

TITLE 4**MUNICIPAL PERSONNEL****CHAPTER**

1. SOCIAL SECURITY.
2. PERSONNEL RULES AND REGULATIONS.
3. OCCUPATIONAL SAFETY AND HEALTH PROGRAM.
4. TRAVEL REIMBURSEMENT REGULATIONS.
5. POST RETIREMENT EMPLOYEE HEALTH INSURANCE BENEFITS.

CHAPTER 1**SOCIAL SECURITY****SECTION**

- 4-101. Policy and purpose as to coverage.
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- 4-103. Withholdings from salaries or wages.
- 4-104. Appropriations for employer's contributions.
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4-101. Policy and purpose as to coverage. It is hereby declared to be the policy and purpose of the City of Hohenwald, Tennessee, to provide for all eligible employees and officials of the city, whether employed in connection with a governmental or proprietary function, the benefits of the system of federal old age and survivors insurance. In pursuance of said policy, and for that purpose, the city shall take such action as may be required by applicable state and federal laws or regulations. (1982 Code, § 1-901)

4-102. Necessary agreements to be executed. The mayor is hereby authorized and directed to execute all the necessary agreements and amendments thereto with the state executive director of old age insurance, as agent or agency, to secure coverage of employees and officials as provided in the preceding section. (1982 Code, § 1-902)

4-103. Withholdings from salaries or wages. Withholdings from the salaries or wages of employees and officials for the purpose provided in the first section of this chapter are hereby authorized to be made in the amounts and at such times as may be required by applicable state or federal laws or regulations, and shall be paid over to the state or federal agency designated by said laws or regulations. (1982 Code, § 1-903)

4-104. Appropriations for employer's contributions. There shall be appropriated from available funds such amounts at such times as may be required by applicable state or federal laws or regulations for employer's contributions, and the same shall be paid over to the state or federal agency designated by said laws or regulations. (1982 Code, § 1-904)

4-105. Records and reports to be made. The city shall keep such records and make such reports as may be required by applicable state and federal laws or regulations. (1982 Code, § 1-905)

4-106. Exclusions; emergency and fee basis employees. There is hereby excluded from this chapter any authority to make any agreement with respect to any position or to any employee or official covered or authorized to be covered by any other ordinance creating any retirement system for any employee or official of the city.

There is hereby excluded from this chapter any authority to make any agreement with respect to any position or any employee or official the compensation for which is on a fee basis, employees rendering services in an emergency or elective legislative services, or any employee or official not authorized to be covered by applicable state or federal laws or regulations. The mayor is hereby authorized and directed to make and enter into an amendment to the social security agreement of October 23, 1951, to provide coverage in the system of federal old age and survivors insurance effective April 1, 1961, for emergency employees and employees rendering services in fee basis positions. (1982 Code, § 1-906)

CHAPTER 2**PERSONNEL RULES AND REGULATIONS****SECTION**

4-201. Personnel rules and regulation.

4-201. Personnel rules and regulation. The city council, by ordinance or resolution, may establish and revise a system of personnel rules and regulations.

CHAPTER 3

OCCUPATIONAL SAFETY AND HEALTH PROGRAM

SECTION

- 4-301. Purpose and coverage.
- 4-302. Definitions.
- 4-303. Organization.
- 4-304. Rights and duties of the city.
- 4-305. Rights and duties of employees.
- 4-306. Education and training.
- 4-307. Standards.
- 4-308. Variance procedure.
- 4-309. Imminent danger.
- 4-310. General inspection procedures.
- 4-311. Abatement order.
- 4-312. Penalties.

4-301. Purpose and coverage. The purpose of this plan is to provide guidelines and procedures for implementing the City of Hohenwald Occupational Safety and Health Program for the employees, part-time or full-time, of each city department, council, division, or agency of the City of Hohenwald. (1982 Code, § 1-1001)

4-302. Definitions. For the purpose of this program:

(1) "Act" means the Tennessee legislation entitled "The Occupational Safety and Health Act of 1972."

(2) "Appointing authority" means any city official or group of officials having legally designated powers of appointment, employment, or removal for a specific department or commission.

(3) "City" means the City of Hohenwald, Lewis County, Tennessee, and shall include each city department, council, division, or agency of the City of Hohenwald.

(4) "Commissioner of labor" means the chief executive officer of the Tennessee Department of Labor. This includes any person appointed, designated, or deputized to perform the duties or to exercise the powers assigned to the commissioner of labor.

(5) "Commissioner of public health" means the chief executive officer of the Tennessee Department of Public Health. This includes any person appointed, designated, or deputized to perform the duties or to exercise the powers assigned to the commission of public health.

(6) "Employee" means any person performing services for the City of Hohenwald and listed on city payrolls either as part-time or permanent, full-time employees.

(7) "Establishment" or "workplace" means a single physical location where business is conducted or where services or industrial operations are performed.

(8) "Mayor" means the chief executive officer designated by the City of Hohenwald to perform duties or to exercise powers assigned so as to plan, develop, and administer the City of Hohenwald Occupational Safety and Health Program.

(9) "Person" means one (1) or more individuals, partnerships, associations, corporations, business trusts, legal representatives, or any organized group of persons.

(10) "Program" means the City of Hohenwald Occupational Safety and Health Program

(11) "Standard" means an occupational safety and health standard promulgated by the state commissioner of labor or the state commissioner of public health which requires conditions or the adoption or the use of one (1) or more practices, means, methods, operations, or processes reasonably necessary or appropriate to provide safe and healthful employment and places of employment. (1982 Code, § 1-1002)

4-303. Organization. (1) The Mayor of Hohenwald is designated as the chief executive officer to perform duties or to exercise powers assigned so as to administer the City of Hohenwald Occupational Safety and Health Program.

(1) The mayor may designate person or persons as he deems necessary to carry out his powers, duties, and responsibilities under the program.

(2) The mayor shall employ measures to coordinate to the extent possible and activities of all departments to promote efficiency and to minimize any inconveniences under the program.

(3) The mayor may delegate the power to make inspections provided procedures employed are as effective as those employed by the mayor.

(4) The mayor may request qualified technical personnel from any section of city government to make or assist in making compliance inspections or investigations of a workplace as needed.

(5) The mayor shall prepare an annual report to the commissioner of labor to show the accomplishments and progress of the city occupational safety and health program.

(2) The administrative head of each city department, council, division, or agency of the city is responsible for implementing the safety and health program for the employees in that department, council, division, or agency.

(1) The administrative head shall follow the orders and directions of the mayor on issues involving occupational safety and health of its employees.

(2) The administrative head shall comply with all abatement orders or request a review of the abatement order with the mayor.

(3) The administrative head should make periodic safety surveys of the establishment under his jurisdiction to become aware of hazards that exist and make an attempt immediately to correct the observed hazards.

(3) Responsibilities of the mayor. The mayor shall have the following responsibilities:

(1) Make periodic and follow-up inspections of all the establishments where city employees are employed, make recommendations to correct any hazards or exposures observed, and make inspections as a result of complaints submitted by employees.

(2) Assist the superintendent or administrative head in the investigation of the accident or illness.

(3) Upon receipt of the supervisor's accident report, determine probable cause and verify information contained in the report for accuracy.

(4) Enter the occurrence on the log of occupational injuries and illnesses in the manner prescribed on the form.

(5) Complete a Tennessee employer's first report of work injury providing the necessary detailed information as required. This record must be completed within six (6) working days of the occurrence.

(6) Submit periodic reports required by the Tennessee Department of Labor:

(1) Within thirty (30) days after the end of the calendar year, a summary report must be forwarded to the commissioner of the Department of Labor. The form for this report will be prescribed by the commissioner of labor.

(2) In the event that there is a fatality or an accident involving the injury of at least five (5) employees, the commissioner of labor must be notified by electronic means as soon as possible. Such reporting shall be within forty-eight (48) hours after occurrence of the incident. (1982 Code, § 1-1003)

4-304. Rights and duties of the city. The rights and duties of the city include but are not limited to the following provisions:

(1) The city shall furnish to each of its employees conditions of employment and a place of employment free from recognized hazards that are causing or are likely to cause death or serious injury or harm to employees.

(2) The city shall comply with occupational safety and health standards or regulations promulgated pursuant to the Tennessee Occupational Safety and Health Act of 1972.

(3) The city shall assist the state commissioner of labor and state commissioner of public health in the performance of their monitoring duties by supplying necessary information at all times.

(4) The city is entitled to participate in the development of standards by submission of comments on proposed standards, participation in hearings on proposed standards, or by requesting the development of standards on a given issue.

(5) The city is entitled to such an order granting a variance from an occupational safety and health standard.

(6) The city is entitled to protection of its legally privileged communications.

(7) The city shall inspect all installations, departments, job sites, and offices to insure the provisions of this program are complied with and carried out.

(8) The city shall notify and inform any employee who has been or is being exposed to harmful material or agents (that are biologically significant) of all pertinent information regarding the exposure.

(9) The city shall notify and inform all city employees of their rights and duties under the occupational safety and health program. (1982 Code, § 1-1004)

4-305. Rights and duties of employees. Rights and duties of employees shall include, but are not limited to, the following provisions:

(1) Each employee shall comply with occupational safety and health standards and all rules, regulations, and orders issued pursuant to this program which are applicable to his or her own actions and conduct.

(2) Each employee shall be notified by the placing upon bulletin boards or other places of common passage of any application for a temporary order granting a variance from any standard or regulation.

(3) Each employee shall be given the opportunity to participate in any hearing which concerns an application for a variance from a standard.

(4) Any employee who may be adversely affected by a standard or variance issued pursuant to this program may file a petition with the mayor.

(5) Any employee who has been exposed or is being exposed to toxic materials or harmful physical agents in concentrations or at levels in excess of that provided for by an applicable standard shall be notified by the city and informed of such exposure and corrective action being taken.

(6) Subject to regulations issued pursuant to this program, any employee or authorized representative of employees shall be given the right to request an inspection.

(7) No employee shall be discharged or discriminated against because such employee has filed any complaint or instituted or caused to be instituted any proceedings or inspection under or relating to this program.

(8) Any employee who believes he or she has been discriminated against or discharged in violation of these sections may, within thirty (30) days after such violation occurs, have an opportunity to appear in a hearing before the city council for assistance in giving relief. If the employee's complaint is not resolved, such employee may file a complaint with the commissioner of labor.

(9) Nothing in this section or any other provision of this program shall be deemed to authorize or require medical examination, immunization, or treatment for those who object thereto on religious grounds, except where such is necessary for the protection of the health or safety of others. (1982 Code, § 1-1005)

4-306. Education and training. (1) The city will arrange for the mayor and/or designated compliance staff to attend training seminars, workshops, etc., conducted by the State of Tennessee or other state agencies.

The city will furnish reference material, manuals, etc., deemed necessary for use in making a hazard analysis, writing technical reports, and to assure top management and other employees that hazards do exist.

(2) The city shall establish a suitable safety and health training program designed to:

(1) Instruct each employee in the recognition and avoidance of unsafe conditions and the regulations applicable to his work environment to control or eliminate any hazards or other exposures to illness or injury.

(2) Instruct employees who are required to handle poisons, caustics, and other harmful substances in their safe handling and use, and make them aware of the potential hazards, personal hygiene, and personal protective measures required.

(3) Instruct employees who may be exposed to environments where harmful plants or animals are present on the dangers of the environment, how to avoid injury, and the first aid procedures to be used in the event of injury.

(4) Instruct employees required to handle or use flammable liquids, gases, or toxic materials in the safe handling and use of these materials and make them aware of specific requirements contained in subparts H, M, and other applicable subparts of OSHA standards (29 C.F.R 1910).

(5) (1) Instruct all employees required to enter into confined or enclosed spaces as to the nature of the hazards involved, the necessary precautions to be taken, and in the use of protective and emergency equipment required. The city shall comply with all specific regulations that apply to work in dangerous or potentially dangerous areas.

(2) For purposes of subsection (i) above, "confined or enclosed space" means any space having a limited means of egress which is subject to the accumulation of toxic or flammable contaminants or has an oxygen deficient atmosphere. Confined or enclosed spaces include, but are not limited to, storage tanks, boilers, ventilation or exhaust ducts, sewers, underground utility tunnels, pipelines, and open top spaces more than four feet (4') in depth such as pits, tubs, vaults, and vessels.

(3) The department head is responsible for requiring the wearing of appropriate personal protective equipment in all operations where there is an exposure to hazardous conditions. (1982 Code, § 1-1006)

4-307. Standards. The occupational safety and health standards adopted for use in the City of Hohenwald Occupational Safety and Health Program are the State of Tennessee's Occupational Safety and Health Standards as developed under section 6, "Development and Promulgation of Standards," of the State of Tennessee Occupational Safety and Health Act of 1972. (1982 Code, § 1-1007)

4-308. Variance procedure. The mayor may apply for a variance as a result of a complaint from a superintendent or department head or his knowing of certain exposures or hazards. The mayor should definitely believe that a variance is needed before the city council should vote on the application of a variance before the application for a variance is submitted to the commissioner of labor or commissioner of health.

The procedure for applying for a variance to the adopted safety and health standards as outlined in the State Occupational Safety and Health Act of 1972 is as follows:

(1) Either the commissioner of labor or the commissioner of public health may upon written application by the city issue an order granting to the city a temporary variance from standards promulgated by such commissioner. Any such order shall prescribe the practices, means, methods, operations, and processes which the city must adopt or use while the variance is in effect and state in detail a program for coming into compliance with the standard.

(2) Such a temporary variance may be granted only after notice to employees and interested parties and opportunities for hearing; the variance may be for a period of no longer than required to achieve compliance or one (1) year, whichever is shorter. It may be renewed only once; provided, however, that in the case of employers undertaking experimental programs in safety and health, either programs in cooperation with state or federal agencies or private programs approved by either commissioner, longer variances may be granted. Application for renewal of a variance must be filed in accordance with provisions in the initial grant of the variance.

(3) An order granting a variance shall be issued only if the city establishes:

(1) (1) That it is unable to comply with the standard by the effective date because of unavailability of professional or technical personnel or materials and equipment required or necessary construction or alteration of facilities or technology;

(2) That all available steps have been taken to safeguard the city's employees against the hazards covered by the standard; and

(3) That the city has an effective program for coming into compliance with the standard as quickly as practicable; or

(2) That the city is engaged in an experimental program as described in subsection (2) of this section.

(4) An application for a temporary variance shall contain:

(1) A specification of the standard or portion thereof from which the employer seeks a variance.

(2) A detailed statement of the reasons why the city is unable to comply with the standard supported by representations by qualified personnel having firsthand knowledge of the facts represented.

(3) A statement of the steps the city has taken and will take (with specific dates) to protect employees against the hazard covered by the standard.

(4) A statement of when the city expects to comply and what steps the city has or will take (with dates specified) to come into compliance with the standard.

(5) A certification that the city informed its employees of the application by giving a copy of it to their authorized representatives, posting a statement summarizing application (to include the location of a copy available for examination) at the places where employee notices are normally posted, and by other appropriate means. The certification shall contain a description of the means actually employed to inform employees and that employees have been informed of their right to petition the commissioner for a hearing.

(5) Upon receipt of an application for an order granting a variance, the commissioner to whom such application is addressed may issue an interim order granting such a variance, for the purpose of permitting time for an orderly consideration of such application. No such interim order may be effective for longer than one hundred eighty (180) days. (1982 Code, § 1-1008)

4-309. Imminent danger. (1) Definitions. (1) "Imminent danger" means any conditions or practices in any place of which could reasonably be expected to cause death or serious physical harm immediately or before the imminence of such danger can be eliminated through normal enforcement procedures.

(2) "Serious physical harm" is that type of harm that would cause permanent or prolonged impairment of the body in that:

(1) A part of the body would be permanently removed (e.g., amputation of an arm, leg, finger; loss of an eye) or rendered functionally useless or substantially reduced in efficiency on or off the job (e.g., leg shattered so severely that mobility would be permanently reduced); or

(2) A part of an internal bodily system would be inhibited in its normal performance to such a degree as to shorten life or cause reduction in physical or mental efficiency; e.g., lung impairment, causing shortness of breath. On the other hand, breaks, cuts, bruises, concussions, or similar injuries would not fit either of these categories and would not constitute serious physical harm.

(2) Procedure for handling allegations of imminent danger. Any allegation of imminent danger received shall be handled in accordance with the following procedures:

(1) The mayor or his authorized representative shall immediately ascertain whether there is a reasonable basis for the complaint.

(2) If the imminent danger complaint appears to have merit, the mayor or his authorized representative shall cause an immediate inspection of the alleged imminent danger location.

(3) Inspection. (1) In an inspection conducted because of an alleged imminent danger, the imminent danger situation shall be inspected first.

(2) Any other inspection activity should take place only after the imminent danger situation has been resolved.

(3) If an imminent danger situation is alleged or brought to the attention of the compliance inspector during a routine inspection, he shall immediately inspect the imminent danger situation and proceed with the procedures in this section.

(4) Procedures. (1) As soon as it is concluded that conditions or practices exist which constitute an imminent danger, the compliance inspector shall attempt to have the danger corrected through voluntary compliance. If any employees appear to be in immediate danger, they should be informed of the danger, and the supervisory personnel in charge should be requested to remove them from the area of immediate danger.

(2) The administrative head of the workplace and his authorized representative are responsible for determining the manner in which he will abate the dangerous condition.

(3) The imminent danger shall be deemed abated if the imminence of the danger has been eliminated by removing the employees

from the area of danger or the conditions or practices which resulted in the imminent danger have been eliminated.

(4) A written report shall be made to the safety director describing in detail the imminent danger and its abatement.

(5) Refusal to abate. (1) If abatement is refused, the compliance inspector shall immediately notify the mayor for assistance in obtaining voluntary compliance.

(2) The mayor shall take whatever steps are necessary to achieve abatement. (1982 Code, § 1-1009)

4-310. General inspection procedures. (1) Advance notice of inspections. Generally, inspections are conducted without advance notice of inspection. This avoids giving supervisory personnel the opportunity to make minor or temporary adjustments in an attempt to create a misleading impression of conditions in an establishment. On the other hand, there may be occasions where notice is necessary to conduct an effective investigation. When advance notice of inspection is given, such notice shall also be given to the authorized representative of employees. To attain desired results, inspections will be performed on a random basis beginning December 1, 1974, and thereafter at not more than six (6) month intervals and not less than two (2) month intervals. See Table 1.

Table 1
Frequency of Inspections

City hall	1
Water and sewers	2
Police	1
Fire	1
Sanitation	1

(2) Entry of the establishment. (1) Inspections shall be made during regular work hours, except as special circumstances may require.

(2) The supervisory personnel shall cooperate with the compliance inspector. Any resistance encountered by the compliance inspector shall be reported to the mayor.

(3) The director and/or his appointed representative is authorized to enter at any reasonable time any establishment, construction site, plant, or other area, workplace, or environment where work is performed by an employee of the city and to inspect and investigate any such place of employment and all pertinent conditions, processes, structures, machines, apparatus, devices, equipment, and materials therein, and to question privately any supervisor, operator, agent, or employee working therein.

(3) Opening conference. An opening conference is held with the superintendent, department head, or designated representative at or near the worksite. The compliance inspector will state the purpose of his visit and is to make an investigation to ascertain whether the establishment is in compliance with the city occupational safety and health program.

(4) Establishment inspection. A representative from the supervisory personnel and a representative authorized by the employees shall be given an opportunity to accompany the compliance inspector during the physical inspection of any workplace for the purpose of aiding such inspection. The City of Hohenwald Safety and Health Program does not require that there be an employee representative for each inspection. Employees shall be given an opportunity during the inspection to bring hazardous conditions to the attention of the compliance inspector. Where there is no authorized employee representative on the inspection, the compliance inspector shall consult with a reasonable number of employees concerning matters of safety and health in the workplace. Interviews of employees during the course of the inspection when accompanied by an employee representative may be made when such interviews are essential to the investigative technique. The compliance inspector may deny the right of accompaniment to any person whose conduct interferes with a full and orderly inspection. In addition, the employee representative should be advised that during the inspection he should avoid discussing with employees matters unrelating to the inspection. Inspections shall be such as to preclude unreasonable disruption of the operations of the establishment.

(5) General instructions. (1) The compliance inspector may take the time to inspect all aspects of the operations at the establishment being inspected.

(2) The primary aim of inspection is the enforcement of safety and health standards. However, the compliance inspector should ascertain whether the workplace has:

(1) A copy of the city's occupational safety and health plan available for inspection by employees complete with the recordkeeping requirements.

(2) Given advance notice to employees if such notice is required.

(3) During follow-up inspections, the compliance inspector should ascertain whether the employer has complied with the citation posting requirement.

(6) Closing conference. Upon completion of an inspection, the compliance inspector shall confer with the establishment representative and advise him of all conditions and practices disclosed by the inspection which may constitute safety or health violations.

(7) Compliance or reports of violations received by the compliance inspector during the inspection of the workplace. It is encouraged that complaints or reports of violations meet the formality requirements for such

complaints. However, should an imminent danger situation be reported in a manner not meeting the formality requirements, this situation shall be included in the inspection of the workplace. (1982 Code, § 1-1010)

4-311. Abatement order. If upon an inspection or investigation the mayor or his authorized representatives find that any workplace is not in compliance with any standard or regulation, he shall, with reasonable promptness, issue to the administrative head responsible for the workplace a written abatement order that states the nature and location of the violation; the standard or regulation violated; the abatement and correction requirements; and a period of time during which the workplace must accomplish such abatement and correction. A copy of each abatement order shall immediately be posted at or near each location referred to in the abatement order and remain posted until the alleged violation has been corrected or vacated. (1982 Code, § 1-1011)

4-312. Penalties. (1) The city shall not issue monetary penalties against any administrative department, council, division, or other agency of the city for failure to comply with the safety and health standards.

(2) Any employee who willfully and repeatedly violates or causes to be violated a safety standard, rule, regulation, or order shall be subject to disciplinary action by the appointing authority. The appointing authority has the power to administer discipline and it shall be his duty to take action in one (1) of the following ways:

- (1) Oral reprimand;
- (2) Written reprimand;
- (3) Suspension;
- (4) Termination.

(3) The employee who is being disciplined shall have the right of appeal to the mayor and/or the city council. (1982 Code, § 1-1012)

CHAPTER 4

TRAVEL REIMBURSEMENT REGULATIONS¹**SECTION**

4-401. Coverage.

4-402. Travel and expense policy.

4-403. Vehicle use policy.

4-401. Coverage. The mayor, city council (wo)men, members of boards, and committees appointed by the mayor or city council and other city employees may be reimbursed for reasonable and necessary expenses incurred in the conduct of official business. (Ord. #492, Sept. 1993)

4-402. Travel and expense policy. The travel and expense policy adopted by the city council and any amendments, will govern the reimbursement of expenses incurred by these municipal officials, employees and board and committee members. (Ord. #492, Sept. 1993)

4-403. Vehicle use policy.² The vehicle use policy adopted by the city council and any amendments to that written policy, will govern the use of vehicles by these municipal officials, employees and board and committee members. (Ord. #492, Sept. 1993)

¹State law reference

Tennessee Code Annotated, §§ 6-54-901 through 6-54-907.

²The vehicle use policy for the City of Hohenwald is available in the office of the city recorder.

CHAPTER 5

POST RETIREMENT EMPLOYEE HEALTH INSURANCE BENEFITS

SECTION

- 4-501. Qualifying employees.
- 4-502. Employee contribution.
- 4-503. Spouse/dependent coverage.
- 4-504. Initiation date.

4-501. Qualifying employees. (1) Qualifying employees and officials eligible for city health insurance benefits shall continue to receive such benefits upon retirement and until attaining the age of sixty-five (65) at which time the employee must obtain Medicare benefits.

(2) Qualifying employees and officials are those with thirty (30) years of service; or with seven (7) years of service and who are age sixty (60) or older. (Ord. #640, June 2010)

4-502. Employee contribution. The employee contribution to post-retirement health insurance benefit shall be twenty percent (20%) of the employee's share of the premium paid by the City of Hohenwald; however, one hundred percent (100%) of the premium of spouse/dependent share shall be reimbursed to the City of Hohenwald. The employee's share shall be based on either:

(1) One (1) divided by the total number of employee/spouse/dependents times the total amount of the premium for each particular case; or

(2) The equivalent of a single employee premium cost, whichever is lower. (Ord. #640, June 2010)

4-503. Spouse/dependent coverage. (1) A retiree's spouse or dependent(s) that are eligible for health insurance upon the retirement of the employee may opt to continue to receive such health insurance. Spouse/dependent(s) are eligible for coverage until the employee reaches the age of sixty-five (65) at which time any eligible spouse/dependent coverage terminates. Once an eligible spouse and/or dependent's coverage has been terminated, the City of Hohenwald will reimburse the employee for the cost of COBRA for the spouse and/or the dependants for up to thirty-six (36) months or until the spouse reaches the age of sixty-five (65), whichever comes first. The reimbursement rate for COBRA shall be eighty percent (80%) up to a maximum of seven thousand five hundred dollars (\$7,500.00) annually.

(2) In the event that the employee or the employee's spouse receives coverage with other health insurance policy, through employment or other means, no further retirement health insurance benefits shall be provided to the

employee or the spouse, whichever is covered by the city and all such entitlement shall terminate for future years. (Ord. #640, June 2010)

4-504. Initiation date. Beginning with the first budget adopted after the passage of the ordinance comprising this chapter, the City of Hohenwald shall budget for expenses arising out of this chapter in subsequent years as required by the Governmental Accounting Standards Board pronouncement number 45 (GASB 45). (Ord. #640, June 2010)