CITY OF FOREST PARK

# CITY COUNCIL WORK SESSION MEETING

Monday, September 15, 2025, at 6:00 PM
Forest Park City Hall | Council Chambers
745 Forest Parkway, Forest Park, GA 30297

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The Honorable Mayor Angelyne Butler, MPA

The Honorable Kimberly James
The Honorable Delores A. Gunn
The Honorable Hector Gutierrez
The Honorable Latresa Akins-Wells
The Honorable Allan Mears

Latosha Clemons, Interim City Manager
Randi Rainey, City Clerk
Danielle Matricardi, City Attorney

## AGENDA

**VIRTUAL MEETING NOTICE**

Council Meetings will be live-streamed and available on Forest Park's YouTube Channel

I. **CALL TO ORDER/WELCOME**

II. **ROLL CALL - CITY CLERK**

III. **ADOPTION OF THE AGENDA WITH ANY ADDITIONS / DELETIONS**

IV. **ADOPTION OF THE CONSENT AGENDA WITH ANY ADDITIONS / DELETIONS**

V. **CONSENT AGENDA**

VI. **OLD BUSINESS**

1. **Council Discussion on the Recommended Proposed Millage Rate**- Finance Department

   **Background/History:**

   The City of Forest Park has tentatively adopted a 2025 millage rate that will require an increase in property taxes by 1.21 percent due to increasing property values. Even though the City of Forest Park is proposing to keep the millage rate at 16.74 mills, the increase in property values results in a property tax increase.

   All concerned citizens are invited to the third and final public hearing on the tax increase, which will be held at Forest Park City Hall on September 15, 2025, at 7:00 p.m.

This tentative increase will result in a millage rate of 16.74 mills, an increase of 1.21percent. Without this tentative increase, the millage rate will be no more than 2.0 mills. The proposed tax increase for a home with a fair market value of $100,000 is approximately $8.00.

2. **Council Discussion- Proposed Amendment to the Charter to Amend Section 2.15 (Inquiries and Investigations) of Article II (Governmental Structure)**-Executive Office

**Background/History:**

In accordance with O.C.G.A. § 36-35-3, the Mayor and Council of the City of Forest Park are authorized to amend the City Charter. The proposed amendment seeks to revise Section 2.15, "Inquiries and Investigations," of Article II, "Governmental Structure."

At the recent strategic planning retreat, there was a general consensus to amend the Charter by revising the process in which investigations are conducted by the governing body. With the adoption of this revision, investigations are still possible, but would require approval of the Governing Body.

## VII. NEW BUSINESS

3. **Council Discussion on the Defined Benefit Retirement Plan Amendment-**Executive Office

**Background/History:**

The City of Forest Park participates in the Georgia Municipal Employees Benefit System (GMEBS) Defined Benefit Retirement Plan, administered by the Georgia Municipal Association. Periodically, the plan must be amended to reflect updates in state or federal regulations, actuarial adjustments, or policy changes adopted by the GMEBS Board of Trustees.

The proposed Plan Amendment has been prepared to ensure the City's retirement plan remains compliant and aligned with GMEBS standards. Adoption of the amendment requires approval and execution by the City's authorized representatives, after which the executed documents will be submitted to GMEBS for final processing and recordkeeping.

4. **Council Discussion to approve Text Amendment for Title 8. – Planning and Development, Chapter 2. – Building Regulation and Code Enforcement, Article C. – Plumbing, Section 8-2-21 Plumbing Code Adopted, of the City of Forest Park Code of Ordinances to amend such section, adding subsection A. Water Efficiency Code**-PCD Department

**Background/History:**

The Metropolitan North Georgia Water Planning District (Metro Water District or the District) was created by the Georgia Legislature in 2001 to preserve and protect water resources in the 15-county metropolitan Atlanta area. The District's required water-efficient plumbing fixtures, equipment, and irrigation system components are one of many key water conservation strategies in the Water Resources Management Plan to help protect the region’s limited water supplies. The “Water Efficiency Code Requirements” will help save water by ensuring that new homes and apartments, and existing homes and building renovations, install leading available water-efficient fixtures and components. These changes will use less water and sustain the supplies we have available for our growing region. Local governments are responsible for adopting and implementing the Water Resources Management Plan, including the water efficiency code requirements. Effective January 1, 2024, local officials will maintain the Metro Water District – Water Efficiency Code Requirements as a local amendment to the Georgia State Minimum Standard Plumbing Code. With the Mayor and Council approving this text amendment, the City of Forest Park Code of Ordinances will be up to date, and the city will be in compliance with the state’s Water Resources Management Plan requirements.

VIII. **EXECUTIVE SESSION**

(When an Executive Session is required, one will be called for the following issues: Personnel, Litigation, or Real Estate) OCGA is §50-14-1 (A)(2).

IX. **ADJOURNMENT**

**In compliance with the Americans with Disabilities Act, those requiring accommodation for Council meetings should notify the City Clerk’s Office at 404-366-4720 at least 24 hours before the meeting.**

FOREST PARK

# City of Forest Park City Council
# Agenda Item Summary
## September 15, 2025

**Agenda Item #**
VI1

| **Requested By** | **Sponsor(s)** |
|---|---|
| **Department** | |
| Executive | |

**Requested Action**
Action Item

**Requirement for Board Action**

**Is this Item Goal Related?**

**Summary & Background**

**Fiscal Impact**

**Exhibits Attached**
2025 Notice of Propety Tax Increase, 2025 Millage Rate Presentation, 2025 Propety Tax Digest and 5 year History of Levy, FP Res (Millage Rate)

**Staff Recommendation**

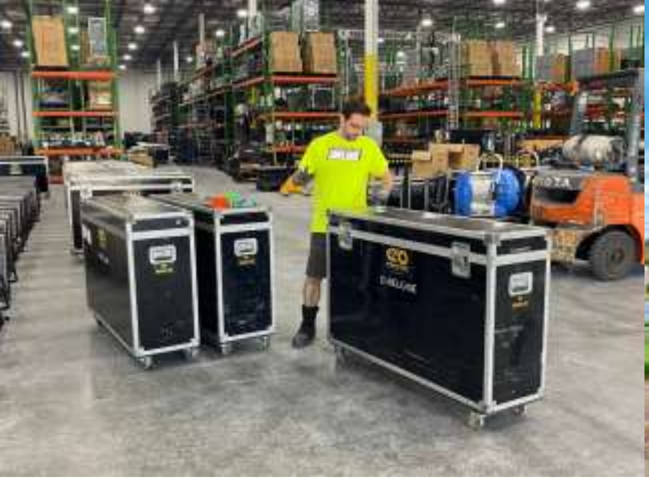
## NOTICE OF PROPERTY TAX INCREASE

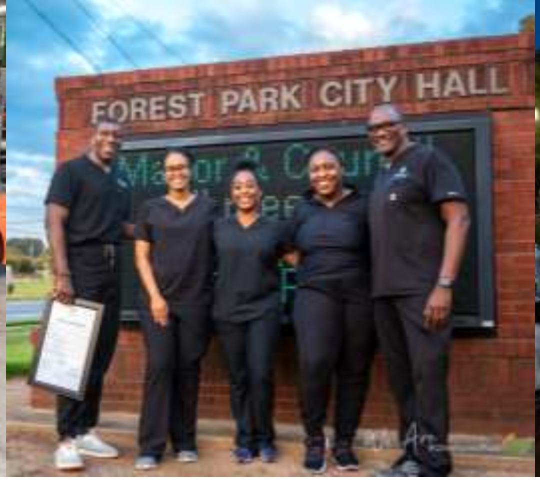
The City of Forest Park has tentatively adopted a 2025 millage rate which will require an increase in property tax by 1.21percent due to property values increasing. Even though the City of Forest Park is proposing to keep the millage rate at 16.74 mills, the increase in property values results in a property tax increase.

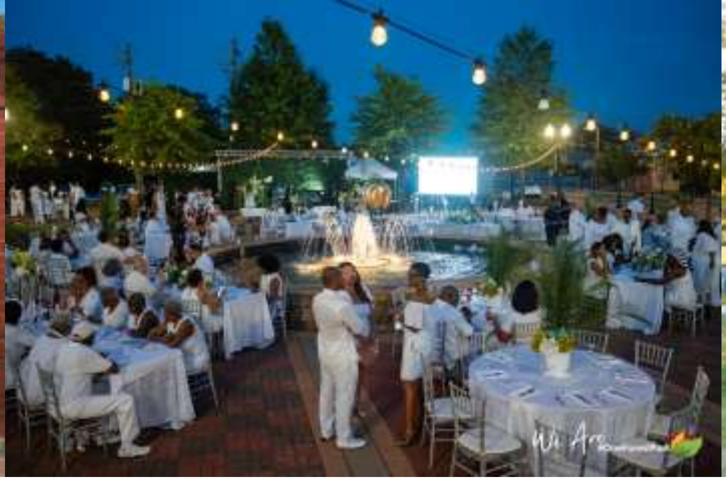
All concerned citizens are invited to the public hearing on the tax increase to be held at the Forest Park City Hall on September 2, 2025, at 7:00 p.m.

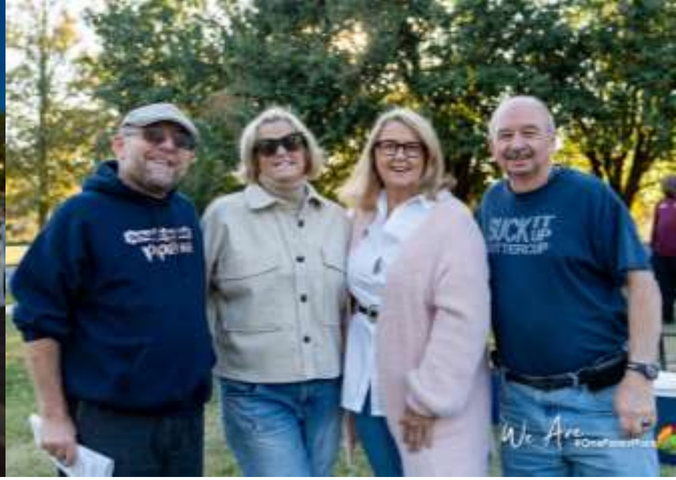
Times and places of additional public hearings on this tax increase are at Forest Park City Hall at 745 Forest Parkway on September 15, 2025, at 6:00 p.m. and again at 7:00 p.m.

This tentative increase will result in a millage rate of 16.74 mills, an increase of 1.21percent. Without this tentative increase, the millage rate will be no more than 2.0 mills. The proposed tax increase for a home with a fair market value of $100,000 is approximately 8.00.







# 2025 MILLAGE RATE PRESENTATATION

**John Wiggins**

Finance Director

470-599-8286| jwiggins@forestparkga.gov

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THE CITY OF FOREST PARK
A CITY FOR EVERY SEASON

# MILLAGE RATE

THE TAX RATE THAT IS APPLIED TO THE ASSESSED VALUE OF TAXABLE PROPERTY TO CALCULATE THE AMOUNT OF PROPERTY TAX TO BE PAID.

• MILLAGE RATE OF 1 MIL IS $1.00 PER THOUSAND OF ASSESSED VALUE.

• FOR CALCULATION PURPOSES, THE MILLAGE RATE IS STATED AS 0.001.

THE MILLAGE RATE IS ESTABLISHED BY THE LEVYING AUTHORITY EACH YEAR.

# NOTICE OF CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY

## NOTICE

The Forest Park City Council does hereby announce that the millage rate will be set at a meeting to be held at Forest Park City Hall 745 Forest PKWY, on September 15, 2025 at 7:00 pm and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

## CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

| County wide Area | | COUNTY WIDE | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|
| | VALUE | Real & Personal | 675,235,726 | 776,940,943 | 967,553,071 | 1,032,675,150 | 1,256,527,451 |
| | | Motor Vehicles | 2,085,100 | 8,208,270 | 8,281,670 | 7,848,860 | 3,126,020 |
| | | Mobile Homes | 90,021 | 91,589 | 97,073 | 96,971 | 95,625 |
| | | Timber - 100% | 0 | 0 | 0 | 0 | 0 |
| | | Heavy Duty Equipment | 3,822 | 11,489 | 62,575 | 64,730 | 4,106 |
| | | Gross Digest | 677,414,669 | 785,252,291 | 975,994,389 | 1,040,685,711 | 1,259,753,202 |
| | | Less Exemptions | 44,695,519 | 44,717,195 | 44,715,846 | 91,956,833 | 92,894,037 |
| | | **NET DIGEST VALUE** | 632,719,150 | 740,535,096 | 931,278,543 | 948,728,878 | 1,166,859,165 |
| | RATE | Gross Maintenance & Operation Millage | 0.0252 | 0.0201 | 0.0172 | 0.0176 | 0.0252 |
| | | Less Rollback (Local Option Sales Tax) | 0.0085 | 0.0034 | 0.0005 | 0.0009 | 0.0085 |
| | | **NET M&O MILLAGE RATE** | 0.0167 | 0.0167 | 0.0167 | 0.0167 | 0.0167 |
| | TAX | **TOTAL M&O TAXES LEVIED** | $10,560 | $12,377 | $15,590 | $15,834 | $19,447 |
| | | Net Tax $ Increase | ($1,928) | $1,817 | $3,212 | $245 | $3,613 |
| | | Net Tax % Increase | -15.40% | 17.21% | 25.95% | 1.57% | 22.81% |

# Notice Of Property Tax Increase To Be Publish

The City of Forest Park has tentatively adopted a 2025 millage rate which will require an increase in property tax by 1.21 percent due to property values increasing. Even though the City of Forest Park is proposing to keep the millage rate at 16.74 mills, the increase in property values results in a property tax increase.

All concerned citizens are invited to the public hearing on the tax increase to be held at the Forest Park City Hall on September 2, 2025, at 7:00 p.m. Times and places of additional public hearings on this tax increase are at Forest Park City Hall at 745 Forest Parkway on September 15, 2025, at 6:00 p.m. and again at 7:00 p.m.

This tentative increase will result in a millage rate of 16.74 mills, an increase of 1.21 percent. Without this tentative increase, the millage rate will be no more than 2.0 mills. The proposed tax increase for a home with a fair market value of $100,000 is approximately 8.00.

# Q&A

THANK YOU!

We Are #OneForestPark

THE CITY OF FOREST PARK
A CITY FOR EVERY SEASON

# NOTICE

The Forest Park City Council does hereby announce that the millage rate will be set at a meeting to be held at Forest Park City Hall 745 Forest PKWY, on September 15, 2025 at 6:00 pm and 7:00 pm and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

## CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

| COUNTY WIDE | | | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|
| COUNTY WIDE | VALUE | Real & Personal | 675,235,726 | 776,940,943 | 967,553,071 | 1,032,675,150 | 1,256,527,451 |
| | | Motor Vehicles | 2,085,100 | 8,208,270 | 8,281,670 | 7,848,860 | 3,126,020 |
| | | Mobile Homes | 90,021 | 91,589 | 97,073 | 96,971 | 95,625 |
| | | Timber -100% | 0 | 0 | 0 | 0 | 0 |
| | | Heavy Duty Equipment | 3,822 | 11,489 | 62,575 | 64,730 | 4,106 |
| | | Gross Digest | 677,414,669 | 785,252,291 | 975,994,389 | 1,040,685,711 | 1,259,753,202 |
| | | Less Exemptions | 44,695,519 | 44,717,195 | 44,715,846 | 91,956,833 | 92,894,037 |
| | | **NET DIGEST VALUE** | 632,719,150 | 740,535,096 | 931,278,543 | 948,728,878 | 1,166,859,165 |
| | RATE | Gross Maintenance & Operation Millage | 0.0252 | 0.0201 | 0.0172 | 0.0176 | 0.0252 |
| | | Less Rollback (Local Option Sales Tax) | 0.0085 | 0.0034 | 0.0005 | 0.0009 | 0.0085 |
| | | **NET M&O MILLAGE RATE** | 0.0167 | 0.0167 | 0.0167 | 0.0167 | 0.0167 |
| | TAX | **TOTAL M&O TAXES LEVIED** | $10,560 | $12,377 | $15,590 | $15,834 | $19,447 |
| | | **Net** Tax $ Increase | ($1,928) | $1,817 | $3,212 | $245 | $3,613 |
| | | NetTax % Increase | -15.40% | 17.21% | 25.95% | 1.57% | 22.81% |

**STATE OF GEORGIA**
**COUNTY OF CLAYTON**

**RESOLUTION NO. 2025-____**

**A RESOLUTION BY THE CITY OF FOREST PARK, GEORGIA COUNCILMEMBERS KIMBERLY JAMES, DELORES A. GUNN, HECTOR GUTIERREZ, LATRESA AKINS-WELLS, AND ALLAN MEARS TO APPROVE THE ADOPTION OF THE 2025 MILLAGE RATE FROM THE CITY'S FINANCE DEPARTMENT.**

**WHEREAS,** the City of Forest Park, Georgia ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia; and

**WHEREAS**, the City has tentatively adopted a 2025 millage rate of 16.74 mills; and

**WHEREAS**, although the millage rate remains the same as the prior year, increases in assessed property values will result in an effective property tax increase of approximately 1.21 percent; and

**WHEREAS**, O.C.G.A. § 48-5-32 requires the City to hold three public hearings to receive input from the public before final adoption of the millage rate; and

**WHEREAS,** the three public hearings shall be held at City Hall on September 2, 2025 at 7:00 p.m., September 15, 2025 at 6:00 p.m., and September 15, 2025 at 7:00 p.m.; and

**WHEREAS**, the Mayor and Council have caused public notice of said hearings to be published in the City's legal organ and posted at City Hall; and

**WHEREAS,** the approval of this millage rate is necessary for the safety, health, and welfare of the City's citizens.

**THEREFORE, THE CITY COUNCIL OF FOREST PARK, GEORGIA HEREBY RESOLVES:**

**Section 1.** ***Approval.*** The Department's request to adopt the 2025 millage rate of 16.74 mills, which constitutes a property tax increase of 1.21 percent as presented to the Mayor and Council on September 15, 2025, is hereby approved.

**Section 2.** ***Public Record.*** This document shall be maintained as a public record by the City Clerk ("Clerk") and shall be accessible to the public during all normal business hours of the City.

**Section 3.** ***Authorization of Execution.*** The Mayor is hereby authorized to sign all documents necessary to effectuate this Resolution.

**Section 4.** ***Attestation.*** The Clerk is authorized to execute, attest to, and seal any documents necessary to effectuate this Resolution, subject to approval as to form by the City Attorney.

**Section 5.** ***Effective Date.*** This Resolution shall become effective immediately upon its adoption by the Mayor and City Council of the City of Forest Park as provided in the City Charter.

**SO RESOLVED** this 15th day of September 2025.

**CITY OF FOREST PARK, GEORGIA**

____________________________________
Angelyne Butler, *Mayor*

**ATTEST:**

____________________________________ (SEAL)
*City Clerk*

**APPROVED AS TO FORM:**

____________________________________
*City Attorney*

**City of Forest Park City Council**
# Agenda Item Summary
**September 15, 2025**

**Agenda Item #**
VI2

| **Requested By** | **Sponsor(s)** |
|---|---|
| Danielle Matricardi, City Attorney | |
| **Department** | |
| Executive | |

| |
|---|
| **Requested Action**<br>Ordinance (without public hearing) |
| **Requirement for Board Action** |
| **Is this Item Goal Related?** |
| **Summary & Background** |
| **Fiscal Impact** |
| **Exhibits Attached**<br>2025-7-28 __FP Charter Amendment |
| **Staff Recommendation** |

**STATE OF GEORGIA**
**COUNTY OF CLAYTON**

# ORDINANCE NO. 2025-18

AN ORDINANCE TO AMEND THE CHARTER OF THE CITY OF FOREST PARK BY AMENDING ARTICLE II (GOVERNMENTAL STRUCTURE), PART 1 (COUNCIL COMPOSITION), SECTION 2.15 (INQUIRIES AND INVESTIGATIONS); TO PROVIDE FOR SEVERABILITY; TO REPEALCONFLICTINGORDINANCES; TO PROVIDE AN ADOPTION DATE; TO PROVIDE AN EFFECTIVE DATE; AND TO PROVIDE FOR OTHER LAWFUL PURPOSES.

**WHEREAS,** the duly elected governing authority of the City of Forest Park, Georgia (hereinafter the “City”) is the Mayor and Council thereof; and

**WHEREAS**, the City desires to amend its Charter by home rule ordinance; and

**WHEREAS**, a synopsis of this Ordinance shall be advertised once per week for three (3) weeks within sixty (60) days preceding the final adoption of this Ordinance, in accordance with Section 36-35-3(b)(1) of the Official Code of Georgia, in a newspaper of general circulation on August 6, 2025, August 13, 2025, and August 20, 2025; and

**WHEREAS**, the notice of the adoption of this Ordinance provides that a copy of the proposed ordinance shall be available for inspection in the Office of the Forest Park City Clerk and the Office of the Clayton County Superior Court Clerk, in accordance with Section 36-35-3(b)(1) of the Official Code of Georgia, and a copy of the proposed ordinance shall be placed in said locations; and

**WHEREAS**, this Ordinance shall be considered at two (2) consecutive public meetings, no less than seven (7) and no more than sixty (60) days apart, in accordance with Section 36-35-3(b)(1) of the Official Code of Georgia, with public meetings held on September 2, 2025, and September 15, 2025; and

**WHEREAS,** the amendments contained herein will benefit the health, safety, morals, and welfare of the citizens of the City.

**BE IT AND IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF FOREST PARK, GEORGIA, THAT,** and by the authority thereof:

**Section 1.** Section 2.15 ("Inquiries and Investigations") of Article II ("Governmental Structure") of the Charter of the City of Forest Park, Georgia, is hereby amended with permanent additions in **bold** font and permanent deletions in ~~strikethrough~~ font to be read and codified as set forth below:

"Sec. 2.15. - Inquiries and investigations.

The city council may make inquiries and investigations into the affairs of the city and the conduct of any department, office or agency thereof, and for this purpose may subpoena witnesses, administer oaths, take testimony, and require the production of evidence. Any person who fails or refuses to obey a lawful order issued in the exercise of these powers by the city council shall be punished as provided by ordinance. ~~The mayor and council members may individually make inquiries of any city employee concerning the operations of the city.~~"

**Section 2.** The preamble of this Ordinance shall be considered to be and is hereby incorporated by reference as if fully set out herein.

**Section 3.** This Ordinance shall be codified in a manner consistent with the laws of the State of Georgia and the City.

**Section 4.** (a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses, and phrases of this Ordinance are or were, upon their enactment, believed by the Mayor and Council to be fully valid, enforceable, and constitutional.

(b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause, or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause, or phrase of this Ordinance. It is hereby further declared to be the intention of the Mayor and Council that, to the to the greatest extent allowed by law, no section, paragraph, sentence, clause, or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause, or phrase of this Ordinance.

(c) In the event that any phrase, clause, sentence, paragraph, or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional, or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council that such invalidity, unconstitutionality, or unenforceability shall, to the to the greatest extent allowed by law, not render invalid, unconstitutional, or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinance, and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs, and sections of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect. effect.

**Section 5.** All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed.

**Section 6.** The effective date of this Ordinance shall be the date of adoption unless otherwise stated herein.

**ORDAINED** this 17th day of November, 2025.

**CITY OF FOREST PARK, GEORGIA**

________________________________
Angelyne Butler, *Mayor*

**ATTEST:**

________________________________
*City Clerk*

**APPROVED AS TO FORM:**

________________________________
*City Attorney*

**City of Forest Park City Council**

# Agenda Item Summary

**September 15, 2025**

**Agenda Item #**
VII3

| **Requested By Department** | **Sponsor(s)** |
|---|---|
| Executive | |

| |
|---|
| **Requested Action**<br>Action Item |
| **Requirement for Board Action** |
| **Is this Item Goal Related?** |
| **Summary & Background** |
| **Fiscal Impact** |
| **Exhibits Attached**<br>Forest Park Cover Letter 9 4 2025, Forest Park Adoption Agreement 9-4-2025, Forest Park Service Credit Purchase Form 9-4 2025, Forest Park SCPA - 9-4-2025, 2025-9-15 - FP Res (GMEBS) |
| **Staff Recommendation** |

GEORGIA MUNICIPAL ASSOCIATION

RISK MANAGEMENT AND EMPLOYEE BENEFITS SERVICES

EXECUTIVE STAFF

Larry H. Hanson
CEO and Executive Director

Randy Logan
Deputy Executive Director

September 4, 2025

**TRANSMITTED VIA E-MAIL**
(sbrown@forestparkga.gov)

Ms. Shalonda Brown
Human Resources Director
City of Forest Park
P.O. Box 69
Forest Park, GA 30298-0069

**RE: City of Forest Park GMEBS Defined Benefit Retirement Plan; Amendment to Allow Purchases of Prior Service Credit to be made in Partial Year Increments**

Dear Ms. Brown:

Enclosed please find a draft Adoption Agreement and Service Credit Purchase Addendum for the city of Forest Park's Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"). The amendment to the Plan allows employees who were participating in the Plan on August 1, 2024, to purchase credit for prior service before August 1, 2024, in partial year increments as well as in full-year increments (see Service Credit Purchase Addendum, p. 1). A revised Service Credit Purchase Form is also attached, which the City should distribute to all participants.

The Adoption Agreement provides that the amendment will become effective September 1, 2024. **Please note that per O.C.G.A. § 47-5-40, the Adoption Agreement has been drafted in the form of an ordinance**.

If the city would like changes to the draft documents, please let us know before approving them, so we can make any necessary revisions. If the draft documents are acceptable as drafted, please have the designated representatives sign and date both documents where indicated (Adoption Agreement, p. 37, and Service Credit Purchase Addendum, p. 6) and email them to Ms. Gina Gresham at rgresham@gacities.com. We will then countersign and return the documents to you for your files.

If you have any questions about the information provided in this letter or require further information, please feel free to contact me at (678) 686-6236 or kjeselnik@gacities.com.

Sincerely,

Kevin Jeselnik

Kevin H. Jeselnik
Assistant General Counsel

Encl.

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

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

# GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM

## DEFINED BENEFIT RETIREMENT PLAN

## AN ORDINANCE
## and
## ADOPTION AGREEMENT
## for

## City of Forest Park

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

# TABLE OF CONTENTS

**PAGE**

# I. AN ORDINANCE

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

**Section 1**. The Retirement Plan for the Employees of the City of Forest Park, 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 37**

# 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 Forest Park**

## 3. GOVERNING AUTHORITY

Name: **Forest Park Mayor and Council**
Address: **745 Forest Parkway, Forest Park GA 30297**
Phone: **(404) 366-4720**
Facsimile:

## 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: **745 Forest Parkway, Forest Park GA 30297**
Phone: **(404) 366-4720**
Facsimile:

## 5. PENSION COMMITTEE

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

Position: **Mayor**
Position: **Councilmember**
Position: **City Manager**
Position: **Finance Director**
Position: **Human Resources Director**
Position: **Forest Park Retiree**

Pension Committee Secretary: **Human Resources Director**
Address: **PO Box 69, Forest Park GA 30298**
Phone: **(404) 925-5694**
Facsimile:

## 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))**: **This is an amendment to permit Eligible Regular Employees who were participating in the Plan on August 1, 2024, to purchase Prior Service Credit for full-time Service with the City prior to August 1, 2024, in partial-year (less than full year (12-month)) increments (see Service Credit Purchase Addendum, p. 1)**.

## 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 **September 1, 2024**. **(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 **September 1, 2024** **(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 **August 1, 2024** **(insert effective date of most recent Adoption Agreement preceding this Adoption Agreement)**.

The Employer's first Adoption Agreement became effective **August 1, 2024** **(insert effective date of Employer's first GMEBS Adoption Agreement)**. The Employer's GMEBS Plan was originally effective **August 1, 2024** **(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)**: **August 1**.

## 9. CLASSES OF ELIGIBLE EMPLOYEES

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

**A. Eligible Regular Employees**

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

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

☐ **ALL REGULAR EMPLOYEES EXCEPT** for the following employees **(must specify; specific positions are permissible; specific individuals may not be named)**: _________.

**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): ____________________________________________.

**(2) Municipal Legal Officers (check one)**:

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

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

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

## 10. ELIGIBILITY CONDITIONS

**A. Hours Per Week (Regular Employees)**

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

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

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

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

Minimum hour requirement applicable to excepted Regular Employees:

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

**B. Months Per Year (Regular Employees)**

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

☐ No minimum
☒ At least **6** months per year (regularly scheduled)

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

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

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

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

## 11. WAITING PERIOD

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

## 12. ESTABLISHING PARTICIPATION IN THE PLAN

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

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

- ☒ None (Participation is mandatory for all Eligible Employees except as provided in Section 4.03(e) of the Basic Plan Document).
- ☐ Participation is optional for the following Eligible Employees **(must specify - specific positions are permissible; specific individuals may not be named; all positions or classes specified must be Eligible Employees)**: ______________________________.

## 13. CREDITED SERVICE

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

## A. Credited Past Service with Adopting Employer

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

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

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

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

☒ All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except as follows **(must specify other limitation in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: <u>**For elected or appointed members of the Governing Authority in office on August 1, 2024, all prior Service shall be credited for the purposes of satisfying the minimum Service requirements for benefit eligibility and for computation of benefits. For Eligible Regular Employees in Service on August 1, 2024, all prior Service shall be credited for the purpose of satisfying the minimum Service requirements for Vesting and benefit eligibility only; prior Service shall not count for the purpose of benefit calculation for Eligible Regular Employees unless an Eligibile Regular Employee purchases Credited Service for such purpose in accordance with the Service Credit Purchase Addendum**</u>.

☐ 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))**: ________.

**(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. <u>Prior Governmental Service</u>**

**<u>Note</u>: A Participant's prior service with other GMEBS employers shall be credited for purposes of satisfying the minimum service requirements for Vesting and eligibility for**

**Retirement and pre-retirement death benefits as provided under Section 9.05 of the Basic Plan Document, relating to portability service. This Section 13(C) does not need to be completed in order for Participants to receive this portability service credit pursuant to Section 9.05 of the Basic Plan Document**.

**(1) Credit for Prior Governmental Service**.

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

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

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

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

**(2) Definition of Prior Governmental Service**.

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

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

**(3) Maximum Credit for Prior Governmental Service**.

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

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

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

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

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

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

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

**(5) Payment for Prior Governmental Service Credit**.

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

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

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

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

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

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

**(1) Credit for Unused Paid Time Off**.

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

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

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

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

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

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

**(2) Minimum Service Requirement**.

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

☐ The Participant must be 100% vested in a normal retirement benefit.
☐ The Participant must have at least _______ years **(insert number)** of Total Credited Service (not including leave otherwise creditable under this Section).
☐ Other **(must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i))**: ________.

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

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

**(4) Maximum Credit for Unused Paid Time Off**.

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

**(5) Computation of Unused Paid Time Off**.

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

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

# 14. RETIREMENT ELIGIBILITY

**A.** **<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>5</u>** years **(insert number)** of Total Credited Service

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

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

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

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

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

**B.** **<u>Normal Retirement Qualifications</u>**

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

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

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

☒ Attainment of age **<u>62</u>** **(insert number)**

☒ Completion of **<u>5</u>** years **(insert number)** of Total Credited Service

☒ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and 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>Elected or appointed members of the Governing Authority, provided however, that notwithstanding any provision of the Basic Plan Document to the contrary, the Retirement benefit payable following the Participant's re-retirement shall be computed in accordance with Section 6.06(b)(4) of the</u>**

**<u>Basic Plan Document except that the Retirement benefit will not be reduced by the Actuarial Equivalent of any Retirement benefits received prior to such re-retirement</u>**.

**<u>Exceptions</u>:** 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)**: **<u>The City Manager and department heads</u>**.

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

☒ Attainment of age **<u>62</u>** **(insert number)**

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

☒ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and 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>Elected or appointed members of the Governing Authority, provided however, that notwithstanding any provision of the Basic Plan Document to the contrary, the Retirement benefit payable following the Participant's re-retirement shall be computed in accordance with Section 6.06(b)(4) of the Basic Plan Document except that the Retirement benefit will not be reduced by the Actuarial Equivalent of any Retirement benefits received prior to such re-retirement</u>**.

**(2) <u>Elected or Appointed Members of Governing Authority</u>**

**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 **<u>62</u>** **(insert number)**

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

☒ In-Service Distribution to Eligible Employees permitted (<u>i.e.</u>, a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and 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>Elected or appointed members of the Governing Authority, provided however, that notwithstanding any provision of the Basic Plan Document to the contrary, the Retirement benefit payable following the Participant's re-retirement shall be computed in accordance with Section 6.06(b)(4) of the Basic Plan Document except that the Retirement benefit will not be reduced by the Actuarial Equivalent of any Retirement benefits received prior to such re-retirement.</u>**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

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

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

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

**(3)** ☐ **Rule of _______ (insert number)**. The Participant's combined Total Credited Service and age must equal or exceed this number. Please complete additional items below:

To qualify for this alternative normal retirement benefit, the Participant **(check one or more items below, as applicable)**:

☐ Must have attained at least age ______ **(insert number)**

☐ Must not satisfy any minimum age requirement

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

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

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

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

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

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

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

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

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

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

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

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

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

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

This alternative normal retirement benefit is available to:

☐ All Participants who qualify.

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

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

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

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

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

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

This alternative normal retirement benefit is available to:

☐ All public safety employee Participants who qualify.

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

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

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

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

## D. Disability Benefit Qualifications

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

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

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

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

## 15. RETIREMENT BENEFIT COMPUTATION

**A. Maximum Total Credited Service**

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

☐ not limited.

☒ limited to **32** 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**. **2.5% (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) Final Average Earnings**

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

This definition of Final Average Earnings applies to:

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

**[Repeat above subsection as necessary for each applicable definition and Participant class covered under the Plan.]**

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

The monthly normal retirement benefit for members of this class shall be as follows **(check one)**:

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

☒ $**<u>100.00</u> (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. <u>Monthly Early Retirement Benefit Amount</u>**

**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)**:______.

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

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

**Retirement Age)]**
**(check 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. <u>Minimum/Maximum Benefit For Elected Officials</u>**

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. <u>Multiple Plans</u>**

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. <u>Re-Employment as Eligible Employee After Normal, Alternative Normal, or Early Retirement and Following Bona Fide Separation of Service (see Basic Plan Document</u>**

**<u>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)</u>**

**(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)**: **<u>Elected or appointed members of the Governing Authority, provided, however, that notwithstanding any provision of the Basic Plan Document to the contrary, the Retirement benefit payable following the Participant's re-retirement shall be computed in accordance with Section 6.06(b)(4) of the Basic Plan Document except that the Retirement benefit will not be reduced by the Actuarial Equivalent of any Retirement benefits received prior to such re-retirement</u>**.

**(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)**: **<u>Eligible Regular Employees</u>**.

(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)**: **<u>Elected or appointed members of the Governing Authority, provided, however, that notwithstanding any provision of the Basic Plan Document to the contrary, the Retirement benefit payable following the Participant's re-retirement shall be computed in accordance with Section 6.06(b)(4) of the Basic Plan Document except that the Retirement benefit will not be reduced by the Actuarial Equivalent of any Retirement benefits received prior to such re-retirement</u>**.

(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>5</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>The City Manager and department heads</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.)**: No Vesting schedule (immediate Vesting).

**B. Elected or Appointed Members of the Governing Authority**

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

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

☒ No vesting schedule (immediate vesting).

☐ Other vesting schedule **(Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting.)**: ______________________________________.

## 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. Terminated Vested Death Benefit**

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

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

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

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

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

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

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

## 19. EMPLOYEE CONTRIBUTIONS

**(1) Employee contributions (check one):**

☐ Are not required.

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

☒ Are required in the amount of **1.0**% **(insert percentage)** of Earnings for Participants in the following classes **(must specify - specific positions are**

**permissible; specific individuals may not be named)**: **<u>Eligible Regular Employees</u>**.

**[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 September 1, 2024 **(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 Forest Park, Georgia, this ______ day of ________________, 20_____.

Attest: CITY OF FOREST PARK, GEORGIA

__________________________ ________________________________________

City Clerk Mayor

(SEAL)

Approved:

____________________________

City Attorney

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

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

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

______________________________________

Secretary

Georgia Municipal Employees Benefit System (GMEBS)
Email Address: adminretire@gacities.com (MUST BE SENT SECURELY) or Fax (678) 686-6244

**APPLICATION TO PURCHASE SERVICE CREDIT FOR ELIGIBLE PRIOR SERVICE**
**CITY OF FOREST PARK GMEBS DEFINED BENEFIT RETIREMENT PLAN**

**NOTE TO PARTICIPANTS: Return your completed form to the City's Pension Committee Secretary. Please DO NOT send this form directly to GMEBS.**

## SECTION 1. OVERVIEW OF SERVICE CREDIT PURCHASE PROCESS

The City of Forest Park ("City") permits, but does not require, participants in the City's Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("DB Plan") who were actively employed on July 31, 2024, and became participants in this Plan on August 1, 2024, to purchase service credit under the DB Plan for their full-time service with the City prior to August 1, 2024 ("eligible service credit"). Purchased service credit will count as credited service under the DB Plan and will be added to the participant's other credited service under the DB Plan for the purpose of computing the amount of benefits payable.

Window Period for Application
If you meet the eligibility requirements identified above and wish to purchase some or all of your eligible service credit under the DB Plan, you must submit a completed service credit purchase application to the Pension Committee Secretary during the period of September 1 – October 31, 2024, or September 1 – October 31, 2025. If you do not submit a completed application to purchase service credit within one of these window periods, you will not be allowed to purchase service credit under the DB Plan. **You must be in service with the City of Forest Park at the time you apply for and complete your purchase of service credit for the purchase to be effective.**

You are responsible for providing the Pension Committee Secretary any information or documentation necessary to establish that you are eligible to purchase service credit. The Pension Committee Secretary will review your application to purchase service credit and determine whether your application should be accepted.

Fee for Cost Study
The City may require you to pay all or a portion of the actuarial cost study fees associated with determining the cost to purchase your eligible service credit. Please note: a cost study may not be used with respect to future applications to purchase eligible service credit. If you: 1) apply to purchase service credit, 2) do not purchase any or all of your eligible service credit, and 3) apply during a future window period to purchase some or all of your remaining eligible service credit, a new cost study will be required, and the City may require you to pay some or all of the cost study fees associated with your later application to purchase any or all of your remaining eligible service credit. Please see the Pension Committee Secretary for more information regarding the cost study fee.

Time Limit for Lump Sum Payment
Upon completion of the cost study, the Pension Committee Secretary will notify you of the lump sum amount required to purchase all of your eligible service credit under the DB Plan. You must remit payment for your service credit purchase in a lump sum to GMEBS for deposit in the DB Plan's GMEBS retirement trust fund within 120 days of receiving this notice or of receiving notice of the Pension Committee's approval of your application to purchase service credit, whichever is later, and prior to your termination of employment with the City. The Pension Committee Secretary may extend the time period for payment of the amounts required to purchase service credit if for reasons outside of your control, payment cannot be made by the end of the initial 120-day period; however, the time limit for payment will not be extended any later than an additional 120 days or, if sooner, the date of your termination of employment. Under no circumstances may payment be completed following your termination of employment with the City.

**<u>NOTE TO PARTICIPANTS</u>: Return your completed form to the City's Pension Committee Secretary. Please DO NOT send this form directly to GMEBS.**

You may pay less than the full lump sum amount necessary to purchase all of your eligible service credit, in which case the percentage of service credit awarded will be equal to the percentage of the full amount paid. If you purchase less than the full amount of your eligible service credit, you will not have the opportunity to purchase the remaining amount of eligible service credit until the next window period for applying to purchase service credit, if any. As a reminder, if you purchase less than the full amount of your eligible service credit and you wish to purchase additional service credit in the future, a new cost study will be required with respect to any additional purchase (or potential purchase) of eligible service credit and the City may require you to pay for some or all of the cost of the cost study.

<u>Sources of Lump Sum Payment</u>
To the extent permitted by the Internal Revenue Code (IRC) and accompanying regulations, your lump sum payment to purchase service credit under the DB Plan may be made via one or more of the following sources: (1) a direct trustee-to-trustee transfer from a 401(a) qualified retirement plan, governmental 457(b) deferred compensation plan or a 403(b) tax sheltered annuity; (2) a qualified rollover from a governmental 457(b) plan, 403(b) tax-sheltered annuity plan, 401(a) qualified plan, 403(a) annuity plan, or a 408(a) or 408(b) individual retirement account or annuity (traditional IRA); or (3) a lump sum contribution of after-tax funds. **You are solely responsible for arranging and making payment to purchase your service credit.** You will not be able to purchase service credit via payroll deduction.

If you wish to use after-tax funds to make this purchase, please let GMEBS know in advance so that we can address any applicable limitations. If any contribution or portion of a contribution made to purchase service credit would result in a violation of the applicable limitations established under IRC Section 415(b), (c) or (n) or any other provision of law or the DB Plan, or if it is later determined that you are not eligible to purchase some or all of your prior service credit, the DB Plan will return without interest any such contribution or portion thereof, and any prior service credit attributable to such contribution or portion thereof will be forfeited.

<u>Payment Used to Fund Retirement & Survivor Benefits; Withdrawal Permitted Upon Termination</u>
Payments to purchase eligible service credit are employee contributions and will be used to fund retirement and/or survivor benefits relating to such credit. If the sum of all retirement and/or death benefits paid to you and/or your pre-retirement or post-retirement beneficiary does not equal or exceed the amount of your employee contributions, including those made to purchase prior service credit, a lump sum payment in the amount of the difference will be paid to your estate (or, if applicable, to the pre-retirement or post-retirement beneficiary's estate) in accordance with the terms of the Plan. **Contributions will not otherwise be refundable, except you may withdraw contributions made to purchase service credit upon termination of employment subject to the applicable provisions of the Basic Plan Document and the Service Credit Purchase Addendum.** Withdrawal of contributions will be credited with interest at a rate established by GMEBS. A partial withdrawal of employee contributions is not permitted. Please note: if you withdraw contributions made to purchase service credit, you will be required to withdraw *all* contributions you have made to the DB Plan, including your 1 percent mandatory employee contributions. As a result, you will forfeit any and all service credit and/or benefits under the DB Plan associated with employee contributions.

<u>Repayment Upon Reemployment</u>
If you return to employment with the City after having withdrawn contributions made to purchase prior service credit, you may re-purchase said service credit upon reemployment, subject to the applicable provisions of the Basic Plan Document and Service Credit Purchase Addendum concerning repayment of employee contributions for the purpose of restoring credited service under the DB Plan.

**NOTE TO PARTICIPANTS: Return your completed form to the City's Pension Committee Secretary. Please DO NOT send this form directly to GMEBS.**

## SECTION 2. EMPLOYEE INFORMATION

(To be completed when the Applicant initially applies to purchase service credit)

1. Name: ____________________________________ 2. Social Security Number ______________________
(First) (Middle) (Last)

3. Date of Birth: ________________________________ 4. Current Salary: ___________________________

5. Most Recent Employment Date: ________________ 6. Position: ________________________________

7. Current Service with the City of Forest Park: ___ Years ___ Months

8. Number of Years and Complete Months of Prior Service Eligible for Purchase: ____ Years ____ Months

## SECTION 3. EMPLOYEE ACKNOWLEDGEMENT

(To be completed when the Applicant initially applies to purchase service credit)

By signing below, I hereby acknowledge and agree that my ability to purchase service credit under the DB Plan is not guaranteed and will depend upon whether the requirements of the DB Plan are satisfied. I further understand, acknowledge, and agree that: **(1)** I am responsible for providing the Pension Committee Secretary with information and documentation which the Pension Committee Secretary deems sufficient to establish that I am eligible to purchase or otherwise receive eligible service credit; **(2)** I may be required to pay for some or all of the cost of an actuarial cost study to determine the cost of purchasing service credit; **(3)** if, after I have paid for a cost study, it is determined that I do not satisfy the Plan's requirements for an award of credit for any reason, I will not be able to receive a refund of any payment(s) made for the cost study; **(4)** after receiving notice of the cost to purchase service credit, I have up to **120 days** (or if sooner up until the date of my termination of employment with the City) to remit payment to purchase any or all of my eligible service credit; **(5)** I am solely responsible for making the payment required to purchase my eligible service credit under the Plan; **(6)** if at any time after I remit payment it is determined that I do not satisfy the Plan's requirements for an award of service credit, I will not receive such credit, and my contribution (or portion thereof as applicable) will be returned without interest, in accordance with and subject to the terms of the DB Plan; **(7)** I am bound by the terms of the DB Plan governing the purchase of service credit, in their current form or as amended; and **(8)** the information provided herein is true and accurate to the best of my knowledge.

Date: ____________________, 20 ______ _____________________________________________
(Month) (Day) (Year) (Signature of Applicant)

## SECTION 4. PENSION COMMITTEE SECRETARY ACKNOWLEDGEMENT

(To be completed when the Pension Committee Secretary accepts the Participant's application to purchase service credit)

I certify that I have reviewed the information listed by the Applicant in this application, and have confirmed that to the best of my knowledge, the information provided in Section 2 above is true and correct and the Applicant is eligible to purchase service credit for the following period of prior service ("eligible prior service"):

From _______/_______/_______ to _______/_______/_______
(Month) (Day) (Year) (Month) (Day) (Year)

Date: ____________________, 20 ______ _____________________________________________
(Month) (Day) (Year) (Signature of Pension Committee Secretary)

**NOTE TO PARTICIPANTS: Return your completed form to the City's Pension Committee Secretary. Please DO NOT send this form directly to GMEBS.**

## SECTION 5. EMPLOYEE CERTIFICATION

(To be completed by the Participant after the Participant receives notice of the cost to purchase service credit)

I (Print Full Name) ________________________________, hereby make application to purchase the following
(First) (Middle) (Last)
________ years and ________ complete months of service credit under the City's GMEBS Retirement Plan for a

cost of $ ___________.

I plan to use the following sources of payment to purchase my service credit, in the following amounts (see "Sources of Lump Sum Payment" above):

| Plan/Account Type | Plan/Account Name | Amount |
|---|---|---|
| | | |
| | | |
| | | |

By signing below, I again acknowledge and agree that my ability to purchase service credit under the Plan is not guaranteed and will depend upon whether the requirements of the DB Plan are satisfied. I further understand, acknowledge, and agree that: **(1)** after receiving notice of the cost to purchase my eligible service credit, I have up to **120 days** from the date of such notice (or if sooner up until the date of my termination of employment with the City) to remit payment to purchase any or all of my eligible service credit; **(2)** I am solely responsible for effecting the payment required to purchase service under the Plan; **(3)** if at any time after I remit payment it is determined that I do not satisfy the DB Plan's requirements for an award of service credit, I will not receive such credit, and my contribution (or portion thereof as applicable) will be returned without interest, in accordance with and subject to the terms of the Plan; **(4)** I am bound by the terms of the DB Plan governing the purchase of service credit, in their current form or as amended; and **(5)** the information provided herein is true and accurate to the best of my knowledge.

Date: _____________________, 20 ______ ______________________________________________
(Month) (Day) (Year) (Signature of Applicant)

Applicant's Social Security Number: ______________________

## SECTION 6. PENSION COMMITTEE SECRETARY CERTIFICATION

(To be completed after the Applicant completes Section 5 above)

I certify that I have reviewed the information listed by the Applicant in this application, including the information in Section 5 above, and have confirmed that to the best of my knowledge, the information provided is true and correct and the Applicant is eligible to purchase or otherwise receive service credit for eligible prior service, as indicated in Section 4 of this Application.

I further certify that per the actuarial cost study completed in connection with this application, the cost to purchase the eligible service credit the Participant seeks to purchase is $ _____________.

Date: ____________________, 20 ______ _________________________________________________
(Month) (Day) (Year) (Signature of Pension Committee Secretary)

**SERVICE CREDIT PURCHASE**
**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 Forest Park, Georgia. It modifies the Adoption Agreement to provide for service credit purchases for eligible Participants in the Retirement Plan for the Employees of the City of Forest Park, in accordance with and subject to the following requirements:**

**(1) Service Credit Purchase; Eligibility Requirements. Subject to any conditions specified in Section 13.B. or 13.C. of the Adoption Agreement and in this Service Credit Purchase Addendum, Participants in this Plan who are actively employed on or after August 1, 2024, and who were actively employed on July 31, 2024, as full-time, regular employees and became Eligible Regular Employee Participants in this Plan on August 1, 2024, may purchase credit under this Plan for their full-time service with the City prior to August 1, 2024. The purchase of prior service credit is permitted but not required under this Plan. Such purchases will be allowed to the extent permitted by law, subject to any conditions, proofs, or acceptance that the Pension Committee Secretary or GMEBS deem appropriate.**

**(2) Use of Purchased Service Credit. Subject to any conditions or limitations provided in this Addendum, service credit purchased hereunder will be counted as Credited Service for purposes of (check all that apply):**

☒ **computing the amount of benefits payable under the Plan;**

☐ **meeting the minimum service requirements for vesting under the Plan;**

☐ **meeting the minimum service requirements for benefit eligibility under the Plan.**

**(3) Application to Purchase Service Credit. A Participant who meets the eligibility requirements specified in paragraph (1) above and who wishes to purchase eligible service credit as described in paragraph (1)**

**above may apply for such purchase by completing and submitting to the Pension Committee Secretary an application form provided for that purpose. Participants will be responsible for providing the Pension Committee Secretary with any information or documentation that the Pension Committee Secretary deems necessary to establish that the Participant's service is eligible for purchase under paragraph (1) above.**

**(4) Window Period for Application. In order to purchase service credit, eligible Participants may submit the service credit purchase application between September 1 and October 31 of calendar years 2024 and 2025. If a Participant does not submit a completed application to purchase service credit within the designated window period, the Participant will not be permitted to purchase service credit. As a precondition for approval of the Participant's application, the Participant will be responsible for providing the Pension Committee Secretary with any additional information or documentation that the Pension Committee Secretary deems necessary to establish that the Participant's service is eligible for purchase under paragraph (1) above. Notwithstanding any provision herein to the contrary, no Participant may apply for or purchase prior service credit after termination of employment.**

**(5) Review by Pension Committee Secretary. Within a reasonable period of time after the end of the application period, the Pension Committee Secretary will review the Participant's application to purchase service credit and will determine whether the application should be accepted. Upon approval of an application by the Pension Committee Secretary, the Pension Committee Secretary will certify on the application the number of years and months of prior service that are eligible for purchase under paragraph (1) above.**

**(6) Fee for Cost Study. As a precondition for approval of the application to purchase service credit, and prior to the commencement of any cost study, Participants may be required by the Employer to pay all or a portion of the GMEBS actuarial cost study fee(s) associated with determining the cost to purchase the Participant's eligible service credit. Any portion of the fee that the Participant is not required to pay will be paid by the Employer.**

**(7) Actuarial Study to Determine Cost of Purchase. In the event that a cost study has not been undertaken prior to the Participant's submission of a completed application to purchase service credit, if the Participant's**

**application to purchase is approved by the Pension Committee Secretary, a cost study will be undertaken as soon as reasonably practicable after the application has been approved, in order to determine the actuarial cost relating to the Participant's prior service that is eligible for purchase.**

**(8) Lump Sum Payment Required Within 120 Days. Upon completion of the cost study, the Pension Committee Secretary will notify the Participant of the lump sum amount required to purchase prior service credit, as reflected in the cost study. Within 120 days of receiving this notice or of receiving notice of the Pension Committee's approval of the Participant's application to purchase service credit, whichever is later, the Participant shall remit said lump sum amount in the form and manner required by paragraphs (9)-(11) below, the Pension Committee Secretary, and GMEBS. The Participant may remit less than the full lump amount necessary to purchase all of the prior service credit which is eligible for purchase, in which case the percentage of service credit awarded will be equal to the percentage of the full amount remitted. The Pension Committee Secretary shall have the authority to extend the 120-day time period for payment of lump sum amounts required to purchase service credit if, for reasons outside the control of the Participant, payment cannot be made within the 120-day period. However, the time limit for payment will not be extended any later than 120 additional days and in no event may a Participant make such payment after termination of employment.**

**(9) Method of Payment. To the extent permitted by the Internal Revenue Code and regulations issued thereunder, the lump sum amount referred to in paragraph (8) above may be paid via one or more of the following sources: (1) a direct trustee-to-trustee transfer from a 401(a) qualified retirement plan, a governmental 457(b) deferred compensation plan or a 403(b) tax sheltered annuity; (2) a qualified rollover from a governmental 457(b) plan, 403(b) tax-sheltered annuity plan, 401(a) qualified plan, 403(a) annuity plan, or a 408(a) or 408(b) individual retirement account or annuity (traditional IRA); or (3) a lump sum contribution of after-tax funds. Participants shall be solely responsible for effecting the payment referred to herein. Participants will not be permitted to purchase credit via payroll deduction.**

**(10) Limitation on Amount of Lump Sum Payment. If the lump sum amount referred to in paragraph (8) is paid via any method other than as**

**described under paragraph (9)(1) or (9)(2) above, then the Participant shall not be permitted to contribute to the Plan in any calendar year an amount which exceeds any applicable limit specified in Internal Revenue Code Section 415.**

**(11) <u>IRC 415, Other Limitations</u>. Notwithstanding any other provision of the Adoption Agreement or this Addendum to the contrary, the Plan will not accept and shall return without interest any contribution or portion of a contribution made to purchase service credit if such contribution would result in a violation of the applicable limitations established under Internal Revenue Code Section 415(b), (c), or (n) or any other provision of law or the Plan, or if it is later determined that the Participant's prior service is not eligible for purchase, and any prior service credit attributable to said contribution or portion of a contribution will be forfeited.**

**(12) <u>Return of Contributions</u>. Contributions made to purchase prior service credit shall be used to fund retirement and death benefits payable under the Plan relating to such credit. Contributions shall not otherwise be refundable to the Participant or any other person, except as otherwise provided in this paragraph (12) or in Section 13.06 or 18.04 of the Basic Plan Document (concerning failure to exhaust or termination of the Plan, respectively). Participants (check one):**

☐ **will <u>not</u> be permitted to withdraw contributions made to purchase prior service credit upon termination of employment (Participants must be vested to purchase prior service credit).**

☐ **will <u>not</u> be permitted to withdraw contributions made to purchase prior service credit upon termination of employment, unless they are not vested upon termination (Participants are not required to be vested to purchase prior service credit).**

☒ **will be permitted to withdraw contributions made to purchase service credit upon termination of employment, subject to the provisions of Section 13.03(c) of the Basic Plan Document concerning the effect of withdrawal. For purposes of determining the amount of any refund of contributions made to purchase service credit, said contributions shall be credited with interest at a rate established by GMEBS from time to time, subject to any**

**limitations on the crediting of interest in Section 13.03(c) of the Basic Plan Document.**

☐ **will be permitted to withdraw contributions made to purchase service credit upon termination of employment, subject to the following conditions for repayment (must describe): ___________.**

**Note: Partial withdrawal of employee contributions is not permitted. If the Participant withdraws contributions made to purchase service credit, the Participant will forfeit any and all service credit and/or benefits attributable to such purchase for all purposes.**

**(13) <u>Repayment Upon Reemployment</u>. If the Participant returns to employment with the Employer after having withdrawn contributions made to purchase prior service credit, the Participant (check one):**

☐ **not applicable (withdrawal not permitted).**

☐ **will <u>not</u> be permitted to re-purchase said service credit upon reemployment.**

☐ **will be permitted to re-purchase said service credit upon reemployment, based on the actuarial cost of such service credit, taking into account the additional actuarial cost of any benefit enhancements adopted prior to reemployment pursuant to paragraph (14) below, provided that the Participant makes application for such re-purchase within [insert time limit] after reemployment and provided the Participant effects payment for such re-purchase in accordance with and subject to the provisions of this Addendum within [insert time limit] after the application is approved.**

☒ **will be permitted to re-purchase said service credit upon reemployment, subject to the following conditions for repayment (must describe other repayment method): <u>See Section 13.03 of the Basic Plan Document concerning repayment of withdrawn Employee Contributions</u>.**

**(14) Definition of Actuarial Cost. The cost to purchase qualifying prior service credit shall be determined based upon the actuarial cost of said prior service credit. In applying the provisions of the Adoption Agreement and this Service Credit Purchase Addendum, the term "actuarial cost of prior service credit" means:**

**☒ the actuarial accrued liability relating to such prior service as determined by the GMEBS actuary and calculated using the actuarial assumptions and methods established for this purpose in the funding policy adopted by the GMEBS Board of Trustees.**

**☐ Other (must specify other method of determining actuarial cost for this purpose): ________________________________________.**

**The terms of the foregoing Service Credit Purchase Addendum to the Adoption Agreement are approved by the Mayor and Council of the City of Forest Park, Georgia, this ________ day of _____________, 20_____.**

**Attest:** **CITY OF FOREST PARK, GEORGIA**

**__________________________** **______________________________________**

**City Clerk** **Mayor**

**(SEAL)**

**Approved:**

**___________________________**

**City Attorney**

**The terms of the foregoing Service Credit Purchase 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**

**STATE OF GEORGIA**
**COUNTY OF CLAYTON**

**RESOLUTION NO. 2025-____**

**A RESOLUTION BY MAYOR ANGELYNE BUTLER AND CITY COUNCILMEMBERS KIMBERLY JAMES, DELORES A. GUNN, HECTOR GUTIERREZ, LATRESA AKINS-WELLS, AND ALLAN MEARS OF THE CITY OF FOREST PARK, GEORGIA TO APPROVE A SERVICE CREDIT PURCHASE ADDENDUM TO THE CITY'S PARTICIPATION IN THE GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM (GMEBS) DEFINED BENEFIT RETIREMENT PLAN; TO AUTHORIZE EXECUTION OF REQUIRED DOCUMENTS; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER LAWFUL PURPOSES.**

**WHEREAS,** the City of Forest Park, Georgia ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia; and

**WHEREAS,** the duly elected governing authority of the City is the Mayor and City Council; and

**WHEREAS**, the City provides retirement benefits to eligible employees through its participation in the Georgia Municipal Employees Benefit System (GMEBS) Defined Benefit Retirement Plan (the "Plan"); and

**WHEREAS**, the Plan is administered by the Georgia Municipal Association and is subject to periodic amendment to ensure compliance with applicable state and federal regulations, incorporate actuarial assumptions, and implement policy changes adopted by the GMEBS Board of Trustees; and

**WHEREAS**, GMEBS has prepared a proposed Service Credit Purchase Addendum ("Addendum") that reflects such updates and ensures the City's retirement plan remains compliant and aligned with current standards; and

W**HEREAS**, the City Council has reviewed the proposed Addendum and finds it in the best interest of the City and its employees to approve and adopt the same.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF FOREST PARK, GEORGIA, AS FOLLOWS:**

**Section 1.** ***Approval.*** The Addendum to the GMEBS Defined Benefit Retirement Plan as presented to the Mayor and Council on September 15, 2025 is hereby approved.

**Section 2.** ***Authorization to Execute***. The Mayor, City Manager, or other authorized official is hereby authorized to execute the Addendum and any related documents necessary to effectuate the adoption of the amendment.

**<u>Section 3.</u>** ***Public Record.*** This document shall be maintained as a public record by the City Clerk ("Clerk") and shall be accessible to the public during all normal business hours of the City.

**<u>Section 4.</u>** ***Authorization of Execution.*** The Mayor is hereby authorized to execute a Quitclaim Deed and any and all other documents necessary to effectuate the transfer of the Subject Property to the Authority and this Resolution, subject to such terms and conditions as may be approved by the City Attorney.

**<u>Section 5.</u>** ***Attestation.*** The Clerk is authorized to execute, attest to, and seal any documents necessary to effectuate this Resolution, subject to approval as to form by the City Attorney.

**<u>Section 6.</u>** ***Effective Date.*** This Resolution shall become effective immediately upon its adoption by the Mayor and City Council of the City of Forest Park as provided in the City Charter.

**SO RESOLVED** this 15th day of September, 2025.

**CITY OF FOREST PARK, GEORGIA**

________________________________
Angelyne Butler, *Mayor*

**ATTEST:**

________________________________ (SEAL)
*City Clerk*

**APPROVED AS TO FORM:**

________________________________
*City Attorney*

City of Forest Park City Council

# Agenda Item Summary

## September 15, 2025

**Agenda Item #**
VII4

| | |
|---|---|
| **Requested By**<br>Nicole Dozier, Planning and Community Development Director<br><br>**Department**<br>Planning and Community Development | **Sponsor(s)** |

| |
|---|
| **Requested Action**<br>Action Item |
| **Requirement for Board Action** |
| **Is this Item Goal Related?** |
| **Summary & Background** |
| **Fiscal Impact** |
| **Exhibits Attached**<br>Efficiency-Code-FAQs_12-8-2023, 2025-9-9 - FP Ord (Plumbing Code) |
| **Staff Recommendation** |

## Metro Water District Water Efficiency Code Requirements FAQs

### BACKGROUND

### Why are the Metropolitan North Georgia Water Planning District's Water Efficiency Code requirements being implemented?

The unique geography of the metro Atlanta region requires that our communities address the long-term availability, reliability, and resiliency of water supplies through regional planning strategies. The Metropolitan North Georgia Water Planning District (Metro Water District or the District) was created by the Georgia Legislature in 2001 to preserve and protect water resources in the 15-county metropolitan Atlanta area.

The District's required water-efficient plumbing fixtures, equipment, and irrigation system components are one of many key water conservation strategies in the Water Resources Management Plan to help protect the region's limited water supplies.

Georgia established itself as a national leader when the state passed the Water Stewardship Act of 2010, which directed the Georgia Department of Community Affairs to set more efficient state-wide minimums for indoor water efficiency.  With over 10 years since the Act was passed, new water efficient technologies and standards have been developed, and more efficient technologies have become widely available at comparable prices in the marketplace that increase indoor and outdoor water efficiency. Many of these technologies have already been naturally installed by the public simply due to their on-shelf availability.

### Are these requirements different from the pre-existing 2010 Georgia Water Stewardship Act requirements?

The water efficiency code requirements in the 2022 Water Resources Management Plan build on the 2010 Water Stewardship Act to recognize and integrate new water efficient technologies and standards that have been developed since the Act was passed. These include greater efficiencies for lavatory and kitchen faucets, showerheads, clothes washers, and irrigation system components.

### How will the new codes result in water savings?

The "Water Efficiency Code Requirements" will help save water by ensuring that new homes and apartments, and existing home and building renovations install leading available water efficient fixtures and components. These changes will use less water and sustain the supplies we have available for our growing region.

### When will the new codes be adopted and required?

Local governments are responsible for adopting and implementing the Water Resources Management Plan including the water efficiency code requirements. Effective January 1, 2024, local officials will maintain the Metro Water District – Water Efficiency Code Requirements as a local amendment to the Georgia State Minimum Standard Plumbing Code.

### How is compliance with this requirement confirmed?

Communities within the Metro Water District are audited by the Georgia Environmental Protection Division (EPD) to ensure compliance with the requirements of the Water Resources Management Plan adopted by the Metro Water District's Governing Board. Local adoption of the Metro Water District – Water Efficiency Code Requirements ensures communities will be eligible for water supply and wastewater permit expansions from Georgia EPD and financial assistance from the Georgia Environmental Finance Authority.

## LOCAL CODE AMENDMENT ADOPTION

### What are the requirements for adopting local code amendments that differ from the International Plumbing Code with Georgia Amendments?

Procedures for adopting amendments to the state minimum standard code are outlined in O.C.G.A. § 8-2-25(c). When adopting the Metro Water District – Water Efficiency Code Requirements, local governments should first review the required redlines (with no modifications) to their local plumbing code along with the Model Findings Resolution and Model Adoption Resolution (See pages 6 and 8). Then, follow the steps as outlined in O.C.G.A. § 8-2-25(c):

1. Adopt the Model Findings Resolution at least 60 days prior to formal adoption of the efficiency codes.
2. Submit the proposed amendment to DCA with the Model Findings Resolution to the following address:

   Department of Community Affairs,
   ATTN: Director, Office of Construction Codes and Research
   60 Executive Park South, NE, Atlanta, GA 30329
3. Following the 60-day DCA review period, adopt the local amendment using the Model Adoption Resolution provided and submit a final copy back to DCA to the following address:

   Department of Community Affairs,
   ATTN: Director, Office of Construction Codes and Research
   60 Executive Park South, NE, Atlanta, GA 30329

### What should we do if we receive a response from DCA?

The Metro Water District staff have briefed DCA's Office of Construction Codes and Research and DCA is anticipating the receipt of the Model Findings and Adoption Resolutions from the District's local governments. At this time, the District does not anticipate that DCA will provide formal comments on the proposed water efficiency codes. Should your community receive a formal response from DCA, please reach out to TechnicalAssistance@NorthGeorgiaWater.com so that the District staff are aware and can provide any needed technical assistance.

## IMPLEMENTATION

### How should local governments share these water efficiency code requirements within their community?

Most local governments publish their local code requirements in a paper form or on their website. Anywhere the local codes are posted, local governments should add a section for "Local Amendments to State Codes" and list the Metro Water District – Water Efficiency Code changes accordingly.

### How can building inspectors confirm that new fixtures and technology meet these new efficiency standards?

**Flow rate standards for kitchen and lavatory faucets, fixture fittings, and showerheads** – Inspectors may use flow gauge measuring bags or similar products to confirm installed fixtures meet the required minimum flow rates. Alternatively, inspectors could request the fixture packaging details to confirm design flow rate of the fixture.

**WaterSense standard for lavatory fixtures, fixture fittings, and showerheads –** Request the fixture packaging to confirm that the WaterSense logo is present. If the packaging is unavailable and the fixture passes a flow rate test, then there is a strong likelihood that the fixture is recognized in the WaterSense program. Additionally, receipts for single or bulk orders may include the model number which can be searched in the WaterSense database using the EPA WaterSense search tool.

**ENERGY STAR clothes washers –** Clothes washers installed prior to a final inspection can be verified for compliance with the ENERGY STAR program requirements by looking for the ENERGY STAR logo on the outside of the washer. The ENERGY STAR logo is on all qualified products that meet specific standards for energy efficiency. Additionally, inspectors can search the ENERGY STAR product finder to confirm the washing machine meets EPA's energy-efficiency specifications.

**Irrigation system components and design –** Recognizing the limited resources of local building code enforcement staff, the Metro Water District recommends that irrigation system code inspections only be performed during final inspection for newly constructed residential homes in subdivisions greater than five homes, multi-family residential, and other non-residential construction.

### Are there alternative options to field verifying the fixtures and technology meet the new efficiency standards?

In the event local building code enforcement staff has limited resources to verify the new efficiency standards, a signed and notarized affidavit could be used as an acceptable option for legal verification.

STATE OF GEORGIA
COUNTY OF CLAYTON

**ORDINANCE 2025-____**

AN ORDINANCE BY MAYOR ANGELYNE BUTLER AND CITY COUNCILMEMBERS KIMBERLY JAMES, HECTOR GUTIERREZ, LATRESA AKINS-WELLS, AND ALLAN MEARS OF THE CITY OF FOREST PARK, GEORGIA TO AMEND TITLE 8 (PLANNING AND DEVELOPMENT), CHAPTER 2 (BUILDING REGULATION AND CODE ENFORCEMENT), ARTICLE C (PLUMBING), SECTIONS 8-2-24 (DEFINITIONS) AND 8-2-25 (STANDARDS FOR PLUMBING FIXTURES) IN THE CITY'S CODE OF ORDINANCES; TO PROVIDE AN ADOPTION DATE; TO PROVIDE AN EFFECTIVE DATE; AND FOR OTHER LAWFUL PURPOSES.

**WHEREAS,** the duly elected governing authority of the City of Forest Park, Georgia (the "City") is the Mayor and City Council thereof; and

**WHEREAS,** the City is authorized by O.C.G.A. § 36-35-3 to adopt ordinances relating to its property, affairs, and local government; and

**WHEREAS,** the current minimum water efficiency requirements for buildings in the City's jurisdiction is the Georgia State Minimum Standard Plumbing Code ("Georgia Plumbing Code") as approved and adopted by the Georgia Department of Community Affairs ("DCA") from time to time; and

**WHEREAS,** the long-term availability, reliability, and resiliency of water supplies is a critical need of the City and water efficiency is essential to meeting this need; and

**WHEREAS,** the City has become aware that more water efficient technologies have become widely available at comparable prices and performance to the water efficient technologies currently requires as the minimum in the Georgia Plumbing Code; and

**WHEREAS,** the City desires to amend certain provisions to the City's plumbing code to maintain compliance with Georgia Plumbing Code standards; and

**WHEREAS,** the amendments contained herein would benefit the health, safety, morals, and welfare of the citizens of the City of Forest Park, Georgia.

**BE IT AND IT IS HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF FOREST PARK, GEORGIA**, and by the authority thereof:

**Section 1.** Title 8 ("Planning and development"), Chapter 2 ("Building regulation and code enforcement"), Article C ("Plumbing"), Section 8-2-24 ("Definitions") and Section 8-2-25 ("Standards for plumbing fixtures") of the City's Code of Ordinances are hereby amended to be read and codified with added text in **bold** font and deleted text in ~~strikethrough~~ font as set forth in **Exhibit A** attached hereto and incorporated herein.

**Section 2.** The preamble of this Ordinance shall be considered to be and is hereby incorporated by reference as if fully set out herein.

**Section 3.** (a) It is hereby declared to be the intention of the Mayor and Council that all sections, paragraphs, sentences, clauses, and phrases of this Ordinance are or were, upon their enactment, believed by the Mayor and Council to be fully valid, enforceable and constitutional.

(b) It is hereby declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, each and every section, paragraph, sentence, clause or phrase of this Ordinance is severable from every other section, paragraph, sentence, clause or phrase of this Ordinance. It is hereby further declared to be the intention of the Mayor and Council that, to the greatest extent allowed by law, no section, paragraph, sentence, clause, or phrase of this Ordinance is mutually dependent upon any other section, paragraph, sentence, clause or phrase of this Ordinance.

(c) In the event that any phrase, clause, sentence, paragraph or section of this Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or otherwise unenforceable by the valid judgment or decree of any court of competent jurisdiction, it is the express intent of the Mayor and Council that such invalidity, unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not render invalid, unconstitutional or otherwise unenforceable any of the remaining phrases, clauses, sentences, paragraphs or sections of the Ordinance and that, to the greatest extent allowed by law, all remaining phrases, clauses, sentences, paragraphs and sections of the Ordinance shall remain valid, constitutional, enforceable, and of full force and effect.

**Section 4.** This Ordinance shall be codified in a manner consistent with the laws of the State of Georgia and the City of Forest Park, Georgia.

**Section 5.** All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed.

**Section 6.** The effective date of this Ordinance shall be the date of adoption unless otherwise stated herein.

**Section 7.** The City Clerk, with the concurrence of the City Attorney, is authorized to correct any scrivener's errors found in this Ordinance, including any exhibits, as enacted.

**SO ORDAINED** this 15th day of September 2025.

**CITY OF FOREST PARK, GEORGIA**

____________________________________
Angelyne Butler, *Mayor*

**ATTEST:**

____________________________________ (SEAL)
*City Clerk*

**APPROVED AS TO FORM:**

____________________________________
*City Attorney*

## EXHIBIT A

TITLE 8 – PLANNING AND DEVELOPMENT

CHAPTER 2. – BUILDING REGULATION AND CODE ENFORCEMENT

ARTICLE C. – PLUMBING

Sec. 8-2-24. - Definitions.

**Except as otherwise provided by the Georgia State Minimum Standard Plumbing Code ("Georgia Plumbing Code"),** ~~For~~ for the purpose of ~~sections 8-2-23 through 8-2-30~~ **this article**, the following terms shall have the meanings respectively ascribed to them:

(1) *Commercial building* ~~means~~ **shall mean** any type of building other than residential.

(2) *Construction* ~~means~~ **shall mean** the erection of a new building or the alteration of an existing building in connection with its repair or renovation or in connection with making an addition to an existing building and shall include the replacement of a malfunctioning, unserviceable, or obsolete faucet, shower head, toilet, or urinal in an existing building.

**(3) *Landscape irrigation* shall encompass the following definitions.**

**(a) *Flow sensor* shall mean inline device in a landscape irrigation system that produces a repeatable signal proportional to flow rate.**

**(b) *Lawn* or *Landscape irrigation system* shall mean an assembly of component parts that is permanently installed for the controlled distribution of water to irrigate landscapes such as ground cover, trees, shrubs, and other plants. Lawn and landscape irrigation system refer to the same system.**

**(c) *Master shut-off valve* shall mean an automatic valve such as a gate valve, ball valve, or butterfly valve) installed as part of the landscape irrigation system capable of being automatically closed by the WaterSense controller. When this valve is closed water will not be supplied to the landscape irrigation system.**

**(d) *Pressure regulating device* shall mean a device designed to maintain pressure within the landscape irrigation system at the manufacturer's recommended operating pressure and that protects against sudden spikes or drops from the water source.**

**(e) *Rain sensor shut-off* shall mean an electric device that detects and measures rainfall amounts and overrides the cycle of a landscape irrigation system so as to turn off such system when a predetermined amount of rain has fallen.**

**(f) *WaterSense irrigation controller* shall mean a weather-based or soil moisture-based irrigation controller labeled under the U.S. Environmental Protection Agency's WaterSense program, which includes standalone controllers, add-on devices, and plug-in devices that use current weather data as a basis for scheduling irrigation.**

**(g)** ***WaterSense spray sprinkler body (bodies)*** **shall mean a sprinkler body with integral pressure regulation, generating optimal water spray and coverage labeled under the U.S. Environmental Protection Agency's WaterSense program.**

**(4)** ~~(3)~~ *Plumbing fixture* ~~means~~ **shall mean** any toilet, urinal, shower head, bathroom, lavatory or kitchen faucet, and replacement aerators **and shall encompass the following definitions:**

**(a)** ***Kitchen faucet*** **or** ***kitchen faucet replacement aerator*** **shall mean a kitchen faucet or kitchen faucet replacement aerator that allows a flow of no more than 1.8 gallons of water per minute at a pressure of 60 pounds per square inch and conforms to the applicable requirements in ASME A112.18.1/CSA B125.1.**

**(b)** ***Lavatory faucet*** **or** ***lavatory faucet replacement aerator*** **means a lavatory faucet or lavatory faucet replacement aerator that allows a flow of no more than 1.2 gallons per minute at a pressure of 60 pounds per square inch and is listed to the Water Sense High Efficiency Lavatory Faucet Specification.**

**(c)** ***Shower head*** **shall mean (i) shower head that allows a flow of no more than the average of 2 gallons of water per minute at 80 pounds per square inch of pressure; (ii) is listed in the WaterSense Specification for Showerheads; and (iii) meets the US Department Definition of Energy definition of showerhead. For clarification, a hand-held shower spray is considered to be a shower head.**

**(d)** ***Toilet*** **shall mean any fixture consisting of a water-flushed bowl with a seat, used for the disposal of human waste.**

**(e)** ***Urinal*** **shall mean any fixture consisting of a water-flushed bowl but not provided with a seat, used for the disposal of human waste.**

**(5)** ~~(4)~~ *Residential building* ~~means~~ **shall mean** any building or unit of a building intended for occupancy as a dwelling unit but does not include a hotel or motel.

**(6)** ***Residential clothes washer*** **shall mean a product designed to clean clothes, utilizing a water solution of soap and/or detergent and mechanical agitation or other movement, and must be one of the following classes: automatic clothes washers, semi-automatic clothes washers, and other clothes washers.**

~~(5) Toilet means any fixture consisting of a water-flushed bowl with a seat, used for the disposal of human waste.~~

~~(6) Urinal means any fixture consisting of a water-flushed bowl but not provided with a seat, used for the disposal of human waste.~~

Sec. 8-2-25. - ~~Standards for plumbing fixtures~~ **Maximum flow and water consumption**.

**(a) Standards for plumbing fixtures.**

~~(a)~~ **(1)** No plumbing fixture shall be installed within the city which:

**(i)** ~~(1)~~ Employs a gravity tank type, flush-a-meter valve, or flush-a-meter tank toilet that uses more than an average of 1.6 gallons of water per flush; provided, however, this paragraph shall not be applicable to one-piece toilets until July 1, 1992;

**(ii)** ~~(2)~~ Employs a shower head that allows a flow more than ~~2.5~~ **two (2)** gallons of water per minute at ~~sixty (60)~~ **eighty (80)** pounds per square inch of pressure;

**(iii)** ~~(3)~~ Employs a urinal that uses more than an average of one (1) gallon of water per flush~~.~~ **;**

**(iv)** ~~(4)~~ Employs a lavatory faucet or lavatory replacement aerator that allows a flow of more than ~~two (2)~~ **1.2** gallons of water per minute **at sixty (60) pounds per square inch of pressure**; or

**(v)** ~~(5)~~ Employs a kitchen faucet or kitchen faucet replacement aerator that allows a flow of more than ~~2.5~~ **1.8** gallons of water per minute **at sixty (60) pounds per square inch of pressure**.

~~(b)~~ **(2)** The flow restriction device in a shower head must be a permanent and integral part of the shower head and must not be removable to allow flow rates in excess of that stated in subsection (a)(2) of this section.

~~(c)~~ **(3)** Lavatory faucets located in restrooms intended for use by the general public shall be of the metering or self-closing type, in addition to the flow requirements listed in subsection (a)(4) of this section.

**(4) Multiple shower heads may be installed in a single shower enclosure so long as each shower head individually meets the maximum flow rate, the WaterSense requirements, and the US Department of Energy definition of showerhead. However, multiple shower heads are not recommended for water efficiency purposes.**

**(b) Consistent with the general approach taken in Georgia, these Maximum Flow and Water Consumption requirements and related definitions in Section 604.4 of the Georgia plumbing code shall apply to all plumbing systems, including those in one- and two-family dwellings. The exceptions to this are (i) blowout design water closets having a water consumption not greater than 3.5 gallons per flushing cycle; (ii) vegetable sprays; (iii) clinical sinks having a water consumption not greater than 4.5 gallons per flushing cycle; (iv) laundry tray sinks or service sinks; and (v) emergency showers and eye wash stations. The maximum water consumption flow rates and quantities for all plumbing fixtures and fixture fittings shall be in accordance with the table below:**

| Maximum Flow Rates and Consumption for Plumbing Fixtures and Fixture Fittings | |
|---|---|
| ***Plumbing Fixture or Fixture Fitting*** | ***Maximum Flow Rate or Quantity*** |
| **Lavatory faucet and replacement aerators, private** | **WaterSense Labeled and 1.2 gpm at 60 psi** |
| **Lavatory faucet, public (metering)** | **0.25 gpm** |
| **Lavatory, public (other than metering)** | **0.5 gpm at 60 psi** |
| **Showerhead** | **WaterSense labeled and 2.0 gpm at 89 psi** |
| **Kitchen faucet and kitchen faucet replacement aerators** | **1.8 gpm at 60 psi**<br><br>***Kitchen faucets are permitted to temporarily increase the flow above the maximum rate, but not to exceed 2.2 gpm at 60 psi, and must revert to a maximum flow rate of 1.8 gpm at 60 psi upon valve closure.** |
| **Urinal** | **0.5 gpm flushing cycle** |
| **For dual or single water closet(s)**<br>*** includes gravity, pressure assisted and electro-hydraulic tank types** | **1.28 gallons per flushing cycle** |
| **Flushometer valves and flushometer tanks** | **1.28 gpm** |

**For SI: 1 gallon = 3.785 L, 1 gallon per minute = 3.785 L/m,**
**1 pound per square inch = 6.895 kPa.**

**(c) Residential clothes washers shall be in accordance with the Energy Star Program requirements that are administered by the U.S. Environmental Protection Agency (EPA)**

**(d) Cooling Tower Water Efficiency.**

**(1) Once-through cooling using potable water is prohibited.**

**(2) Cooling towers and evaporative coolers shall be equipped with makeup water and blow down meters, conductivity controllers and overflow alarms. Cooling towers shall be equipped with efficiency drift eliminators that achieve drift reduction to 0.002 percent of the circulated water volume for counterflow towers and 0.005 percent for crossflow towers.**

**(3) Water used for air conditioning, cooling towers shall not be discharged where the hardness of the basin water is less than 1500 mg/L. Exception: Where any of the following conditions of the basin water are present: total suspended solids exceed 25 ppm, $CaCO_3$ exceeds 600 ppm, chlorides exceed 250 ppm, sulfates exceed 250 ppm, or silica exceeds 150 ppm.**

**(e) Landscape Irrigation System Efficiency Requirements. The requirements in Section 604.4.3 of the Georgia plumbing code apply to all new landscape irrigation systems connected to the public water system except those (a) used for agricultural operations as defined in the Official Code of Georgia Section 1-3-3, (b) used for golf courses, and (c) dependent upon a nonpublic water source. Nothing in this Code or this Section 604.4.3 is intended to require that landscape irrigation systems must be installed at all premises. The landscape irrigation efficiency requirements in this Section 604.4.3 apply only when someone voluntarily chooses or is otherwise required by some requirement beyond this Code, to install a landscape irrigation system on premises.**

**(f) Avoiding Water Waste Through Design. All new landscape irrigation systems shall adhere to the following design standards:**

**(1) Pop-up type sprinkler heads shall pop-up to a height above vegetation level of not less than four (4) inches above the soil level when emitting water.**

**(2) Pop-up spray heads or rotary sprinkler heads must direct flow away from any adjacent surfaces and must not be installed closer than four inches from impervious surfaces.**

**(3) Areas less than ten (10) feet in width in any direction shall be irrigated with subsurface irrigation or by other means that produces no overspray or runoff.**

**(4) Narrow or irregular shaped landscaped areas, less than four (4) feet in any direction across opposing boundaries shall not be irrigated by any irrigation emission device except sub-surface or low flow emitters with flow rates not to exceed 6.3 gallons per hour.**

**(g) All new landscape irrigation systems shall include the following components:**

**(1) A rain sensor shut-off installed in an area that is unobstructed by trees, roof over hangs, or anything else that might block rain from triggering the rain sensor shutoff.**

**(1) A master shut-off valve for each controller installed as close as possible to the point of connection of the water but downstream of the backflow prevention assembly.**

**(2) Pressure-regulating devices such as valve pressure regulators, sprinkler head pressure regulators, inline pressure regulators, WaterSense spray sprinkler bodies, or other devices shall be installed as needed to achieve the manufacturer's recommended pressure range at the emission devices for optimal performance.**

**(3) Except for landscape irrigation systems serving a single-family home, all other systems must also include: (i) a WaterSense irrigation controller; and (ii) at least one (1) flow sensor, which must be installed at or near the supply point of the landscape irrigation system and shall interface with the control system, that when connected to the WaterSense controller will detect and report high flow conditions to such controller and automatically shut master valves. The flow sensor serves to aid in detecting leaks or abnormal flow conditions by suspending irrigation. High flow conditions should be consistent with manufacturers' recommendations and specifications.**

**(h)** ***Nonpotable water systems.*** **Reclaimed water provided from a reclaimed wastewater treatment system permitted by the Environmental Protection Division may be used to supply water closets, urinals, trap primers for floor drains and floor sinks, water features and other uses approved by the City, in motels, hotels, apartment and condominium buildings, and commercial, industrial, and institutional buildings, where the individual guest or occupant does not have access to plumbing. Also, other systems that may use a lesser quality of water than potable water such as water chillers, carwashes or an industrial process may be supplied with reclaimed water provided from a reclaimed wastewater treatment facility permitted by the Environmental Protection Division. The use of reclaimed water sourced from any new private reclaimed wastewater treatment system for outdoor irrigation shall be limited to golf courses and agriculture operations as defined in the Official Code of Georgia Section 1-3-3, and such reclaimed water shall not be approved for use for irrigating any other outdoor landscape such as ground cover, tree, shrubs, or other plants. These limitations do not apply to reclaimed water sourced from existing private reclaimed water systems or from existing or new, governmentally-owned reclaimed wastewater treatment systems.**