANCES IN CONFLICT WITH THIS GRANTANCE ARE HEREBY REPEALED

SECTION 6 SHOULD ANY PART OR PARTS OF THIS ORDINANCE BE DECLARED UNENFORCEABLE THE REMAINING PART OR PARTS SHALL RETAIN THE FULL EFFECT OF LAW.

SECTION 7 THIS ORDINANCE IS EFFECTIVE UPON ADOPTION.

SO ORDAINED THIS _____ DAY OF _____, 20__

CITY OF PERRY

By: _____
RANDALL WALKER, Mayor

WITNESSETH: _____
ANNIE WARRON, City Clerk

ORDINANCE

THE COUNCIL OF THE CITY OF PERRY HEREBY ORDAINS that the Perry Code is amended as follows:

1.

By deleting the definition of "Tax" in Section 15-51 and adding a new definition as follows:

Tax. The tax on occupants imposed by this ordinance, as provided for by O.C.G.A. § 48-13-50, et seq., specifically O.C.G.A. § 48-13-51(b).

2.

By deleting Section 15-52 in its entirety and adding a new Section 15-52 as follows:

Sec. 15-52. Tax rate.

There shall be paid for every occupancy of a guest room in a hotel in the city a tax at the rate of eight percent (8%) of the amount of rent unless an exemption is provided under section 15-54.

3.

By deleting Section 15-53 in its entirety and adding a new Section 15-53 as follows:

Sec. 15-53. Collection of tax by lodging provider.

Every lodging provider furnishing guest rooms in a hotel in the city shall collect a tax of eight percent (8%) on the amount of rent from the occupant unless an exception is provided under section 15-54. The lodging provider shall provide a receipt to each occupant, which receipt shall reflect both the amount of rent and the amounts of this and other tax applicable. This tax shall be due from the occupant, and shall be collected by the lodging provider at the same time that the rent is collected. The lodging provider shall be liable to the city for the full amount received or collected as tax, whether collected appropriately or inappropriately; and for any amount of tax that should have been collected, but was not.

- (1) Any person who receives or collects the tax or any consideration represented to be the tax from another person holds the amount so collected in trust for the benefit of the city and is liable to the city for the full amount collected, plus penalty and interest.
- (2) An individual who controls or supervises the collection of the tax from another person, or an individual who controls the accounting for or remittance of the tax, and who willfully fails to remit or cause to be remitted the tax is liable as a responsible individual

for an amount equal to the tax not remitted or caused to be remitted, plus penalty and interest. The dissolution of a corporation, partnership or other business or fraternal association does not affect a responsible individual's liability under this subsection. Furthermore, the liability imposed by this subsection shall be in addition to any other penalty provided by law.

4.

By deleting Section 15-62 in its entirety and adding a new section 15-62 as follows:

Sec. 15-62. Effective Date.

This ordinance and the tax levied hereby shall become effective upon its adoption. The city will continue levying the tax at seven percent (7%) until February 29, 2020, and will then begin enforcing the tax rate at eight percent (8%), as provided herein, on March 1, 2020.

SO ENACTED this 17th day of December, 2019.

CITY OF PERRY, GEORGIA

By:

Randall Walker, Mayor

Attest:

Annie Warren, City Clerk

1st Reading: December 3, 2019

2nd Reading: December 17, 2019



Where Georgia comes together.

OFFICE OF THE CITY MANAGER

MEMORANDUM

TO: Mayor/Council
FROM: Lee Gilmour, City Manager ^{LG}
DATE: November 22, 2019
REFERENCE: Proposed Fee Increase

Per our contract Advanced Disposal has advised the City its collection/disposal rates will increase 1.70% effective January 1, 2020.

Attached is a resolution amending the City's fee schedule to incorporate that increase. This will avoid the fund running short for expenditures.

The Administration recommends Council adopt the resolution.

**A RESOLUTION TO AMEND
THE CITY OF PERRY
FEE SCHEDULE**

WHEREAS, the City has been notified that its solid waste collection /disposal cost will increase 1.70% effective January 1, 2020:

NOW, THEREFORE, THE COUNCIL OF THE CITY OF PERRY HEREBY RESOLVES that the City of Perry fee schedule be amended as follow:

Section 1 B. Charge for Service. 4. Sanitation b. and c. are amended as follow:

| | | | |
|----|----------------------------|-----------------------------------|--------------------------------------|
| b. | Totter (cart) Solid Waste | From | To |
| | 1. Residential solid waste | | |
| | First Totter each | \$21.80 | \$22.20 |
| | Extra Totter each | 6.30 | 6.40 |
| | 2. Business Solid Waste | | |
| | First Totter each | 21.80 | 22.20 |
| | Extra Totter each | 6.30 | 6.40 |
| c. | Commercial Solid Waste | | |
| | 1. Base fee | 2.25/month | \$2.30/month |
| | 2. Dumpster 2 cubic yard | 6.00 pull | 6.10 pull |
| | 4 cubic yard | 11.50/pull | 11.70/pull |
| | 6 cubic yard | 17.00/pull | 17.30/pull |
| | 8 cubic yard | 22.55/pull | 22.95/pull |
| | 3. Bulk pickup | 12.30/pull | 12.50/pull |
| | 4. Roll on/off container | 155/pull plus disposal cost | 157.70/pull plus disposal cost |
| | 5. Recycling | | |
| | Totter (each) | 1.15/month | 1.17/month |
| | 8 cubic yard | 55.00/month | 56.00/month |

SO RESOLVED THIS _____ DAY OF NOVEMBER 2019.

CITY OF PERRY

By: _____
RANDALL WALKER, MAYOR

City Seal

Attest: _____
ANNIE WARREN, CITY CLERK