Mayor
Derek Easterling
City Manager
Jeff Drobney, ICMA-CM
City Clerk
Lea Alvarez, CMC

Council
Mayor Pro Tem Antonio Jones
Madelyn Orochena
Tracey Viars
Pat Ferris
Anthony Gutierrez

City Council Work Session
Meeting Agenda
June 10, 2024 6:30 PM
Council Chambers
(2529 J.O. Stephenson Avenue, Kennesaw, GA 30144)

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1. **Invocation**
2. **Pledge of Allegiance**
3. **Call to Order**
4. **Announcements**

   A. This public meeting is being conducted via the use of real-time telephonic technology allowing the public simultaneous access to the public meeting. You may also attend in person with limited seating available at both the Council Chambers and the Ben Robertson Community Center, if needed.
   Mayor and Council will be conducting their meeting via real-time telephonic technology using Zoom Meeting and Facebook Live. You can access the meeting via the following link: https//www.facebook.com/CityofKennesaw/

   B. If you are not able to attend a meeting in-person and would like to provide public comment on a specific agenda item, you can email kennesawcouncil@kennesaw-ga.gov no later than 6:00 PM the night of the regular meeting. Your comments on a specific agenda item will be read aloud or grouped into categories for the record. **Facebook Live is not monitored for public comment.**

5. **Presentations**

   A. **Promotion Announcement: Sergeant Marlin Adams**
   Introduction of newly promoted Sergeant Marlin Adams.

6. **Public Comment/Business from the Floor**
7. **Old Business**
8. **New Business**

9. **Committee and Board Reports**

10. **Public Hearing(s)**

    A. **Public Hearing: Ordinance to Adopt the Restated Defined Benefit Retirement Plan**
    Consideration for approval of an Ordinance to adopt the Restated Adoption Agreement and General Addendum with Georgia Municipal Employees Benefit System (GMEBS) for the City's defined benefit retirement plan. This is needed in order to comply with IRS guidelines.

11. **Consent Agenda**

    A. **Minutes: May 28, 2024 Work Session**
    Approval of the May 28, 2024, City Council work session minutes.

    B. **Minutes: June 3, 2024 Regular Meeting**
    Approval of the June 3, 2024, City Council regular meeting minutes.

    C. **Minutes: June 3, 2024 Executive Session**
    Approval of the June 3, 2024, City Council executive session minutes.

12. **General and Administrative**

13. **Public Safety**

    A. **Crime Statistics: May 2024**
    Consideration to receive the May 2024 crime statistics.

14. **Information Technology**

15. **Public Works and Building Maintenance**

    A. **Resolution: City Hall Exterior Structural Repairs**
    Consideration for approval of a Resolution to repair the front entrance to the Kennesaw Police Department side of City Hall.

16. **Recreation and Culture**

    A. **Amendment: Road Closure for Salute to America**
    Consideration for approval to amend the street closing time of Shirley Drive during the July 3, 2024 Salute to America event.

17. **Community Development**

18. **Public Comment/Business from the Floor**

19. **City Manager's Report**

    A. Reports, Discussions, and Updates

20. Mayor's Report

A. Mayor and Council (re)appointments to Boards and Commissions. This item is for (re)appointments made by the Mayor to any Board, Committee, Authority, or Commission requiring an appointment to fill any vacancies, resignations, and to create or dissolve boards and commissions, as deemed necessary.

21. Council Reports & Discussions

22. Executive Session

Pursuant to the provisions of O.C.G.A 50-14-3, the City Council could, at any time during the meeting, vote to close the public meeting and move to executive session to discuss matters relating to litigation, legal actions and/or communications from the City Attorney; and/or personnel matters; and/or real estate matters.

23. Adjourn

Item Report

TO: The Honorable Mayor and City Council

FROM: Brian Acker, Human Resources

DATE: June 10, 2024

TITLE: **Public Hearing: Ordinance to Adopt the Restated Defined Benefit Retirement Plan**
Consideration for approval of an Ordinance to adopt the Restated Adoption Agreement and General Addendum with Georgia Municipal Employees Benefit System (GMEBS) for the City's defined benefit retirement plan. This is needed in order to comply with IRS guidelines.

Summary:
The City previously adopted the Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"), which is comprised of the Master Plan document ("Master Plan"), Adoption Agreement and General Addendum. GMEBS recently restated the Plan and received a favorable determination letter from the Internal Revenue Service ("IRS"). An employer providing retirement benefits through the GMEBS Plan has the assurance that GMEBS is maintaining a qualified pension benefit program that allows employees to accrue benefits tax-free until retirement benefits are distributed to them. Other than being updated to comply with federal tax law, the terms of the city's plan remain the same as those approved in the January 4, 2021 plan documents. To ensure continued tax-favored treatment for GMEBS member plans, the IRS requires that all GMEBS member employers adopt the restated Plan documents.

Recommendation:
The City Manager, Finance Director, and HR Director recommend the Council approve the Ordinance and authorize the Mayor to sign.

Fiscal Impact:

Attachments:
1. Ordinance
2. Adoption Agreement

3. General Addendum
4. Kennesaw GMEBS Notice
5. IRS Opinion Letter Defined Benefit Plan Third Cycle (2020 Cumulative List) (4877-9792-2173.v1) (002)
6. Summary of Amendments
7. 2024-05-31 GMEBS Legal Ad

CITY OF KENNESAW
GEORGIA

ORDINANCE NO. 2024-______, 2024

ORDINANCE TO ADOPT THE RESTATED ADOPTION AGREEMENT AND GENERAL ADDENDUM WITH GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM (GMEBS) RESTATED DEFINED BENEFIT RETIREMENT PLAN TO COMPLY WITH IRS GUIDELINES.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF KENNESAW, COBB COUNTY, GEORGIA, AS FOLLOWS:

WHEREAS, the City of Kennesaw previously adopted the Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement plan ("Plan"), which is comprised of the Master Plan document ("Master Plan"), Adoption Agreement and General Addendum; and

WHEREAS, to ensure continued protection of the Plan's tax-qualified status and ensure it is compliant with applicable federal tax law the IRS requires that all GMEBS member employers adopt the restated GMEBS IRS approved plan documents which provides assurances that GMEBS is maintaining a qualified pension benefit program that allows employees to accrue benefits tax-free until retirement benefits are distributed to them; and

WHEREAS, GMEBS has made required updates to the Plan documents that were approved by the IRS as part of the restatement, the terms of the City's plan remain the same as those approved in the January 4, 2021, plan documents.

NOW, THEREFORE, BE IT FURTHER RESOLVED the Kennesaw City Council approves the amendment to the GMEBS Restated Defined Benefit Retirement Plan, as attached.

PASSED AND ADOPTED by the Kennesaw City Council of this _____ day of June, 2024.

ATTEST: CITY OF KENNESAW

__________________________ __________________________

Lea Alvarez, City Clerk **Derek Easterling, Mayor**

GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for

City of Kennesaw

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

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PAGE

I. AN ORDINANCE

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

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

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

Ordinance continued on page 39

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 Kennesaw, Georgia**

3. GOVERNING AUTHORITY

Name: **Mayor and Council**
Address: **2529 J.O. Stephenson Avenue NW, Kennesaw, GA 30144-2780**
Phone: **(770) 424-8274**
Facsimile: **(678) 460-2844**

4. PLAN REPRESENTATIVE

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

Name: **City Manager**
Address: **2529 J.O. Stephenson Avenue NW, Kennesaw, GA 30144-2780**
Phone: **(770) 424-8274**
Facsimile: **(678) 460-2844**

5. PENSION COMMITTEE

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

The Pension Committee shall be comprised of the City Manager, City Attorney, City Clerk, Personnel Administrator, two (2) appointed members of the Governing Authority, and one (1) employee representative from each of the major operating departments of the City elected for two-year terms by the participants in each such department, terms to begin on January 1.

Pension Committee Secretary: **HR Director**
Address: **2529 J.O. Stephenson Avenue NW, Kennesaw, GA 30144-2780**
Phone: **(770) 424-8274**
Facsimile: **(678) 460-2844**

6. TYPE OF ADOPTION

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

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

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

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

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

- ☐ To make the following amendments to the Adoption Agreement **(must specify below revisions made in this Adoption Agreement; all provisions must be completed in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ________ ____.

7. EFFECTIVE DATE

NOTE: This Adoption Agreement and any Addendum, with the accompanying Basic Plan Document, is designed to comply with Internal Revenue Code Section 401(a), as applicable to a governmental qualified defined benefit plan, and is part of the GMEBS Defined Benefit Retirement Plan. Plan provisions designed to comply with certain provisions of the Protecting Americans from Tax Hikes Act of 2015 ("PATH Act"); and Plan provisions designed to comply with certain provisions of additional changes in federal law and guidance from the Internal Revenue Service under Internal Revenue Service Notice 2020-14 (the 2020 Cumulative List) are effective as of the applicable effective dates set forth in the Adoption Agreement and Basic Plan

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

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

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

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

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

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

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

This Plan is adopted as an amendment and restatement of the Employer's preexisting GMEBS Adoption Agreement, which became effective on **January 4, 2021** **(insert effective date of most recent Adoption Agreement preceding this Adoption Agreement)**.

The Employer's first Adoption Agreement became effective **March 1, 2003** **(insert effective date of Employer's first GMEBS Adoption Agreement)**. The Employer's GMEBS Plan was originally effective **January 1, 1980** **(insert effective date of Employer's original GMEBS Plan)**. (If the Employer's Plan was originally a non-GMEBS Plan, then the Employer's non-GMEBS Plan was originally effective _____ **(if applicable, insert effective date of Employer's original non-GMEBS Plan)**.)

8. PLAN YEAR

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

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

9. CLASSES OF ELIGIBLE EMPLOYEES

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

A. Eligible Regular Employees

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

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

☒ **ALL REGULAR EMPLOYEES EXCEPT** for the following employees **(must specify; specific positions are permissible; specific individuals may not be named)**: **Regular Employees who do not satisfy the minimum hour and other requirements specified under "Eligibility Conditions" below, and Regular Employees who prior to March 1, 2003, elected not to participate in the Plan.**

B. Elected or Appointed Members of the Governing Authority

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

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

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

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

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date, or special waiting period provision): **Each elected or appointed member of the Governing Authority who held an office on January 1, 1992, was qualified to participate in the Plan on such date. Each other elected or appointed member of the Governing Authority who held an office subsequent to January 1, 1992 was qualified to participate in the Plan on the first day of the month immediately following or coinciding with the first date after January 1, 1992 that said member occupied any elective office of the Governing Authority. Effective on and after March 1, 2003, until April 5, 2016, participation in the Plan was mandatory. Any elected or appointed member of the Governing Authority who prior to March 1, 2003, elected not to participate in the Plan was not permitted to participate in the Plan or receive credit for Vesting or benefit computation purposes for any period of service before or after March 1, 2003 (see also General Addendum subsection l6(c)). Effective April 5, 2016, participation in the Plan became frozen for elected or appointed members of the Governing Authority, as follows: (1) an elected or appointed member of the Governing Authority holding such office on April 5, 2016, will not participate in or accrue benefits under this Plan with respect to service as an elected or appointed member of the Governing Authority on or after such date; 2) an elected or appointed member of the Governing Authority initially taking such office after April 5, 2016, will not participate in the Plan with respect to service in such office; and (3) a former elected or appointed member of the Governing Authority returning to such office after April 5, 2016, will not participate in the Plan with respect to service in such office on or after April 5, 2016 (see also General Addendum Sections 2 and 14).**

(2) Municipal Legal Officers (check one):

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

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

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

10. ELIGIBILITY CONDITIONS

A. Hours Per Week (Regular Employees)

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

☐ No minimum
☐ 20 hours/week (regularly scheduled)
☒ 30 hours/week (regularly scheduled)

☐ Other: _________________ (must not exceed 40 hours/week regularly scheduled)

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

Class(es) of Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named): <u>Employees hired before October 1, 1995, provided they are not Terminated and reemployed after such date.</u>**

Minimum hour requirement applicable to excepted Regular Employees:

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

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

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

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

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

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

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

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

11. WAITING PERIOD

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

12. ESTABLISHING PARTICIPATION IN THE PLAN

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

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

- ☐ None (Participation is mandatory for all Eligible Employees except as provided in Section 4.03(e) of the Basic Plan Document).
- ☒ Participation is optional for the following Eligible Employees **(must specify - specific positions are permissible; specific individuals may not be named; all positions or classes specified must be Eligible Employees)**: **City Managers initially employed on or after March 1, 2003. (See also General Addendum subsection l6(c) concerning 30-day (rather than 120-day) time limit for said City Manager's election to participate, effect of failure to elect).**

13. CREDITED SERVICE

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

A. Credited Past Service with Adopting Employer

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

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

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

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

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

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

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

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

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

Other limitation(s) on Recognition of Credited Past Service **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: **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, 1992.**

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

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

B. Prior Military Service

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

(1) Credit for Prior Military Service.

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

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

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

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

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

(2) Maximum Credit for Prior Military Service.

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

(3) Rate of Accrual for Prior Military Service.

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

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

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

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

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

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

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

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

☐ The Participant must pay ____% of the actuarial cost of the service credit (as defined below).

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

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

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

C. Prior Governmental Service

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

(1) Credit for Prior Governmental Service.

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

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

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

☐ Computing amount of benefits payable.

☐ Meeting minimum service requirements for vesting.

☐ Meeting minimum service requirements for benefit eligibility.

(2) Definition of Prior Governmental Service.

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

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

(3) Maximum Credit for Prior Governmental Service.

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

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

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

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

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

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

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

(5) Payment for Prior Governmental Service Credit.

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

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

☐ The Participant must pay ____% of the actuarial cost of the service credit.

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

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

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

(1) Credit for Unused Paid Time Off.

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

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

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

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

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

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

(2) Minimum Service Requirement.

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

☐ The Participant must be 100% vested in a normal retirement benefit.
☐ The Participant must have at least _______ years **(insert number)** of Total Credited Service (not including leave otherwise creditable under this Section).

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

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

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

(4) Maximum Credit for Unused Paid Time Off.

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

(5) Computation of Unused Paid Time Off.

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

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

14. RETIREMENT ELIGIBILITY

A. <u>Early Retirement Qualifications</u>

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

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

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

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

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

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

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

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

B. **Normal Retirement Qualifications**

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

(1) Regular Employees

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

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

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

☒ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☒ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **Only those Participants receiving In-Service Distribution as of March 31, 2020**.

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 satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☐ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: ____.

(2) Elected or Appointed Members of Governing Authority

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

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

☒ Completion of **four (4) years and one (1) month** years **(insert number)** of Total Credited Service

☒ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☒ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **Only those Participants receiving In-Service Distribution as of March 31, 2020**.

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

Particular elected or appointed members of the Governing Authority or Municipal Legal Officers to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: **Elected or appointed members of the Governing Authority who first took office prior to January 1, 2016 (see Adoption Agreement Section 17(B) discussing immediate Vesting).**

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

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

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

☒ In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☒ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **Only those Participants receiving In-Service Distribution as of March 31, 2020.**

C. Alternative Normal Retirement Qualifications

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

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

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

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

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

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

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

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

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

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

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

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

(3) ☒ **Rule of <u>75</u> (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 (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to **(check one)**: ☐ all Participants ☒ only the following class(es) of Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>Only those Participants receiving In-Service Distribution as of March 31, 2020.</u>**

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

☒ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>(1) Participants who are Eligible Regular Employees, who were employed on March 1, 2003, and who elected during the month of February 2003 to contribute 2% of their Earnings to the Plan, in exchange for the opportunity to receive the Enhanced Rule of 75 Benefit; (2) Participants initially employed as Eligible Regular Employees after March 1, 2003; and (3) Participants who were initially employed prior to March 1, 2003, but were not employed during the month of February, 2003, who become reemployed by the City as Eligible Regular Employees on or after March 1, 2003. Notwithstanding the foregoing, Eligible Regular Employees initially employed on or after January 4, 2021, are not eligible for the Rule of 75.</u>**

A Participant **(check one)**: ☒ is required ☐ is not required to be in the service of the Employer at the time the Participant satisfies the 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))**: **Notwithstanding any provision of the GMEBS Basic Plan Document or the Adoption Agreement to the contrary, portability service credit (credit for service with other GMEBS employers) will not be taken into account in determining eligibility for the Rule of 75 Benefit. The Rule of 75 Benefit will not be made available to elected or appointed members of the Governing Authority and service as an elected or appointed member of the Governing Authority will not be taken into account in determining whether a Participant satisfied the Rule of 75.**

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

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

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

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

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

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

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

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

80". The Participant's combined Total Credited Service and age must equal or exceed this number. To qualify for this Rule of 80, the Participant must have attained at least age 55.

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

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

☒ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **Eligible Regular Employees initially employed on or after January 4, 2021.**

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

Other eligibility requirement **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: **Notwithstanding any provision of the GMEBS Basic Plan Document or the Adoption Agreement to the contrary, portability service credit (credit for service with other GMEBS employers) will not be taken into account in determining eligibility for the Rule of 80 Benefit. The Rule of 80 Benefit will not be made available to elected or appointed members of the Governing Authority and service as an elected or appointed member of the Governing Authority will not be taken into account in determining whether a Participant satisfied the Rule of 80.**

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

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

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

This alternative normal retirement benefit is available to:

☐ All public safety employee Participants who qualify.

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

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

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

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

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

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

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

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

☒ No minimum.

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

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

15. RETIREMENT BENEFIT COMPUTATION

A. Maximum Total Credited Service

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

☒ not limited.

☐ limited to _________ years for all Participants.

☐ limited to ________ years for the following classes of Eligible Regular Employees:

☐ All Eligible Regular Employees.

☐ Only the following Eligible Regular Employees: ____________________.

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

☐ limited to _______ years as a Municipal Legal Officer.

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

B. Monthly Normal Retirement Benefit Amount

(1) Regular Employee Formula

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

☒ (a) **Flat Percentage Formula**. **2.0% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee.

This formula applies to:

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

☐ (b) **Alternative Flat Percentage Formula**. **______% (insert percentage)** of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee. This formula applies to the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: __________________________________.

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

This formula applies to:

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

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

This formula applies to:

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

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

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

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

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

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

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

☐ All Participants who are Regular Employees.

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

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

☐ All Participants who are Regular Employees.

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

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

☐ All Participants who are Regular Employees.

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

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

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

This definition of Final Average Earnings applies to:

☐ All Participants who are Regular Employees.

☒ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>Participants who do not qualify for or are ineligible for the "Rule of 75" Alternative Normal Retirement benefit under Adoption Agreement Section 14(C)(3).</u>**

Unless otherwise specified in an Addendum to the Adoption Agreement, Final Average Earnings is defined as the monthly average of Earnings paid to a Participant by the Adopting Employer for the **<u>36</u> (insert number not to exceed 60)** consecutive months of Credited Service preceding the Participant's most recent Termination in which the Participant's Earnings were the highest, multiplied by 12. Note: GMEBS has prescribed forms for calculation of Final Average Earnings that must be used for this purpose.

This definition of Final Average Earnings applies to:

☐ All Participants who are Regular Employees.

☒ Only the following Participants **(must specify - specific positions are permissible; specific individuals may not be named)**: **Participants who do qualify for (and are eligible for) the "Rule of 75" Alternative Normal Retirement benefit under Adoption Agreement Section 14(C)(3).**

[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).

☒ $**65.00** **(insert dollar amount)** per month for each year of Total Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer (service of at least 6 months and 1 day is treated as a year of Total Credited Service; provided, however, than an elected or appointed member of the Governing Authority or Municipal Legal Officer may accrue a maximum of one year of Total Credited Service for every 12-month period of Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer).

This formula applies to:

☒ All elected or appointed members of the Governing Authority or Municipal Legal Officers eligible to participate.

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

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

C. Monthly Early Retirement Benefit Amount

Check and complete one or more as applicable:

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

☒ All Participants.

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

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

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

Alternative Early Retirement Reduction Table

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

*Interpolate for whole months

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

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

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

E. Monthly Disability Benefit Amount

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

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

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

- ☐ No minimum is established.

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

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

F. Minimum/Maximum Benefit For Elected Officials

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

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

- ☒ No minimum or maximum applies.

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

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

G. Multiple Plans

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

____

____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☒ (1) No cost-of-living adjustment.

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

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

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

☒ All Participants (and their Beneficiaries).

☐ Participants (and their Beneficiaries) who terminate employment on or after __________________ **(insert date)**.

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

1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)); specific positions are permissible; specific individuals may not be named): ________.

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

17. TERMINATION OF EMPLOYMENT BEFORE RETIREMENT; VESTING

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

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

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

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

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

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

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

Regular Employees to whom exception applies **(must specify - specific positions are permissible; specific individuals may not be named)**: **<u>Eligible Regular Employees initially employed before January 4, 2021 (including such Eligible Regular Employees who are reemployed on or after January 4, 2021).</u>**

Vesting Schedule for excepted class **(Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting.)**: **Benefits shall be 100% Vested after the Participant has a minimum of 5 years of Total Credited Service. Benefits remain 0% Vested until the Participant satisfies this minimum.**

B. Elected or Appointed Members of the Governing Authority

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

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

☐ No vesting schedule (immediate vesting).

☒ Other vesting schedule **(Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting.)**: **For elected or appointed members of the Governing Authority who first take office on or after January 1, 2016, benefits shall be 100% Vested after the Participant has a minimum of 4 years and one month of Total Credited Service. Benefits remain 0% Vested until the elected or appointed official satisfies this minimum. No minimum service requirement will apply for Vesting purposes to an elected or appointed member of the Governing Authority who first took office prior to January 1, 2016, i.e., any such elected or appointed member will be immediately Vested in the accrued retirement benefit attributable to the member's Credited Service as an elected or appointed member of the Governing Authority.**

18. PRE-RETIREMENT DEATH BENEFITS

A. In-Service Death Benefit

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

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

Document. In order to be eligible for this benefit, a Participant must meet the following requirements **(check one)**:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

19. EMPLOYEE CONTRIBUTIONS

(1) Employee contributions (check one):

☐ Are not required.

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

☒ Are required in the amount of **2.0** % **(insert percentage)** of Earnings for Participants in the following classes **(must specify - specific positions are permissible; specific individuals may not be named)**: **(1) Eligible Regular Employees who were employed on March 1, 2003, and who elected during the month of February 2003 to contribute 2% of their Earnings to the Plan, in exchange for the opportunity to receive the Enhanced Rule of 75 Benefit, regardless of whether said Participants Terminate and become reemployed; (2) Participants who were initially employed after March 1, 2003, but before January 4, 2021, as Eligible Regular Employees, regardless of whether said Participants Terminate and become reemployed; and (3) Participants who were initially employed prior to March 1, 2003, but were not employed during the month of February 2003, and who become reemployed by the City as Eligible Regular Employees on or after March 1, 2003, regardless of whether said Participants later Terminate and become reemployed.**

☒ Are required in the amount of **4.0** % **(insert percentage)** of Earnings for Participants in the following classes **(must specify - specific positions are permissible; specific individuals may not be named)**: **Eligible Regular Employees who are initially employed on or after January 4, 2021.**

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

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

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

☒ To pick up Employee Contributions. By electing to pick up Employee Contributions, the Adopting Employer specifies that the contributions, although designated as Employee Contributions, are being paid by the Employer in lieu of

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

☐ Not to pick up Employee Contributions.

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

☐ Interest shall not be paid.

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

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

20. MODIFICATION OF THE TERMS OF THE ADOPTION AGREEMENT

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

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

21. TERMINATION OF THE ADOPTION AGREEMENT

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

22. EMPLOYER ADOPTION AND AUTHORIZATION FOR AMENDMENTS

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

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

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

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

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

(4) The rules and regulations of the Board.

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

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

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

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

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

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

AN ORDINANCE (continued from page 1)

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

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

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

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

Attest: CITY OF KENNESAW, GEORGIA

________________________ ____________________________________

City Clerk **Mayor**

(SEAL)

Approved:

____

City Attorney

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

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

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

____

Secretary

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

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

***** Item (1) of Pre-approved 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) <u>Transfer of Water and Sewer Employees to Cobb County</u>. Effective January 3, 2005, pursuant to an agreement with Cobb County, certain employees of the City's Water and Sewer Department have become employees of Cobb County and are no longer employees of the City. The names of these employees (hereinafter referred to as "transferred employees") are as follows: Joel Hillhouse, Jason Fuqua, Jason Grimm, Kim Holmes, and Jimmy Warren.

(i) <u>Vested Transferred Employees</u> (includes Joel L. Hillhouse) - If a transferred employee referred to in subsection 2(a) above had at least 10 years of Credited Service with the City as of January 3, 2005, then the transferred employee was entitled to receive any benefit under the City's Retirement Plan to which he is entitled based upon his Credited Service and Earnings with the City up until January 3, 2005. The amount of said benefit shall be determined in accordance with the terms of the City's Retirement Plan in effect as of said date.

(ii) <u>Non-Vested Transferred Employees</u> (includes Jason Fuqua, Jason Grimm, Kim Holmes, and Jimmy Warren) - If a transferred employee referred to in subsection 2(a) above did not have at least 10 years of Credited Service with the City as of January 3, 2005, then the transferred employee shall not be entitled to receive any retirement or death benefit under the City's Retirement Plan, notwithstanding any other provision of the Basic Plan Document, Adoption Agreement, or Addendum to the contrary. Instead, benefits payable for service with the City prior to January 3, 2005, if any, shall be paid under and determined in accordance with the terms of the Cobb County Retirement Plan.

(iii) <u>Transfer of Assets Authorized</u> - GMEBS was authorized and directed to transfer from the City's Trust Fund to the Cobb County Retirement Plan trust fund the amount of $8,688.00, which was the amount

determined by the consulting actuary for the Cobb County Retirement Plan to be necessary to purchase credit under the Cobb County Retirement Plan on behalf of these former non-vested employees for their prior service with the City. Said transfer was to be completed as soon as was reasonably practicable after GMEBS received of an executed copy of the Adoption Agreement that became effective April 5, 2005.

(iv) Return of Employee Contributions - If a transferred employee referred to in subsection 2(a) above previously made employee contributions to the City's Trust Fund to purchase the "Rule of 75" benefit as described in paragraph 16(a)(viii) of this General Addendum, and the transferred employee had not satisfied the Rule of 75 as of January 3, 2005, then the transferred employee was eligible to receive a refund of employee contributions made to the Plan pursuant to and in accordance with paragraph 16(a)(viii) of this General Addendum (see below).

(b) Effect of April 5, 2016, Plan Freeze for Elected or Appointed Members of the Governing Authority

(i) Treatment of Elected or Appointed Members of the Governing Authority Who Hold Office on April 5, 2016 – Elected or appointed members of the Governing Authority who were in Service with the City of Kennesaw as of April 5, 2016, no longer accrue benefits under this Plan, effective April 5, 2016. Service with the City as an elected or appointed member of the Governing Authority on or after April 5, 2016, will not be taken into account for any purpose under this Plan (e.g., for purposes of meeting benefit eligibility requirements or computing the amount of any benefit payable under the Plan). 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 Service with the City prior to April 5, 2016, will be determined in accordance with the applicable terms of this Plan as of April 4, 2016, and the Participant's Credited Service with the City as of such date; provided, however, that said Participants will be considered 100% Vested in their Normal Retirement benefit accrued up until April 4, 2016, to the extent funded. See also Section 14 of this Addendum regarding Frozen Plan Provisions.

(ii) Treatment of Elected or Appointed Members of the Governing Authority Who Initially Take Office on or after April 5, 2016 – Elected or appointed members of the Governing Authority who initially hold such office on or after April 5, 2016, will not be eligible to participate

in or accrue any benefits under this Plan with respect to service as an elected or appointed member of the Governing Authority.

(iii) <u>Former Elected or Appointed Members of the Governing Authority; Effect of Return to Service; No Further Benefits to Accrue under this Plan</u> – Notwithstanding any provision to the contrary, if a former elected or appointed member of the Governing Authority who is not in Service as of April 5, 2016, returns to service with the City as an elected or appointed member of the Governing Authority after April 5, 2016, such former elected or appointed member of the Governing Authority shall not accrue any benefits under this Plan with respect to service with the City as an elected or appointed member of the Governing Authority on or after the date of said return to service. Such former elected or appointed member of the Governing Authority'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 Service with the City prior to said return to office will be determined in accordance with the applicable terms of this Plan in effect as of the date of said member's most recent vacation of office prior to April 5, 2016, and the former elected or appointed member of the Governing Authority's Credited Service with the City as of the date of said vacation of office. Service as an elected or appointed member of the Governing Authority on or after April 5, 2016, will not be taken into account for any purpose under this Plan (e.g., for purposes of meeting benefit eligibility requirements or computing amount of benefits payable under this Plan). See also Section 14 of this Addendum regarding Frozen Plan Provisions.

(iv) <u>In-Service Death Benefit; Imputed Service</u> – 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, an elected or appointed member of the Governing Authority's Total Credited Service shall include Total Credited Service accrued prior to April 5, 2016, 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 Pre-approved Addendum – Not Applicable ***

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

☒ **(a) <u>Plan Freeze</u> - The Plan is "frozen" effective as of <u>April 5, 2016</u> (specify date). The Plan shall be subject to all provisions of the Adoption**

Agreement and Basic Plan Document, 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 <u>April 5, 2016</u> (specify date), ☐ first employed on or after __________ (specify date), ☒ first take office on or after <u>April 5, 2016</u> (specify date), ☐ reemployed on or after __________ (specify date), ☒ return to office (following a vacation of office) on or after <u>April 5, 2016</u> (specify date), shall not be eligible to participate in the Plan on or after <u>April 5, 2016</u> (specify date).**

☐ **(iv) With respect to Employees designated in paragraph (iii) above, earnings on or after ___________ (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 <u>April 5, 2016</u> (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): _______________.**

☐ **(b) <u>Restoration Following Plan Freeze</u> - 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 the Employee's break in Service.**

☐ **(vi) The following additional provisions shall apply as a result of restoration following the freeze (must specify): ______________________________.**

*** Item (15) of Pre-approved Addendum – Not Applicable ***

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

(a) <u>Enhanced Rule of 75 Benefit with 3 Year Final Average Earnings</u>

(i) <u>2003 Election by Employees</u>. During the month of February, 2003, Eligible Regular Employees were given the opportunity to elect to regularly contribute 2% of their Earnings to the Retirement Plan beginning with the pay period which commenced on March 1, 2003, and ended March 14, 2003, or if later the first pay period after they became a Participant in the Retirement Plan, in exchange for the opportunity to receive the enhanced "Rule of 75" retirement benefit ("Enhanced Rule of 75 Benefit") (see Section 14(C)(3) of the Adoption Agreement). Computation of the Enhanced Rule of 75 Benefit is based upon 36 Month Final Average Earnings, rather than 60 Month Final Average Earnings (see Section 15(B)(3) of Adoption Agreement). The Enhanced Rule of 75 Benefit is not available to elected or appointed members of the Governing Authority.

(ii) <u>Election Form Must Have Been Submitted by February 28, 2003</u>. Employees were given the opportunity to make an election to contribute 2% of their Earnings in exchange for the opportunity to receive the Enhanced Rule of 75 Benefit by completing and signing a form provided by the City for such purpose. To be effective, the election form must have been completed and submitted to the Pension Committee Secretary no later than the close of business on Friday, February 28, 2003. If an Eligible Regular Employee was initially employed or reemployed during the month of February 2003, the Employee had 30 days after becoming employed to submit the election form.

(iii) <u>Effect of Failure to Elect</u>. Any Employee who failed or declined to complete and submit a signed election form within the time limit specified in paragraph 16(a)(ii) above was deemed to have elected <u>not</u> to receive the Enhanced Rule of 75 Benefit. Said Employee is not required or permitted to make contributions to the Plan in exchange for the opportunity to receive the Enhanced Rule of 75 Benefit, and

such Employee will not be entitled to receive such benefit.

(iv) Election is Irrevocable. An election made or deemed to have been made hereunder shall be irrevocable, notwithstanding the Employee's future Termination and reemployment with the Employer.

(v) Application to Eligible Regular Employees Initially Employed prior to January 4, 2021. Eligible Regular Employees who were initially employed on or after March 1, 2003, but before January 4, 2021 (and Eligible Regular Employees not employed during the month of February, 2003, who became reemployed by the City on or after March 1, 2003 but before January 4, 2021), shall be required to contribute 2% of Earnings to the Plan upon becoming a Participant in the Retirement Plan or upon recommencing participation in the Plan, and said Employees shall have the opportunity to receive the Enhanced Rule of 75 Benefit, provided they otherwise qualify for said benefit.

(vi) Pre-Tax Treatment of Employee Contributions. All Employee Contributions shall be made in the form of deductions by the City from the Earnings of each Employee. Employee Contributions made pursuant to this subsection, although designated as Employee Contributions, will be paid by the City in lieu of Contributions by the Employee pursuant to and in accordance with Internal Revenue Code §414(h). Employees shall not have the option of choosing to receive said amounts directly, instead of having them paid to the Plan by the City. The terms of the Basic Plan Document and Adoption Agreement concerning employer pick-up of Employee Contributions shall otherwise control the treatment of Contributions made to the Plan.

(vii) Interest on Contributions. Contributions made pursuant to this subsection 16(a) shall earn a pro rata share of any and all interest, dividends, and capital gains or losses earned on the invested or reinvested funds of the GMEBS Investment Fund. Said interest shall be credited in accordance with procedures established by GMEBS.

(viii) Return of Contributions in Case of Termination Prior to Qualifying for Rule of 75; Eligible Regular Employees Initially Employed Prior to April 1, 2020. This provision applies to Eligible Regular Employees who were initially employed prior to April 1, 2020, who are required by election or upon employment or reemployment to make 2% Employee Contributions under the Plan. If such a Participant Terminates employment before qualifying for the Enhanced Rule of 75 Benefit, then the Participant's Contributions plus credited interest shall be returned to the Participant upon such Termination. In such case, the Participant shall not be entitled to receive the Enhanced Rule of 75 Benefit, but shall not otherwise forfeit Credited Service under the Plan. The Participant's Retirement benefit, if any, shall be computed based

upon 60-month average earnings, unless the Participant is later reemployed with the City and repays said Contributions with interest as provided in paragraph 16(a)(ix) below, and unless the Participant otherwise qualifies for the Rule of 75 benefit. If Termination is due to the death of the Participant, contributions plus interest credited thereon shall be returned to the Participant's Pre-Retirement Beneficiary.

(ix) Repayment of Employee Contributions Following Reemployment; Mandatory Employee Contributions Following Reemployment. This subparagraph relates to the following Participants who Terminate employment prior to reaching the Rule of 75 and become reemployed on or after March 1, 2003: (A) Eligible Regular Employees who previously elected the Enhanced Rule of 75 Benefit; and (B) Eligible Regular Employees referenced in paragraph 16(a)(v) above, who were initially employed prior to April 1, 2020. Such a Participant shall be required to repay to the Plan upon reemployment any Contributions previously returned to the Participant, with 5% interest compounded annually from the date of said return. Said repayment shall be made in the form of a single, lump-sum, after-tax contribution paid to the Plan within 1 year of reemployment. If such a Participant fails to repay the full amount of returned Contributions plus 5% interest within one year of reemployment (or if earlier, before the Participant's death or Termination of employment), then the opportunity to receive the Enhanced Rule of 75 Benefit (either in the form of an enhanced Retirement benefit or an enhanced in-service death benefit) shall be forfeited. Additionally, such Participants shall be required to contribute 2% of their Earnings to the Retirement Plan throughout their period of reemployment, regardless of whether previously withdrawn Employee Contributions are repaid (with interest) within the one-year period following reemployment described above. In the event a Participant described herein again Terminates employment prior to attaining the Rule of 75, the Participant's Employee Contributions shall be returned again in accordance with paragraph 16(a)(ix) above.

(x) Reemployment Where Election Declined. If an Employee elected not to receive the Enhanced Rule of 75 Benefit pursuant to paragraphs 16(a)(i) and (ii) above (or is deemed to have elected not to receive said benefit pursuant to paragraph 16(a)(iii) above) and the Participant's employment with the City is Terminated on or after March 1, 2003, the Employee will not have the opportunity to elect the Enhanced Rule of 75 Benefit if the Employee later becomes reemployed with the City.

Said employee will not be required or permitted to make Contributions to fund such benefit upon reemployment.

(xi) <u>Return of Contributions in Case of Death in Service After Meeting Rule of 75</u>. If a Participant who has made Contributions in accordance with this subsection 16(a) dies in the Service of the City after qualifying for the Enhanced Rule of 75 Benefit, then the pre-retirement death benefit payable on the Participant's behalf shall be computed taking into account the Participant's 36-month (rather than 60-month) Final Average Earnings. Contributions made by the Participant pursuant to this subsection 16(a) shall be used to fund the pre-retirement death benefit payable to the Participant's Pre-Retirement Beneficiary. If the Pre-Retirement Beneficiary dies after said Beneficiary has begun receiving death benefits, but before the sum of all benefits paid to the Pre-Retirement Beneficiary equals the amount of Contributions made by the Participant and interest credited thereon, then a lump sum payment in the amount of the difference will be paid in accordance with the applicable provisions of Section 13.06(c) of the Basic Plan Document, and no further benefits will be payable.

(xii) <u>Return of Contributions in Case of Death After Retirement</u>. If a Participant retires with an Enhanced Rule of 75 Benefit, then any Contributions made by the Participant pursuant to this subsection 16(a) shall be used to fund the Participant's Retirement benefit and the post-retirement death benefit payable to the Participant's Post-Retirement Beneficiary, if any.

If said Participant has designated a Post-Retirement Beneficiary, and if the Post-Retirement Beneficiary dies after she said Beneficiary has begun receiving post-retirement death benefits, then in the event the sum of all benefits paid to the Participant and the Participant's Post-Retirement Beneficiary does not equal or exceed the amount of Contributions made by the Participant plus interest credited thereon, then a lump sum payment in the amount of the difference will be paid in accordance with the applicable provisions of Section 13.06(a) of the Basic Plan Document, and no further benefits will be payable.

If the Participant elects a form of benefit payment which does not permit designation of a Post-Retirement Beneficiary, or if the Participant elects a form of payment which permits such designation but the Participant's designated Post-Retirement Beneficiary does not survive the Participant, and if the sum of Retirement benefits paid to the Participant does not equal or exceed the sum of Contributions made by the Participant plus interest credited thereon, then a lump sum payment in the amount of the difference will be paid in accordance with the applicable provisions of Section 13.06(a) of the Basic Plan Document, and no further benefits will be payable.

(xiii) <u>No Withdrawal of Contributions</u>. No person shall be permitted to withdraw all or any part of Contributions made pursuant to this subsection 16(a), except as otherwise provided herein.

(xiv) <u>Minimum Contribution Requirement</u>. In addition to any other Service requirements hereunder, a Participant to whom this subsection 16(a) applies must make 2% Contributions for at least one (1) year before applying to receive the Enhanced Rule of 75 Benefit.

(xv) <u>Return of Contributions after Attaining Rule of 75.</u> Participants who (A) were initially employed prior to April 1, 2020, (B) are required to make mandatory Employee Contributions, and (C) Terminate after attaining the Rule of 75, may request a return of said Employee Contributions upon Termination. Such Participants shall forfeit the Enhanced Rule of 75 benefit (including the 36-month Final Average Earnings calculation). Any such Participant who receives a return of Contributions under this paragraph 16(a)(xv) will otherwise retain all Credited Service and, upon applying for Early Retirement or Normal Retirement, as applicable, (or upon said Participant's death prior to Retirement) the 60-month Final Average Earnings will apply to determine the Participant's monthly Retirement benefit (or the pre-retirement death benefit payable on behalf of such Participant, if applicable).

(xvi) <u>Eligible Regular Employees Initially Employed on or after April 1, 2020 but before January 4, 2021; Withdrawal of Employee Contributions; Repayment upon Reemployment.</u> Notwithstanding any provision to the contrary, Eligible Regular Employees who were initially employed on or after April 1, 2020, but before January 4, 2021, shall be required to contribute 2% of their Earnings under the Plan. The provisions of Section 13.03 of the Basic Plan Document, relating to "Withdrawal of Employee Contributions" shall govern with respect to withdrawal of Contributions made by such Participants, and repayment thereof in the event of reemployment. For the sake of clarity, in the event such a Participant withdraws Employee Contributions following Termination of Employment, said Participant shall forfeit, for the Participant, the Participant's heirs and assigns, all rights, title and interest in the Plan, except as described in Section 13.03(d) of the Basic Plan Document relating to repayment of Employee Contributions upon reemployment. Regardless of whether such a Participant repays Employee Contributions upon reemployment, the Participant shall be required to make Employee Contributions throughout the Participant's period of reemployment.

(b) <u>Eligible Regular Employees Initially Employed on or after January 4, 2021; No Opportunity for Enhanced Rule of 75 Benefit; 4% Employee Contributions</u>. Notwithstanding any provision to the contrary, Eligible

Regular Employees initially employed on or after January 4, 2021, shall not have the opportunity to receive the Enhanced Rule of 75 Benefit and shall be required to contribute 4% of Earnings to the Plan, as provided in the Adoption Agreement. The applicable provisions of the Adoption Agreement and Basic Plan Document shall govern treatment of Eligible Regular Employees initially employed on or after January 4, 2021.

(c) Waivers of Participation; Prior Waiver of Participation Irrevocable. Effective March 1, 2003, participation in the Plan will be mandatory for all Eligible Employees (including elected and appointed members of the Governing Authority, until April 5, 2016, on which date the Plan was frozen with respect to participation by elected or appointed members of the Governing Authority) who satisfy the eligibility conditions specified in the Adoption Agreement, except for future City Managers for whom participation will be optional in accordance with the provisions in Section 12 of the Adoption Agreement. For such City Managers, the time limit for electing to participate will be 30 days, rather than the 120-day limit referred to in Section 12 of the Adoption Agreement. If an election is not made within this time limit, this will be deemed an irrevocable election not to participate in the Plan.

Notwithstanding the foregoing, any Eligible Employee who prior to March 1, 2003, elected not to participate in the Plan will not be permitted to participate in the Plan or receive credit for any purpose under the Plan (e.g., for Vesting, benefit eligibility, or benefit computation purposes) for any period of service before or after March 1, 2003.

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

Attest: CITY OF KENNESAW, 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

GEORGIA MUNICIPAL ASSOCIATION

RISK MANAGEMENT AND EMPLOYEE BENEFITS SERVICES

BOARD OF TRUSTEES

Chair
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City Manager, Douglasville

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City Manager, Bainbridge

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Meg Kelsey
Asst. City Manager, Newnan

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City Manager, Griffin

W.D. Palmer, III
Councilmember, Camilla

James F. Palmer
Mayor, Calhoun

John Reid
Mayor, Eatonton

Julie Smith
Mayor, Tifton

JoAnne Taylor
Mayor, Dahlonega

Albert Thurman
Mayor, Powder Springs

Rebecca L. Tydings
City Attorney, Centerville

Clementine Washington
Mayor Pro Tem, Midway

Vince Williams
Mayor, Union City

EXECUTIVE STAFF

Randy Logan
Deputy Executive Director

May 2, 2024

MEMORANDUM VIA E-MAIL
(backer@kennesaw-ga.gov)

TO: Mr. Brian Acker
HR Director

FROM: Ms. Gwin Hall
Senior Associate General Counsel

SUBJECT: **Action Required: Georgia Municipal Employees Benefit System Defined Benefit Retirement Plan Restatement**

The City of Kennesaw previously adopted the Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"), which is comprised of the Basic Plan Document, Adoption Agreement, and General Addendum. The Plan is considered a "qualified plan" under the Internal Revenue Code, which is important to ensure the tax-exempt status of the trust fund.

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

To ensure continued tax-qualified status for all GMEBS-member retirement plans, all participating employers must readopt their plans using the most recent IRS-approved document templates. To this end, we have completed the attached Adoption Agreement and General Addendum, which include the benefit and eligibility provisions that you currently have in place, for the city's approval.

If the draft documents are acceptable, please have the designated representatives sign and date where indicated (Adoption Agreement, p. 39, and General Addendum, p. 11). Next, please scan and email the documents to Gina Gresham at rgresham@gacities.com no later than **July 2, 2024**. We will then countersign the documents and return electronic copies to you. Please note, GMEBS will not execute documents that have been edited by the city. If the documents require revisions, please let us know before adopting them.

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

The draft documents will take effect on the date of their approval by the city. **Please note that per O.C.G.A. § 47-5-40, the Adoption Agreement has been drafted in the form of an ordinance.**

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

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

If you have any questions about the contents of this letter or require further information, please contact Gina Gresham.

Encl.

C: Mr. Randall Bentley, City Attorney, City of Kennesaw (w/ encl.)
Ms. Marinetty Bienvenu, Director, Retirement Quality Assurance (w/o encl.)
Ms. Michelle Warner, Director, GMEBS Retirement and DC Programs (w/o encl.)
Mr. Kevin Jeselnik, Assistant General Counsel (w/o encl.)

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
Employee Plans

August 31, 2023

Ice Miller

Attn: Lisa Erb Harrison

One American Square, Suite 2900

Indianapolis, In. 46282-0200

Re: Application for opinion letter

Dear Ms. Harrison:

The enclosed letter is being sent to you under the provisions of a power of attorney currently on file with the Internal Revenue Service.

If you have any questions, please contact Janell Hayes, badge number 1000203103, by phone at (513) 975-6319.

Sincerely,

Aimee Beimesche

Aimee Beimesche

Manager Pre-approved Plans Program

Enclosure:
Letter to taxpayer

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
1111 Constitution Ave., NW
Washington, DC 20224

Date:
08/31/2023
Employer ID number:
58-0907810
Case number:
202200321
File folder number:
FFN: 317E0630001-001
Letter Serial number:
Q705465a
Plan number:
01-001
Plan description:
Non-Standardized Pre-Approved Defined Benefit Plan
Date of submission:
06/30/2022
Person to contact:
Name: Janell Hayes
ID number: 1000203103
Telephone: 513-975-6319
Hours: 10:00 a.m. to 5:00 p.m. EST. Mon-Fri

GEORGIA MUNICIPAL ASSOCIATION INC
201 PRYOR STREET SW
ATLANTA, GA 30303

Dear Applicant:

In our opinion, the form of the plan shown above is acceptable for employers to use for their employees' benefit under Internal Revenue Code (IRC) Section 401.

We considered the changes in qualification requirements in the 2020 Cumulative List of Notice 2020-14, 2020-13 Internal Revenue Bulletin (I.R.B.) 555. Our opinion relates only to the acceptability of the form of the plan under the IRC. We didn't consider the effect of other federal or local statutes.

You must provide the following to each employer who adopts this plan:
. A copy of this letter
. A copy of the approved plan
. Copies of any subsequent amendments including their dates of adoption
. Direct contact information including address and telephone number of the plan provider

Our opinion of the plan's form acceptability is a determination of the plan's qualification as adopted by a particular employer only under the circumstances, and to the extent, described in Revenue Procedure (Rev. Proc.) 2017-41, 2017-29 I.R.B. 92. The employer who adopts this plan can generally rely on this letter to the extent described in Rev. Proc. 2017-41. Thus, Employee Plans Determinations, except as provided in Section 12 of Rev. Proc. 2023-4, 2023-01 I.R.B. 162 (as updated annually), will not issue a determination letter to an employer who adopts this plan. Review Rev. Proc. 2023-4 to determine if an adopting employer is eligible to submit a determination letter application and, if so, how. The employer must also follow the terms of the plan in operation.

Except as provided below, our opinion doesn't apply to the requirements of IRC Sections 401(a)(4), 401(a)(26), 401(l), 410(b), and 414(s). Our opinion doesn't apply to IRC Sections 415 and 416 if an employer maintains or ever maintained another qualified plan for one or more employees covered by this plan.

Our opinion doesn't apply to:
. Treasury Regulations (Treas. Reg.) Section 1.401(a)-1(b)(2) requirements where the normal retirement age under the employer's plan is below 62.
. Proposed Treas. Reg. 1.401(a)-1(b)(2) requirements where the employer's plan is a governmental plan and its normal retirement age doesn't satisfy one of the safe harbors under the proposed regulations.

Our opinion doesn't constitute a determination:
. That the plan is an IRC Section 414(d) governmental plan. Nor is this a ruling as to the tax treatment of contributions that are picked up by the governmental employing unit per IRC Section 414(h)(2).
. That the plan is an IRC Section 414(e) church plan.

A non-electing church plan may not rely on our opinion for rules governing pre-Employee Retirement Income Security Act (ERISA) participation and coverage.

Our opinion applies to the requirements of IRC Sections 410(b) and 401(a)(26) (other than the 401(a)(26) requirements that apply to a prior benefit structure) if 100% of all non-excludable employees benefit under the plan.

Employers who choose a safe harbor benefit formula and a safe harbor compensation definition may also rely on this opinion letter for the non-discriminatory amounts requirement under IRC Section 401(a)(4).

If this plan provides for voluntary employee contributions subject to IRC Section 401(m), the employer may rely on the opinion letter for the form of the nondiscrimination test of IRC Section 401(m)(2) if the employer uses a safe harbor compensation definition.

Except as provided in Section 5.18(2) of Rev. Proc. 2017-41, an employer who adopts a cash balance plan cannot rely on an opinion letter for the requirements of IRC Section 411(b)(1) where the cash balance formula uses a structure of principal credits that increase with age, service, or other measure during a participant's employment.

This opinion letter doesn't cover any provisions in trust or custodial account documents:
. Trusts or custodial account documents can't contain a provision that the provisions of the trust override the provisions of the plan.
. This plan's provisions override any conflicting provision in the trust or custodial account documents used with the plan.
. An adopting employer may not rely on this letter to the extent a trust or custodial account's provisions in a separate part of the plan override or conflict with the plan document provisions.
. This letter does not constitute a ruling or determination as to the exempt status of related trusts or custodial accounts under IRC Section 501(a).

An employer who adopts this plan may not rely on this letter when the employer:
. Uses the plan to amend or restate a plan which wasn't previously qualified.
. Adopts it before the opinion letter is issued.
. Doesn't correctly complete the adoption agreement or other elective provisions in the plan.
. Made amendments that cause the plan not to be considered identical to the pre-approved plan, as described in Section 8.03 of Rev. Proc. 2017-41.

Our opinion doesn't:
. Apply to what is contained in any applicable documents referenced outside the plan or adoption agreement, such as a collective bargaining agreement.
. Consider issues under ERISA Title I, which are administered by the Department of Labor.

You must include your address and telephone number on the pre-approved plan or the plan's adoption agreement, if applicable, so that adopting employers can contact you directly.

If you, the pre-approved plan provider, have questions about your case, you can:
. Call the telephone number at the top of the first page of this letter. This number is only for the provider's use. Individual participants or adopting employers with questions about the plan should contact you.
. Write to us - provide your telephone number and the best time to call if we need more information.
Whether you call or write, reference the letter serial number and file folder number at the top of the first page of this letter.

Let us know if you change or discontinue sponsorship of this plan.

Keep a copy of this letter for your records.

Sincerely,

Daniel Dragoo
Director, EP Rulings & Agreements

cc: ICE MILLER LLP
ATTENTION: LISA ERB HARRISON
ONE AMERICAN SQUARE, SUITE 2900
INDIANAPOLIS, IN 46282

SUMMARY OF KEY AMENDMENTS
TO THE RESTATED
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM
DEFINED BENEFIT RETIREMENT PLAN

I. GENERAL OVERVIEW

On August 31, 2023, the IRS issued a favorable opinion letter for the Amended and Restated Third Six-Year Cycle Georgia Municipal Employees Benefit System Defined Benefit Retirement Plan ("DB Plan" or "Plan"). The Plan, as approved, incorporates required federal law updates, as well as administrative updates adopted by the Board of Trustees of GMEBS over the last several years. The IRS requires that each Adopting Employer sign an updated DB Plan Adoption Agreement (and Addendum, if applicable).

II. SUMMARY OF KEY CHANGES TO THE BASIC PLAN DOCUMENT

Participating employers have already been apprised of the content of all amendments adopted by the Board before August 31, 2023. However, during its review, the IRS required GMEBS to include additional amendments in the restated Plan documents. The following information summarizes those amendments, as well as Amendment 1 to the Basic Plan Document, which was approved by the Board of Trustees on September 22, 2023.

- **Change from "Master Plan Document" to "Basic Plan Document"** – The IRS changed its terminology for pre-approved plan documents from "Master Plan document" to Basic Plan Document."

- **Removal of Outdated Language** – GMEBS amended the Plan for administrative purposes to move provisions that were no longer in effect or no longer applicable.

- **Minimum Age Limits for In-Service Distribution** – As a general rule, employees or elected officials may not draw retirement benefits while employed. The Basic Plan document states that if a plan allows in-service distribution, a participant must be at least age 62, or satisfy certain "safe harbor" age and service combinations established in IRS regulations, to receive retirement benefits while employed. If a plan allows in-service distribution and has an alternative normal retirement provision with a minimum age of at least 50 specifically for public safety employees (or that satisfies certain IRS "safe harbor" age and service qualifications that apply to public safety employees), public safety employees who are eligible for the alternative normal retirement may receive an in-service distribution even if they are younger than age 62. Though Congress amended federal law in 2019 to allow plans to set normal retirement ages at a minimum age of 59 ½, the IRS's opinion letter for the DB Plan specified it would not apply to plans that allowed in-service distribution at ages younger than 62 (or 50 for public safety employees) or that did not satisfy one of the IRS's safe harbors for in-service distribution. **As in prior restatements, GMEBS plans that currently have in-service distribution provisions that don't meet these requirements will have the opportunity to file for separate IRS approval of these provisions.** "In-service distribution" means a distribution of normal or alternative normal retirement benefits without a bona fide separation from service. A "bona fide separation from service" is a separation from service of at least six months with no expectation of returning to service.

- **Removal of Public Employment Related Crime Provisions** – At the request of the IRS, GMEBS removed language concerning the reduction or forfeiture of a participant's benefits following a final conviction of a public employment related crime from the Basic Plan Document. State laws requiring a reduction in or forfeiture of retirement benefits if a participant is convicted of a public employment related crime still apply but are no longer mentioned in the Plan documents.

- **Clarification of Process for Locating an Individual Owed Benefits** – As required by the IRS, the restated Basic Plan Document details the steps an employer offering benefits under the DB Plan must take to locate an individual to whom benefits are owed under the Plan. These steps include searching Plan-related and publicly available records or directories for alternative contact information; sending certified mail to the individual's last known mailing address and reaching out through appropriate means for address or contact information (such as email addresses and phone numbers) available to the employer; and using either a commercial locator service, a credit reporting agency or internet search tools to find the individual.

- **Federal Tax Law Updates** – The Basic Plan Document contains several federal tax law updates, including allowing rollovers to SIMPLE IRAs in certain situations, updating mortality table language relating to annual benefit limits, and allowing employers to amend the plan as necessary to satisfy Section 415 of the Internal Revenue Code, even if doing so impacts benefits.

- **Voting Representative; Trustees** – GMEBS updated language in the Basic Plan Document designating employers' voting representative for GMEBS purposes to be consistent with the GMEBS Bylaws. The language provides that, unless otherwise directed by an employer's chief executive, a GMEBS trustee will be considered his or her employer's designated voting representative. For all other employers, the chief executive or administrative officer will be the employer's voting representative.

- **Use of Trust Fund Assets** – The Basic Plan Document stipulates that trust fund assets can be used to pay reasonable fees, taxes and expenses of the Plan and Trust.

- **Reversion of Assets in Event of Plan Termination** – Per the request of the IRS, GMEBS amended the Basic Plan Document to state that, in the event an employer's plan is terminated, excess trust fund assets remaining after paying all vested accrued benefits to all participants can only revert to the employer if the excess was due to an actuarial error.

- **Added Language to Adoption Agreement Regarding Compliance with Federal Law when an Employer Has More than One Defined Benefit Retirement Plan** – Per the request of the IRS, the Adoption Agreement contains a new Section 15(G) concerning Section 415(b) of the Internal Revenue Code, when an employer has more than one defined benefit retirement plan. This provision will be blank in most GMEBS employers' Adoption Agreements.

SUMMARY OF KEY AMENDMENTS

- **<u>Adjusted Minimum Ages for Commencement of Required Minimum Contributions</u>** – The SECURE Act of 2019 and 2022's SECURE 2.0 raised the age at which participants have to start drawing retirement benefits. These changes were not included in the restated Basic Plan Document reviewed by the IRS. However, on September 23, 2023, the Board of Trustees of GMEBS adopted Amendment 1 to the Restated Plan to implement these updates. Currently, a terminated vested participant must retire no later than the April 1 following the date the participant turns 73. Starting in 2033, a terminated vested participant must retire no later than the April 1 following the date the participant turns 75.

MDJ-4543
GPN-16

Notice is hereby given that the City of Kennesaw will conduct a public hearing to consider an Ordinance to adopt the Restated Adoption Agreement and General Addendum with Georgia Municipal Employees Benefit System (GMEBS) Restated Defined Benefit Retirement Plan to comply with IRS guidelines. The Mayor and Council will hold the public hearing on **June 17, 2024**, at 6:30 PM in the City Council Chambers, Kennesaw City Hall at 2529 J.O. Stephenson Avenue, Kennesaw, Georgia, 30144. A copy of the proposed Ordinance is on file in the Office of the City Clerk during normal business hours, Monday-Friday, 8:00 a.m. to 5:00 p.m. for public viewing.

5:31; 6:7,14-2024

9004 Public Sales/Auctions

MINUTES OF CITY COUNCIL WORK SESSION MEETING
CITY OF KENNESAW
Council Chambers
(2529 J.O. Stephenson Avenue, Kennesaw, GA 30144)
May 28, 2024
6:30 PM

Present	Mayor Derek Easterling Mayor Pro Tem Antonio Jones Councilmember Madelyn Orochena Councilmember Tracey Viars Councilmember Pat Ferris City Clerk Lea Alvarez City Manager Jeff Drobney Assistant City Attorney Jamie Wingler

1. Invocation

2. Pledge of Allegiance

3. Call to Order

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Mayor Easterling called the meeting to order at 6:30 p.m.

4. Announcements

A. This public meeting is being conducted via the use of real-time telephonic technology allowing the public simultaneous access to the public meeting. You may also attend in person with limited seating available at both the Council Chambers and the Ben Robertson Community Center, if needed.
Mayor and Council will be conducting their meeting via real-time telephonic technology using Zoom Meeting and Facebook Live. You can access the meeting via the following link: https//www.facebook.com/CityofKennesaw/

B. If you are not able to attend a meeting in-person and would like to provide public comment on a specific agenda item, you can email kennesawcouncil@kennesaw-ga.gov no later than 6:00 PM the night of the regular meeting. Your comments on a specific agenda item will be read aloud or grouped into categories for the record. **Facebook Live is not monitored for public comment.**

5. Presentations

6. Public Comment/Business from the Floor

7. Old Business

8. **New Business**

9. **Committee and Board Reports**

10. **Public Hearing(s)**

    A. **FINAL PUBLIC HEARING: Updates to the Capital Improvement Element and Short Term Work Program (CIE/STWP) 2024-2028.**
    Consideration for approval of a Resolution adopting the updates to the Capital Improvement Element and Short Term Work Program (CIE/STWP) report covering the five-year period of 2024-2028**.** Case# MISC2024-03.

Planning and Zoning Administrator Darryl Simmons presented a resolution adopting the updates to the Capital Improvement Element and Short Term Work Program (CIE/STWP) report covering the five-year period of 2024-2028. The final public hearing and adoption will be at the June 3, 2024, City Council regular meeting.

11. **Consent Agenda**

    A. **Minutes: May 13, 2024, Work Session**
    Approval of the May 13, 2024, City Council work session minutes.

    B. **Minutes: May 20, 2024 City Council Meeting**
    Approval of the May 20, 2024, City Council regular meeting minutes.

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12. **General and Administrative**

    A. **Alcohol License: 1885 Grill**
    Consideration for approval of an Alcohol License for Beer, Wine, Liquor, and Sunday Sales for 1887 Grill LLC d/b/a 1885 Grill Kennesaw located at 2840 S Main St. Kennesaw, GA 30144.

Business License Manager LaMaya Edmonds presented an alcohol license for Beer, Wine, Liquor, and Sunday sales for 1887 Grill LLC d/b/a 1885 Grill Kennesaw located at 2840 South Main Street. The applicant will be present at the June 3, 2024, City Council regular meeting to answer any questions.

    B. **Temporary Use Permit: TNT Fireworks**
    Consideration for approval of a Temporary Use Permit for TNT Fireworks. Applicant: Adam Jernigan.

Business License Manager LaMaya Edmonds presented a Temporary Use Permit for TNT Fireworks. The application is for the same location requested last year.

13. **Public Safety**

14. **Information Technology**

15. **Public Works and Building Maintenance**

16. **Recreation and Culture**

17. Community Development

A. **Resolution: Main Street Program Memorandum of Understanding**
Consideration to approve a resolution for the Georgia Start-Up Main Streets Program Memorandum of Understanding between the City of Kennesaw and the Georgia Department of Community Affairs.

Downtown/ Main Street Manager Miranda Taylor presented a resolution for the Georgia Start-Up Main Streets Program Memorandum of Understanding (MOU). The MOU outlines the expectations of the city's participation in the program and the support provided by the Department of Community Affairs.

After receiving confirmation from the Council, Mayor Easterling suggested moving the item to the Consent Agenda for the regular meeting.

B. **Discussion:** Potential South Main Street Assemblage.

Economic Development Director Luke Howe discussed the potential of a South Main Street assemblage and requested direction from the Mayor and Council before proceeding with the work it will take to put the assemblage together. After much discussion, the Mayor and Council determined they would like Mr. Howe to proceed. Mr. Howe noted that because this project would be a significant undertaking, he does not anticipate the project breaking ground until 2027.

C. **Discussion:** East Park Concept.

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Economic Development Director Luke Howe discussed pivoting on a portion of the East Park development. The original plan for East Park called for 277 mid-rise apartments, 302 garden-style unties, 194 senior units, a Lidl grocery store and approximately 3.25 acres of Cherokee-fronting commercial. Unfortunately, last fall, the senior apartment developer backed out of the deal, and staff, along with the property owner, have had difficulty in identifying a new senior apartment developer. The developer of Market District Crabapple in Milton and Adair Park in Woodstock has approached staff with a proposal for the balance of undeveloped property called the "Promenade."

Because the pivot in direction will require a lot of work, Mr. Howe wanted to gauge the Mayor and Council's interest in the proposal. The Mayor and Council were interested in proceeding with some notes for Mr. Howe to consider. Councilmember Ferris shared his concerns about the developer following through with the commercial piece and asked what options the city had to hold the developer to it. Councilmember Jones expressed interest in continuing to pursue senior apartments. Mayor Easterling emphasized the need for the balance of land to look like a planned development.

D. **Discussion:** Arris/ Core Commercial Parcel Section Abandonment.

Economic Development Director Luke Howe primed the Mayor and Council on the abandonment of a parcel for the Arris Holdings/Core sale. As the developers began negotiations to sell their commercial parcels, they realized a small sliver of the property is owned by the city. Legal has advised that an amendment to the Joint Development Agreement made back in 2019 will suffice to remedy the situation. The City Attorney is still crafting the amendment.

18. Public Comment/Business from the Floor

19. City Manager's Report

A. Reports, Discussions, and Updates

Dr. Drobney reminded the Mayor and Council that we were well into the budget process. He has been in many meetings this week regarding HB 489 negotiations and will be sending out some dates for the elected to hold on their calendars in July for further discussion.

20. Mayor's Report

A. Mayor and Council (re)appointments to Boards and Commissions. This item is for (re)appointments made by the Mayor to any Board, Committee, Authority, or Commission requiring an appointment to fill any vacancies, resignations, and to create or dissolve boards and commissions, as deemed necessary.

21. Council Reports & Discussions

A. **Discussion: Treehouse Demolition**
As requested by Councilmember Madelyn Orochena

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Councilmember Orochena requested a discussion about the demolition of the treehouse at 2924 Galt Place. Dr. Drobney had the city's Building Official, Scott Banks, go back out to the address over a week ago to meet with the property owner. The owner had been issued a notice to meet certain requirements given by Mr. Banks by June 8, 2024, to be able to retain the structure as a playground for the owners' children. The structure must not be used for commercial purposes. It is up to the property owner whether they choose to do so. However, if they do not, penalties will begin to accrue on June 9, 2024.

Mr. Banks further elaborated on the conversations he had with the property owner. He shared that the city's requirements would be to not use the treehouse in any commercial way. The beds and furniture must be removed and other commercial aspects such as the electrical and plumbing must be removed as well. The treehouse being used exclusively as a play structure is not covered by building code.

Once those requirements are met, the city will come into an agreement with the property owner and if the agreement is violated, the city would move straight into issuing citations.

Councilmember Jones asked if the property owner shows good faith and is attempting to come into compliance, but cannot do so before the deadline, could there be any leeway given. Mr. Banks responded that he would follow the process that treats everyone the same. If a citation is issued, that citation has a court date. At that time, the property owner could speak to Mr. Bentley to request extra time. In following the process, it would be up to the Judge or the City Solicitor.

22. Executive Session

Pursuant to the provisions of O.C.G.A 50-14-3, the City Council could, at any time during the meeting, vote to close the public meeting and move to executive session to discuss matters relating to litigation, legal actions and/or communications from the City Attorney; and/or personnel matters; and/or real estate matters.

23. Adjourn

:::Mayor Easterling adjourned the meeting at 7:34 p.m. The next regular meeting will be held on Monday, June 3, 2024, at 6:30 P.M. in the Council Chambers. The public is encouraged to attend or view via Facebook Live.

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Lea Alvarez, City Clerk

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MINUTES OF CITY COUNCIL MEETING
CITY OF KENNESAW
Council Chambers
(2529 J.O. Stephenson Avenue, Kennesaw, GA 30144)
June 3, 2024
6:30 PM

Present	Mayor Derek Easterling Mayor Pro Tem Antonio Jones Councilmember Madelyn Orochena Councilmember Tracey Viars Councilmember Pat Ferris Councilmember Anthony Gutierrez City Clerk Lea Alvarez City Manager Jeff Drobney City Attorney Randall Bentley, Sr.

1. Invocation

City Attorney Randall Bentley, Sr. led the invocation.

2. Pledge of Allegiance

City Resident Andrew Bramlett led the Pledge of Allegiance.

3. Call to Order

Mayor Derek Easterling called the meeting to order at 6:30 p.m.

4. Announcements

A. This public meeting is being conducted via the use of real-time telephonic technology allowing the public simultaneous access to the public meeting. You may also attend in person with limited seating available at both the Council Chambers and the Ben Robertson Community Center, if needed.
Mayor and Council will be conducting their meeting via real-time telephonic technology using Zoom Meeting and Facebook Live. You can access the meeting via the following link: https//www.facebook.com/CityofKennesaw/

B. If you are not able to attend a meeting in-person and would like to provide public comment on a specific agenda item, you can email kennesawcouncil@kennesaw-ga.gov no later than 6:00 PM the night of the regular meeting. Your comments on a specific agenda item will be read aloud or grouped into categories for the record. **Facebook Live is not monitored for public comment.**

5. Presentations

6. Public Comment/Business from the Floor

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6:31 p.m. Floor Open for Public Comments

No comments.

6:32 p.m. Floor Closed for Public Comments

7. Old Business

8. New Business

Mayor Easterling requested a resolution to ratify the City Council Post 5 special election results to be added to the agenda for consideration. Since the results were not officially certified by the Cobb County Board of Elections and Registration until mid-Tuesday, May 28, 2024, which is past the work session agenda cut-off, the Council must add the item to the regular agenda.

Motion by Councilmember Viars to add the resolution ratifying the certified election results of the May 21, 2024, Special Election for Council Post 5 as provided by the Cobb County Board of Elections and Registration to the agenda. Seconded by Mayor Pro Tem Jones.

Vote taken, motion unanimously approved 4-0. Motion passed.

Motion by Mayor Pro Tem Jones to approve **RESOLUTION NO. 2024-27, 2024** ratifying the certified election results of the May 21, 2024, Special Election for Council Post 5 as provided by the Cobb County Board of Elections and Registration. Seconded by Councilmember Viars.

Vote taken, motion unanimously approved 4-0. Motion passed.

A. **Oaths of Office: Anthony Gutierrez**
Prior to the newly elected official joining the dais, oaths of office will be administered to Post 5 City Councilmember, Anthony Gutierrez, by Judge Luke Mayes IV in accordance with Kennesaw Charter § 3.04.

Judge Mayes administered oaths of office to Anthony Gutierrez, City Council Post 5.

9. Committee and Board Reports

10. Public Hearing(s)

A. **FINAL PUBLIC HEARING: Updates to the Capital Improvement Element and Short Term Work Program (CIE/STWP) 2024-2028.**
Consideration for approval of a Resolution adopting the updates to the Capital Improvement Element and Short Term Work Program (CIE/STWP) report covering the five-year period of 2024-2028. Case# MISC2024-03.

Planning and Zoning Administrator Darryl Simmons presented a resolution adopting the updates to the Capital Improvement Element and Short Term Work Program (CIE/STWP) report covering the five-year period of 2024-2028. This meeting is the final

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public hearing on this item, which is a required, annual update reviewed by the Atlanta Regional Commission (ARC) and the Department of Community Affairs (DCA). By ordinance, the City of Kennesaw receives impact fees. As a result, the City is required to provide a financial report on an annual basis for regional review. Mr. Simmons stated both the ARC and the DCA have determined that the submitted information meets the requirements for long-range planning.

Motion by Mayor Pro Tem Jones to approve **RESOLUTION NO. 2024-28, 2024** adopting the updates to the Capital Improvement Element and Short Term Work Program (CIE/STWP) report covering the five-year period of 2024-2028 as presented. Seconded by Councilmember Guiterrez.

6:39 p.m. Floor Open for Public Comments

No comments.

6:40 p.m. Floor Closed for Public Comments

Vote taken, motion unanimously approved 5-0. Motion passed.

11. Consent Agenda

A. **Minutes: May 13, 2024, Work Session**
Approval of the May 13, 2024, City Council work session minutes.

B. **Minutes: May 20, 2024 City Council Meeting**
Approval of the May 20, 2024, City Council regular meeting minutes.

C. **Resolution: Main Street Program Memorandum of Understanding**
Consideration to approve a resolution for the Georgia Start-Up Main Streets Program Memorandum of Understanding between the City of Kennesaw and the Georgia Department of Community Affairs.

RESOLUTION NO. 2024-29, 2024

Motion by Councilmember Ferris to approve the Consent Agenda engross. Seconded by Councilmember Viars.

Vote taken, motion unanimously approved 5-0. Motion passed.

12. General and Administrative

A. **Alcohol License: 1885 Grill**
Consideration for approval of an Alcohol License for Beer, Wine, Liquor, and Sunday Sales for 1887 Grill LLC d/b/a 1885 Grill Kennesaw located at 2840 S Main St. Kennesaw, GA 30144.

Business License Manager LaMaya Edmonds presented an Alcohol License for Beer, Wine, Liquor, and Sunday Sales for 1887 Grill LLC d/b/a 1885 Grill Kennesaw located

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at 2840 S. Main Street. The application has been completed and is on file with the Business License office. All requirements have been met.

Motion by Councilmember Gutierrez to approve the Alcohol License for Beer, Wine, Liquor, and Sunday Sales for 1887 Grill LLC d/b/a 1885 Grill Kennesaw located at 2840 S. Main Street as presented. Seconded by Councilmember Orochena.

Vote taken, motion unanimously approved 5-0. Motion passed.

B. **Temporary Use Permit: TNT Fireworks**
Consideration for approval of a Temporary Use Permit for TNT Fireworks. Applicant: Adam Jernigan.

Business License Manager LaMaya Edmonds presented a Temporary Use Permit for TNT Fireworks.

Motion by Councilmember Viars to approve the Temporary Use Permit for TNT Fireworks as presented. Seconded by Councilmember Orochena.

Vote taken, motion unanimously approved 5-0. Motion passed.

13. Public Safety

14. Information Technology

15. Public Works and Building Maintenance

16. Recreation and Culture

17. Community Development

18. Public Comment/Business from the Floor

6:42 p.m. Floor Open for Public Comments

ANDREW BRAMLETT [City Resident]: Mr. Bramlett presented a local history story about a proposed hotel at the summit of Kennesaw Mountain in 1888 [See **Exhibit A**].

MARTY HUGHES [Assistant City Manager]: Mr. Hughes read two emails sent to kennesawcouncil@kennesaw-ga.gov from Omid Ferdowsi and Dane Thomas regarding traffic and speeding concerns [See **Exhibit B**].

CAT SCRAGG [Vice President of the Kennesaw Baseball and Softball Association]: Ms. Scragg noted that a detailed letter was sent out this morning stating that the interference from and negligence of the City is jeopardizing the fate of the KBSA program. She asked the Council to review the document so that together they can overcome the issues. Ms. Scragg mentioned that if they cannot come to a resolution, their program will cease to exist.

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MARK PREWITT [President of Kennesaw Baseball and Softball Association]: Mr. Prewitt has been with this program for years and has seen players develop through it. He fears the organization will not be in existence if they continue the way they are now. Mr. Prewitt also encouraged the Council to look at the points included in the letter and to let them know if they have any questions. The KBSA wants to have an open conversation about the issues. He mentioned that it is a 100% volunteer organization and all those involved do it for the love of their community.

6:48 p.m. Floor Closed for Public Comments

19. City Manager's Report

A. Reports, Discussions, and Updates

Dr. Drobney noted our movement toward the opening of The Piedmont Bank Amphitheater. There are 11 more days until the ribbon cutting!

20. Mayor's Report

A. Mayor and Council (re)appointments to Boards and Commissions. This item is for (re)appointments made by the Mayor to any Board, Committee, Authority, or Commission requiring an appointment to fill any vacancies, resignations, and to create or dissolve boards and commissions, as deemed necessary.

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Motion by Mayor Pro Tem Jones to appoint Councilmember Gutierrez as Council Liaison to the Historic Preservation Commission and the Kennesaw Arts and Culture Commission and Tony Taylor to the Cemetery Preservation Commission with a term ending December 2024 as presented. Seconded by Councilmember Orochena.

Vote taken, motion unanimously approved 5-0. Motion passed.

21. Council Reports & Discussions

Councilmember Gutierrez thanked everyone for their support during the election. He also got engaged this past weekend. Congratulations, Anthony!

Councilmember Orochena congratulated Anthony on his success and engagement. She also thanked those that spoke during public comment.

Councilmember Ferris shared that all of his friends were talking about the amphitheater more than anything else. The City has a big summer coming up!

Mayor Pro Tem Jones congratulated Anthony on his win!

Councilmember Viars worked earlier in the day as a greeter for the Kennesaw Business Association's golf tournament at Pinetree Country Club. She said people that passed by her were either asking about the opening of 1885 or the amphitheater! There is a lot of excitement for this summer.

22. Executive Session

Pursuant to the provisions of O.C.G.A 50-14-3, the City Council could, at any time during the meeting, vote to close the public meeting and move to executive session to discuss matters relating to litigation, legal actions and/or communications from the City Attorney; and/or personnel matters; and/or real estate matters.

Motion by Councilmember Orochena to enter into Executive Session as allowed by O.C.G.A. § 50-14-3 for the purpose of discussing land and legal. Motion seconded by Councilmember Viars.

After receiving visual and verbal confirmation from the Council, the motion was approved unanimously, 5-0. Motion carried.

6:53 p.m. Recess to Executive Session

The Mayor, City Council, City Manager, Assistant City Manager, City Clerk, City Attorney, Public Works Director, and a Croy Engineering representative attended the Executive Session.

7:19 p.m. Reconvene to Open Session

Councilmember Orochena read the Board back into Open Session and directed the Mayor and City Council to execute an affidavit in compliance with O.C.G.A § 50-14-4. Motion seconded by Councilmember Viars.

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After receiving visual and verbal confirmation from the Council, the motion was approved unanimously, 5-0. Motion carried.

Based on discussion held in Executive Session, Mayor Easterling requested an item be added to the agenda to submit a new offer letter dated June 3, 2024, to the Bowen Family regarding Hornworks. Motion made by Councilmember Orochena to add the item to the agenda. Seconded by Councilmember Gutierrez.

Vote taken, motion unanimously approved 5-0. Motion passed.

Motion by Councilmember Viars to approve the submission of an offer for the property known as Hornworks. Seconded by Councilmember Orochena.

Vote taken, motion unanimously approved 5-0. Motion passed.

23. Adjourn

Mayor Easterling adjourned the meeting at 7:22 p.m. The next regularly scheduled meeting will be held on Monday, June 10, 2024, at 6:30 P.M. in the Council Chambers. The public is encouraged to attend or view via Facebook Live.

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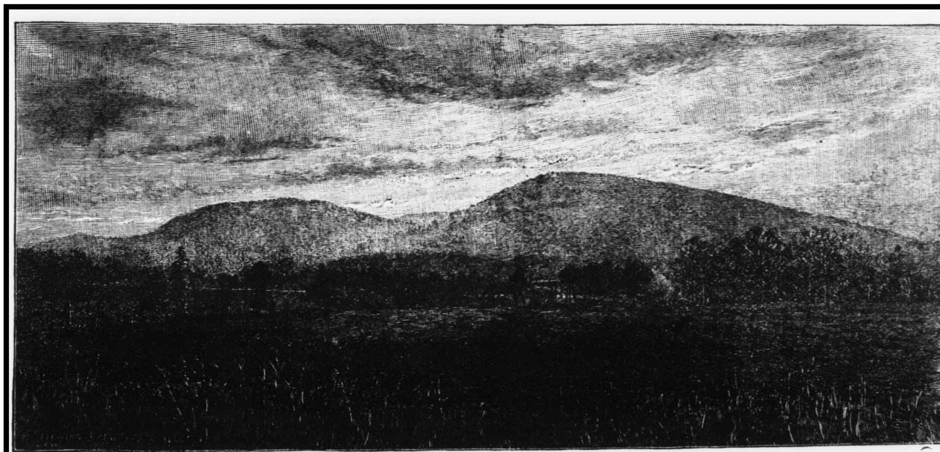
Lea Alvarez, City Clerk

KENNESAW HISTORY

Kennesaw Mountain Hotel

Kennesaw Mountain in 1887

June 15, 1887
Kennesaw Gazette



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Because Kennesaw Mountain is so well preserved today by the National Park Service, it is easy to forget that it could have been developed commercially. This almost happened back in 1888, when the Marietta and North Georgia Real Estate and Investment Company attempted to build a hotel at the summit.

The company in some accounts is given the lengthy abbreviation the M. & N. G. R. E. & I. Co., and was founded by a man named J. H. Mountain. The company planned to build a streetcar line to a mountain top hotel. The mountain's owner, the eccentric W. J. M. Hames, was involved initially with the development but later backed out. Because of his leaving the project, the company pivoted to building a neighborhood in Marietta, which also never came to fruition. J. H. Mountain, who conceived the idea, was arrested less than a decade later for defrauding a South Carolina town, so it is also possible his Kennesaw Mountain plan was nothing more than a scam.

Presented by Andrew J. Bramlett at the June 3, 2024,
City of Kennesaw Mayor & Council Meeting

Lea Alvarez

From: Marty Hughes
Sent: Tuesday, June 4, 2024 7:42 AM
To: Lea Alvarez
Subject: FW: Cherokee Street and Big Shanty Drive public comment

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From: Omid Ferdowsi [redacted]
Sent: Tuesday, May 14, 2024 5:45 PM
To: kennesawcouncil <kennesawcouncil@kennesaw-ga.gov>
Subject: Cherokee Street and Big Shanty Drive public comment

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello,

My name is Omid Ferdowsi. I'm writing in regards to the intersection of Cherokee Street and Big Shanty Drive. People often turn left onto Cherokee Street from Big Shanty Drive during hours it is not allowed. In addition to this, when a train comes and traffic backs up on Cherokee Street, some people will switch lanes and drive the wrong way on Cherokee Street to turn on Big Shanty. This happens even though people are turning right from Big Shanty onto Cherokee. There's a high risk of a head on accident waiting to happen here during afternoon rush hour.

I would love to see a crack down on the above-mentioned drivers who risk the lives of everyone else for their convenience. Further, can we get a sign on Cherokee Street that gives people directions to the detour that would take them around and above the train and onto Main Street?

I appreciate your time.

Thank you,

Omid Ferdowsi

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Lea Alvarez

From: Dane Thomas [redacted]
Sent: Friday, May 24, 2024 8:33 PM
To: William Westenberger; Derek Easterling; kennesawcouncil
Subject: Citizen Concern - Main Street Speeding

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good evening Chief Westenberger,

I should have done this years ago but I am writing to you, the Mayor, and City Council in regards to the concerns I have around speeding on Main Street where I've lived for the past 8 years. I'm sure this is no news to you as it is probably the most common complaint I've heard around town and online in regards to our city.

My request to you and the KPD is an increased police presence on Main Street, specifically on the roads leading in/out of the Central Business District as most drivers seem to slow down on the main strip of downtown but speed up as soon as they're out of the business district. I sometimes do see officers posted in the parking lot of Kennesaw First Baptist and it's music to my ears when I hear them pull over a speeder. However, this is few and far between and my hope would be that a more consistent presence would encourage drivers to abide by the speed limit through the entire 25 mph zone and not just a small part of it. The KPD social media pages could also run a campaign so to speak to remind residents of where the 25 mph starts/stops in addition to giving notice that there will be an increased focus on speeding. Make it known that speeding through our downtown will more than likely end in a ticket. If increasing the frequency of officers on Main Street is not an option I'm genuinely curious as to the reasoning why?

DRAFT

In addition to all of the above, I'd like to call out that at the moment there are 9 children (the majority 5 and under) living in the homes on N. Main Street and I'm sure many many more in the surrounding townhomes and apartments. My wife and I recently completely redid the fence line around our home and the driving factor for this was to make it more difficult for our 2 kids to get even remotely close to Main Street while playing outside as we've watched people driving 45+ mph down it daily for years.

As for the Mayor and Council, I would love to see more permanent solutions put into place such as an additional "Your Speed" sign leading out of the CBD similar to the one leading into it. Most of the speeding I see is leaving the downtown area as opposed to going into it. Speed bumps would also be wonderful, however, I understand that this may not be possible due to the road being used by emergency vehicles? Regardless, this has been a consistent issue for some time and as our city grows now is the time to shore up the safety of our streets/sidewalks before someone ends up being seriously injured.

I greatly appreciate you all taking the time to read this and all that you do for our city.

Dane Thomas

Names and Addresses will be disclosed in the Permanent Minutes of the City of Kennesaw

PLEASE MAKE SURE YOUR NAME IS LEGIBLE AND CLEAR

Mayor & Council Regular Meeting
6/3/2024
Public Comment Sign-in

DRAFT

	Name	Address	Topic
1	Andrew J. Bramlett	2990 Summerfield Ct.	Local history
2	Cat Scragg	4580 Virginia Ave	KBSA
3	Mark Prewitt	1617 Fernstone Dr.	KBSA
4			
5			
6			
7			
8			
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11			
12			
13			
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15			
16			
17			
19			

Item Report

TO: The Honorable Mayor and City Council

FROM: Bill Westenberger, Chief of Police

DATE: June 10, 2024

TITLE: **Crime Statistics: May 2024**
Consideration to receive the May 2024 crime statistics.

Summary:

Recommendation:

Fiscal Impact:

Attachments:
1. 2024 May Crime Statistics (M+C)

May 2024 Crime Statistics

Summary

May 2024 Group A Offenses (105) decreased by 19% compared to May 2023 (129). A vast majority of the crimes reported in May 2024 were Assault Offenses (40). This trend is also present in the data collected for crimes reported in May 2023. Assault Offenses account for approximately 38% (40) of the crimes that have occurred within our jurisdiction in May 2024. Out of the 858 traffic stops in May 2024, (993) resulted in Citations and (477) Warnings. There was a total of 125 Adult Arrests that took place during the month, which is a 19% increase from May 2023 (105).

There were 656 traffic accidents YTD, 58 of which were classified as Hit and Run. Of the 656 accidents 50 had injuries, and 7 involved pedestrians. YTD 2024 total accidents (656) are down compared to 688 YTD 2023.

Crimes	May 2024	May 2023	YTD (01/01/2024) –(05/31/2024)	YTD (01/01/2023) – (05/31/2023)
Assault Offenses	40	42	151	160
Motor Vehicle Theft	0	2	7	4
Burglary	0	3	14	11
Homicide Offenses	0	0	1	0
Larceny	10	12	81	118
Sex Offenses	1	2	9	10
Robbery	1	1	1	5
Total	52	62	264	308

	May 2024	May 2023	YTD (01/01/2024) – (05/31/2024)	YTD (01/01/2023) – (05/31/2023)
Dispatched Calls for Service	813 (+312)	501	3,107 (-407)	3,514
Self-Initiated Activity	1,121 (+35)	1,086	5,469 (+34)	5,435
Traffic Citations	993 (-149)	1,142	5,532 (+14)	5,518
Traffic Warnings*	477 (+135)	342	2,694 (+1,180)	1,514
Arrests*	125 (+20)	105	496 (+3)	493

*Warnings do not include verbal warnings
*Arrest statistics does not include juveniles

Item Report

TO: The Honorable Mayor and City Council

FROM: Robbie Balenger, Building & Facilities Director

DATE: June 10, 2024

TITLE: **Resolution: City Hall Exterior Structural Repairs**
Consideration for approval of a Resolution to repair the front entrance to the Kennesaw Police Department side of City Hall.

Summary:
The sidewalk at the Kennesaw Police Department entrance needs to be structurally repaired. The repairs include all materials and labor required to add reinforcement steel, painting, and replacement of two doors. This was bid out through use of State Contract number GA-ST08-040820-OML for a qualified bid of $83,681.06

Recommendation:
The Building and Facilities Director recommends approval.

Fiscal Impact:
This project is funded through 2022 SPLOST Facility Improvments line

Attachments:
1. CIty Hall Structural Repairs Resolution
2. Exhibit A - Gordian City Hall Exterior Repairs Proposal

CITY OF KENNESAW
GEORGIA

RESOLUTION NO. 2024-__, 2024

RESOLUTION TO AWARD THE CONTRACT WITH GORDIAN FOR STRUCTURAL REPAIRS AT THE CITY HALL FRONT ENTRANCE

BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF KENNESAW, COBB COUNTY, GEORGIA, AS FOLLOWS:

WHEREAS, the sidewalk at the Police Department entrance needs to be structurally repaired; and

WHEREAS, the scope of work includes all material and labor necessary adding reinforcements steel, painting, and replacement of two doors ; and

WHEREAS, Goridan was selected through state contract number GA-ST08-040820-OML with qualified bid of $83,681.06 which will be paid from 2022 SPLOST Facility Improvements.

NOW, THEREFORE, BE IT RESOLVED the Kennesaw City Council authorizes the mayor to award the bid and sign the contract with Gordian for structural repairs to at the City Hall Front Entrance as shown in Exhibit A.

PASSED AND ADOPTED by the Kennesaw City Council on this __ day of June, 2024.

ATTEST:	CITY OF KENNESAW
____________________________	____________________________
Lea Alvarez, City Clerk	Derek Easterling, Mayor

Work Order Signature Document

EZIQC Contract No.: GA-ST08-040820-OML

[X] **New Work Order** [ ] **Modify an Existing Work Order**

Work Order Number:	127627.00	Work Order Date:	05/13/2024
Work Order Title:	COK - City Hall Exterior Repairs		
Owner Name:	City of Kennesaw	Contractor Name:	Osprey Management LLC
Contact:	Robbie Balenger	Contact:	Kenny Sicard
Phone:	678-674-3387	Phone:	(770) 726-2556

Work to be Performed

Work to be performed as per the Final Detailed Scope of Work Attached and as per the terms and conditions of EZIQC Contract No GA-ST08-040820-OML.

Brief Work Order Description:

City of Kennesaw - City Hall Exterior Repairs

Time of Performance ***See Schedule Section of the Detailed Scope of Work***

Liquidated Damages Will apply: [ ] Will not apply: [X]

Work Order Firm Fixed Price: $83,681.06

Owner Purchase Order Number:

Approvals

Owner	Date	Contractor	Date

Detailed Scope of Work

To:	Kenny Sicard Osprey Management LLC 1640 Powers Ferry Rd Marietta, GA 30067 (770) 726-2556	**From:**	Robbie Balenger City of Kennesaw 2529 J O Stephenson Avenue Kennesaw, GA 30144 678-674-3387

Date Printed:	May 13, 2024
Work Order Number:	127627.00
Work Order Title:	COK - City Hall Exterior Repairs
Brief Scope:	City of Kennesaw - City Hall Exterior Repairs

[ ] **Preliminary** [ ] **Revised** [X] **Final**

The following items detail the scope of work as discussed at the site. All requirements necessary to accomplish the items set forth below shall be considered part of this scope of work.

Please see attached detailed scope of work (DSOW)

Contractor _____________________ Date __________

Owner _____________________ Date __________

Contractor's Price Proposal - Summary

Date: May 13, 2024

IQC Master Contract #:	GA-ST08-040820-OML
Work Order Number:	127627.00
Owner PO #:	
Work Order Title:	COK - City Hall Exterior Repairs
Contractor:	Osprey Management LLC
Proposal Name:	COK - City Hall Exterior Repairs REV
Proposal Value:	$83,681.06

01 - General Requirements	**$50,658.46**
02 - Site Work	**$527.23**
05 - Metals	**$24,013.45**
07 - Thermal & Moisture Protection	**$444.64**
08 - Openings	**$3,970.52**
09 - Finishes	**$4,066.76**
Proposal Total	**$83,681.06**

This total represents the correct total for the proposal. Any discrepancy between line totals, sub-totals and the proposal total is due to rounding.

The Percentage of NPP on this Proposal: **%**

Contractor's Price Proposal - Detail

Date: May 13, 2024

IQC Master Contract #: GA-ST08-040820-OML
Work Order Number: 127627.00
Owner PO #:
Work Order Title: COK - City Hall Exterior Repairs
Contractor: Osprey Management LLC
Proposal Name: COK - City Hall Exterior Repairs REV
Proposal Value: $83,681.06

	Sect.	Item	Modifer.	UOM	Description	Line Total
Labor	**Equip.**	**Material**	**(Excluded if marked with an X)**			

01 - General Requirements

#	Sect.	Item	Modifer.	UOM	Description	Line Total
1	01 22 16	00 0002		EA	Reimbursable FeesReimbursable Fees will be paid to the contractor for eligible costs as directed by Owner. Insert the appropriate quantity to adjust the base cost to the actual Reimbursable Fee. If there are multiple Reimbursable Fees, list each one separately and add a comment in the "note" block to identify the Reimbursable Fee (e.g. sidewalk closure, road cut, various permits, extended warranty, expedited shipping costs, etc.). A copy of each receipt, invoice, or proof of payment shall be submitted with the Price Proposal. Installation: Quantity 2,292.19 x Unit Price 1.00 x Factor 1.0712 = Total 2,455.39	$2,455.39
2	01 22 20	00 0005		HR	Brick LayerFor tasks not included in the Construction Task Catalog® and as directed by owner only. Installation: Quantity 64.00 x Unit Price 56.28 x Factor 1.0712 = Total 3,858.38 2 guys for 2 days per door * 2 doors. Brick work for around the door to replace the frames. 2 men * 8 hour * 2 days = 32 hours per door 32 hours per door * 2 doors =64 hours	$3,858.38
3	01 22 20	00 0005	0001	MOD	For Foreperson, Add Installation: Quantity 32.00 x Unit Price 2.81 x Factor 1.0712 = Total 96.32	$96.32
4	01 22 20	00 0015		HR	LaborerFor tasks not included in the Construction Task Catalog® and as directed by owner only. Installation: Quantity 267.00 x Unit Price 34.37 x Factor 1.0712 = Total 9,830.18 additional hours for labors working in a confined space. Plus 24 hours for cutting out 170LF of old bridging. 3 men*2 weeks=240 hours 1 guy for 3 days to cut bridging =24 hours 240+24=264 hours 2 guys for hour and a half to remove 8' X 8" gate and brackets and dispose 2*1.5=3	$9,830.18
5	01 22 20	00 0033		HR	Structural Steel WorkerFor tasks not included in the Construction Task Catalog® and as directed by owner only. Installation: Quantity 160.00 x Unit Price 57.84 x Factor 1.0712 = Total 9,913.31 2 Workers for 2 weeks to install the channel and clips. 2*40=80 80*2=160	$9,913.31
6	01 22 20	00 0038		HR	WelderFor tasks not included in the Construction Task Catalog® and as directed by owner only. Installation: Quantity 80.00 x Unit Price 57.84 x Factor 1.0712 = Total 4,956.66 Welder on site to weld each brace to the new channel as its installed and weld the bridging to new channel and bar joist. 1*40*2 weeks =80	$4,956.66

Work Order Number: 127627.00
Work Order Title: COK - City Hall Exterior Repairs

Proposal Name: COK - City Hall Exterior Repairs REV
Proposal Value: $83,681.06

	Sect.	Item	Modifer.	UOM	Description	Line Total
Labor	**Equip.**	**Material**	**(Excluded if marked with an X)**			

01 - General Requirements

	Sect.	Item	Modifer.	UOM	Description	Line Total
7	01 22 20	00 0038	0001		For Foreperson, Add	$123.83
					Installation: Quantity 40.00 x Unit Price 2.89 x Factor 1.0712 = Total 123.83	
8	01 22 20	00 0052		HR	Project Manager	$5,356.00
					Installation: Quantity 32.00 x Unit Price 156.25 x Factor 1.0712 = Total 5,356.00	
					Required by steel subcontractor to be there 2 times a week for 2 weeks 16*2=32	
9	01 22 20	00 0059		HR	Engineer	$4,298.19
					Installation: Quantity 30.00 x Unit Price 133.75 x Factor 1.0712 = Total 4,298.19	
					shop drawings for steel fabrication	
10	01 22 23	00 0054		MO	17' Electric, Scissor Platform Lift	$715.50
					Installation: Quantity 1.00 x Unit Price 667.94 x Factor 1.0712 = Total 715.50	
					2 lifts for 2 weeks to install new channel	
11	01 22 23	00 0166		WK	>1,000 to 2,000 CFM, Portable Air Scrubber	$677.90
					Installation: Quantity 2.00 x Unit Price 316.42 x Factor 1.0712 = Total 677.90	
					Closest line item for fan to exhaust the fumes while welding	
12	01 22 23	00 1084		WK	5,000 LB Straight Mast, Industrial Warehouse Forklift With Full-Time Operator	$6,144.87
					Installation: Quantity 2.00 x Unit Price 2,868.22 x Factor 1.0712 = Total 6,144.87	
					Lifting and supporting new channel in place while its being bolted and welded.	
13	01 51 26	00 0003		EA	Temporary 10 Light String With Cages	$575.19
					Installation: Quantity 8.00 x Unit Price 67.12 x Factor 1.0712 = Total 575.19	
					no light in the hallway	
14	01 71 13	00 0002		EA	Equipment Delivery, Pickup, Mobilization And Demobilization Using A Rollback Flatbed TruckIncludes loading, tie-down of equipment, delivery of equipment, off loading on site, rigging, dismantling, loading for return and transporting away. For equipment such as trenchers, skid-steer loaders (bobcats), industrial warehouse forklifts, sweepers, scissor platform lifts, telescoping and articulating boom man lifts with up to 40' boom lengths, etc.	$1,078.29
					Installation: Quantity 3.00 x Unit Price 335.54 x Factor 1.0712 = Total 1,078.29	
					Delivery of 2 scissor lift and warehouse forklift	
15	01 74 19	00 0014		EA	20 CY Dumpster (3 Ton) "Construction Debris"Includes delivery of dumpster, rental cost, pick-up cost, hauling, and disposal fee. Non-hazardous material.	$578.45
					Installation: Quantity 1.00 x Unit Price 540.00 x Factor 1.0712 = Total 578.45	

Subtotal for 01 - General Requirements **$50,658.46**

02 - Site Work

Contractor's Price Proposal - Detail Continues..

Work Order Number: 127627.00
Work Order Title: COK - City Hall Exterior Repairs

Proposal Name: COK - City Hall Exterior Repairs REV
Proposal Value: $83,681.06

Sect.	Item	Modifer.	UOM	Description	Line Total
Labor	Equip.	Material	(Excluded if marked with an X)		

02 - Site Work

#	Sect.	Item	Modifer.	UOM	Description	Line Total
16	02 41 19	13 0225		IN	1/2" Diameter Drilling In Concrete Per Inch Of Depth	$527.23

	Quantity		Unit Price		Factor		Total
Installation	468.75	x	1.05	x	1.0712	=	527.23

6 holes per channel *3.125" deep= 18.75
18.75*25 =468.75"

Subtotal for 02 - Site Work **$527.23**

05 - Metals

#	Sect.	Item	Modifer.	UOM	Description	Line Total
17	05 05 19	00 0185		EA	1/2" Chemical Adhesive For Bolt, Dowel Or Threaded Rod	$1,810.86

	Quantity		Unit Price		Factor		Total
Installation	150.00	x	11.27	x	1.0712	=	1,810.86

6 holes per channel * 25 channels = 150

#	Sect.	Item	Modifer.	UOM	Description	Line Total
18	05 05 19	00 0185	0201		For >100, Deduct	-$335.82

	Quantity		Unit Price		Factor		Total
Installation	150.00	x	-2.09	x	1.0712	=	-335.82

#	Sect.	Item	Modifer.	UOM	Description	Line Total
19	05 05 23	00 1227		LF	1/2" Diameter, Hot Dipped Galvanized Steel, Low Carbon Threaded Rod	$525.42

	Quantity		Unit Price		Factor		Total
Installation	50.00	x	9.81	x	1.0712	=	525.42

4" long threaded rod *6 per channel =24".
24"=2'
2"*25=50"

#	Sect.	Item	Modifer.	UOM	Description	Line Total
20	05 05 23	00 1341		EA	1/2" Diameter, Hot Dipped Galvanized Steel, Low Carbon/Grade 2 Hex Nut	$194.96

	Quantity		Unit Price		Factor		Total
Installation	200.00	x	0.91	x	1.0712	=	194.96

8 nuts per channel for all brackets*25 channels = 200

#	Sect.	Item	Modifer.	UOM	Description	Line Total
21	05 12 23	00 0141		SF	Brush Applied Cold Galvanizing	$42.04

	Quantity		Unit Price		Factor		Total
Installation	25.00	x	1.57	x	1.0712	=	42.04

#	Sect.	Item	Modifer.	UOM	Description	Line Total
22	05 12 23	00 0143		SI	Metal Grinding Up To 1/32" Thickness To Be RemovedIncludes rust or scale removal on metal and smoothing surface.	$2,468.04

	Quantity		Unit Price		Factor		Total
Installation	3,600.00	x	0.64	x	1.0712	=	2,468.04

Roughly 1 SF of grinding prep per channel* 25 channels =25SF
25SF*144=3600 SI

#	Sect.	Item	Modifer.	UOM	Description	Line Total
23	05 12 23	00 0357		LF	W8 x 24 A992/A36 Structural Beam Or Girder	$1,635.29

	Quantity		Unit Price		Factor		Total
Installation	20.00	x	76.33	x	1.0712	=	1,635.29

One beam at the opening of hall

#	Sect.	Item	Modifer.	UOM	Description	Line Total
24	05 12 23	00 0357	0003		For Hot Dip Galvanizing, Add	$373.85

	Quantity		Unit Price		Factor		Total
Installation	20.00	x	17.45	x	1.0712	=	373.85

Work Order Number: 127627.00
Work Order Title: COK - City Hall Exterior Repairs

Proposal Name: COK - City Hall Exterior Repairs REV
Proposal Value: $83,681.06

	Sect.	Item	Modifer.	UOM	Description	Line Total
Labor	**Equip.**	**Material**	**(Excluded if marked with an X)**			

05 - Metals

#	Sect.	Item	Modifer.	UOM	Description	Line Total
25	05 12 23	00 0450		LF	1-1/2" x 1-1/2" x 1/4" Thick, Plain Steel Angle Iron	$660.93
					Installation: Quantity 100.00 x Unit Price 6.17 x Factor 1.0712 = Total 660.93	
					New bridging across the channel and bar joist	
26	05 12 23	00 0464		LF	4" x 4" x 1/4" Thick, Plain Steel Angle Iron	$325.00
					Installation: Quantity 20.00 x Unit Price 15.17 x Factor 1.0712 = Total 325.00	
					2 brackets per channel Each bracket is 4" long. 2*4"*25=16'8" plus enough room for saw cut width =20'	
27	05 12 23	00 0497		LF	7" x 4" x 3/8" Thick, Plain Steel Angle Iron	$1,863.25
					Installation: Quantity 60.00 x Unit Price 28.99 x Factor 1.0712 = Total 1,863.25	
					2 brackets per channel Each bracket is 1' long. 2*25*1"=50' only come in 20' lengths	
28	05 12 23	00 0565		LF	C10 x 15.3 - 10" Wide Channel	$10,148.98
					Installation: Quantity 260.00 x Unit Price 36.44 x Factor 1.0712 = Total 10,148.98	
					8' long*25 channels=200' but only comes in 20' lengths. you can get 2 member out of one channel. 25/2=12.5 so 13 pieces are needed 20*13=260	
29	05 12 23	00 0565	0025	MOD	For >250 To 500, Deduct	-$523.60
					Installation: Quantity 260.00 x Unit Price -1.88 x Factor 1.0712 = Total -523.60	
30	05 12 23	00 0565	0031		For Galvanized Steel, Add	$4,055.13
					Installation: Quantity 260.00 x Unit Price 14.56 x Factor 1.0712 = Total 4,055.13	
31	05 12 23	00 0770		LF	1/8" Thick x 2" Wide Flat Steel Bar	$769.12
					Installation: Quantity 200.00 x Unit Price 3.59 x Factor 1.0712 = Total 769.12	
					For shims in roof deflection	

Subtotal for 05 - Metals **$24,013.45**

07 - Thermal & Moisture Protection

#	Sect.	Item	Modifer.	UOM	Description	Line Total
32	07 92 13	00 0011		CLF	1/2" x 3/4" Joint, Silicone Sealant And Caulking	$416.98
					Installation: Quantity 0.76 x Unit Price 512.19 x Factor 1.0712 = Total 416.98	
					Caulking around 2 door frames on both inside and outside of doors. 76/100=.76	
33	07 92 13	00 0011	0111	MOD	For Up To 1 CLF, Add	$27.66
					Installation: Quantity 0.76 x Unit Price 33.98 x Factor 1.0712 = Total 27.66	

Contractor's Price Proposal - Detail Continues..

Work Order Number: 127627.00
Work Order Title: COK - City Hall Exterior Repairs

Proposal Name: COK - City Hall Exterior Repairs REV
Proposal Value: $83,681.06

	Sect.	Item	Modifer.	UOM	Description	Line Total
Labor	Equip.	Material	(Excluded if marked with an X)			

Subtotal for 07 - Thermal & Moisture Protection **$444.64**

08 - Openings

#	Sect.	Item	Modifer.	UOM	Description	Line Total
34	08 12 13	13 0008		EA	3' x 6'-8" Through 7'-2" High, 4-3/4" Deep, 16 Gauge, Knock Down Hollow Metal Door Frame	$1,347.89

	Quantity		Unit Price		Factor		Total
Installation	2.00	x	569.99	x	1.0712	=	1,221.15
Demolition	2.00	x	59.16	x	1.0712	=	126.74

Demo and replace 2 exterior doors

#	Sect.	Item	Modifer.	UOM	Description	Line Total
35	08 12 13	13 0008	0074	MOD	For Welded Frames, Add	$452.15

	Quantity		Unit Price		Factor		Total
Installation	2.00	x	211.05	x	1.0712	=	452.15

#	Sect.	Item	Modifer.	UOM	Description	Line Total
36	08 13 13	13 0039		EA	3' x 6'-8" x 1-3/4", 18 Gauge, Level 2 Heavy Duty, Honeycomb Core, Hollow Metal Door	$1,473.44

	Quantity		Unit Price		Factor		Total
Installation	2.00	x	652.26	x	1.0712	=	1,397.40
Demolition	2.00	x	35.49	x	1.0712	=	76.03

Demo old and install new doors in new door frames.

#	Sect.	Item	Modifer.	UOM	Description	Line Total
37	08 71 11	00 2519		EA	Electromagnetic Lock, 500 lb. Holding Force, Stainless Steel (Schlage 40)	$456.25

Labor	Equip.	Material		Quantity		Unit Price		Factor		Total
		X	Installation	2.00	x	141.98	x	1.0712	=	304.18
		X	Demolition	2.00	x	70.98	x	1.0712	=	152.07

For removal and reinstallation of electromagnet

#	Sect.	Item	Modifer.	UOM	Description	Line Total
38	08 71 11	00 2549		EA	Removal And Reinstallation Of Door Lockset, Mortise	$76.03

	Quantity		Unit Price		Factor		Total
Installation	1.00	x	70.98	x	1.0712	=	76.03

one door has a lock set

#	Sect.	Item	Modifer.	UOM	Description	Line Total
39	08 71 11	00 2551		PR	Removal And Reinstallation Of Butts/Hinges	$38.02

	Quantity		Unit Price		Factor		Total
Installation	3.00	x	11.83	x	1.0712	=	38.02

Remove and reinstall door hinges. 3 hinges per door. 3 hinges = 1.5 PR.

#	Sect.	Item	Modifer.	UOM	Description	Line Total
40	08 71 11	00 2556		EA	Removal And Reinstallation Of Surface Mounted Door Closer Or Holder	$126.74

	Quantity		Unit Price		Factor		Total
Installation	2.00	x	59.16	x	1.0712	=	126.74

Remove and reinstall door closures on 2 doors.

Subtotal for 08 - Openings **$3,970.52**

09 - Finishes

#	Sect.	Item	Modifer.	UOM	Description	Line Total
41	09 01 90	52 0018		SF	Chemical Clean, Brush And Wash, Metal Surfaces, Surface Preparation	$431.27

	Quantity		Unit Price		Factor		Total
Installation	660.00	x	0.61	x	1.0712	=	431.27

Clean all rust and flaking paint from decking to prep for welding and new paint

Contractor's Price Proposal - Detail Continues..

Work Order Number: 127627.00
Work Order Title: COK - City Hall Exterior Repairs

Proposal Name: COK - City Hall Exterior Repairs REV
Proposal Value: $83,681.06

Sect.	Item	Modifer.	UOM	Description	Line Total
Labor	**Equip.**	**Material**	**(Excluded if marked with an X)**		

09 - Finishes

#	Sect.	Item	UOM	Description		Quantity		Unit Price		Factor		Total	Line Total
42	09 01 90	52 0020	SF	2,000 To 5,000 PSI Pressure Wash, Metal Surfaces, Surface Preparation	Installation	660.00	x	0.28	x	1.0712	=	197.96	$197.96
				Pressure wash all dust particles from clean rust and paint before painting									
43	09 91 13	00 0231	LF	1 Coat Primer, Brush/Roller Work, Paint Exterior Metal Door Frame And Trim	Installation	76.00	x	0.95	x	1.0712	=	77.34	$77.34
				19LF of frame per side of the door time 2 doors 19*2*2=76									
44	09 91 13	00 0233	LF	2 Coats Paint, Brush/Roller Work, Paint Exterior Metal Door Frame And Trim	Installation	76.00	x	2.02	x	1.0712	=	164.45	$164.45
				19LF of frame per side of the door time 2 doors 19*2*2=76									
45	09 91 13	00 0238	EA	1 Coat Primer, Brush/Roller Work, Paint Exterior Metal DoorBoth faces	Installation	2.00	x	94.08	x	1.0712	=	201.56	$201.56
				Prime new doors									
46	09 91 13	00 0239	EA	1 Coat Paint, Brush/Roller Work, Paint Exterior Metal DoorBoth faces	Installation	2.00	x	94.08	x	1.0712	=	201.56	$201.56
				Paint 2 new doors to match existing doors on building									
47	09 91 13	00 0327	SF	2 Coats Paint, Sprayed, Paint Exposed Metal Decking	Installation	660.00	x	1.24	x	1.0712	=	876.67	$876.67
				hallway dimensions are 85'x8' 85*8=660 SF									
48	09 91 13	00 0333	SF	2 Coats Paint, Sprayed, Paint Metal Beams And Bar Joists	Installation	660.00	x	1.61	x	1.0712	=	1,138.26	$1,138.26
				hallway dimensions are 85'x8' 85*8=660 SF									
49	09 97 13	23 0003	SF	Type 1 Structural Steel SP2 Hand Tool Cleaning Surface Preparation	Installation	660.00	x	1.10	x	1.0712	=	777.69	$777.69
				Clean rust and paint chips from bar joists									

Subtotal for 09 - Finishes **$4,066.76**

Proposal Total **$83,681.06**

This total represents the correct total for the proposal. Any discrepancy between line totals, sub-totals and the proposal total is due to rounding.

The Percentage of NPP on this Proposal: **%**

Client - City of Kennesaw

Detailed Scope of Work

Print Date:	May 13, 2024
Work Order Number:	127627.00
Work Order Title:	COK - City Hall Exterior Repairs
Contractor:	GA-ST08-040820-OML - Osprey Management LLC
Brief Scope:	City of Kennesaw - City Hall Exterior Repairs

To: Kenny Sicard
Osprey Management LLC
1640 Powers Ferry Rd
Marietta, GA 30067
(770) 726-2556

From: Robbie Balenger
City of Kennesaw
2529 J O Stephenson Avenue
Kennesaw, GA 30144
678-674-3387

The following items detail the scope of work as discussed at the site. All requirements necessary to accomplish the items set forth below shall be considered part of this scope of work.

Detailed Scope:

Please see attached detailed scope of work (DSOW)

Owner Date

Contractor **Date**

Scope of Work

April 4, 2024
City of Kennesaw
City Hall Structural Shoring
Osprey Project Number: GA0210-198
EZIQC#: 127627.00

General

1. Summary Scope: Add additional supports to breezeway ceiling, prep and prime all metals.
2. **Project Address: 2529 J. O. Stephenson Ave. Kennesaw, Ga. 30144**
3. Osprey's proposal package is based on the following documents and this Scope of Work
    a. Drawings: Stamped Plans
    b. Specifications: N/A
    c. Additional Documents:
4. Submittals:
    a. N/A

GENERAL NOTE: Contractor shall field verify all dimensions given below.

01-01-00 Demo

01.1 Remove gate and discard. Leave posts in place.
01.2 Remove (2) exterior doors and discard.
   a) Keeping door handles, deadbolts, and magnet locks.

04-20-00 Structural Steel

04.1. Furnish and install one new C10x15.3 at 8' long HDG joist adjacent to each rusted steel bar joist.
   a) Distance between the new joist and existing shouldn't exceed 1".
   b) Field verify for exact lengths.
   c) The installation of the new channel should be tight to the bottom of the existing deck.

04.2. Furnish and install L4x4x1/4x4 on each end of channel and bolt with horizontal short slotted.hole in leg connected to the channel web and threaded rod into brick.
   a) The bolt is to be (1) 3/4" into the web of joist 4" from the top of channel.
   b) The threaded rod is to be (1) ½" A36 Galvanized with 3-1/8" Embedment.
   c) The threaded rod is to be adhered to the brick with Hilti HIT-HY 270 adhesive and Hilti HIT-SC 18x85 screen tube.

04.3. Furnish and install (1) L7x4x3/8x1'-0" LLV on the bottom at both ends of the channel.
   a. The threaded rod is to be (2) ½" A36 Galvanized with 3-1/8" Embedment.

b. The threaded rod is to be adhered to the brick with Hilti HIT-HY 270 adhesive and Hilti HIT-SC 18x85 screen tube.
c. Rods spaced 8” apart and 2” from the edge, and 3-1/2” from the bottom of L bracket.
d. The channel is to be welded to the top of the L bracket. Refer to drawing for welding specs.

04.4. Furnish and install new W8x24 HDG at 8” long steel lintel below brick wall at opening.

a. Clean and remove rust from the existing steel lintel, prepare the surface, and apply an exterior paint coating.

04.5. Furnish and install one PL 3/8” HDG to both ends of the Lintel.

a. Install (2) ¾” bolts 1-1/2” from the end and 3” apart from each other.
b. Weld the other side of the PL3/8” to the existing round column. Refer to drawings for welding specs.

04.6 Demo out both upper and lower L members that tie all bar joist together.

04.6 Furnish and install new L members and weld in between new channel as well as weld to existing bar joist.

09-01-00 Coating

09.1 Remove all rust and flaking paint from all steel bar joists and metal decking.

09.2 Spray (2) coats of exterior primer to all decking, existing bar joist, new joists, existing steel columns, and new Lintel.

09.3 Paint outside of new doors with exterior paint.

a. Brown to match the existing new door.

07-01-00 Doors

07.1 Furnish and install new exterior doors and door frames to match existing new door.
07.2 Install door handles, deadbolts, and magnetic locks.
07.3 Caulk door frame where it meets the exterior brick.
07.4 Caulk door frame on the inside where it meets the drywall.

Safety:

1. All work shall be performed in accordance with OSHA and EM 385-1-1 Safety Standards.

DETAILS THAT APPLY TO ALL WORK AREAS:

1. Contractor shall utilize the latest specifications and perform all work to the latest building codes; however, we do not include specialized standards for security design issues or systems.
2. Maintain clean work areas at all times. Remove and dispose of all demolished materials and construction debris. Site must be cleaned every day at the completion of work. Contractor shall take extra precautions to pick up all debris, from the ground and all surrounding area, and finishing with magnetic pickup to ensure safety and cleanliness.
3. All measurements and quantities supplied in this scope of work are approximate in nature and are supplied as a convenience for the contractor. The contractor is responsible for field verification of all measurements and quantities.
4. Contractor shall verify all new and existing conditions and dimensions at job site prior to the start of construction and during construction.

5. The Contractor shall perform all work, make all deliveries and have access to work areas during normal business hours, upon written permission of the Owner, may make deliveries and have access to work areas at any hour of any day, but shall bear without any contribution from the Owner, any extra expense and responsibility for doing so, including, without limitation, its own overtime expense.
6. Contractor shall coordinate inspections as required.
7. Contractor shall provide a detailed schedule to submit with this proposal package.
8. Contractor shall coordinate all access to the property prior to beginning work.
9. Contractor shall obtain approvals in advance for all lay down and storage areas.
10. All salvageable materials remain the property of the City of Kennesaw unless otherwise agreed.
11. Contractor is responsible for protection of all existing surfaces including those not in the scope of work from construction dust, debris, or damage during construction through final acceptance.
12. Final clean up and disposal: remove debris, rubbish, and waste material from the property. Upon completion of work, all construction areas shall be left clean and free from debris.
13. Closeout:
    a. Clean the entire work area.
    b. Meet all close-out submittal requirements as identified in the contract documents.
    c. Promptly remove from site all tools, equipment, and excess materials.
14. This proposal assumes the inclusion of partial progress payments throughout the course of construction.

EXCLUSIONS & CLARIFICATIONS:

1. Davis-Bacon Wage Rates and/or any applicable wage rates.

2. Surveys or engineering.

3.This proposal does not include the testing or abatement of any hazardous material. The material that is being removed has not been identified as Presumed Asbestos-Containing Material.

4. Owner must provide electricity in close proximity to work site.

PROJECT SCHEDULE:

1. **Work to be performed during normal business hours (Monday – Friday 7:00 a.m. to 5:00 p.m.).**
2. Project construction will be scheduled upon receipt of the Purchase Order.
3. The Contractor will coordinate a specific schedule for on-site activities with the Owner's representative.

PERMITTING:

At the time of issuance of a Purchase Order for this Work, permits are included and required to perform the Scope of Work.

CITY OF KENNESAW RESPONSIBILITIES:

1. Provide staging area for equipment, vehicles and materials delivered to the site.
2. Supply prompt approval/comments on any submittals or RFI's submitted by the Contractor.
3. Provide access in and out of work areas during scheduled work hours.
4. **Notify, coordinate, relocate and re-route all vehicles and pedestrians to accommodate progression of the work per the construction schedule.**

CONTRACT DOCUMENT ORDER OF PRECEDENCE:

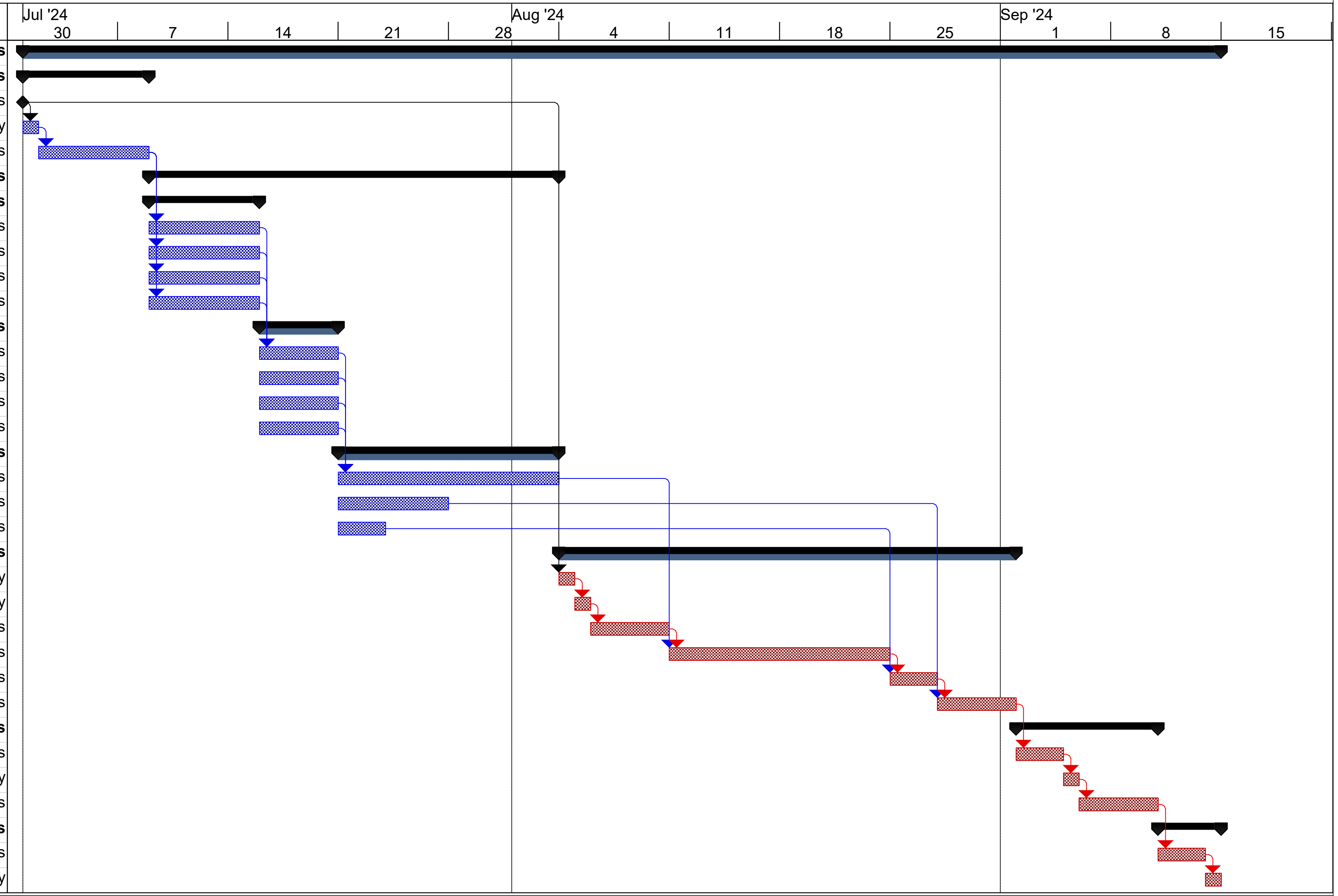
Contract documents shall govern in the order first listed below:

1. This Detailed Scope of Work
    a. Other documents are referenced immediately above.

EZIQC #: 127627.00
OSPREY# GA0210-198

City Of Kennesaw City Hall

ID	Task Name	Duration
1	**City of Kennesaw City Hall**	**76 days**
2	**Proposal Phase**	**8 days**
3	Owner issues Purchase Order	0 days
4	Osprey Receives PO Receipt	1 day
5	Osprey issues Subcontracts	7 days
6	**Submittals**	**26 days**
7	**Submit to CoK**	**7 days**
8	Engineer Metal Drawings	7 days
9	Metal Doors	7 days
10	Paint	7 days
11	Door Hardware Submittals	7 days
12	**CoK to Review/Approve**	**5 days**
13	Engineer Metal Drawings	5 days
14	Metal Doors	5 days
15	Paint	5 days
16	Door Hardware	5 days
17	**Material Lead Time**	**14 days**
18	Steel	14 days
19	Doors and Hardware	7 days
20	Paint	3 days
21	**Construction**	**29 days**
22	Preconstruction Meeting	1 day
23	Mobilize on site	1 day
24	Clean and prep steel	5 days
25	Install steel	14 days
26	Paint	3 days
27	Doors and hardware	5 days
28	**Substantial Completion**	**9 days**
29	Schedule Pre-Final Inspection with CoK	3 days
30	Owner: Pre-Final Inspection	1 day
31	Pre-Final Deficiency List Completion	5 days
32	**Project Closeout Activities**	**4 days**
33	Final Inspection with Owner	3 days
34	Project Completion/Turnover (O&Ms/As-Builts to Follow)	1 day



OSPREY MANAGEMENT

Project: GA0210-198
Date: 5/10/24

Task		Rolled Up Progress		Inactive Milestone		Finish-only	
Critical Task		Split		Inactive Summary		Critical	
Milestone		External Tasks		Manual Task		Critical Split	
Summary		Project Summary		Duration-only		Progress	
Rolled Up Task		Group By Summary		Manual Summary Rollup		Manual Progress	
Rolled Up Critical Task		Inactive Task		Manual Summary			
Rolled Up Milestone		Inactive Task		Start-only			

Item Report

TO: The Honorable Mayor and City Council

FROM: Bill McNair, Parks & Recreation Director

DATE: June 10, 2024

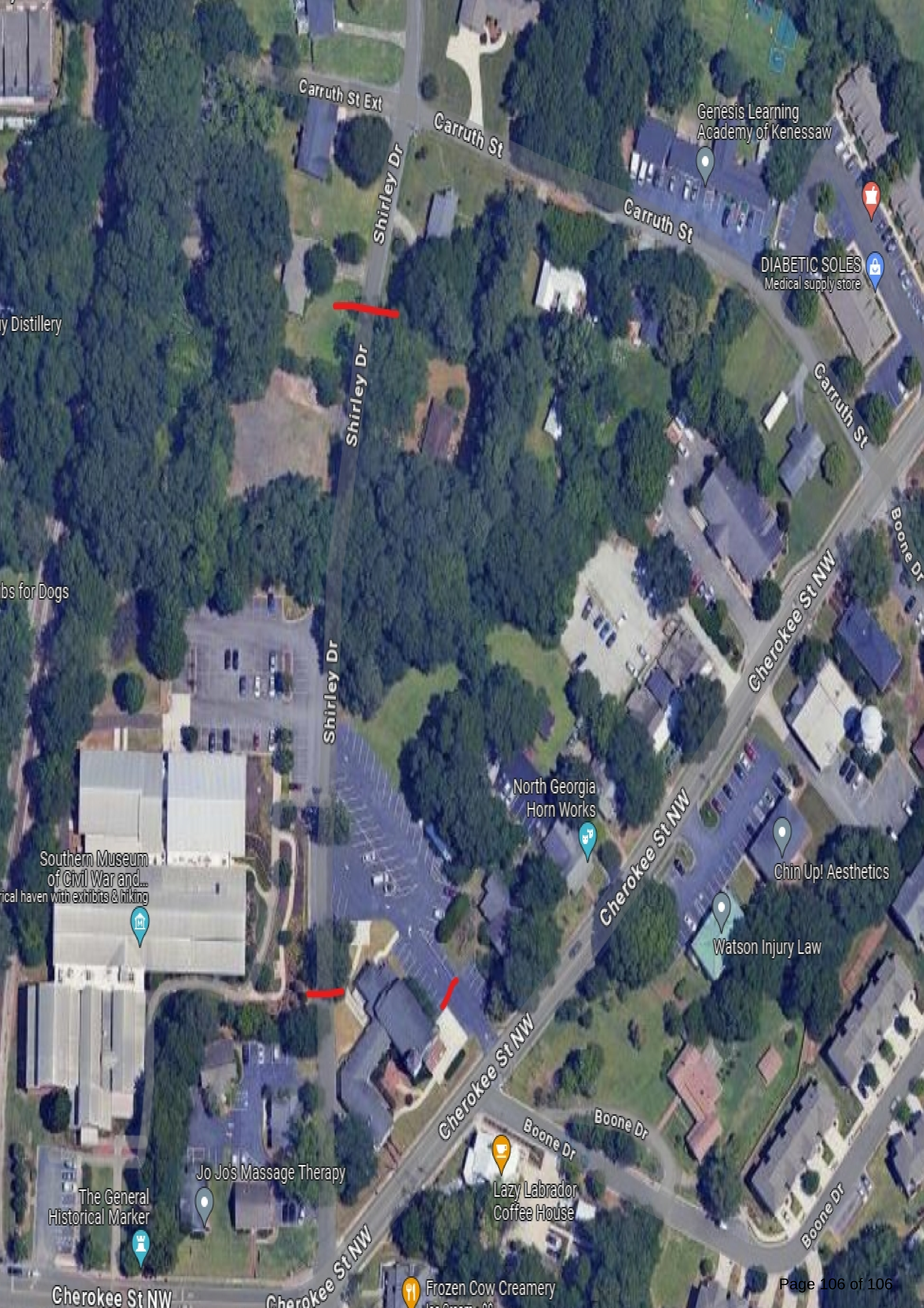
TITLE: **Amendment: Road Closure for Salute to America**
Consideration for approval to amend the street closing time of Shirley Drive during the July 3, 2024 Salute to America event.

Summary:
Fireworks are being delivered to the Southern Museum's rear parking lot on the morning of July 3rd and need to be properly managed and secured. The Cobb County Fire Marshal's Office requires blocking access to the Museum's rear parking lot from the time the fireworks are delivered to the time the fireworks show has ended. On March 18, 2024, Mayor and Council approved all road closures for various City events throughout the year. Per the Fire Marshal's requirement, this would necessitate changing the originally approved road closure time of Shirley Drive from 5:00 PM - 10:00 PM to 10:00 AM - 10:00 PM. This proposed time change will not impact the operations of nearby businesses.

Recommendation:
The Parks and Recreation Director, Facilities Director, and Cobb County Fire Marshal's Office recommend approval.

Fiscal Impact:

Attachments:
1. Proposed Closure of Shirley Dr


Carruth St Ext
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Shirley Dr
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Genesis Learning Academy of Kenessaw
DIABETIC SOLES
Medical supply store
Boone Dr
Cherokee St NW
Cherokee St NW
North Georgia Horn Works
Chin Up! Aesthetics
Southern Museum of Civil War and...
Watson Injury Law
Cherokee St NW
Boone Dr
Boone Dr
Boone Dr
Jo Jo's Massage Therapy
Lazy Labrador Coffee House
The General Historical Marker
Cherokee St NW
Cherokee St NW
Frozen Cow Creamery