

**CONTRACT  
FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM COVERAGE**

**MPERA**

THIS AGREEMENT, by and between Big Horn County Cemetery District 1<sup>1</sup> (Employer) and the Montana Public Employees' Retirement Board, is made on the date of the latest signature below.

The parties mutually covenant and agree that:

1. The Public Employees' Retirement System (PERS) shall apply to the employees of the employer upon identical terms as for State of Montana employees with regard to rights, benefits, payments, duties, obligations, and in all other respects, effective December 11, 2014 or the first regular employer pay period beginning one month after PER Board approval, whichever is later.

2. The employer shall deduct and withhold the member contributions required by Montana Code Annotated Title 19, Chapters 2 and 3 from every salary payment earned by and paid to all eligible, covered employees after the effective date of this contract.

3. The employer shall promptly file employer reports and shall promptly pay to the PERS appropriate member contributions and employer contributions as required by Montana Code Annotated Title 19, Chapters 2 and 3.

4. Any amendments to the PERS, pursuant to Montana law, shall immediately apply to and become a part of this Contract, and shall amend the same accordingly. This Contract cannot otherwise be cancelled, amended or abrogated by any act of the parties.

IN WITNESS WHEREOF, the duly authorized officers of the parties have signed the document on the date indicated.

Big Horn County Cemetery District 1<sup>2</sup>

Public Employees' Retirement Board:

by: x *May Slattery* <sup>3</sup>  
\_\_\_\_\_ <sup>4</sup>

by: \_\_\_\_\_

Scott E. Moore, President

Attest: *Termy Bullen* <sup>5</sup>  
\_\_\_\_\_

Attest: \_\_\_\_\_

Dore D. Schwinden, MPERA Exec. Director

Date: 11/10/14  
\_\_\_\_\_

Date: \_\_\_\_\_

<sup>1/</sup> Insert name of board or other legislative body.

<sup>2/</sup> Insert name of board or other legislative body.

<sup>3/</sup> Signature of chief executive officer.

<sup>4/</sup> Print name and title of chief executive officer.

<sup>5/</sup> Signature of clerk (or other similar employee), printed name and title.

RECEIVED

NOV 24 2014

MPERA

**CONTRACT  
FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM COVERAGE**

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IN WITNESS WHEREOF, the duly authorized officers of the parties have signed the document on the date indicated.

Big Horn County Cemetery District 1<sup>2</sup>

Public Employees' Retirement Board:

by: *May Slattery* <sup>3</sup>  
\_\_\_\_\_ <sup>4</sup>

by: \_\_\_\_\_  
Scott E. Moore, President

Attest: *Tony Backo* <sup>5</sup>  
\_\_\_\_\_

Attest: \_\_\_\_\_  
Dore D. Schwinden, MPERA Exec. Director

Date: 11/18/14

Date: \_\_\_\_\_

<sup>1/</sup> Insert name of board or other legislative body.  
<sup>2/</sup> Insert name of board or other legislative body.  
<sup>3/</sup> Signature of chief executive officer.  
<sup>4/</sup> Print name and title of chief executive officer.  
<sup>5/</sup> Signature of clerk (or other similar employee), printed name and title.

**Agency Motion to Adopt Contract**

WHEREAS: The Public Employees' Retirement System Act, in sections 19-3-201 to 19-3-203, MCA, provides for the establishment of a retirement plan for employees of certain public agencies.

WHEREAS: This agency would like to become a covered employer on the same basis as the State of Montana under the Public Employees' Retirement System, as expressed in Montana Code Annotated Title 19, Chapters 2 and 3, and related rules, policies, and plan documents, as the same may be changed in the future.

WHEREAS: This agency, as a governmental entity, believes it meets the criteria to have sections 19-3-201 to 19-3-203, MCA apply.

WHEREAS: A secret ballot election of all eligible employees was held on the 25<sup>th</sup> day of September, 2014, between the hours of 8:00 a.m. and 5:00 p.m., in the office of the clerk of this agency, at which election all eligible employees were requested and allowed to vote on the ballot prescribed on page two of this motion to adopt contract.

WHEREAS: The result of the employee election has been canvassed and the number of eligible employees voting for participation in the Public Employees' Retirement System was 2, which constitutes 100 percent of the total number of eligible employees.

**THEREFORE IT IS MOVED:**

That this agency adopt the Public Employees' Retirement System coverage contract as it appears on page three of this motion to adopt contract; that the appropriate blank on the contract reflect a requested effective date of either the first regular pay period that begins at least one month after PER Board approval or the pay period beginning November, 2014, whichever is later;<sup>1</sup> that the duplicate originals of the contract be signed and sealed as indicated; and that all necessary documents be sent to the PER Board.

THIS MOTION was duly passed by an affirmative vote of at least two-thirds of the members of Bo Co Com Unit #1 (Board or other legislative body) on this 10 day of Nov, 2014.

Officer Signature: May Slattery Title: Chairman

Certified as a true and accurate statement and proper signature: (SEAL) (if applicable)

Signature of Clerk: Jerry Bullis  
(Agency Motion to Adopt Contract continued on next page)

<sup>1/</sup> Effective date must be after the PER Board approval and must allow time for proper implementation.

**CONTRACT  
FOR PUBLIC EMPLOYEES' RETIREMENT SYSTEM COVERAGE**

THIS AGREEMENT, by and between Big Horn Cemetery District 1<sup>4</sup> (employer) and the Montana Public Employees' Retirement Board (PER Board), is made on the date of the latest signature below.

The parties mutually covenant and agree that:

1. The Public Employees' Retirement System (PERS) shall apply to the employees of the employer upon identical terms as for State of Montana employees with regard to rights, benefits, payments, duties, obligations, and in all other respects, effective December 11, 20 17 or the first regular employer pay period beginning more than one month after PER Board approval, whichever is later.

2. The employer shall deduct and withhold the member contributions required by Montana Code Annotated Title 19, Chapters 2 and 3 from every salary payment earned by and paid to all eligible, covered employees after the effective date of this contract.

3. The employer shall promptly file employer reports and shall promptly pay to the PERS appropriate member contributions and employer contributions as required by Montana Code Annotated Title 19, Chapters 2 and 3.

4. Any amendments to the PERS, pursuant to Montana law, shall immediately apply to and become a part of this Contract, and shall amend the same accordingly. This Contract cannot otherwise be cancelled, amended or abrogated by any act of the parties.

IN WITNESS WHEREOF, the duly authorized officers of the parties have signed the document on the date indicated.

Big Horn Cemetery District 1<sup>5</sup>

Public Employees' Retirement Board:

by: *Mary Slattery* 6

by: \_\_\_\_\_

Scott E. Moore, President

Attest: *Terry Buller* 8

Attest: \_\_\_\_\_

Dore D. Schwinden, MPERA Exec. Director

Date: 11/10/17

Date: \_\_\_\_\_

<sup>4/</sup> Insert name of board or other legislative body.

<sup>5/</sup> Insert name of board or other legislative body.

<sup>6/</sup> Signature of chief executive officer.

<sup>7/</sup> Print name and title of chief executive officer.

<sup>8/</sup> Signature of clerk (or other similar employee), printed name and title.

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CLERK'S CERTIFICATION

State of Montana )

County of Big Horn )

Agency Name Big Horn County Cemetery )  
District # 1

I, Terry Bullis, Clerk of Big Horn County Cemetery District # 1,  
(Board or other legislative body)  
certify:

That the total number of employees of this agency appearing on the payroll on the date of the employee secret ballot election for Public Employees' Retirement System (PERS) coverage was 2.

That the total number of employees on the date of the employee secret ballot election for PERS coverage who were ineligible for membership in PERS<sup>1</sup> was \_\_\_\_\_.

That the number of eligible employees voting for participation in the Public Employees' Retirement System was 2, which constitutes 100 percent of the total number of eligible employees.

DATED this 10 day of Oct, 2014.

(SEAL, if applicable)

Signature of Clerk: Terry Bullis

Printed Name: Terry Bullis

Formal Title: clerk

<sup>1</sup> / Section 19-3-403, Montana Code Annotated:

**BALLOT****PERS Summary for Employees****MPERA**

Should any information in this Employer Summary conflict with statute or rule, statute or rule will apply.

**Contributions** – Effective July 1, 2013 eligible PERS members contribute 7.9% of gross compensation into PERS; this rate will be decreased to 6.9% on January 1 following actuary valuation results showing the amortization period has dropped below and will remain below 25 years following the reduction of both the employer and member contribution rates. The contribution is made pre-tax. The investment earnings on the contributions are tax deferred. Members will pay taxes when the benefits are received. Effective July 1, 2013 the employer and the state contribute a total of 8.17% of payroll to PERS, most of which directly helps fund the member's benefit. This rate will increase 0.1% every year through fiscal year 2024 but will revert to 6.9% following an actuarial valuation determining that terminating both the member and employer increases which were effective beginning July 1, 2013 would not cause the amortization period to exceed 25 years. The employer contribution is not deducted from the member's paycheck, but is paid directly to PERS by the employer and the state.

**Two Plans** – New PERS members have one year to choose between two distinct retirement plans in PERS – the Defined Benefit Retirement Plan or the Defined Contribution Retirement Plan.

The **Defined Benefit Retirement Plan (DBRP)** deposits contributions into a pension trust fund with all other plan members' contributions. The Montana Board of Investments directs the investment of the pension trust fund. A member's retirement benefit does not depend on gains and losses in the pension trust fund. Instead, a lifetime monthly benefit is calculated by a formula using the member's years of PERS service, age, and highest average compensation.

The **Defined Contribution Retirement Plan (DCRP)** credits each member's individual account with member contributions and a portion of employer contributions. The member invests his or her account in the available investment options. The member realizes all gains and losses from those investments. The balance in the member's account will determine retirement income.

Complete information regarding the two plans is available on the MPERA's website: <http://mpera.mt.gov/>.

**Benefit Eligibility** – A member must terminate PERS-covered employment to be eligible for a benefit from either plan.

A **DBRP** member who terminates covered employment prior to 5 years of service is eligible to receive a lump-sum payment of their contributions plus regular interest. Taxes and IRS penalties may apply.

A **DBRP** member who terminates covered employment after 5 years of service is eligible to receive a monthly benefit or a lump-sum payment of their contributions plus regular interest. Taxes and IRS penalties may apply.

A **DCRP** member who terminates covered employment prior to 5 years of service is eligible to receive their contributions plus investment earnings. Taxes and IRS penalties may apply.

A **DCRP** member who terminates covered employment after 5 years of service is eligible to receive their contributions plus investment earnings, and the allowable portion of employer contributions. Taxes and IRS penalties may apply.

**Disability Benefit** – In either plan, if the Public Employees' Retirement Board finds a vested member disabled, the member can receive a monthly benefit regardless of the member's age. The monthly benefit is paid after the member terminates PERS-covered employment.

**Death Benefit** – In either plan, a member's benefit can be paid to designated beneficiary(ies) after the member dies.

**VOTE**

Should Big Horn Cemetery District 1<sup>2</sup> establish the Public Employees' Retirement System as a retirement plan for its employees on the same basis as for State of Montana employees, pursuant to Title 19, Chapters 2 and 3, Montana Code Annotated. The contract for PERS coverage will become effective either with the first regular pay period that begins at least one month after PER Board approval or with the pay period beginning November, 2014, whichever is later.<sup>3</sup>

 YES NO

(circle one)

<sup>2</sup> Formal Agency Name

<sup>3</sup> Effective date must be after the PER Board approval and must allow time for proper implementation.

**BALLOT**

**MPERA**

**PERS Summary for Employees**

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**VOTE**

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YES

NO

(circle one)

<sup>2</sup> Formal Agency Name

<sup>3</sup> Effective date must be after the PER Board approval and must allow time for proper implementation.



Montana Public Employee Retirement Administration  
 PO Box 200131 • Helena MT 59620-0131  
 (406) 444-3154 • Toll Free (877) 275-7372

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**PAYROLL CYCLE INFORMATION**  
 (RETURN WITH CONTRACT)

Agency Name Big Horn County Cemetery District #1  
 Agency Address PO Box 318 Harden Mt 59034  
 Contact Person Terry Bullis Phone No. 665-1202  
 E-Mail Address tbullis@g.com

Please check and complete your payroll cycle information.

1. Our employees are paid

Bi-weekly (for example, a payday every other Friday)  
 Next payday is \_\_\_\_\_  
Month/Day  
 For pay period \_\_\_\_\_ to \_\_\_\_\_  
Month/Day Month/Day  
 Semi-monthly (a payday twice a month, such as the 5<sup>th</sup> and 20<sup>th</sup> of each month)  
 1<sup>st</sup> pay date is \_\_\_\_\_  
Month/Day  
 For pay period \_\_\_\_\_ to \_\_\_\_\_  
Month/Day Month/Day  
 2<sup>nd</sup> pay date is \_\_\_\_\_  
 For pay period \_\_\_\_\_ to \_\_\_\_\_  
Month/Day Month/Day  
 Monthly (a payday once a month, such as the 3<sup>rd</sup> Thursday of each month or the 20<sup>th</sup> of each month)  
 Specific monthly pay date is end of month  
Month/Day  
 For pay period \_\_\_\_\_ to \_\_\_\_\_  
Month/Day Month/Day  
 Other  
 Please explain \_\_\_\_\_

2. We process paydays that fall on a weekend or holiday as follows \_\_\_\_\_

Signed Terry Bullis

Date 10/14/2014

<b>FOR MPERA USE ONLY</b>
1 <sup>st</sup> pay period following contract approval: to _____
Pay date: _____