

## RESOLUTION

WHEREAS, the Commissioners of the Ozark Special Road District have been investigating methods in which to retain qualified employees for long-term employment; and

WHEREAS, it is important for the District to retain qualified employees in order to work in specialized labor that the Road District requires to fulfill its statutory duties; and

WHEREAS, qualified employees are subject to choices of employment in both the public and private labor sectors due to their knowledge and skill, which means that the District may lose qualified employees who are difficult to replace both in the short term and long term; and

WHEREAS, the Commissioners of the District have investigated, for over one year, whether offering retirement benefits to employees would be an effective way in which to retain qualified employees on a long-term basis that would enable the District to conduct its work effectively and efficiently, and therefore to better serve the public; and

WHEREAS, the Commissioners of the Ozark Special Road District desire to provide retirement benefits for its eligible employees under the Missouri Local Government Employees Retirement System (LAGERS), pursuant to the provisions of Sections 70.600 through 70.755, RSMo; and has complied with the notice and filing requirements of Section 105.675 RSMo; and

WHEREAS, the Commissioners of Ozark Special Road District understand that, by joining LAGERS, the commission of Ozark Special Road District is accepting the legal obligation to fund the elected benefits now and in the future; and

WHEREAS, employees of the Ozark Special Road District do participate in the federal Social Security program; and

WHEREAS, the Commissioners of Ozark Special Road District agree not to commence coverage of its current or future employees under another retirement plan similar in purpose to LAGERS as is prohibited by Sections 70.615 and 70.620 RSMo.

NOW, THEREFORE, BE IT RESOLVED that the commission of the Ozark Special Road District, a "political subdivision," as defined in 70.600(19) RSMo, hereby elects to become a participating employer of the Missouri Local Government Employees Retirement System, as defined in Section 70.600(11) RSMo, and to thereby provide retirement benefits to all its eligible general employees under Benefit Program L-7 (1.50% life allowance), pursuant to Section 70.655.1 RSMo; and

BE IT FURTHER RESOLVED that the Commissioners of the Ozark Special Road District hereby elects that 100% of prior employment be considered for "prior service," pursuant to Sections 70.600(20)

RSMo and 70.640 RSMo, in calculating benefits and contributions to LAGERS. Such service shall be credited only to employees who remain in a covered position with this employer for one full year after the effective date of membership and to any employee who becomes permanently disabled or passes away during the first year of membership pursuant to the provisions of Section 70.640 RSMo; and

BE IT FURTHER RESOLVED that the Commissioners of the Ozark Special Road District hereby elects that employees eligible to become members of LAGERS are those employees employed in positions normally requiring 1000 hours of work a year, provided such employees are not members of another governmental retirement plan, or are otherwise excluded from membership in LAGERS by state law, pursuant to 16 CSR 20-2.010(B); and

BE IT FURTHER RESOLVED that the Commissioners of the Ozark Special Road District hereby elects to have the "final average salary" of its employee members determined over a 36 consecutive-month period pursuant to the provisions in Sections 70.600(12) and 70.656 RSMo; and

BE IT FURTHER RESOLVED that the Commissioners of the Ozark Special Road District hereby elect to require employees who become members of LAGERS to pay no employee contributions to LAGERS, pursuant to Section 70.705 RSMo; and

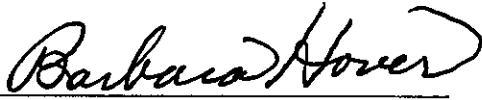
BE IT FURTHER RESOLVED that the Commissioners of the Ozark Special Road District hereby elects the "alternate retirement option (Rule of 80)," for all eligible employees in accordance with Sections 70.600(16) or 70.646 RSMo; and

BE IT FURTHER RESOLVED, that the Commissioners of the Ozark Special Road District agrees to hold LAGERS harmless from any liability with respect to this transaction, apart from those obligations imposed on LAGERS by sections 70.600 – 70.755 RSMo, provided the transaction is completed according to the terms contained herein; and

BE IT FURTHER RESOLVED that the fiscal officer of the Ozark Special Road District is hereby authorized and directed to deduct from the wages or salaries of each employee member, the employee contributions, if any, required by Section 70.705, RSMo, and to promptly remit such contributions to LAGERS, along with the employer contributions required by Sections 70.705, 70.730, and 70.735 RSMo. It is understood there is no statutory provision for a participating political subdivision to terminate its membership under LAGERS; and

BE IT FURTHER RESOLVED that the administrative officer of the Ozark Special Road District is hereby authorized and directed to take all actions, sign all documents, and to do any and all things and take any and all actions required to place the foregoing resolutions into effect, including the revision of any relevant ordinances and resolutions of the Ozark Special Road District which shall be promptly submitted the commission for approval; and

BE IT FURTHER RESOLVED that the Ozark Special Road District participation as a LAGERS employer will commence on the first day of April, 2026.



Barbara Hover, President



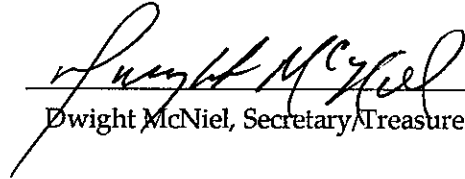
Jerry Countryman, Vice-President

**CERTIFICATION**

I hereby certify that the above Resolution is a true and correct copy of a Resolution that was duly enacted by the commission of the Ozark Special Road District.

March 10, 2026

Date



Dwight McNeil, Secretary/Treasurer