

**BOARD OF DIRECTORS MEETING MINUTES  
November 14, 2023**

The Richmond Behavioral Health Authority (RBHA) Board of Directors met in the Boardroom at 107 S. 5<sup>th</sup> Street in Richmond, Virginia 23219.

**RBHA Board members present:** Jenny Aghomo; Tameisha Archer; Kristi Babenko; Scott Cannady; Irvin Dallas, **Chair**; Karah Gunther, **Vice Chair**, via Zoom; Dr. Brian Maiden; Dr. Cynthia Newbille; Rev. Dana Sally-Allen; Malesia "Nikki" Taylor, **Secretary/Treasurer**; Eduardo Vidal and Stephen Willoughby.

**RBHA Board members absent:** Shauntelle Hammonds and Ashley Young.

**Staff present:** Dr. John Lindstrom, **CEO**; Amy Erb; Bill Fellows; Susan Hoover; Dr. Jim May; Shenee McCray; Carolyn Seaman; Michael Tutt; Cristi Zedd; Scott Ward; and Meleese Evans, Executive Assistant.

**RBHA's Legal Counsel:** Jon Joseph of Christian & Barton, LLP.

**Guests:** None.

**Proceedings:**

- The meeting was called to order at 3:07 p.m. by Irvin Dallas, Board Chair.
- **Public Comment:** None.
- **Motion:** Dr. Cynthia Newbille moved to approve Karah Gunther's participation via Zoom, due to work responsibilities; seconded by Stephen Willoughby and unanimously approved by all Board members present.
- **RBHA Board meeting minutes for October 3, 2023, were approved with a motion by Stephen Willoughby, seconded by Malesia "Nikki" Taylor and unanimously approved by all Board members present.**

**Employee Recognitions**

- Mary Richards, Waiver Resource Specialist in Developmental Services, was recognized as employee of the month.
- The Executive Committee of the Senior Leadership Team was recognized as team of the month.

**Board Chair Report – Irvin Dallas, Chair**

- Irvin Dallas recognized Dr. John Lindstrom for his many years of service and presented him with an award, as this is his last Board meeting before he retires.

**Human Resources Committee Report –Karah Gunther**

- The Human Resources Committee met and discussed a timeline for moving forward for recruiting a CEO. The committee decided to post the position the beginning of December and actively recruit the beginning of the new year.
- The Human Resources Committee will review applications throughout February and narrow the selection down to two candidates towards the end of February to present to the full Board for interviews.
- The goal is to extend an offer before the end of March 2024. At the latest, full onboarding of the new CEO should be by June 2024.
- The Human Resources Committee agreed to keep Dr. Lindstrom on board in an emeritus capacity on an as needed hourly basis during the transition period.
- A draft report is included in today's meeting packet.

**CLOSED SESSION**

- Pursuant to Section 2.2-3711A(1) of the Code of Virginia, a motion was made by Dr. Cynthia Newbille and seconded by Scott Cannady to move the meeting into closed session at 3:44 p.m. for purposes of discussion of personnel matters. Each Director was polled and provided the certification required by statute.
- The meeting entered back into open session at 3:56 p.m. with a motion by Stephen Willoughby and seconded by Malesia "Nikki" Taylor.

***Motion:* Stephen Willoughby moved to proceed with CEO search recommendations from the Human Resources Committee; seconded by Malesia "Nikki" Taylor, and unanimously approved by all Board members present.**

***Motion:* Dr. Cynthia Newbille moved to accept the offer of Dr. John Lindstrom serving in a capacity consistent of what the Human Resources Committee and staff suggest; seconded by Malesia "Nikki" Taylor, and unanimously approved by all Board members present.**

**Chief Executive Officer Report - Dr. John Lindstrom**

- The CEO Report was discussed and is included in today's Board meeting packet and with today's meeting minutes.
- Dr. Lindstrom also discussed his presentation on the RBHA Transition to the Virginia Retirement System. The presentation is included in today's meeting packet.  
***Motion:* Scott Cannady moved to approve the proposed Board actions discussed in Dr. Lindstrom's presentation, to include January 1, 2024, compensation adjustments described and as on the attached resolutions and exhibits; seconded by Stephen Willoughby, and unanimously approved by all Board members present.**
- In following up on the citizen request to purchase an RBHA owned vacant lot on 5<sup>th</sup> Avenue, the Executive Leadership Team suggests, with Board approval, that the property be listed for sale at an asking price consistent with market.  
***Motion:* Stephen Willoughby moved to proceed with the recommendation to market the property on 5<sup>th</sup> Avenue, with an initial asking at market value; seconded by Malesia "Nikki" Taylor, and unanimously approved by all Board members present.**

**RBH Foundation (RBHF) Report – Carolyn Seaman**

- Deferred until the next Board meeting. A report is included in today's meeting packet.

**Access & Service Delivery Committee Report – Rev. Dana Sally-Allen**

- Deferred until the next Board meeting. A draft report is included in today's meeting packet.

**Advocacy & Community Education Committee Report – Scott Cannady**

- The Advocacy and Community Education Committee has not met since the last Board meeting.

**Executive Committee Report – Irvin Dallas**

- The Executive Committee has not met since the last Board meeting.

**Finance Committee Report – Malesia “Nikki” Taylor**

- Total cash in the bank at September 30<sup>th</sup> was \$27.8 million, and RBHA's share of that cash is \$7.1 million.
- RBHA's current operating reserve ratio for September was 0.72 or just under 2 months of expenses. The ratio is low due to three payrolls in August and reimbursements still due from the City of Richmond and Federal funds.
- RBHA's net worth is \$7.9 million and year to date net income on September 30<sup>th</sup> was a gain of \$6.3 million.
- Gross Accounts Receivable (AR) is \$8.5 million and net AR, after the allowance for doubtful accounts, is \$4.0 million due from the Managed Care Organizations.
- The note payable balance at September 30<sup>th</sup> was \$2.5 million.
- A draft report is included in today's Board meeting packet.
- **Resolution for consideration by the RBHA Board of Directors: The Forgiveness and Renewal of the \$75,000.00 Line of Credit to Richmond Behavioral Health Foundation.**

The Finance Committee of Richmond Behavioral Health Authority (RBHA) recommends the forgiveness of \$57,887.00 drawn down by the Richmond Behavioral Health Foundation from the FY23 \$75,000.00 Line of Credit. In addition, the Committee recommends the extension of the Line of Credit at the same \$75,000.00 value for FY24.

**Motion: Eduardo Vidal moved to accept the recommendation from the Finance Committee for the RBHA Board to forgive the \$57,887.00 drawn down by the Richmond Behavioral Health Foundation from the FY23 \$75,000.00 Line of Credit; and, to extend the Line of Credit at the same \$75,000.00 value for FY24; seconded by Scott Cannady, and unanimously approved by all Board members present.**

**Nominating & By-Laws Committee – Tameisha Archer**

- The Nominating and By-Laws Committee has not met since the last Board meeting.


Dr. Brian Maiden was acknowledged for his service on the RBHA Board and was presented with an award, as he is not renewing his term.

The meeting adjourned at 5:10 p.m.

The next Board of Director's meeting will take place on **Tuesday, January 9, 2024, at 3:00 p.m., in the Boardroom at RBHA, 107 S. 5<sup>th</sup> Street, Richmond, VA 23219.**

**Respectfully Submitted:**

  
Irvin L. Dallas  
RBHA Board Chair

  
Dr. John P. Lindstrom  
Chief Executive Officer

November 14, 2023

**MOTION**

I move that the meeting of the Board of Directors of the Richmond Behavioral Health Authority enter closed session pursuant to Section 2.2-3711A(1) of the Code of Virginia for purposes of discussion of personnel matters.

Date: November 14, 2023

**CERTIFICATION OF CLOSED SESSION**

WHEREAS, the meeting of the Board of Directors of the Richmond Behavioral Health Authority (“the Authority”) has convened in closed session on this date pursuant to an affirmative recorded vote and in accordance with the provisions of the Virginia Freedom of Information Act; and

WHEREAS, Section 2.2-3712 of the Code of Virginia requires a certification by this Authority that such closed session was conducted in conformity with Virginia law.

**NOW THEREFORE, BE IT RESOLVED:**

That the Authority hereby certifies that to the best of each director’s knowledge: (i) only public matters lawfully exempt from open meeting requirements by Virginia law were discussed in the closed session to which this certifying resolution applies; and (ii) only such public business matters as were identified in the motion convening the closed session were heard, discussed or considered by the Authority.

WITNESS the following vote of Authority directors, as recorded by  
Malesia A. Taylor , its Secretary.

**CERTIFYING:**

**DECLINING TO CERTIFY:**

*[Handwritten signatures of certifying directors]*  
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*[Handwritten signature of Secretary]*  
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Secretary  
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**Richmond Behavioral Health Authority**  
**Board of Directors**  
**Chief Executive Officer's Report**  
**November 14, 2023**

This month's CEO report will largely focus on the proposed transition to the **Virginia Retirement System** and related changes to the **Richmond Retirement System**. Some of the more global aspects will be provided later in this report and today's educational presentation will examine many details. But before getting into all of that, I would like to acknowledge some recent happenings.

The external **FY 23 audit is FINALLY complete!** A number of issues held the audit up, but I am happy to report that it ended with no findings of Material Weakness or Significant Deficiencies. As is customary, the Board will receive a full briefing at its January meeting.

On October 20, RBHA took most of the day to celebrate our employees. The annual Employee Appreciation Event took place at The Park. A number of Board members participated. In my estimation, the event was a huge success. We also used the day to recognize the 2023 **Wayne H. Blanks Service in Recovery Awardee**. On a personal note, the day will be especially memorable for me as I had the opportunity to greet staff and receive many well-wishes.

The Employee Appreciation Event was preceded by a spectacular **Open House held on October 11** at the North Campus. Our facilities were open to visitors and the grounds provided space for tables and staff telling the story of our expansive services. North Campus staff were tremendous hosts and staff representing the whole of RBHA were enthusiastic and engaging with our visitors. Visitors frequently commented on the importance of RBHA, how impressed they were with our offerings and staff, and the beauty of the campus. The RBHF Board sponsored the event and

Carolyn Seaman did an amazing job of organizing and rallying support throughout the agency. The majority of RBHF board members were on hand. Their enthusiasm for RBH is simply remarkable. My personal thanks to all!

The proposed transfer of properties to **Virginia Supportive Housing** has been reviewed by Gaines Tavenner of Christian & Barton. We propose moving forward, therefore the Board will be asked to approve.

In following up on the **citizen request to purchase** an RBHA owned vacant lot on 5<sup>th</sup> Ave., the Executive Leadership Team suggests, with Board approval, that the property be listed for sale at an asking price consistent with market.

### **Retirement System Status**

The **City of Richmond will join the Virginia Retirement System on January 1**. This action also **includes significant changes related to the Richmond Retirement System**, important to all as current City employees as they will have the option to either transition or remain in RRS. Today the Board will receive a presentation and recommendations from the Executive team, vetted through the Board's Finance Committee, in support of RBHA taking advantage of the opportunity to join VRS, with an effective date of April 1, 2024. Delaying 3 months beyond the City's effective date will allow RBHA administration time to meet the technical requirements and a reasonable timeframe for employee education sessions as to their choices.

RBHA will receive **new state funds in January toward compensation and benefits as part of the Governor's/DBHDS plan to support a sustainable workforce**. These funds are timely as they will go a long way to support costs associated with actions pertaining to the retirement system. In all, 18 million dollars have been allocated for FY 24 (half year) and a fully annualized amount of 36 million dollars has been allocated for FY 25. These are continuing funds. RBHA's

share of these funds will be \$852,751 during FY 24 and \$1,705,502 for FY 25. Management's recommendation is to first **prioritize these dollars toward any increase costs associated with the retirement system**, then use any balance toward later compensation increases.

While joining VRS remains a Board decision, the **new mandatory employee contributions** effective January 1 are not optional. Currently, RBHA employees in the Defined Contribution plan are not required to contribute. The total cost is absorbed by the agency. For employees in the Defined Benefit plan, their current contribution obligation is 1 percent. Effective January 1, employees under either plan will be required to contribute 5 percent, or the same contribution level required of the new VRS plan. To offset the required employee contribution, it is proposed that like compensation increases be given January 1, along with a small additional increase to offset any payroll tax increase. Under this proposal, RBHA employees in the **Defined Contribution plan would receive a 5.72 percent increase** and those in the **Defined Benefit plan would receive a 4.58 percent increase**. This will result in a **zero change to net take-home pay**. Funding for these targeted compensation adjustments will be largely offset by agency savings in its retirement obligation under the current RRS plans. The only cost to the agency will be the small amount for the Social Security offset.

Additional details of costs related to VRS transition will be included in today's presentation. To move forward with joining VRS on April 1, **the following resolutions (3) must be approved by the Board of Directors:**

*New VRS Employer*

*Plan And Agreement For Obtaining Social Security Coverage For Political Subdivisions Of The Commonwealth Of Virginia*



CEO Report  
November 14, 2023

*Authorization for Tax-Deferred Employee Contributions to VRS for  
Past Service Credit under Sec. 414(h) of the Internal Revenue  
Code*

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John P. Lindstrom", with a long, horizontal flourish extending to the right.

John P. Lindstrom, Ph.D., LCP  
Chief Executive Officer



VIRGINIA RETIREMENT SYSTEM  
P.O. Box 2500  
Richmond, VA 23218-2500

## New VRS Employer - VRS only

WHEREAS, subject to the approval of the Virginia Retirement System (“VRS”) Board of Trustees, *Code of Virginia* § 51.1-130 permits a political subdivision of the Commonwealth of Virginia to make an irrevocable election to join VRS and to provide retirement benefits for its eligible employees as the term is defined in *Code of Virginia* § 51.1-132.

NOW, THEREFORE, BE IT RESOLVED:

1. The [insert locality, school division, or other political subdivision name] **Richmond Behavioral Health Authority** (the “Employer”), a political subdivision of the Commonwealth of Virginia, acting by and through the [insert name of governing body] **Richmond Behavioral Health Authority Board of Directors** hereby irrevocably elects to join VRS and provide VRS retirement benefits for its eligible employees effective the first day of [insert month and year] **April 1, 2024** (“Join Date”);
2. The Employer agrees to pay the required employer contribution rate on or before the date required by law;
3. The Employer agrees to pay the required employer cost for participation of its employees in VRS for **NO** (see below) \* service rendered with the Employer prior to the Join Date, for which credit is authorized and established in a manner prescribed by VRS;  
\* In this blank insert the appropriate wording to describe the amount of prior service being granted by your entity (e.g., no, all, up to five years, etc.)
4. The Employer agrees that its eligible employees who are VRS members shall be required to pay member contributions on a salary reduction basis in accordance with *Code of Virginia* §§ 51.1-144 and 51.1-169 and § 414(h) of the Internal Revenue Code; and,
5. The Employer agrees to comply with all applicable laws and regulations, as well as VRS policies, procedures, and determinations in accordance with VRS’ statutory authority set forth in the *Code of Virginia* and the Internal Revenue Code, as they may be amended from time to time.

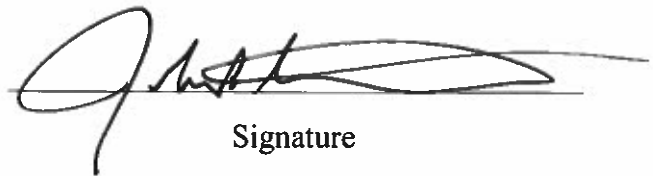
NOW, THEREFORE, the officers of the Employer are hereby authorized and directed in the name of the Employer to carry out the provisions of this resolution and to pay to the Treasurer of Virginia from time to time such sums as are due to be paid by the Employer for this purpose.

Travis Dallas  
Governing Body Chair

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CERTIFICATE

I, [insert name] **John P. Lindstrom**, [insert title] **Chief Executive Officer of the Employer**, certify that the foregoing is a true and correct copy of a resolution passed at a lawfully organized meeting of the Employer held at [insert county/city/town] **Richmond, Virginia** at [insert time] **3:00 PM** on [insert date] **November 14, 2023**. Given under my hand and seal of the Employer this [insert date] **30th day of November, 2023**.

  
Signature

## RESOLUTION FOR OBTAINING SOCIAL SECURITY COVERAGE FOR EMPLOYEES OF POLITICAL SUBDIVISIONS OF THE COMMONWEALTH OF VIRGINIA

**WHEREAS**, Old Age, Survivors, Disability and Hospital Insurance (Social Security) coverage is available to public employees through Section 218 of the Social Security Act and Title 51.1, Chapter 7 of the Code of Virginia, as amended; and

**WHEREAS**, it is deemed to be desirable that the Richmond Behavioral Health Authority obtain said Social Security coverage for its employees;

NOW, THEREFORE, BE IT RESOLVED by the Board of the Richmond Behavioral Health Authority that this Resolution and attached Plan and Agreement be approved and that **John P. Lindstrom, CEO**, be, and hereby is authorized to execute on behalf of the Richmond Behavioral Health Authority the following Social Security coverage contract, or Plan and Agreement, with the Virginia Retirement System, Virginia's agency responsible for the administration of Social Security coverage under the Commonwealth of Virginia's Section 218 Agreement.

**BE IT FURTHER RESOLVED**, that the proper fiscal officers be, and they are, hereby authorized to establish such systems of payroll deductions, under said Social Security coverage, from the wages of employees and officers and to report and pay such deductions to the Internal Revenue Service in such amounts and at such times as required by applicable state and federal statutes and regulations.

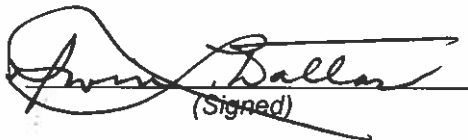
**IT IS FURTHER RESOLVED**, that the following services or positions are hereby designated as those which are to be excluded from Social Security coverage:

### **No Exclusions Applicable**

This Resolution shall be in full force and effect upon passage and approval, for all intents and purposes, except that active coverage shall be effective as of **March 31, 2024**.

I, **Irvin Dallas**, of the Richmond Behavioral Health Authority do hereby

certify that the foregoing was adopted and recorded on November 14, 2023.

  
(Signed)

Board Chair, RBHA  
(Title)

11/30/2023  
(Date)

# PLAN AND AGREEMENT FOR OBTAINING SOCIAL SECURITY COVERAGE FOR POLITICAL SUBDIVISIONS OF THE COMMONWEALTH OF VIRGINIA

Richmond Behavioral Health Authority  
107 S. 5<sup>th</sup> Street  
Richmond, VA 23219

The Richmond Behavioral Health Authority does hereby apply to the Board of Trustees of the Virginia Retirement System of the Commonwealth of Virginia, hereinafter called "State Agency", pursuant to the provisions of Title 51.1, Chapter 7 of the Code of Virginia, as amended, to extend the insurance system established by Title II of the Social Security Act to services performed by individuals as employees of the Richmond Behavioral Health Authority.

The Richmond Behavioral Health Authority submits for the State Agency's approval this Plan and Agreement to become effective on the date hereinafter stated.

## I. Definitions

For the purpose of this Plan and Agreement:

(a) The term "employee" means an employee as defined in Section 210(j) of the Social Security Act, Section 3121(d) of the Internal Revenue Code and Section 51.1-700 of the Code of Virginia, as amended; and shall include an officer of the Richmond Behavioral Health Authority.

b) The term "wages" means all remuneration for employment as defined in Section 51.1-700 of the Code of Virginia, as amended, and Section 3121(a) of the Internal Revenue Code.

(c) The term "employment" means any service performed by an employee as defined in Section 51.1-700 of the Code of Virginia, as amended, and Section 3121(b) of the Internal Revenue Code.

(d) The term "services" includes all services performed by individuals as employees of the Richmond Behavioral Health Authority, except:

(1) Any service performed by an employee in a position covered by a retirement system on the date this agreement is made applicable to the employee's coverage group, unless and until the conditions prescribed under Section 218(d) of the Social Security Act have been met.

(2) Service performed by an individual, who is employed to relieve such individual from unemployment.

(3) Service performed in a hospital, home or other institution by a patient or inmate thereof.

(4) Covered transportation service (as defined in Section 210(k) of the Social Security Act).

(5) Service (other than agricultural labor or service performed by a student) excluded from employment by any provisions of Section 210(a) of the Social Security Act, other than paragraph (7) of such section.

(6) Service performed by an individual as an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or other similar emergency.

## II. Services Covered

This Plan and Agreement includes all services which constitute employment and are performed in the employ of the Richmond Behavioral Health Authority by employees thereof except:

### **No Exclusions Applicable**

## III. Administration of the Plan

The Richmond Behavioral Health Authority agrees and has heretofore authorized and directed the appropriate officers and employees to do and perform all things found necessary by the State Agency to the proper and efficient administration of the Plan, including but not limited to the maintenance of employment records relating to both services and salaries, required contributions by both the Richmond Behavioral Health Authority and its employees and other data required by the State Agency or the Commissioner of Social Security, to make such reports in such form and containing such information as the State Agency may from time to time require, and to comply with such provisions as the State Agency or the Commissioner of Social Security may from time to time find necessary to assure the correctness and verification of such reports.

## IV. Contributions

(a) The Richmond Behavioral Health Authority shall pay to the Internal Revenue Service, with respect to wages as defined in Section 51.1-700 of the Code of Virginia, as amended, and Section 3121(a) of the Internal Revenue Code, contributions equivalent to the sum of the taxes which would be imposed by Section 3101 and 3111 of the Internal Revenue Code if the services covered by this Plan and Agreement constituted employment as defined in Section 3121(b) of such Code. The Richmond Behavioral Health Authority agrees to insure the source and the payment of such contributions imposed by this Plan and Agreement and to specifically provide for the payment of such contributions in the Richmond Behavioral Health Authority budget for each and every year this Plan and Agreement is in place.

(b) The Richmond Behavioral Health Authority agrees that it shall impose upon each of its employees, as to services which are covered by this Plan and Agreement, a contribution with respect to wages, not exceeding the amount of the tax which would be imposed by Section 3101 of the Internal Revenue Code if such services constituted employment within the meaning of such Code, and to deduct the amount of such contribution from wages as and when paid. It is further understood that the contributions so collected shall be paid in partial discharge of the liability of the Richmond Behavioral Health Authority, but that failure to make such deduction shall not relieve the employee or the Richmond Behavioral Health Authority from liability therefore.

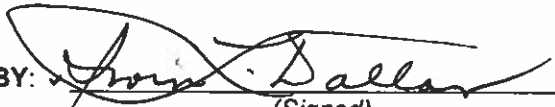
## V. Modification

The Plan and Agreement is irrevocable but may be modified, at the request of the Richmond Behavioral Health Authority, to include coverage groups or services in addition to those not included by this Plan. Such modification must be consistent with Title 51.1, Chapter 7 of the Code of Virginia, as amended, and the provisions of Section 218 of the Social Security Act.


## VI. Effective Date:

This Plan and Agreement shall be effective as of **March 31, 2024**.

This Plan and Agreement is entered and submitted by the Richmond Behavioral Health Authority on March 31, 2024.

BY:   
(Signed)

Irvin Dallas, Chair  
Richmond Behavioral Health Authority

WITNESS:  
  
(Signed)

✓ John P. Lindstrom, Chief Executive Officer  
(Name and Title)

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**To Be Completed by the Commonwealth of Virginia State Social Security Administrator**

*The foregoing Plan and Agreement is approved and accepted.*

DATE: \_\_\_\_\_

BY: \_\_\_\_\_  
(Signed)

Patricia S. Bishop  
Director  
Virginia Retirement System  
Commonwealth of Virginia

WITNESS:  
\_\_\_\_\_  
(Signed)

ZaeAnne M. Allen  
Employer Relationship Manager: Employer Coverage  
Virginia Retirement System  
Commonwealth of Virginia



VIRGINIA RETIREMENT SYSTEM  
P.O. Box 2500  
Richmond, VA 23218-2500

## Authorization for Tax-Deferred Employee Contributions to VRS for Past Service Credit under § 414(h) of the Internal Revenue Code

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WHEREAS, the [insert locality, school division, or other political subdivision name] The Richmond Behavioral Health Authority (the “Employer”), acting by and through [insert name of governing body] The Richmond Behavioral Health Authority Board of Directors, desires to provide its employees with tax-deferred treatment for the permissible purchase of past service credit pursuant to § 414(h) of the Internal Revenue Code (IRC) with respect to their member contributions to the Virginia Retirement System (VRS); and

WHEREAS, this tax-deferred treatment is authorized under *Code of Virginia* § 51.1-142.2, as amended from time to time; and

WHEREAS, VRS keeps track of such tax-deferred member contributions, and treats such contributions as employee contributions for all purposes of VRS.

NOW, THEREFORE, BE IT RESOLVED that effective the first day of [insert month and year] **April, 2024** or, if later, the date the member executes a binding and irrevocable salary reduction agreement relating to the past service permitted to be purchased, the Employer shall be deemed to have “picked up” all or a portion of the member contributions of its employees to VRS based on the terms of the salary reduction agreement, and such contributions shall be treated as employer contributions in determining tax treatment under IRC 414(h) (the “Pick Up Arrangement”);

1. The binding salary reduction agreement to be executed by the member shall include the following: (a) the beginning and ending date of the election, (b) the amount of the salary reduction on a pay period by pay period basis, (c) the total amount of contributions expected to be involved, (d) a statement that the member may not receive the contributed amounts instead of having them paid by the Employer to VRS, and (e) an agreement that the member will not purchase the service credit through a lump sum payment during the period in which the salary reduction agreement is in effect;

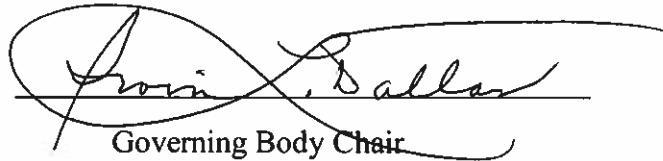
2. The member may revoke the salary reduction agreement only in the event of an unforeseeable emergency as that phrase is used and defined in IRC § 457 and applicable Treasury Regulation and if such a revocation is made, the member may not make a new salary reduction agreement during the member’s period of employment;

3. Such contributions, although designated as member contributions, are to be made by the Employer in lieu of member contributions;




4. The tax-deferred member contributions shall be paid from the same source of funds as used in paying the wages to affected employees;
5. Member contributions made by the Employer under the Pick Up Arrangement shall be treated for all purposes other than income taxation, including but not limited to VRS benefits, in the same manner as member contributions made prior to the Pick Up Arrangement;
6. Nothing herein shall be construed to permit or extend an option to VRS members to receive the contributions under the Pick Up Arrangement made by the Employer directly instead of having them paid to VRS; and
7. Notwithstanding any contractual or other provisions, the wages of each VRS member who is an employee of the Employer shall be reduced by the amount of member contributions picked up by the Employer on behalf of such employee pursuant to the foregoing resolution.

NOW, THEREFORE, the officers of Employer are hereby authorized and directed in the name of Employer to carry out the provisions of this resolution and to pay to the Treasurer of Virginia from time to time such sums as are due to be paid by Employer for this purpose.

  
Governing Body Chair

CERTIFICATE

I, [insert name] **John P. Lindstrom**, [insert title] **Chief Executive Officer** of the Employer, certify that the foregoing is a true and correct copy of a resolution passed at a lawfully organized meeting of the Employer held at [insert county/city/town] **Richmond, Virginia** at [insert time] **3:00 PM** on [insert date] **November 14, 2023**. Given under my hand and seal of the Employer this **30<sup>th</sup> day of November, 2023**.

  
Signature