Work Session Agenda
Thursday, July 11, 2024, 9:00 AM
Administration Building, Boardroom (3rd Floor)
300 Henry Ward Way, Gainesville, GA 30501
Mayor or Mayor Pro Tem Presides

COMMUNITY ISSUES:

- North Georgia Land Trust Presentation — Brent Hoffman

DEPARTMENT ISSUES:

Communications & Tourism

- Tourism Update for the 2nd Quarter 2024 — Robyn Lynch

Financial Services

- Resolution: Second Quarter Budget Adjustment for Fiscal Year 2024 — Kevin Hutcheson
- Resolution: Third Quarter Budget Adjustment for Fiscal Year 2024 — Kevin Hutcheson

Administrative Services

- Resolution: Amendment and Restatement of the GMEBS Defined Benefit Retirement Plan for City Employees — Janeann Allison

Public Works

- Resolution: Home Air, Inc. and America's Home Place, Inc. Airport Corporate Hangar Lease Extension — Lisa Poole

Water Resources

- Resolution: GDOT Project STP00-0003-00(626) Cost Agreement — Tracy Robar
- Resolution: Authorization to Execute a Gas Utility Easement in Favor of Liberty Utilities in Gainesville 85 Business Park — Barclay Fouts

Community & Economic Development

- **Public Hearing Item: July 16, 2024, Council Meeting** — Abb Hayes
  Request from **Outer Banks, LLC (Paul Brown)** to rezone a 4.08± acres tract located on the northside of Old Thompson Bridge Road at its terminus and on the west side of Thompson Bridge Road, having road frontage on Thompson Bridge Road and Minor Drive (a/k/a **2590 and 2600 Old Thompson Bridge Road, NW**) from Residential-I (R-I) and General Business (G-B) to Residential-II (R-II). **Ward Number: One**. Tax Parcel Number(s): 01-100-001-001A and 00-100-001-001 (Part). **Request: Residential townhomes**.
- **Public Hearing Item: July 16, 2024, Council Meeting** — Abb Hayes
  Request from **Don Jones** to annex a 1.25± acres tract located on the west side of Gould Drive, between McEver Road and S Smith Road (a/k/a **2575 Gould Drive**) and to establish a zoning of Residential-I (R-I). **Ward Number: Five**. Tax Parcel Number(s): 08-015-006-014E. **Request: Sewer for an existing single-family home**.

CITY MANAGER ISSUES:

- Resolution: Builders First Source Second Airport Lease Extension Agreement — Bryan Lackey

MAYOR/COUNCIL ISSUES:

- Ex-Officio Report(s)

CITY ATTORNEY ISSUES:

- 2024 Special Election Addressing House Bill 1269 — Abb Hayes

CITY CLERK ISSUES:

EXECUTIVE SESSION:

ADJOURNMENT:

Final: Tuesday, July 9, 2024, 10:13 AM

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	July 8, 2024
Date Submitted:	July 8, 2024
Final Approval Date:	July 10, 2024
Presenter:	Brent Hoffman
Item of Business:	North Georgia Land Trust Presentation
Meeting Date:	July 11, 2024

Purpose of Request:
To inform Council Members and the Community of the North Georgia Land Trust.

Facts & Issues / History & Background:
The North Georgia Land Trust works with willing landowners to forever preserve their property through donation of land or placement of conservation agreement/easements. Through its protection of watersheds, vistas, farmland, and other natural habitats, the land trust enhances quality of life while providing economic benefits to communities and future generations of the North Georgia region.

Department Recommendation:

Department Director:
Bryan Lackey

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:
1. NGLT-Presentation

NORTH GEORGIA
• LAND TRUST •
FOREVER IS A LONG TIME

"Together, we truly can enhance our community by preserving what we can't replace."

LOCAL.
VOLUNTARY.
FOREVER.

FOREVER IS A LONG TIME

OUR MISSION

- Community-based nonprofit
- Educate private landowners and community
- Create greenspace
- Permanently conserve land
- Preserve areas of natural, recreational, scenic, historical, and agricultural significance

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TWO OPTIONS

- LAND DONATIONS

  Passionate, conservation-minded landowners can donate their property.

- CONSERVATION EASEMENT

  Landowners can voluntarily give up development rights to their property while retaining ownership.

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UNDERSTANDING HOW A CONSERVATION EASEMENT WORKS

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A BALANCE

- Pro-greenspace
- Pro-economic development
- Both goals work together

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LEAVING A GREENSPACE LEGACY

We partner with private landowners in North Georgia who are passionate about their property and want to see it preserved forever.

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OUR PARTNERS

- Private landowners such as farmers and family estate owners
- Individual and corporate funders
- Land trust members
- Volunteers
- Developers
- Local governments
- North Georgia Community Foundation

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LAND DONOR BENEFITS

- Preserve the land you love – forever
- Favorable tax incentives
- Protect the land's most cherished qualities
- Make a permanent impact with a lasting legacy for family and region

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GOALS

- Recognition as most respected nonprofit in North Georgia
- 1,000 acres of protected North Georgia greenspace over the next two years
- $2 million endowment by 2030
- Build interest in land preservation at key period in area growth

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LOCAL BOARD OF DIRECTORS

- Phil Bonelli (Treasurer)
- R.K. Whitehead
- Dixie Truelove
- Wes Robinson (Secretary)
- John Vardeman
- Brent Hoffman (CEO/Founder)

www.NorthGeorgiaLandTrust.org

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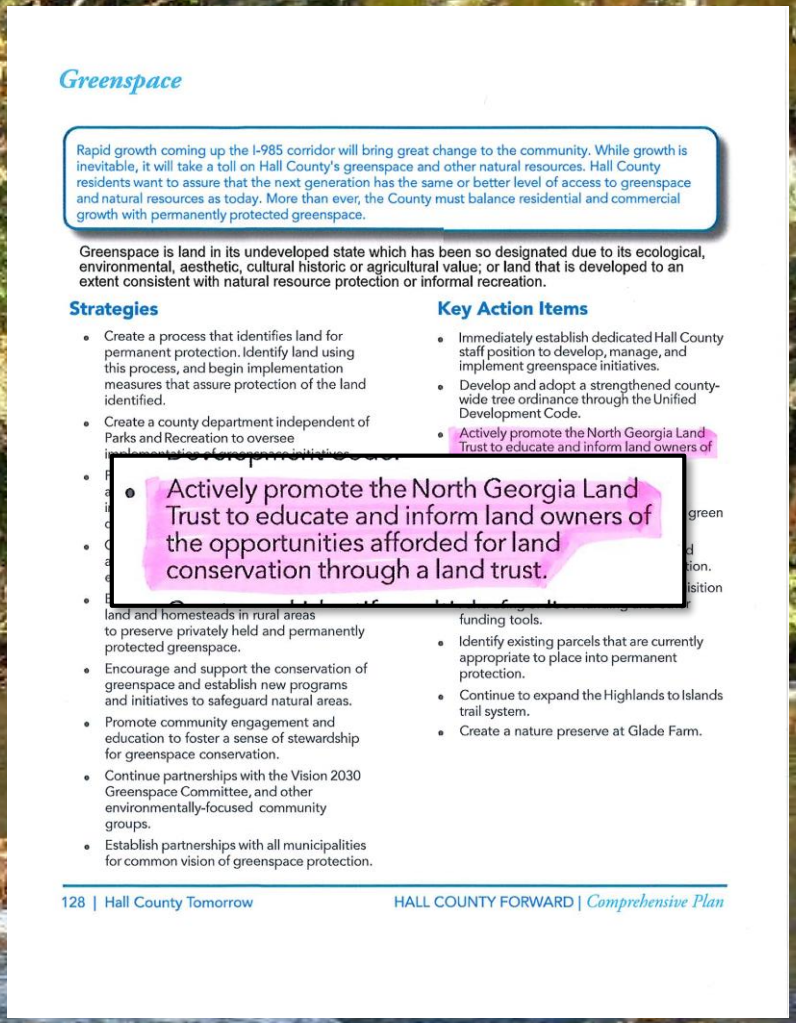
PROGRESS TO DATE

- Incorporation in Georgia
- University of Georgia Law School –
  Land Conservation Clinic produced corporate documents and bylaws
- 501c3 application filed with I.R.S.
- North Georgia Community Foundation established as fiscal sponsor
- Fund-raising started. Initial funds on deposit.
- Secured www.NorthGeorgiaLandTrust.org website and Gainesville P.O. Box 3267
- The new Hall County Comprehensive Plan promotes North Georgia Land Trust as a community resource and key opportunity.
- Presentation to work session of Hall County Board of Commissioners, Greater Hall Chamber's Greenspace Committee, others.
- Development of logo. Additional branding underway.



Greenspace

Rapid growth coming up the I-985 corridor will bring great change to the community. While growth is inevitable, it will take a toll on Hall County's greenspace and other natural resources. Hall County residents want to assure that the next generation has the same or better level of access to greenspace and natural resources as today. More than ever, the County must balance residential and commercial growth with permanently protected greenspace.

Greenspace is land in its undeveloped state which has been so designated due to its ecological, environmental, aesthetic, cultural historic or agricultural value; or land that is developed to an extent consistent with natural resource protection or informal recreation.

Strategies

- Create a process that identifies land for permanent protection. Identify land using this process, and begin implementation measures that assure protection of the land identified.
- Create a county department independent of Parks and Recreation to oversee
- land and homesteads in rural areas to preserve privately held and permanently protected greenspace.
- Encourage and support the conservation of greenspace and establish new programs and initiatives to safeguard natural areas.
- Promote community engagement and education to foster a sense of stewardship for greenspace conservation.
- Continue partnerships with the Vision 2030 Greenspace Committee, and other environmentally-focused community groups.
- Establish partnerships with all municipalities for common vision of greenspace protection.

Key Action Items

- Immediately establish dedicated Hall County staff position to develop, manage, and implement greenspace initiatives.
- Develop and adopt a strengthened county-wide tree ordinance through the Unified Development Code.
- Actively promote the North Georgia Land Trust to educate and inform land owners of
- funding tools.
- Identify existing parcels that are currently appropriate to place into permanent protection.
- Continue to expand the Highlands to Islands trail system.
- Create a nature preserve at Glade Farm.

Actively promote the North Georgia Land Trust to educate and inform land owners of the opportunities afforded for land conservation through a land trust.

128 | Hall County Tomorrow HALL COUNTY FORWARD | *Comprehensive Plan*

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WILL YOU HELP US?

NORTH GEORGIA
• LAND TRUST •
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North Georgia
COMMUNITY FOUNDATION

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	June 26, 2024
Date Submitted:	July 8, 2024
Final Approval Date:	July 10, 2024
Presenter:	Robyn Lynch, Tourism Director
Item of Business:	Tourism Update for the 2nd Quarter 2024
Meeting Date:	July 11, 2024

Purpose of Request:
To present information on activities and statistics in the 2nd quarter of the year 2024.

Facts & Issues / History & Background:

Department Recommendation:
N/A

Department Director:
Robyn Lynch

If funding is involved, are funds approved within the current budget? No

Amount Requested:

Sources of Funds:

Finance Comments:

Administrative Comments:

Attachments:

1. Q2 2024 Council Presentation

explore

GAINESVILLE

exploregainesville.org

Tourism

FUN FACTS

Mural Monday Posts from March – June were a huge hit for the community! While a regular post would average 1-2K impressions, these posts average 10K reach, with some hitting over 23,700 impressions on Facebook!

Hotelier

FAM TOUR

SOCIAL MEDIA

- EXPLOREGAINESVILLE.ORG 39K VIEWS
  - FOOD TRUCK FRIDAY 7,494 VIEWS
  - FIRST FRIDAY CONCERTS 6,370 VIEWS
- FACEBOOK
  - REACH - 267K
  - FOLLOWERS - 8.3K
- INSTAGRAM
  - REACH - 19K
  - FOLLOWERS - 5.2K

exploregainesville.org

2024

presented by LAKE LANIER CONVENTION & VISITORS BUREAU

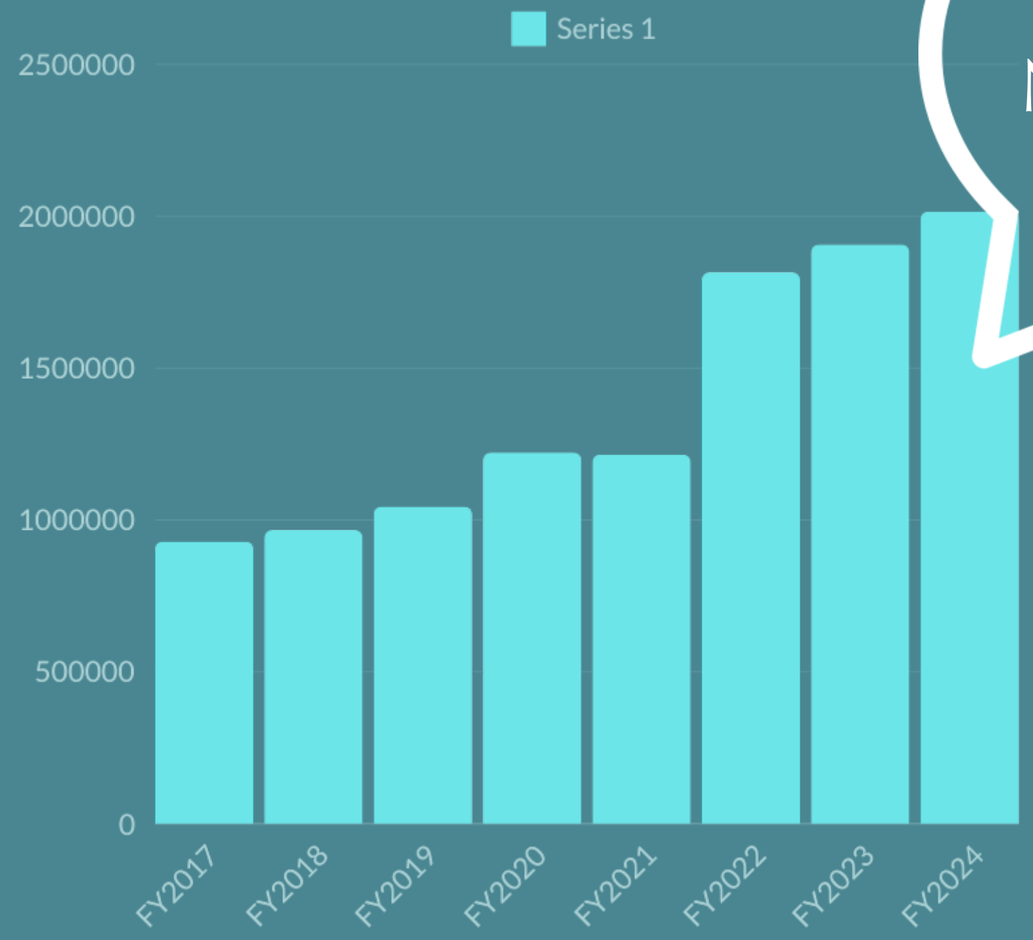
Tourism

FUN FACTS

TOURISM ECONOMIC IMPACT

$3,976,165

FISCAL YEAR 2024 HOTEL/MOTEL TAX



June 2024
NOT included

tourism

IN THE NEWS

FOX 5 ATLANTA

Surf ATL

YouTube

Surf ATL

16 Best Lakes in GA for Vacation

yelp

Top 100 Seafood Spots 2024

WDUN NEWS TALK AM 550 102.9 FM NORTH GEORGIA

DAWSON COUNTY NEWS

FORSYTH NEWS

The Times gainesvilletimes.com

Now Habersham Community Matters

LAKESIDE News.com Serving Lake Lanier, GA since 1995

Tourism

MAIN STREET

Skate the City
1,000 attendance!

May First Friday
attendance: 3,000

2nd Annual Art Walk
Attendance: 1,000

40 ground pots
72 hanging baskets

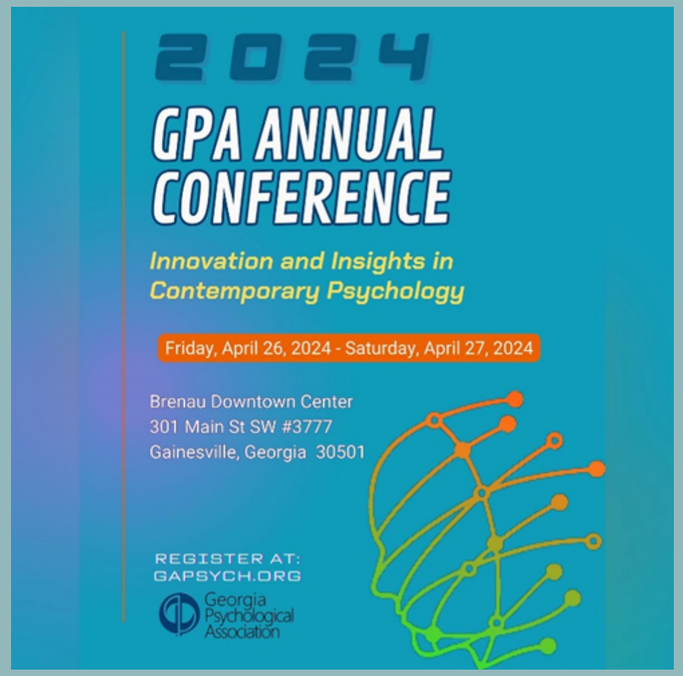
Blue Sky Concerts (5)
attendance 200/concert

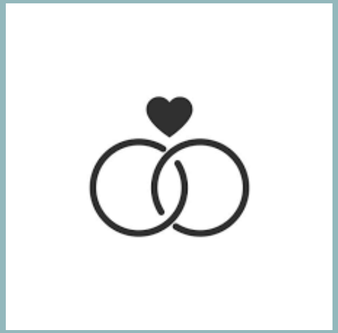
June First Friday
attendance: 4,000

Tourism

ECONOMIC IMPACT $127,591

GROUP TRAVEL (CONVENTION AND VISITORS BUREAU)





LAKE LANIER OLYMPIC PARK

Total of 57 Events April - June

38 - The Boathouse

12 - Plaza Rentals

4 - City/Tourism Hosted Events

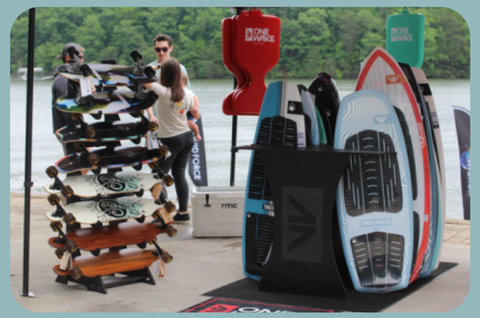
3 - Club Events

Tourism

GREATER GAINESVILLE SPORTS ALLIANCE

ECONOMIC IMPACT $3,619,808

- Gainesville-Hall Dragon Boat Challenge
- NCAA Mens Golf Super Regional
- GHSA Boys State Golf Championship
- Monkey Up Georgia Lacrosse Tournament
- UNG Athletic Awards Banquet
- Tri the Parks - Triathlon
- Surf ATL
- Southern Surf Slam
- Yamaha Georgia Senior Golf Open
- Touring Anglers Association
- Multiple Baseball/Softball Tournaments



Tourism

ECONOMIC IMPACT $228,766

film READY GAINESVILLE

JURY DUTY	TULSA KING	SCARE TACTICS
$70,047	$95,465	$63,254
RAMADA	DOWNTOWN	LAKE LANIER OLYMPIC PARK

UPCOMING

July-September
Major Events

July
- First Friday
- Beach Bash
- Hot Summer Nights
- GA Multi Sports Triathlon

August
- First Friday
- ACA Sprint National Championships
- Food Truck Friday

September
- First Friday
- Dragon Boat Festival
- Swim Across America
- GA Beekeepers

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	June 17, 2024
Date Submitted:	July 2, 2024
Final Approval Date:	July 9, 2024
Presenter:	Kevin Hutcheson, Deputy Chief Financial Officer - Budget & Purchasing
Item of Business:	Resolution: Second Quarter Budget Adjustment for Fiscal Year 2024
Meeting Date:	July 11, 2024

Purpose of Request:
Financial Services recommends the approval of the second quarter budget adjustment for fiscal year 2024.

Facts & Issues / History & Background:
The City of Gainesville Code states in part: Sec. 2-3-87 - Budget amendments (a) General amendment: The Council may amend the budget as deemed necessary or advantageous during the fiscal year, provided additional revenues or funding sources are identified for any net increase in expenditure. Following the end of each fiscal year quarter, any approved adjustments, including budgets for any projects authorized during the quarter shall be enacted through a budget adjustment resolution upon favorable vote of the Council. The supplemental budget resolutions shall be balanced for each and every fund that is amended.

Department Recommendation:
Adopt the resolution.

Department Director:
Jeremy Perry

If funding is involved, are funds approved within the current budget? No

Administrative Comments:

Attachments:
1. Resolution: Second Quarter Budget Adjustment for FY24
2. Attachment A - Charts for 2nd Quarter Budget Adjustments for FY2024
3. Attachment B - Descriptions for 2nd Qtr BA for FY2024

RESOLUTION AR-2024 - ___

REGARDING SECOND QUARTER BUDGET ADJUSTMENT FOR FISCAL YEAR 2024

WHEREAS, the City Council approved a budget for fiscal year 2024 for the City of Gainesville on June 20, 2023; and

WHEREAS, the budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change; and

WHEREAS, these adjustments maintain a balanced budget for all funds.

NOW, THEREFORE, BE IT RESOLVED THAT the governing body for the City of Gainesville hereby adopts the adjustments to the budget listed on "Attachment A" and "Attachment B", attached hereto and made a part of the Resolution.

Adopted this _____ day of _____, 2024.

_____
W. Samuel Couvillon, Mayor

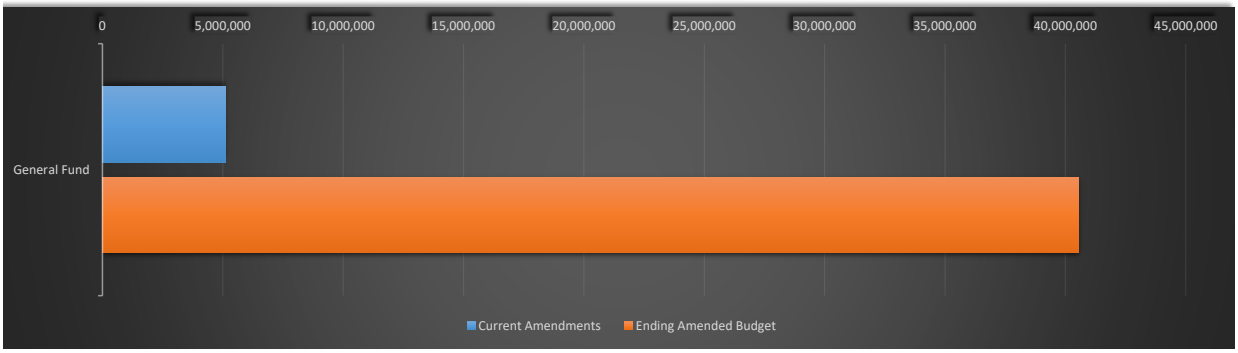
This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

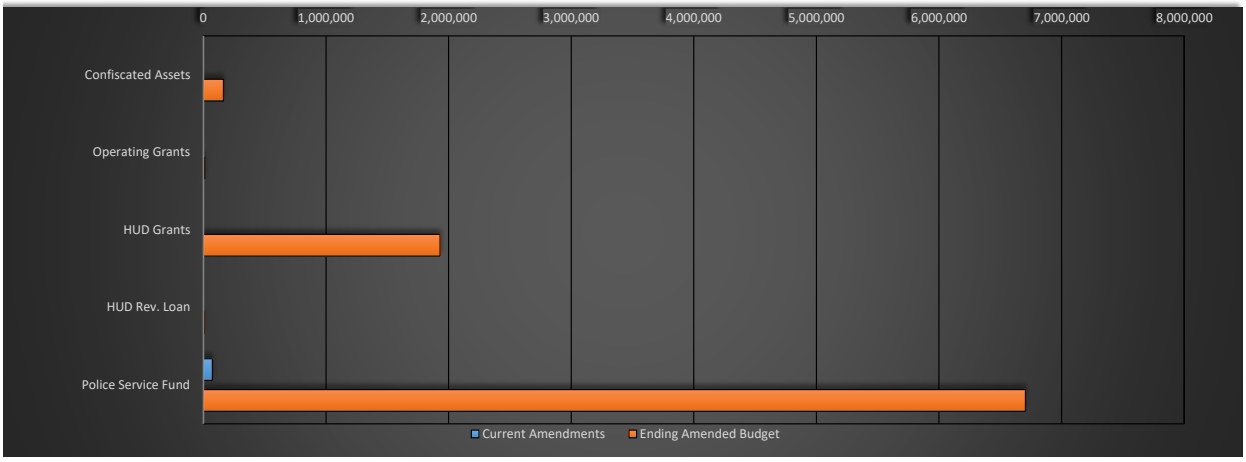
_____
Denise O. Jordan, City Clerk

ATTACHMENT A

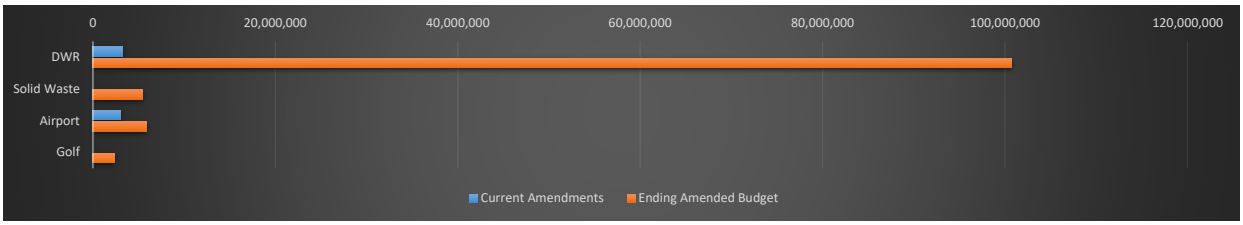
General Fund			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
General Fund	35,421,240	5,120,951	40,542,191
Grand Total	**35,421,240**	**5,120,951**	**40,542,191**



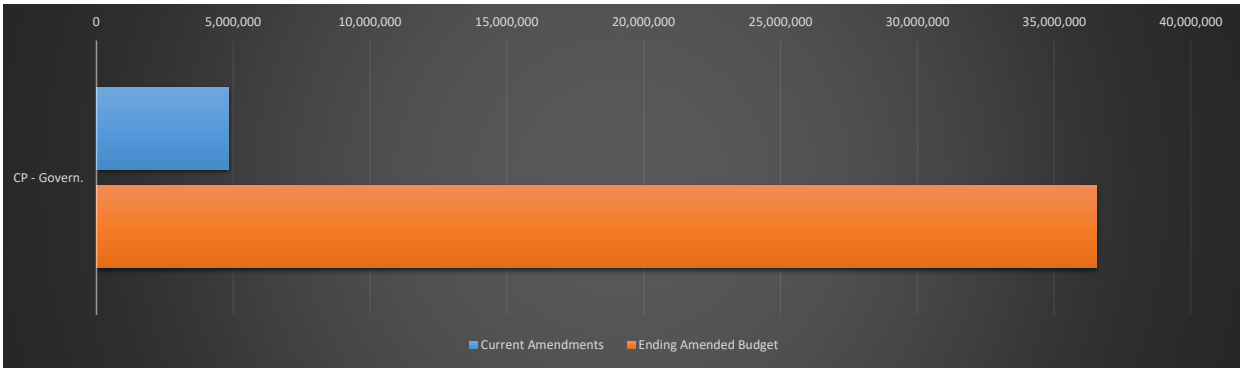
Special Revenue Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CSC	5,999,687	0	5,999,687
Cemetery Trust	65,000	0	65,000
Confiscated Assets	163,037	0	163,037
Operating Grants	10,000	0	10,000
HUD Grants	1,930,109	0	1,930,109
HUD Rev. Loan	6,300	0	6,300
Fire Services fund	11,671,992	0	11,671,992
Police Service Fund	6,632,407	72,913	6,705,320
Econ. Dev.	73,000	0	73,000
Land Bank Authority	60,000	347,793	407,793
TAD	2,799,520	0	2,799,520
H/M Tax Fund	2,000,425	0	2,000,425
Impact Fee	4,454,414	0	4,454,414
Info. Tech. Fund	42,260	0	42,260
Grand Total	**38,335,904**	**0**	**38,881,610**



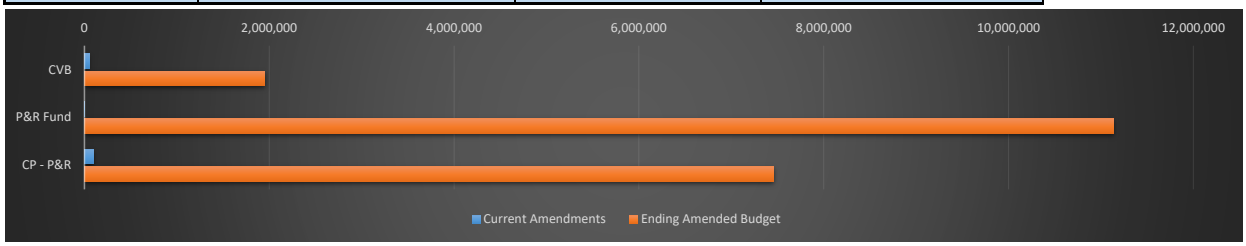
Enterprise Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
DWR	97,482,283	3,286,030	100,768,313
CP - DWR	129,349,255	3,501,697	132,850,952
Solid Waste	5,437,308	0	5,437,308
Airport	2,818,520	3,039,144	5,857,664
Golf	2,414,536	0	2,414,536
Grand Total	**237,501,902**	**9,826,871**	**247,328,773**



Capital and Debt Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CP - SPLOST	38,056,520	0	38,056,520
CP - Govern.	31,715,088	4,838,188	36,553,276
Debt. Serv.	6,554,470	0	6,554,470
Grand Total	**77,485,756**	**4,838,188**	**82,323,944**



Component Unit			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CVB	1,901,387	51,000	1,952,387
P&R Fund	11,137,127	1,605	11,138,732
CP - P&R	7,355,720	100,950	7,456,670
Grand Total	**20,394,234**	**52,605**	**13,091,119**



Non-Profit			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
Non-Profit	26,114	0	26,114
Grand Total	**26,114**	**0**	**26,114**

Internal Service Fund			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
Gen. Insurance	2,277,834	72,913	2,350,747
Employee Ben.	11,344,294	0	11,344,294
Veh. Serv.	3,484,487	0	3,484,487
Grand Total	**17,106,615**	**72,913**	**17,179,528**

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
2nd QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS

GENERAL FUND

GENERAL FUND

The General fund recognized a total increase of $5,120,951 during the second quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Transfer to fund 390 for Project-70080- Greenway Lighting in the amount $100,950.
- Transfer to fund 308 for Project-18354- Trailhead Enhancements in the amount $180,000.
- Transfer to fund 350 for Projects 93189, 91071, 91050, in the amount of $4,840,001.

SPECIAL REVENUE FUNDS

LAND BANK AUTHORITY FUND

The Land Bank Authority fund recognized a total increase of $347,793 during the second quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Establish budget for Summit Street Cottages- Site Improvements and Infrastructure in the amount of $347,793.

POLICE SERVICES FUND

The Police Services fund recognized a total increase of $72,913 during the second quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Recognize insurance reimbursement in the amount of $72,913.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
2nd QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS

ENTERPRISE FUNDS

DEPARTMENT OF WATER RESOURCES FUND

The DWR fund recognized a total increase of $3,286,030 during the second quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Recognize revenue from the sale of Lot #8 in 85 Business Park in the amount of $3,286,030.

AIRPORT FUND

The Airport fund recognized a total increase of $3,039,144 during the second quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Establish Budget for Project-50161- Taxiway Overlay Project.

CAPITAL AND DEBT FUNDS

GENERAL GOVERNMENT CAPITAL PROJECTS FUND

The General Government Capital Project fund recognized a total increase of $4,838,188 during the second quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Transfer from Land Bank Authority fund in the amount of $347,793 for Summit Street Cottages- Site Improvements and Infrastructure.
- Transfer from fund 100 in the amount of $4,840,001 for Projects 93189, 91071, 91050.

DWR CAPITAL PROJECTS FUND

The DWR Capital Project fund recognized a total increase of $3,501,697 during the second quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Transfer from fund 100 for Project-18354- Trailhead Enhancements in the amount $180,000.
- Transfer from fund 505 for Project-18927- Semi-truck in the amount of $35,667.
- Transfer from fund 505 in the amount of $3,286,030 from the proceeds of Lot #8 85 Business Park Sale.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
2nd QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS

COMPONENT UNIT FUNDS

CONVENTION AND VISITOR'S BUREAU FUND

The Parks and Recreation fund recognized a total increase of $51,000 during the second quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Increase in Budgeted Fund Balance in the amount of $51,000 for Boathouse Expenses.

PARKS AND RECREATION FUND

The Parks and Recreation fund recognized a total increase of $1,605 during the second quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Increase in Budgeted Fund Balance in the amount of $1,605 for Restricted Expense- FOTP Trail Markers.

PARKS AND RECREATION CAPITAL PROJECT FUND

The Parks and Recreation Capital Project fund recognized a total increase of $100,950 during the second quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Transfer from fund 100 for Project-70080- Greenway Lighting in the amount $100,950.

INTERNAL SERVICE FUNDS

GENERAL INSURANCE FUND

The General Insurance fund recognized a total increase of $72,913 during the second quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Transfer to Police Services fund in the amount of $72,913 for insurance reimbursement.

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	June 17, 2024
Date Submitted:	July 2, 2024
Final Approval Date:	July 10, 2024
Presenter:	Kevin Hutcheson, Deputy Chief Financial Officer - Budget & Purchasing
Item of Business:	Resolution: Third Quarter Budget Adjustment for Fiscal Year 2024
Meeting Date:	July 11, 2024

Purpose of Request:
Financial Services recommends the approval of the third quarter budget adjustment for fiscal year 2024.

Facts & Issues / History & Background:
The City of Gainesville Code states in part: Sec. 2-3-87 - Budget amendments (a) General amendment: The Council may amend the budget as deemed necessary or advantageous during the fiscal year, provided additional revenues or funding sources are identified for any net increase in expenditure. Following the end of each fiscal year quarter, any approved adjustments, including budgets for any projects authorized during the quarter shall be enacted through a budget adjustment resolution upon favorable vote of the Council. The supplemental budget resolutions shall be balanced for each and every fund that is amended.

Department Recommendation:
Adopt the resolution.

Department Director:
Jeremy Perry

If funding is involved, are funds approved within the current budget? No

Administrative Comments:

Attachments:
1. Resolution: Third Quarter Budget Adjustment for FY24
2. Attachment A - Charts for 3rd Quarter Budget Adjustments for FY2024
3. Attachment B - Descriptions for 3rd Qtr BA for FY2024

RESOLUTION AR-2024 - ___

REGARDING THIRD QUARTER BUDGET ADJUSTMENT FOR FISCAL YEAR 2024

WHEREAS, the City Council approved a budget for fiscal year 2024 for the City of Gainesville on June 20, 2023; and

WHEREAS, the budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change; and

WHEREAS, these adjustments maintain a balanced budget for all funds.

NOW, THEREFORE, BE IT RESOLVED THAT the governing body for the City of Gainesville hereby adopts the adjustments to the budget listed on "Attachment A" and "Attachment B", attached hereto and made a part of the Resolution.

Adopted this _____ day of _____, 2024.

_____
W. Samuel Couvillon, Mayor

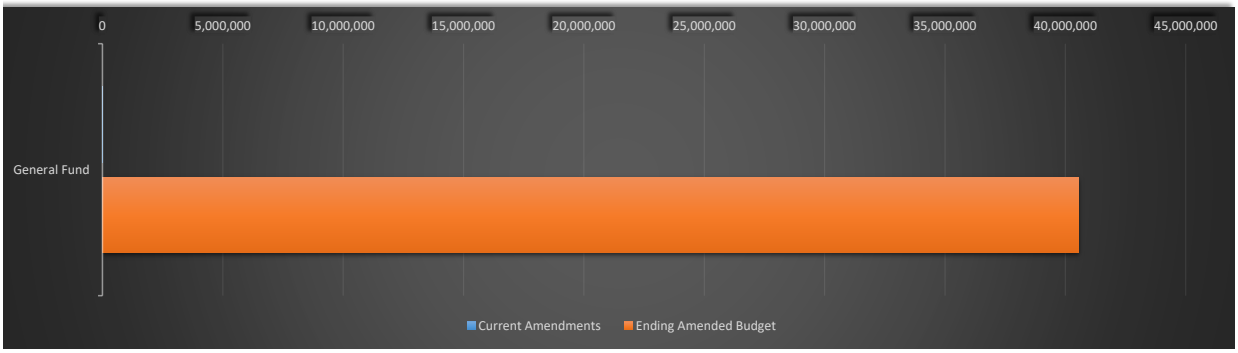
This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

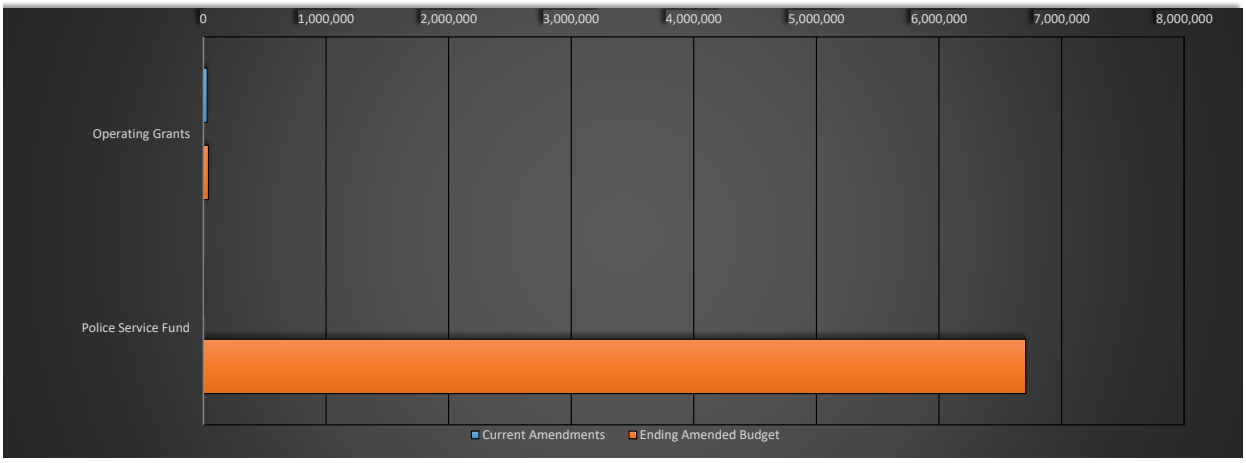
_____
Denise O. Jordan, City Clerk

ATTACHMENT A

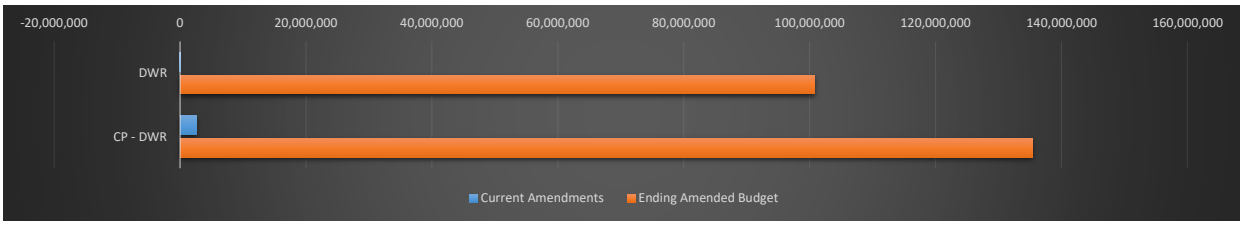
General Fund			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
General Fund	40,542,191	20,290	40,562,481
Grand Total	**40,542,191**	**20,290**	**40,562,481**



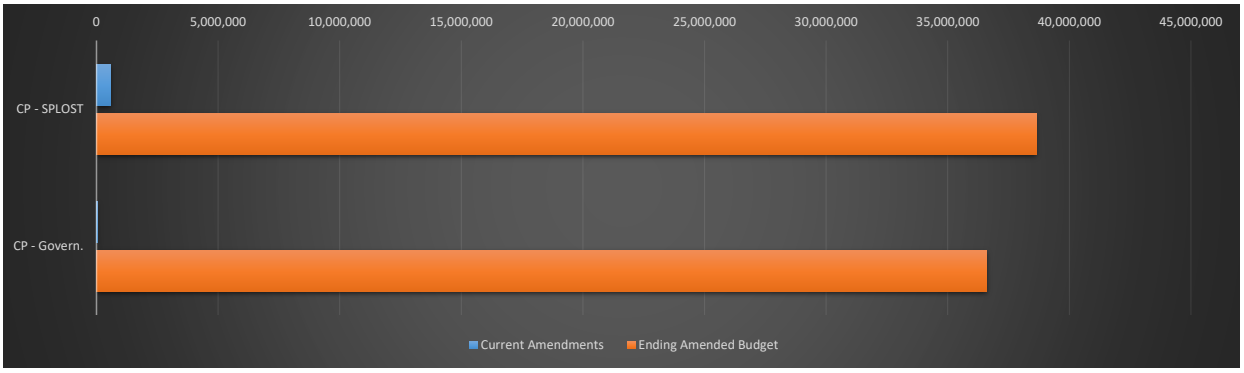
Special Revenue Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CSC	5,999,687	0	5,999,687
Cemetery Trust	65,000	0	65,000
Confiscated Assets	163,037	0	163,037
Operating Grants	10,000	30,883	40,883
HUD Grants	1,930,109	0	1,930,109
HUD Rev. Loan	6,300	0	6,300
Fire Services fund	11,671,992	0	11,671,992
Police Service Fund	6,705,320	1,864	6,707,184
Econ. Dev.	73,000	0	73,000
Land Bank Authority	407,793	0	407,793
TAD	2,799,520	0	2,799,520
H/M Tax Fund	2,000,425	0	2,000,425
Impact Fee	4,454,414	0	4,454,414
Info. Tech. Fund	42,260	0	42,260
Grand Total	**38,881,610**	**0**	**39,039,357**



Enterprise Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
DWR	100,768,313	-27,873	100,740,440
CP - DWR	132,850,952	2,614,111	135,465,063
Solid Waste	5,437,308	0	5,437,308
Airport	5,857,664	0	5,857,664
Golf	2,414,536	0	2,414,536
Grand Total	**247,328,773**	**2,586,238**	**249,915,011**



Capital and Debt Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CP - SPLOST	38,056,520	577,498	38,634,018
CP - Govern.	36,553,276	46,423	36,599,699
Debt. Serv.	6,554,470	0	6,554,470
Grand Total	**82,323,944**	**623,921**	**82,947,865**



Component Unit			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CVB	1,952,387	0	1,952,387
P&R Fund	11,138,732	0	11,138,732
CP - P&R	7,457,720	0	7,457,720
Grand Total	**20,548,839**	**0**	**13,091,119**

Non-Profit			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
Non-Profit	26,114	0	26,114
Grand Total	**26,114**	**0**	**26,114**

Internal Service Fund			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
Gen. Insurance	2,350,747	1,864	2,352,611
Employee Ben.	11,344,294	0	11,344,294
Veh. Serv.	3,484,487	0	3,484,487
Grand Total	**17,179,528**	**1,864**	**17,181,392**

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
3rd QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS

GENERAL FUND

GENERAL FUND

The General fund recognized a total increase of $20,290 during the third quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Transfer to fund 320 for Project-081001- Historic City Hall in the amount $17,000.
- Increase in Budgeted Fund Balance for Cemetery repairs due to an insurance reimbursement in the amount of $3,290.

SPECIAL REVENUE FUNDS

OPERATING GRANTS FUND

The Operating Grants fund recognized a total increase of $30,883 during the third quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Increase budget for Project-65324-LET Grant K77-8-028 in the amount of $30,883.

POLICE SERVICES FUND

The Police Services fund recognized a total increase of $1,864 during the third quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Recognize insurance reimbursement in the amount of $1,864.

ENTERPRISE FUNDS

DEPARTMENT OF WATER RESOURCES FUND

The DWR fund recognized a total decrease of $-27,873 during the third quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Decrease in Budgeted Fund Balance in the amount of $-27,873.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
3rd QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS

CAPITAL AND DEBT FUNDS

GENERAL GOVERNMENT CAPITAL PROJECTS FUND

The General Government Capital Project fund recognized a total increase of $46,423 during the third quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Increase in Budgeted Fund Balance in the amount of $46,423 to purchase a replacement fleet vehicle.

SPLOST CAPITAL PROJECTS FUND

The SPLOST Capital Project fund recognized a total increase of $577,498 during the third quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Transfer from fund 100 in the amount of $17,000 for Project-081001- Historic City Hall.
- Recognize FY24 LMIG Revenues in the amount of $460,498.
- Increase in Budgeted Fund Balance for projects 083018,083011,93113,93075, and 083013 in the amount of $100,000.

DWR CAPITAL PROJECTS FUND

The DWR Capital Project fund recognized a total increase of $2,614,111 during the third quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Establish PR-2024-02-Project-19276- FY24 Flat Creek WRF Improvements in the amount of $2,500,000.
- Increase Budgeted Fund Balance per BR-2023-35 in the amount of $114,111.
- Increase in Budgeted Fund Balance in the amount of $1,605 for Restricted Expense- FOTP Trail Markers.

INTERNAL SERVICE FUNDS

GENERAL INSURANCE FUND

The General Insurance fund recognized a total increase of $1,864 during the third quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Transfer to Police Services fund in the amount of $1,864 for insurance reimbursement.

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	June 25, 2024
Date Submitted:	June 25, 2024
Final Approval Date:	July 10, 2024
Presenter:	Janeann Allison, Administrative Services Director
Item of Business:	Resolution: Amendment and Restatement of the GMEBS Defined Benefit Retirement Plan for City Employees
Meeting Date:	July 11, 2024

Purpose of Request:
The purpose of this request is to adopt the proposed updates to the City's Defined Benefit Plan (Plan B Agreement and Addendum) to provide for service credit purchases for eligible participants under Retirement Plan B.

Facts & Issues / History & Background:
On August 31, 2023, the IRS issued a favorable advisory letter for the restated Georgia Municipal Employees Benefit System Volume Submitter Defined Benefit Retirement Plan. The Defined Benefit Plan (City of Gainesville Retirement Plan B), as approved, incorporates required federal law updates, as well as administrative updates adopted by the Board of Trustees of GMEBS over the last several years. The IRS requires that each Adopting Employer sign an updated Defined Benefit Plan Adoption Agreement and Addendum. The Addendum modifies the Adoption agreement to provide for service credit purchases for eligible participants in retirement Plan B.

Department Recommendation:
Approve the resolution.

Department Director:
Janeann Allison

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:

1. Resolution: Amendment and Restatement of the GMEBS Defined Benefit Retirement Plan
2. Summary of Amendments 9 15 2023
3. Gainesville Adoption Agreement 4 26 2024
4. Gainesville Addendum 4 26 2024
5. Georgia Amendment 1 to DB Basic Plan Document
6. Gainesville CM 4 26 2024
7. Gainesville SCPA 4 26 2024

8. Georgia GMEBS DB Pre-Approved Basic Plan Document for Third 6-Year Cycle (Final)
9. Georgia Opinion Letter Defined Benefit Plan Third Cycle (2020 Cumulative List) (4877-9792-2173.v1) (002)

RESOLUTION BR-2024 - ___

AMENDMENT AND RESTATEMENT OF THE
GMEBS DEFINED BENEFIT RETIREMENT PLAN FOR CITY EMPLOYEES

WHEREAS, the governing body of the City of Gainesville, Georgia (the "City") has a desire to continue its efforts to support the retirement plan for City employees; and

WHEREAS, the City has worked with the Georgia Municipal Association to amend and restate the retirement plan for City employees.

NOW, THEREFORE, BE IT RESOLVED THAT the governing body for the City of Gainesville does hereby adopt the attached Resolution and Adoption Agreement and does hereby direct the Mayor, the City Manager and the City Attorney to execute the Resolution and Adoption Agreement, as well as all other such documents and agreements that may be necessary to effectuate the terms of the Resolution and Adoption Agreement.

Adopted this _____ day of _____, 2024.

_____
W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

_____
Denise O. Jordan, City Clerk

SUMMARY OF KEY AMENDMENTS
TO THE RESTATED
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM
DEFINED BENEFIT RETIREMENT PLAN

I. GENERAL OVERVIEW

On August 31, 2023, the IRS issued a favorable opinion letter for the Amended and Restated Third Six-Year Cycle Georgia Municipal Employees Benefit System Defined Benefit Retirement Plan ("DB Plan" or "Plan"). The Plan, as approved, incorporates required federal law updates, as well as administrative updates adopted by the Board of Trustees of GMEBS over the last several years. The IRS requires that each Adopting Employer sign an updated DB Plan Adoption Agreement (and Addendum, if applicable).

II. SUMMARY OF KEY CHANGES TO THE BASIC PLAN DOCUMENT

Participating employers have already been apprised of the content of all amendments adopted by the Board before August 31, 2023. However, during its review, the IRS required GMEBS to include additional amendments in the restated Plan documents. The following information summarizes those amendments, as well as Amendment 1 to the Basic Plan Document, which was approved by the Board of Trustees on September 22, 2023.

- **Change from "Master Plan Document" to "Basic Plan Document"** – The IRS changed its terminology for pre-approved plan documents from "Master Plan document" to Basic Plan Document."

- **Removal of Outdated Language** – GMEBS amended the Plan for administrative purposes to move provisions that were no longer in effect or no longer applicable.

- **Minimum Age Limits for In-Service Distribution** – As a general rule, employees or elected officials may not draw retirement benefits while employed. The Basic Plan document states that if a plan allows in-service distribution, a participant must be at least age 62, or satisfy certain "safe harbor" age and service combinations established in IRS regulations, to receive retirement benefits while employed. If a plan allows in-service distribution and has an alternative normal retirement provision with a minimum age of at least 50 specifically for public safety employees (or that satisfies certain IRS "safe harbor" age and service qualifications that apply to public safety employees), public safety employees who are eligible for the alternative normal retirement may receive an in-service distribution even if they are younger than age 62. Though Congress amended federal law in 2019 to allow plans to set normal retirement ages at a minimum age of 59 ½, the IRS's opinion letter for the DB Plan specified it would not apply to plans that allowed in-service distribution at ages younger than 62 (or 50 for public safety employees) or that did not satisfy one of the IRS's safe harbors for in-service distribution. **As in prior restatements, GMEBS plans that currently have in-service distribution provisions that don't meet these requirements will have the opportunity to file for separate IRS approval of these provisions.** "In-service distribution" means a distribution of normal or alternative normal retirement benefits without a bona fide separation from service. A "bona fide

separation from service" is a separation from service of at least six months with no expectation of returning to service.

- **Removal of Public Employment Related Crime Provisions** – At the request of the IRS, GMEBS removed language concerning the reduction or forfeiture of a participant's benefits following a final conviction of a public employment related crime from the Basic Plan Document. State laws requiring a reduction in or forfeiture of retirement benefits if a participant is convicted of a public employment related crime still apply but are no longer mentioned in the Plan documents.

- **Clarification of Process for Locating an Individual Owed Benefits** – As required by the IRS, the restated Basic Plan Document details the steps an employer offering benefits under the DB Plan must take to locate an individual to whom benefits are owed under the Plan. These steps include searching Plan-related and publicly available records or directories for alternative contact information; sending certified mail to the individual's last known mailing address and reaching out through appropriate means for address or contact information (such as email addresses and phone numbers) available to the employer; and using either a commercial locator service, a credit reporting agency or internet search tools to find the individual.

- **Federal Tax Law Updates** – The Basic Plan Document contains several federal tax law updates, including allowing rollovers to SIMPLE IRAs in certain situations, updating mortality table language relating to annual benefit limits, and allowing employers to amend the plan as necessary to satisfy Section 415 of the Internal Revenue Code, even if doing so impacts benefits.

- **Voting Representative; Trustees** – GMEBS updated language in the Basic Plan Document designating employers' voting representative for GMEBS purposes to be consistent with the GMEBS Bylaws. The language provides that, unless otherwise directed by an employer's chief executive, a GMEBS trustee will be considered his or her employer's designated voting representative. For all other employers, the chief executive or administrative officer will be the employer's voting representative.

- **Use of Trust Fund Assets** – The Basic Plan Document stipulates that trust fund assets can be used to pay reasonable fees, taxes and expenses of the Plan and Trust.

- **Reversion of Assets in Event of Plan Termination** – Per the request of the IRS, GMEBS amended the Basic Plan Document to state that, in the event an employer's plan is terminated, excess trust fund assets remaining after paying all vested accrued benefits to all participants can only revert to the employer if the excess was due to an actuarial error.

- **Added Language to Adoption Agreement Regarding Compliance with Federal Law when an Employer Has More than One Defined Benefit Retirement Plan** – Per the request of the IRS, the Adoption Agreement contains a new Section 15(G) concerning Section 415(b) of the Internal Revenue Code, when an employer has more than one defined benefit retirement plan. This provision will be blank in most GMEBS employers' Adoption Agreements.

SUMMARY OF KEY AMENDMENTS

- **Adjusted Minimum Ages for Commencement of Required Minimum Contributions** – The SECURE Act of 2019 and 2022's SECURE 2.0 raised the age at which participants have to start drawing retirement benefits. These changes were not included in the restated Basic Plan Document reviewed by the IRS. However, on September 23, 2023, the Board of Trustees of GMEBS adopted Amendment 1 to the Restated Plan to implement these updates. Currently, a terminated vested participant must retire no later than the April 1 following the date the participant turns 73. Starting in 2033, a terminated vested participant must retire no later than the April 1 following the date the participant turns 75.

GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

A RESOLUTION
and
ADOPTION AGREEMENT
for

City of Gainesville

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

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I. A RESOLUTION

A Resolution to amend and restate the Retirement Plan for the Employees of the City of Gainesville 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 Employer and GMEBS, the foregoing shall constitute a Contract between the Employer and GMEBS, all as authorized and provided by O.C.G.A. § 47-5-1 et seq.

BE IT RESOLVED by the Mayor and Council of the City of Gainesville and it is hereby resolved by the authority thereof:

Section 1. The Retirement Plan for the Employees of the Employer 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.

Resolution continued on page 38

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 Gainesville, Georgia**

3. GOVERNING AUTHORITY

Name: **Mayor and Council**
Address: **P.O. Box 2496, Gainesville, GA 30503-2496**
Phone: **(770) 535-6865**
Facsimile: **(770) 535-6896**

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: **P.O. Box 2496, Gainesville, GA 30503-2496**
Phone: **(770) 535-6865**
Facsimile: **(770) 535-6896**

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:
Position:
Position:
Position:
Position:
Position:
Position:

Pension Committee Secretary: **City Manager or City Manager's designee (the City Manager shall provide written confirmation to GMEBS in the event that the City Manager appoints or changes a designee or revokes such designation)**
Address: **P.O. Box 2496, Gainesville, GA 30503-2496**
Phone: **(770) 535-6865**
Facsimile: **(770) 535-6896**

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))**: _____ _____.

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 07/16/2024.

(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 **the date of its approval by the Governing Authority (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 **February 4, 2020 (insert effective date of most recent Adoption Agreement preceding this Adoption Agreement)**.

The Employer's first Adoption Agreement became effective **July 1, 2003 (insert effective date of Employer's first GMEBS Adoption Agreement)**. The Employer's GMEBS Plan was originally effective **July 1, 1994 (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)**: **July 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)**: **(1) Employees or other individuals employed in positions covered by the Retirement Plan known as "Plau A" or who are eligible for coverage under Plan A (hereinafter referred to as "Plan A" employees); and (2) Employees described in General Addendum subsection l6(a) with respect to service prior to July 1, 2008 ("Plan D Employees"). The fact that an Employee participates in Plau D after July 1, 2008, will not disqualify the Employee from participation in this Plan after July 1, 2008, provided the Employee is otherwise eligible to participate under this Plan. Service as a Plan A employee or as a Plan D employee may be creditable for purposes of meeting the minimum Service requirements for participation, Vesting, and benefit eligibility under this Plau, in accordance with aud subject to the limitations set forth herein and in subsection l6(a) of the General Addendum. In addition, Participants may purchase credit to count in computing their benefit amount for their service as a Plan D employee prior to July 1, 2008, in accordance with and subject to the terms of the Service Credit Purchase Addendum.**

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): **Prior to January 1, 2015, elected or appointed members of the Governing Authority were required to satisfy the one-year waiting period applicable to Eligible Regular Employees before they were eligible to participate in the Plan. In accordance with Section 4.03(b) of the Baisc Plan Document, an elected or appointed member of the Governing Authority who initially takes office or returns to office on or after January 1, 2015, shall be qualified to participate in the Plan on the date such member initially takes such office or returns to office.**

(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: **32** (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 **5** 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)**: **See General Addendum subsection l6(a) for rules concerning participation by City Manager, Assistant City Manager, and Department Directors after July 1, 2008.**

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))**: **Service which is not creditable pursuant to the terms of Section l6(a) of the General Addendum.**

☐ 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))**: **Subject to the limitations of subsection l6(a) of the General Addendum, all Service prior to the date the Eligible Employee becomes reemployed by the City shall be credited (as Credited Past Service), provided that the Participant returned to Service with the City before July 1, 2003. If the Eligible Employee returns to Service with the City on or after July 1, 2003, then any Service prior to the original effective date of the Plan (July l, 1994) will not be counted as Credited Past Service. Credited Past Service shall not include any period of Service as an elected or appointed member of the Governing Authority unless the Participant was serving as an elected or appointed member of the Governing Authority or Employee on the original Effective Date of the City's GMEBS Plan (July 1, 1994). For purposes of computing Credited Past Service, service as a Plan A or Plan D employee shall be counted to the same extent as Service as an Eligible Regular Employee, but in no event shall such service be taken into account for benefit computation purposes (but see General Addendum subsectiou l6(a) concerning purchase of credit for benefit computation purposes by certain Plan D Employees).**

(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))**: **See General Addendum subsection l6(g) regarding one-time conversion of unused sick leave.**

(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))**: **See General Addendum subsection 16(g) regarding one-time conversion of unused sick leave.**

(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)): See General Addendum subsection 16(g) regarding one-time conversion of unused sick leave.

14. RETIREMENT ELIGIBILITY

A. Early Retirement Qualifications

Early retirement qualifications are **(check one or more as applicable)**:

☒ Attainment of age **55 (insert number)**

☒ Completion of **10** years **(insert number)** of Total Credited Service

Exceptions: 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. Normal Retirement Qualifications

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

(1) Regular Employees

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

☒ Attainment of age **65 (insert number)**

☒ Completion of **5** 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)**: _____.

Exceptions: 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)**: _____.

Normal 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

☐ 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)**: _____.

(2) Elected or Appointed Members of Governing Authority

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 **65** **(insert number)**

☒ Completion of **5** 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)**:_____.

Exceptions: 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 (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)**:_____.

C. Alternative Normal Retirement Qualifications

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 **33** years for all Participants. **(See subsection 16(f) of the Addendum regarding maximum Total Credited Service for Participants who Terminated prior to December 1, 2004.)**

☐ 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**. _____**% (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**. **1.25**% **(insert percentage)** of Final Average Earnings up to the amount of **Covered Compensation (see subsection (2) below for definition of Covered Compensation)**, plus **2.0**% **(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) Covered Compensation (complete only if Split Formula(s) is checked above):

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).

☒ $**11.00** **(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)**:_____.

Alternative Early Retirement Reduction Table

Number of Years Before [Age (Insert Normal Retirement Age)] (check as applicable)	Percentage of Normal Retirement Benefit* (complete 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. Minimum/Maximum Benefit For Elected Officials

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. Multiple Plans

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

(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)**: _____.

(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)**: _____.

(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)**: _____.

(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. Cost Of Living Adjustment

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. Eligible Regular Employees

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 **10** 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	%

Exceptions: 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)**: **City Manager, Assistant City Manager, Department Directors**.

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.)**: **5-year cliff Vesting schedule. Benefits shall be 100% Vested after the Participant has a minimum of 5 years Total Credited Service. Benefits remain 0% Vested until the Participant satisfies this minimum**.

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.)**: **5-year cliff Vesting schedule**.

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))**: **Upon becoming Vested in a Normal Retirement benefit. If the Participant is a former Plan C participant and is partially Vested in a Normal Retirement benefit at the time of death (see General Addendum subsection l6(b)), then the in-service death benefit (and the Terminated Vested death benefit -see Section 18.B. below) shall be computed based upon the percentage of the Normal Retirement benefit in which the Participant is Vested at the time of death.**

(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.)**

Minimum In-Service Death Benefit for Vested Employees Equal to Terminated Vested Death Benefit. 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) **Exceptions:** 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 _____ % **(insert percentage)** of Earnings for Participants in the following classes **(must specify - specific positions are permissible; specific individuals may not be named)**: _____.

[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 resolution. 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 Resolution 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.

A RESOLUTION (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 Employer was terminated or who vacated office with the Employer for any reason whatsoever prior to the effective date of this Resolution 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 Resolution shall be the date of its approval by the Governing Authority **(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 Resolutions and parts of resolutions in conflict herewith are expressly repealed.

Approved by the Mayor and Council of the City of Gainesville this _____ day of _____, 20_____.

Attest:

CITY OF GAINESVILLE, GEORGIA

_____

Denise O. Jordan, City Clerk

_____

W. Samuel Couvillon, Mayor

(SEAL)

Approved as to form:

_____

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

GENERAL 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 Gainesville, Georgia as follows (complete one or more sections, as applicable):

***** Items (1) through (10) of Pre-approved Addendum – Not Applicable *****

(11) Special Break in Service Provisions. If a non-vested Participant is terminated and reemployed by the Adopting Employer, periods of service before the break (check one):

☐ **will not be counted, except as otherwise provided in Section 4.06(e) of the Basic Plan Document (concerning graduated vesting schedules).**

☐ **will not be counted unless the Participant remains in Service with the Employer for at least _____ (insert time period) following the Participant's return to employment, except as otherwise provided in Section 4.06(e) of the Basic Plan Document.**

☒ **will be counted without regard to the break in service limitations of Section 4.06 of the Basic Plan Document.**

This provision shall apply to (check one):

☐ **All Participants.**

☒ **Only the following Participants (must specify): All Participants; however, employment as an Ineligible Employee shall not be taken into account in determining the amount of any benefit payable under the Plan.**

***** Items (12) through (15) of Pre-Approved Addendum – Not Applicable *****

(16) Other (May include, but shall not be limited to, provisions relating to Basic Plan Document Sections 6.03, 6.06, 8.04, 8.06, 8.08, 8.09, 8.10, 8.12, 9.01, and 9.02) (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)):

(a) Treatment of Service Under Retirement Plan A and Retirement Plan D. This Plan is generally known and referred to as "Plan B". The City maintains two other

retirement plans which are known as Retirement Plan A and a 457(b) deferred compensation plan known as Retirement Plan D. Employees shall generally not be eligible to receive credit or accrue any benefit for any purpose under this Plan based upon service performed or compensation earned in a position which is covered by Retirement Plan A or while the employee is eligible for coverage under Retirement Plan A (said employees will be referred to herein as "Plan A" employees). The City Manager, Assistant City Manager, and two Department Directors who participated in Plan D immediately prior to July 1, 2008 (referred to herein as "Plan D Employees") shall not be eligible to accrue any benefit under this Plan for any period of service under Plan D prior to July 1, 2008, except to the extent that credit for such service is purchased in accordance with subsection the Service Credit Purchase Addendum under this Plan B. However, service in a position covered by Retirement Plan A or while eligible for coverage under Plan A, and service as a Plan D Employee prior to July 1, 2008, will be creditable under this Plan for purposes of meeting this Plan's minimum Service requirements for participation, Vesting, and benefit eligibility, in accordance with and subject to the limitations specified below:

(i) <u>Satisfying 1-Year Waiting Period for Participation</u>.

<u>Change from Ineligible to Eligible Status</u>. Prior to January 1, 2015, if a Plan A or Plan D employee became an Eligible Regular Employee under this Plan while remaining continuously employed by the City, said Employee was eligible to begin participation in this Plan on the first day of the month immediately following or coinciding with the date the Employee satisfied the one-year waiting period applicable to Eligible Regular Employees. For purposes of satisfying the one-year waiting period, the Eligible Regular Employee's prior period of employment as a Plan A or Plan D employee was credited in the same manner as Service as an Eligible Regular Employee, provided that during said prior period of service as a Plan A or Plan D employee, the Employee satisfied the minimum service requirement established under this Plan (at least 32 hours per week, 5 months per year, regularly scheduled and worked). In accordance with Section 4.03(b) of the Basic Plan Document, on or after January 1, 2015, if a Plan A or Plan D employee becomes an Eligible Regular Employee under this Plan while remaining continuously employed by the City such Employee shall be qualified to participate in the Plan on the date the Employee becomes an Eligible Regular Employee.

<u>Change from Eligible to Ineligible Status</u>. If, prior to January 1, 2015, an Eligible Regular Employee became a Plan A employee prior to satisfying the one-year waiting period for participation in this Plan, and the employee again becomes an Eligible Regular Employee while remaining continuously employed by the City, the Employee's service as a Plan A employee was credited in the same manner as Service as an Eligible Regular Employee for purposes of meeting the one-year waiting period applicable to Eligible Regular Employees, provided that during said period of service as a Plan A employee, the Employee satisfied the minimum service requirement established under this Plan (at least 32 hours per week, 5 months per year, regularly scheduled

and worked). However, in no event was a Plan A employee be permitted to become a Participant in this Plan until the first day of the month coinciding with or following the date that the employee again became an Eligible Regular Employee and satisfied the one year waiting period. For purposes of satisfying the waiting period, leaves of absence granted to an Ineligible Employee was treated in the same manner as leaves of absence for Eligible Regular Employees. Notwithstanding any provision to the contrary, in accordance with Section 4.03(b) of the Basic Plan Document, on or after January 1, 2015, an Eligible Regular Employee shall be qualified to participate in the Plan on the date said Employee becomes an Eligible Regular Employee and shall not be subject to a waiting period.

(ii) <u>Credit for Vesting & Benefit Eligibility Purposes</u>.

<u>Change from Ineligible to Eligible Status</u>. If a Plan A or Plan D employee becomes a Participant under this Plan while remaining continuously employed by the City, the Participant's prior period of employment as a Plan A or Plan D employee shall be credited in the same manner as Service as an Eligible Regular Employee for purposes of meeting this Plan's minimum Service requirements for Vesting and eligibility for benefits (Retirement and death benefits), provided that during said prior period of employment as a Plan A or Plan D employee, the Participant satisfied the minimum Service requirement established under this Plan (at least 32 hours per week, 5 months per year, regularly scheduled and worked).

<u>Change from Eligible to Ineligible Status</u>. If a Participant becomes a Plan A employee prior to satisfying the minimum service requirements for Vesting and Retirement eligibility under this Plan, the Participant's service as a Plan A employee shall be credited in the same manner as Service as an Eligible Regular Employee for purposes of meeting the minimum Service requirements for Vesting and benefit eligibility (Retirement and death benefits) applicable to Eligible Regular Employees, provided that during said period of service as a Plan A employee, the Participant satisfies the minimum Service requirement established under this Plan (at least 32 hours per week, 5 months per year, regularly scheduled and worked). For purposes of satisfying said requirements, leaves of absence granted to a Plan A Employee shall be treated in the same manner as leaves of absence for Eligible Regular Employees.

(iii) <u>Service & Earnings as Ineligible Employee Not Creditable in Determining Benefit Amount</u>. In no event will earnings or service as a Plan A or Plan D Employee be taken into account in computing the amount of any retirement or death benefit payable under this Plan, except as otherwise provided under subsection 16(a)(iv) below. If an Eligible Regular Employee transfers to a position that is not covered by this Plan, the amount of said Employee's benefit for service under this Plan will be determined based only upon the Employee's Earnings and Service while covered under this Plan, and the benefit formula in effect under this Plan immediately prior to the date of the Employee's transfer to said non-covered position. Service or earnings as a Plan A or Plan

D employee will not be taken into account under this Plan for any purpose if they are not to be taken into account under Plan A or Plan D (e.g., Plan A service forfeited due to withdrawal of employee contributions will not be creditable under this Plan).

(iv) Transfer of Certain Plan D Participants to Plan B. Effective July 1, 2008, the then current City Manager, Assistant City Manager, and the two Department Directors who participated in Plan D immediately prior to July 1, 2008, commenced participation in this Plan ("Plan B"). The amount of any Retirement or death benefit payable to or on behalf of said Employees under this Plan will be determined based solely on the Employee's Credited Service after July 1, 2008, except to the extent that the Employee purchases credit for full-time service prior to July 1, 2008 as a Plan D participant, in accordance with and subject to the provisions of the Service Credit Purchase Addendum under this Plan. Final Average Earnings for said Employees will be determined in the same manner as for other Participants under this Plan, taking into account Earnings before and/or after July 1, 2008 (as applicable). Said Employees' full-time service as a Plan D participant prior to July 1, 2008, was credited under this Plan for purposes of meeting this Plan's 1-year waiting period (if applicable) and the minimum Service requirements for Vesting and eligibility for benefits (Retirement and pre-retirement death benefits). If an Employee described in this subsection is Terminated and later reemployed by the City, the Employee will continue to participate in this Plan B upon reemployment, subject to the applicable eligibility requirements of this Plan.

(b) Employees Transferring from Retirement Plan C. Effective June 30, 2003, the Retirement Plan known as Plan C, which was maintained for employees of the Gainesville Parks and Recreation Agency ("Recreation Agency" or "Agency") was terminated. Current and new employees of the Recreation Agency (i.e., those employed on and after July 1, 2003) will be eligible to be covered by this Plan effective July 1, 2003, in accordance with and subject to the limitations specified below:

(i) Employees May Rollover Entire Plan C Account Balance to this Plan. Employees of the Recreation Agency employed on June 30, 2003 who received a distribution of their Plan C account balance by virtue of the termination of Plan C, were permitted (but not required) to roll their entire Plan C account balance to this Plan, provided that such rollover was completed via direct rollover (plan to plan rollover with no distribution to employee) within the time limits established by the City for such rollover. Partial rollovers (a rollover of less than the employee's entire Plan C account balance) were not permitted or accepted. Indirect employee-plan rollovers were also not permitted.

(ii) Death or Termination Prior to Completing Rollover. If a former Plan C participant died or Terminated employment with the City prior to completing

a rollover as described in paragraph 16(b)(i) above (including receipt of rollover funds by GMEBS), no rollover to this Plan was permitted.

(iii) <u>Employees on Leave of Absence; Part-Time Employees</u>. Employees on a leave of absence were not permitted to effect a direct rollover to this Plan unless they returned to employment with the City and completed a direct rollover of their entire Plan C account balance while actively employed by the City and within the time limits referred to above. Active part-time employees of the Recreation Agency were permitted to roll their Plan C account balances to this Plan in accordance with this subsection 16(b) and receive the Minimum Plan C Accrued Benefit, but they were not eligible to participate or accrue any other benefits under this Plan, unless they met the minimum service requirements applicable under this Plan (at least 32 hours per week, 5 months per year, regularly scheduled and worked). Said employees will not receive credit under this Plan for any purpose for service with the Recreation Agency prior to July 1, 2003 (except for payment of the Minimum Plan C Accrued Benefit), unless they met the minimum service requirements for participation under this Plan during said period.

(iv) <u>Plan C Account Balance Converted to Minimum Plan C Accrued Benefit</u>. If an employee of the Recreation Agency effected a rollover of the employee's entire Plan C account balance to this Plan as described in paragraph 16(b)(i) above, the rollover amount will be converted into an actuarially equivalent Accrued Benefit, representing the minimum benefit payable under this Plan for service under Plan C ("Minimum Plan C Accrued Benefit"). The actuarially equivalent Plan C Accrued Benefit shall be computed as of the conversion date, based upon the actuarial factors specified in Section 12.07 of the Basic Plan Document, in the following manner: the conversion factor shall be based on (i) the interest assumption only for the period of time from the conversion date until the Participant's Normal Retirement date (as defined in the Plan as of the same date), and (ii) the interest and mortality assumption for the period following the Participant's Normal Retirement date. For purposes of this paragraph 16(b)(iv), the term "conversion date" means the date as of which the final accounting for Plan C is determined by the trustee or administrator of Plan C.

(v) <u>Treatment of Notional Accounts</u>. Plan C account balances rolled into this Plan pursuant to paragraph 16(b)(i) above shall be used to fund additional benefits payable to the Participant effecting the rollover (and/or the Participant's beneficiary, as applicable) under this Plan for prior service under Plan C (see paragraph 16(b)(iv) above and 16(b)(vii) below). Amounts rolled into this Plan and notional interest accumulated thereon shall not otherwise be distributable to the Participant or any other person or entity, except as provided in paragraph 16(b)(vi) below. Notional interest shall accrue on Plan C account balances rolled into this Plan at the interest rate specified in Section 12.07 of the Basic Plan Document in effect for the calendar year in which the conversion occurs. Notional interest shall be compounded and credited on an annual basis as of the first anniversary of the conversion date and each anniversary date thereafter, up to and including the anniversary date

coinciding with or preceding the date of distribution (i.e., the date that retirement distributions commence or, if applicable, the date that pre-retirement death benefit distributions commence, or if applicable, the date of a small benefit cashout referred to in in paragraph 16(b)(vi) below).

(vi) <u>Small Benefit Cashouts</u>. Notwithstanding the requirements of Section 7.05 of the Basic Plan Document, a small benefit cashout will be payable under this Plan if, as of the date of distribution: (1) the present value of the benefit as determined under the Plan is below the dollar limit referred to in Basic Plan Document Section 7.05; and (2) the value of the Participant's notional account, as determined in accordance with in paragraph 16(b)(iv) of this General Addendum, is below the dollar limit referred to in Section 7.05 of the Basic Plan. If a small benefit cashout is payable under this subsection, the distributee shall receive the greater of the present value of the benefit or the value of the notional account, as determined above.

(vii) <u>Distribution Upon Failure to Exhaust Notional Account</u>. 1) If upon Retirement a Participant who has rolled their entire Plan C account balance to this Plan in accordance with in paragraph 16(b)(i) above elects to receive the Participant's Retirement benefit in the form of a single life annuity (payable over the Participant's lifetime only with no survivor benefit payable), and if upon the death of the Participant after Retirement the sum of all benefits paid to the Participant does not equal or exceed the amount rolled into this Plan from Plan C plus notional interest accumulated thereon, then a lump sum payment in the amount of the difference shall be paid to the Retired Participant's estate; 2) If upon Retirement a Participant who has rolled their entire Plan C account balance to this Plan in accordance with in paragraph 16(b)(i) above elects an optional form of Retirement benefit payment providing for continued payments to a surviving beneficiary after the Participant's death, and if upon the death of the Retired Participant (or if later, the death of the Participant's Post-Retirement Beneficiary) the sum of all benefits paid to the Retired Participant and the Participant's Post-Retirement Beneficiary does not equal or exceed the amount rolled into this Plan from Plan C plus notional interest accumulated thereon, then a lump sum payment in the amount of the difference shall be paid to the Retired Participant's estate. However, if the Post-Retirement Beneficiary dies after said Beneficiary has begun receiving survivor benefit payments (or in the case of Option C, the Post-Retirement Beneficiary exhausts the applicable period certain after said Beneficiary has begun receiving survivor benefits), the lump sum payment shall be paid to the Post-Retirement Beneficiary or said Beneficiary's estate, as applicable; 3) If a Participant who has rolled their entire Plan C account balance to this Plan in accordance with in paragraph 16(b)(i) above dies in the Service of the City before satisfying the eligibility requirements for an in-service death benefit, the amount rolled into this Plan from Plan C plus notional interest accumulated thereon shall be paid to the Participant's estate; 4) In the event the sum of all pre-retirement death benefits paid by virtue of the death of a Participant does not equal or exceed the amount rolled into this Plan from Plan C plus notional interest accumulated

thereon, a lump sum payment in the amount of the difference shall be paid to the Pre-Retirement Beneficiary's estate.

(viii) Rollover Required to Receive Benefit Computation Credit for Prior Service with Recreation Agency. If an employee of the Recreation Agency effects a rollover of their entire Plan C account balance to this Plan as described in in paragraph 16(b)(i) above, then the employee's service with the Agency from the employee's initial date of hire with the Agency until June 30, 2003, but excluding any period of service as a Plan A or Plan D employee will be taken into account in determining the amount of any retirement or death benefit payable to or on behalf of the employee under this Plan. If a former Plan C employee does not roll their entire Plan C account balance to this Plan, then service with the Recreation Agency prior to June 30, 2003, will not be taken into account for purposes of computing the amount of any benefit payable under this Plan.

(ix) Rollover Required to Receive Eligibility and Vesting Credit. If an employee of the Recreation Agency effects a rollover of their entire Plan C account balance to this Plan as described in in paragraph 16(b)(i) above, then the employee's service with the Recreation Agency from said employee's initial date of hire with the Agency until June 30, 2003, will be counted for purposes of meeting this Plan's minimum Service requirements for participation, Vesting, and Retirement and death benefit eligibility. If an employee of the Recreation Agency does not roll their entire Plan C account balance to this Plan, then service prior to the effective date of this Plan will not be taken into account for purposes of meeting this Plan's minimum Service requirements for participation, Vesting, Retirement or death benefit eligibility, or for any other purpose under the Plan.

(x) Earnings. Earnings with the Recreation Agency before July 1, 2003, will be treated in the same manner as Earnings with the Agency after July 1, 2003, for purposes of determining Final Average Earnings under this Plan.

(xi) Vesting Period. Employees of the Recreation Agency who rollover their entire Plan C account balance to this Plan in accordance with paragraph 16(b)(i) above will be considered 100% vested in their Minimum Plan C Accrued Benefit. Said employees will otherwise remain subject to the 6-year graduated vesting schedule which applied under Plan C, rather than the 10-year cliff Vesting schedule otherwise applicable under this Plan. The 10-year cliff Vesting schedule will apply to: 1) employees of the Recreation Agency who do not rollover their entire Plan C account balance to this Plan in accordance with in paragraph 16(b)(i) above; 2) employees initially employed by the Recreation Agency on or after July 1, 2003, and 3) former employees of the Agency not employed on July 1, 2003 who return to service after July 1, 2003.

(c) Suspension of Benefits Upon Reemployment. The requirement for suspension of Retirement benefits upon reemployment (see Section 16.A. of the Adoption

Agreement) shall also apply if a Retired Participant returns to service with the City in a Plan A or Plan D covered position.

(d) Reserved.

(e) Participation by Future City Managers, Assistant City Managers, and Department Directors. The provisions of this subsection 16(e) shall apply notwithstanding any provisions concerning optional participation to the contrary in the Adoption Agreement (see Section 12 of the Adoption Agreement). (1) New Hires - Effective July 1, 2008, Employees initially hired on or after said date into the position of City Manager, Assistant City Manager, or Department Director (with no prior service for the City of Gainesville) must irrevocably elect no later than the first day of the month after they have completed their first 30 days of full-time employment, whether to participate in this Plan ("Plan B") or Plan A, subject to the eligibility requirements of said plan, provided that participation under the terms of Plan A is permissive and not mandatory for said Employees. The Employee's election must be submitted in writing, on or in the form required by the City for such purpose. If participation under Plan A is not mandatory and if the Employee does not submit an election form within the above time limit, the Employee will be deemed to have elected to participate in Plan B (default election is Plan B). The Employee's election (affirmative or by default) will be irrevocable, notwithstanding later termination and return to employment with the City. (2) Promotion or Transfer - Employees who are promoted or transferred on or after July 1, 2008, from another position with the City into the position of City Manager, Assistant City Manager, or Department Director (rather than being hired directly into the position) will participate in this Plan (Plan B) after said promotion or transfer only if they participated in this Plan immediately preceding said promotion or transfer. (3) Employees not employed with the City immediately prior to July 1, 2008, who are re-hired on or after July 1, 2008, into the position of City Manager, Assistant City Manager, or Department Director will participate in this Plan (Plan B) upon reemployment only if they participated in this Plan immediately prior to their most recent termination.

(f) Maximum Total Credited Service. The number of years of Total Credited Service which may be used to calculate a benefit is 30 years if a Participant terminated prior to December 1, 2004 (otherwise the number of years of Total Credited Service is 33 years – See Section 15.A. of the Adoption Agreement).

(g) One-Time Optional Conversion of Accrued Sick Leave Effective January 8, 2012.

(i) Plan Participants were given a one-time optional opportunity to irrevocably convert their unused accrued sick leave accumulated as of January 8, 2012, into additional Credited Service which may be used for certain purposes under the Plan, in accordance with and subject to the provisions of this subsection 16(g). This opportunity was only available to Participants who were employed with the Employer on January 8, 2012, and who effected such conversion no later than December 15, 2011, by completing form(s) provided by the City for such purpose in a manner acceptable to the City. A Participant who elected to

convert accrued unused sick leave accumulated as of January 8, 2012, into additional Credited Service under the Plan in accordance with this subsection 16(g) must have as part of such election chosen to either: 1) convert all (100%) of the accrued unused sick leave balance accumulated as of January 8, 2012, into Credited Service under this Plan; or 2) convert all but a one-week allotment (40 hours) of accrued unused sick leave accumulated as of January 8, 2012 (with said 40 hours to remain in the Participant's accrued sick leave balance). There was no cap on the number of hours of accrued sick leave accumulated as of January 8, 2012, that could be converted into Credited Service. However, unused accrued sick leave balances of fewer than 40 hours were not eligible to be converted. For purposes of converting accrued sick leave hours into Credited Service, each eight (8) hours of accrued unused sick leave equaled one complete (1) day of Credited Service. Partial days were not counted. Each 20 days of Credited Service as computed hereunder were counted as one complete month of Credited Service. Partial months were not counted. If a Participant did not elect to convert accrued unused sick leave into additional Credited Service under the Plan as of January 8, 2012, in accordance with this subsection 16(g), such Participant shall not be eligible to apply any unused sick leave towards Credited Service at any time for any purpose under the Plan.

(ii) <u>One-Time Mandatory Conversion of Reserve Sick Bank Effective January 8, 2012</u>—Effective January 8, 2012, provided a Participant was employed with the City as of such date, the Participant's unused sick leave in the Reserve Sick Bank as of January 8, 2012 (as reflected in the records of the City and as reported to GMEBS), shall be automatically converted into Credited Service which may be used for certain purposes under this Plan, in accordance with and subject to the provisions of this subsection 16(g). For purposes of this conversion, each eight (8) hours of unused sick leave in a Participant's Reserve Sick Bank as of January 8, 2012, equaled one complete (1) day of Credited Service (partial days will not be counted), and each 20 days of Credited Service as computed hereunder were counted as one complete month of Credited Service (partial months will not be counted). Each Participant who had unused sick leave in the Reserve Sick Bank received a minimum of one (1) month of Credited Service under the Plan in connection with such conversion, if the Participant's Reserve Sick Bank balance was greater than one (1) hour as of January 8, 2012. However, no more than 1440 hours of unused sick leave from a Participant's Reserve Sick Bank was converted under this paragraph 16(g)(ii). No accrued unused sick leave in a Participant's Reserve Sick Bank will be converted into Credited Service for any purpose after January 8, 2012. Unused sick leave hours in a Participant's Reserve Sick Bank could not be converted under paragraph 16(g)(i) above.

(iii) <u>Use of Converted Sick Leave</u> - Credited Service that resulted from the conversion of unused sick leave under paragraph 16(g)(i) or (ii) above will be treated as follows under the Plan:

(A) <u>Early Retirement</u>

(1) Imputed Credited Service to Qualify - If the Participant applies for Early Retirement benefits under the Plan, one or more complete months of said Credited Service will first be treated as imputed month(s) of Credited Service if necessary for purposes of meeting the minimum 10-year Service requirement to qualify for Early Retirement; and

(2) Imputed Age - If the Participant applies for Early Retirement, one or more complete months of said Credited Service will next be treated as imputed month(s) of age if necessary for purposes of meeting the minimum age requirement (age 55) to qualify for Early Retirement; or, if the Participant meets said minimum age requirement based upon the Participant's actual or imputed age, one or more complete months of said Credited Service will be treated as imputed months of age and used to increase the Participant's age for purposes of determining the amount of the Early Retirement benefit payable to the Participant.

(3) No Imputed Service for Benefit Computation - Credited Service that results from the conversion of unused sick leave under paragraph 16(g)(i) or (ii) above may not be treated as Credited Service for the purpose of computing the amount of any Early Retirement benefit payable to the Participant.

(B) Normal Retirement

(1) Imputed Credited Service to Become Vested in Normal Retirement Benefit - If the Participant Terminates employment with the City before reaching age 65 and applies for Normal Retirement benefits under the Plan, one or more complete months of said Credited Service will first be treated as imputed month(s) of Credited Service if necessary for purposes of meeting the applicable minimum Service requirement for being considered Vested in a Normal Retirement benefit;

(2) Imputed Credited Service for Those Who Reach Age 65 While in Service - If the Participant Terminates employment with the City after reaching age 65 and applies for Normal Retirement benefits under the Plan, one or more complete months of said Credited Service will first be treated as imputed month(s) of Credited Service if necessary for purposes of meeting the minimum 5-year Service requirement to qualify for Normal Retirement that is applicable to Participants who reach age 65 while in Service with the City.

(3) Imputed Age - If the Participant applies for Normal Retirement benefits under the Plan, one or more complete months of Credited Service will, after applying paragraph 16(g)(iii)(B)(1) as applicable, next be treated as months of imputed age if necessary for purposes of meeting the minimum age requirement (age 65) to qualify for Normal Retirement.

(4) <u>Imputed Credited Service for Benefit Computation</u> - If a Participant qualifies for Normal Retirement based upon the Participant's actual age (or imputed age after applying paragraph 16(g)(iii)(B)(3) above) and based upon the Participant's Total Credited Service (including any creditable GMEBS portability service and any months of Credited Service imputed under paragraph 16(g)(iii)(B)(1) or 16(g)(iii)(B)(2) above, as applicable) then any remaining complete months of Credited Service for accumulated accrued sick leave that are creditable under paragraph 16(g)(i) or 16(g)(ii) above and that have not been applied under paragraph 16(g)(iii)(B)(1), paragraph 16(g)(iii)(B)(2), or paragraph 16(g)(iii)(B)(3) above will be treated as additional months of Credited Service solely for purposes of computing the amount of the Normal Retirement Benefit payable to the Participant.

(C) <u>Imputed Months of Credited Service May Not Be Counted Twice</u> - In no event may any month of Credited Service that results from the conversion of unused sick leave under paragraph 16(g)(i) or 16(g)(ii) above be used for more than one purpose under paragraph 16(g)(iii)(A) or paragraph 16(g)(iii)(B) as applicable, e.g., each such month of Credited Service may only be counted as one month of imputed Credited Service or one month of imputed age, as applicable under said subsections.

(D) <u>Pre-Retirement Death Benefits</u> - If a Participant dies prior to Retirement, then any Credited Service that results from the conversion of unused sick leave under paragraph 16(g)(i) or 16(g)(ii) above will be treated as imputed months of Credited Service for purposes of determining whether the Participant is eligible for an in-service pre-retirement death benefit under Section 18(A) of the Adoption Agreement, or a Terminated Vested pre-retirement death benefit under Section 18(B) of the Adoption Agreement, as applicable. If a Participant qualifies for a pre-retirement death benefit, then any remaining complete months of Credited Service for accumulated accrued sick leave that are creditable under paragraph 16(g)(i) or 16(g)(ii) above and that have not been applied to qualify the Participant for a pre-retirement benefit under this subsection paragraph 16(g)(iii)(D) will be treated as additional months of Credited Service solely for purposes of computing the amount of the pre-retirement death benefit payable on behalf of the Participant.

(iv) <u>Confirmation of Sick Leave to Be Credited</u> - The City was required to notify GMEBS no later than February 1, 2012, of the names of Participants electing to convert accrued unused sick leave into Credited Service pursuant to paragraph 16(g)(i) above, and for each such Participant, the number of sick leave hours the Participant elected to convert into Credited Service pursuant to paragraph 16(g)(i), and the number of months of Credited Service that resulted from said conversion. Likewise, the Employer was required to notify GMEBS no later than February 1, 2012, of the names of Participants for whom unused sick leave in the Participant's Reserve Sick Bank was converted into Credited Service pursuant to paragraph 16(g)(ii) above, the number of hours

that have been converted on behalf of each such Participant, and the number of months of Credited Service that result from such conversion.

The terms of the foregoing Addendum to the Adoption Agreement are approved by the Mayor and Council of the City of Gainesville, Georgia this _____ day of _____, 20____.

Attest: **CITY OF GAINESVILLE, GEORGIA**

_____ _____

City Clerk **Mayor**

(SEAL)

Approved:

_____

City Attorney

The terms of the foregoing 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

RESOLUTION OF THE
BOARD OF TRUSTEES OF THE
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM

APPROVAL OF AMENDMENT 1 TO THE THIRD CYCLE RESTATED GMEBS DEFINED BENEFIT RETIREMENT PLAN (APPROVED BY THE IRS AUGUST 31, 2023)

WHEREAS, the Board of Trustees ("Board") of the Georgia Municipal Employees Benefit System ("GMEBS") previously adopted the GMEBS Defined Benefit Retirement Plan ("Plan"), which received a favorable advisory letter from the Internal Revenue Service ("IRS") on March 30, 2018, and was most recently amended by the Board on December 2, 2022, through the Board's approval of Amendment 4 to the Restated GMEBS Defined Benefit Retirement Plan;

WHEREAS, the Board periodically updates and restates the Plan with the IRS to ensure the qualified status of the Plan under Section 401(a) of the Internal Revenue Code;

WHEREAS, GMEBS most recently submitted the Plan to the IRS for restatement purposes on June 29, 2022;

WHEREAS, on August 31, 2023, the IRS issued a favorable opinion letter for the Plan;

WHEREAS, under the IRS's practices and procedures relating to plan restatements, certain amendments the Board had previously made to the Plan to implement applicable provisions of the SECURE Act of 2019 and SECURE Act 2.0 concerning the beginning age for required minimum distributions, were not included in the Plan documents submitted to the IRS for restatement purposes;

WHEREAS, the Board has reserved the right to amend the Plan on behalf of Adopting Employers to retain the qualified status of the Plan in Section 18.02 of the Basic Plan Document; and

WHEREAS, the Trustees now wish to amend the newly restated Plan ("Third Cycle Restated GMEBS Defined Benefit Retirement Plan") to implement applicable provisions of the SECURE Act of 2019 and SECURE Act 2.0 concerning the beginning age for required minimum distributions.

NOW, THEREFORE BE IT RESOLVED, this Amendment 1 is hereby adopted to amend the Basic Plan Document effective as set forth herein:

1. Section 10.01(b), concerning distribution rules imposed by federal law, are amended to update the age for a Participant's required beginning date, as follows:

(a) A Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date. For purposes of this Section, "required beginning date" means April 1 of the calendar year following the later of (i) the calendar year in which the Participant reaches the applicable age or (ii) the calendar year in which the Participant Retires. For purposes of this Section, "applicable age" (as defined under Code Section 401(a)(9)(C)(v)) means:

(1) Age seventy and one-half (70 ½) (for a Participant who was born on or before June 30, 1949);
(2) Age seventy-two (72) (for a Participant who was born on or after July 1, 1949, but before 1951); or
(3) Age seventy-three (73) or the otherwise applicable age under Section 401(a)(9)(C)(v) of the Internal Revenue Code (for a Participant who was born in 1951 or later).

2. Section 10.01(c)(1), concerning distribution rules imposed by federal law, are amended to update the Participant's age for the purpose of distributions to his or her surviving spouse when said surviving spouse is the sole Designated Beneficiary, as follows:

(b) If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(1) If the Participant's surviving spouse is the Participant's sole designated beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or by December 31 of the calendar year in which the Participant would have attained the applicable age, if later.

RESOLVED FURTHER by the Board that the appropriate officers and employees of GMA or the Administrator are authorized to take any and all actions that they deem appropriate or necessary to effectuate the foregoing resolutions on behalf of the Board, including but not limited to making non-substantive modifications to Plan documents as necessary, and that all prior actions taken in effectuating the Restated Plan documents and cooperation with IRS requests and directives are hereby ratified and confirmed in all respects.

RESOLVED FURTHER that the amendments herein shall take effect October 1, 2023.

The terms of this Resolution are approved and agreed to by the Board of Trustees of the Georgia Municipal Employees Benefit System this 22 day of September, 2023.

Attest:

Georgia Municipal Employees Benefit System

Larry Hanson, Secretary-Treasurer

Rebecca L. Tydings, Chair

Adopted by the Board of Trustees at the meeting held on September 22, 2023.

GEORGIA MUNICIPAL ASSOCIATION

RISK MANAGEMENT AND EMPLOYEE BENEFITS SERVICES

BOARD OF TRUSTEES

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City Manager, Douglasville

Vice-Chair
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City Attorney, Centerville

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Mayor Pro Tem, Midway

Vince Williams
Mayor, Union City

EXECUTIVE STAFF

Randy Logan
Deputy Executive Director

April 26, 2024

MEMORANDUM VIA E-MAIL
(jallison@gainesvillega.gov)

TO: Ms. Janeann Allison
Administrative Services Director

FROM: Ms. Gwin Hall
Senior Associate General Counsel

SUBJECT: **Action Required: Georgia Municipal Employees Benefit System Defined Benefit Retirement Plan Restatement**

The city of Gainesville previously adopted the Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"), which is comprised of the Basic Plan Document, Adoption Agreement, General Addendum, and Service Credit Purchase Addendum. The Plan is considered a "qualified plan" under the Internal Revenue Code, which is important to ensure the tax-exempt status of the trust fund.

To protect the Plan's tax-qualified status, GMEBS filed draft restated Plan documents, updated to include recent amendments and comply with changes in federal tax law, with the IRS on June 29, 2022. On August 31, 2023, the IRS issued a favorable opinion letter ("IRS opinion letter") for the restated Plan documents. The IRS opinion letter provides assurance to employers providing retirement benefits for their employees through the GMEBS Plan that GMEBS is maintaining a qualified pension benefit program that allows employees to accrue benefits tax-free until retirement benefits are distributed to them.

To ensure continued tax-qualified status for all GMEBS-member retirement plans, all participating employers must readopt their plans using the most recent IRS-approved document templates. To this end, we have completed the attached Adoption Agreement and addenda, which include the benefit and eligibility provisions that you currently have in place, for the city's approval. Please note, however, that we have not included language in Section 15(d) of the city's current General Addendum, relating to service concerning certain specific former employees in the restated General Addendum. Since these individuals have already terminated employment, it is unnecessary to carry these provisions forward in the restated Plan documents. Instead, subsection 16(d) of the attached General Addendum has been marked "Reserved."

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

If the draft documents are acceptable, please have the designated representatives sign and date where indicated (Adoption Agreement, p. 38, General Addendum, p. 12, and Service Credit Purchase Addendum, p. 6). Next, please scan and email the documents to Gina Gresham at rgresham@gacities.com no later than **June 30, 2024**. We will then countersign the documents and return electronic copies to you. Please note, GMEBS will not execute documents that have been edited by the city. If the documents require revisions, please let us know before adopting them.

The draft documents will take effect on the date of their approval by the city. **Please note that per O.C.G.A. § 47-5-40, the Adoption Agreement has been drafted in the form of an ordinance.**

Please note the General Addendum and Service Credit Purchase Addendum contain certain provisions (e.g., General Addendum Section 16 and Service Credit Purchase Addendum Section 8) which do not fit squarely within the pre-approved addenda formats. Thus, it will be necessary to file the city's Plan with the IRS for a separate opinion letter. Following the city's approval of the enclosed restated Plan documents, we will work with GMEBS's tax counsel to prepare the IRS filing documents for the city's signature.

We have also attached a copy of the restated Basic Plan Document and Amendment 1, which do not need to be adopted by the city. Finally, we have included a summary of key amendments to the Plan relating to the restatement.

If you have any questions about the contents of this letter or require further information, please contact Gina Gresham.

Encl.

C: Mr. Abbott Hayes, City Attorney, City of Gainesville (w/ encl.)
Ms. Marinetty Bienvenu, Director, Retirement Quality Assurance (w/o encl.)
Ms. Michelle Warner, Director, GMEBS Retirement and DC Programs (w/o encl.)
Mr. Kevin Jeselnik, Assistant General Counsel (w/o encl.)

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 Gainesville, 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 Gainesville, in accordance with and subject to the following requirements:

(1) <u>Service Credit Purchase; Eligibility Requirements</u>. 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 hold the position of City Manager, Assistant City Manager, or Department Director as of July 1, 2008, and who participated in the 457(b) deferred compensation plan (known as "Plan D") immediately prior to July 1, 2008, may purchase credit under this Plan ("Plan B") for their full-time service with the City of Gainesville while a participant under Plan D prior to July 1, 2008. 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) <u>Use of Purchased Service Credit</u>. 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) <u>Application to Purchase Service Credit</u>. 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 or other Employer designee an application form provided for that purpose. Participants will be responsible for providing the Pension Committee Secretary or other Employer designee with any information or documentation that the Pension Committee Secretary or other Employer designee 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 within a two-month window period beginning July 1, 2008, and ending August 31, 2008, or a later annual window period as provided in paragraph (8) below. 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 amount 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. Eligible Participants will not be required to pay the fee associated with the initial actuarial study to determine the cost to purchase the Participant's eligible prior service credit. However, if the Participant does not complete the purchase of all of prior service credit which is eligible for purchase (i.e., if all funds necessary to purchase all prior service credit eligible for purchase are not received by GMEBS)

on or before December 31, 2008, then an updated actuarial cost study will be required as a precondition for the purchase of any eligible credit not previously purchased, and the Participant will be required to pay the fees associated with any such cost study (see subsection (8) below.

(7) <u>Actuarial Study to Determine Cost of Purchase</u>. 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) <u>Lump Sum Payment Required by December 31</u>. 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. On or before December 31, 2008, 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. If all funds necessary to purchase all prior service credit which is eligible for purchase are not received by GMEBS on or before December 31, 2008, then the Participant will not be permitted to purchase at a later date any prior service credit not previously purchased, unless: 1) the Participant submits a written application to the Pension Committee Secretary for an updated cost study with respect to the purchase of any prior service not previously purchased within a two-month annual window period beginning July 1 and ending August 31; 2) the Participant pays any fees associated with the updated cost study; and 3) full payment for prior service credit not previously purchased is received by GMEBS by the December 31 following the end of said window period and before the Participant's Termination of employment.

(9) <u>Method of Payment</u>. 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) IRC 415, Other Limitations. 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) Return of Contributions. 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 not 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 [insert rate], 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):_____.**

(14) <u>Definition of Actuarial Cost</u>. 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 _____ of the City of Gainesville, Georgia this _____ day of _____, 20____.

Attest: **CITY OF GAINESVILLE, 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

GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM

BASIC DEFINED BENEFIT RETIREMENT PLAN DOCUMENT

AMENDED AND RESTATED

Third Six-Year Cycle, 2020 Cumulative List

Administered by:
Georgia Municipal Employees Benefit System
201 Pryor Street, SW
Atlanta, Georgia 30303
Telephone: 404-688-0472
Facsimile: 678-686-6289

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BASIC PLAN DOCUMENT

ARTICLE I.

PURPOSE OF PLAN

The Georgia Municipal Employees Retirement System Plan ("Plan") is hereby amended and restated for the Third Six-Year Cycle, in compliance with the 2020 Cumulative List, pursuant to a resolution of the Board of Trustees of the Georgia Municipal Employees Benefit System. The Plan is a governmental qualified defined benefit plan under Internal Revenue Code Sections 401(a) and 414(d) and is intended to be adopted by Employers in Georgia.

The Plan is intended to comply with certain provisions of the Protecting Americans from Tax Hikes Act of 2015 ("PATH Act"); as well as the additional guidance included in the 2020 Cumulative List under Internal Revenue Service ("IRS") Notice 2020-14 to the extent applicable to the Plan. Except as otherwise specifically provided herein, the Plan establishes the rights and obligations with respect to individuals who are Employees on and after such dates, as applicable, and to transactions under the Plan on and after such dates, as applicable. Except as otherwise specifically provided herein, the rights and benefits, if any, of individuals who are not Employees on or after such dates, as applicable, shall be determined in accordance with the terms and provisions of the Plan that were in effect on the date that their employment terminated.

Any Municipal Corporation accepted by the Board as an Adopting Employer may become a party to the Plan as of the first day of any Plan Year, or such other date specified by the Adopting Employer, by delivering to the Administrator an appropriate Ordinance of the Governing Authority adopting the Plan. Any other Employer accepted by the Board as an Adopting Employer may become a party to the Plan as of the first day of any Plan Year, or such other date specified by the Adopting Employer, by delivering to the Administrator an appropriate resolution or ordinance (as applicable) of the Governing Authority adopting the Plan. With the

consent of the Board, such organization shall become an Adopting Employer hereunder, as of the specified date, and shall be subject to the terms and provisions of the Plan as then in effect and thereafter amended.

The Plan document consists of this Basic Plan Document, the Adoption Agreement, and any Addendum of each Employer and any amendments to the Basic Plan Document, the Adoption Agreement, and any Addendum. The Plan, generally effective as of the date set forth in the Adoption Agreement for each Employer, except as otherwise specifically provided herein, is established for the purpose of providing retirement and other benefits to Participants.

This Plan is intended to be a pre-approved plan, to be used with a completed Adoption Agreement.

ARTICLE II.

DEFINITIONS

This Article covers all generally applicable definitions used in this Plan, except for definitions related to service, which are in Article III. Except as otherwise provided in the Employer's Adoption Agreement or any Addendum, the definition of terms contained in this Article II and Article III shall govern the meaning of such terms used in the Adoption Agreement. When the initial letter of a word or phrase is capitalized herein, the meaning of such word or phrase shall be as follows, unless a different meaning is plainly required by the content:

Section 2.01. **"Accrued Benefit"** shall mean, as of any date, the Normal Retirement benefit payable to a Participant at the Participant's Normal Retirement Date computed in accordance with the provisions of Article VI and the Adoption Agreement, based upon the Participant's Total Credited Service and Final Average Earnings (if applicable) as of the date that the Participant's Accrued Benefit is being determined.

Section 2.02. **"Actuarial Equivalent"** shall mean a benefit of approximately equal value when computed on the basis of the actuarial assumptions contained in Article XII.

Section 2.03. **"Actuary"** shall mean an individual, or firm, appointed or approved by the Board of Trustees to perform actuarial calculations necessary in the funding of the Plan.

Section 2.04. **"Addendum"** means any Addendum to an Adoption Agreement submitted to the IRS for review under the pre-approved program and entered into by an Adopting Employer.

Section 2.05. **"Adjustment Date"** means January 1 or such other date in a calendar year on which a Cost of Living Adjustment is applied to a Retired Participant's or Post-Retirement Beneficiary's benefit pursuant to an Adopting Employer's Adoption Agreement or any Addendum thereto.

Section 2.06. **"Administrator"** shall mean the Georgia Municipal Employees Benefit System or its designee.

Section 2.07. **"Adopting Employer"** shall mean an Employer who adopts this Plan through the adoption of the Adoption Agreement.

Section 2.08. **"Adoption Agreement"** shall mean the Adoption Agreement adopted by an Adopting Employer, which Adoption Agreement contains certain terms of the Plan, and

whenever applicable shall include any Addendum amending provisions of the Adoption Agreement.

Section 2.09. **"Applicable Form"** shall mean the appropriate form as designated and furnished by the Administrator to make the election or provide the notice required by the Plan. In those circumstances where a written election or consent is not required by the Plan or the Code, the Administrator may prescribe an oral, electronic, or telephonic form in lieu of or in addition to a written form.

Section 2.10. **"Board of Trustees"** or **"Board"** shall mean the Board of Trustees of the Georgia Municipal Employees Benefit System.

Section 2.11. **"Bona Fide Separation from Service"** shall mean, with respect to a Participant who Terminates employment on or after September 26, 2014, the Participant Terminated Employment with the Participant's Adopting Employer without an agreement for re-employment and did not return to service with the Adopting Employer as an Eligible Employee, Ineligible Employee, or independent contractor or in any other capacity, except as described below, for at least six (6) calendar months after the date of said Termination of Employment, provided that the Employer shall be required to provide any information to GMEBS necessary to verify an Employee's Bona Fide Separation from Service. A Bona Fide Separation from Service shall alternatively mean that an Eligible Employee Terminated Employment with the Adopting Employer and returned to service with the Adopting Employer as an elected or appointed member of the Governing Authority, even if such Employee did not incur a six (6) month break in service prior to becoming an elected or appointed member of the Governing Authority.

Section 2.12. **"Child"** or **"Children"** shall mean any natural or adopted child of the Participant or Terminated Vested Participant, as applicable, who is younger than age twenty-two

(22) as of the date of the Participant's or Terminated Vested Participant's death. The term "adopted child" shall include any child who is legally adopted by the Participant and any child who is a member of the Participant's household if placed with the Participant by an authorized placement agency for legal adoption by the Participant. The term "child" does not include a foster child.

Section 2.13. **"Code"** shall mean the Internal Revenue Code of 1986, as applicable to governmental plans, as amended from time to time, and the Internal Revenue Code of 1954, as applicable to governmental plans.

Section 2.14. **"Code Section 415(d) Cost of Living Adjustment"** shall mean the cost of living adjustment prescribed by the Secretary of the Treasury under Code Section 415(d) for any applicable year.

Section 2.15. **"Contract"** shall mean the entire contents of the Ordinance or Resolution adopting this Plan, the Employer's Adoption Agreement and any Addendum thereto, the Basic Plan Document, the GMEBS Trust Agreement, and any amendments made hereafter.

Section 2.16. **"Contributions"** shall mean payments made by Employers (and Employees, if applicable) to GMEBS to provide the benefits specified in the Plan.

Section 2.17. **"Cost of Living Base Figure"** shall mean, with respect to Employers who elect in the Adoption Agreement to provide cost-of-living adjustments in benefits received under the Plan, the Consumer Price Index figure (All Urban Consumers Table – All Items, 1982-1984 Base Period) issued by the Bureau of Labor Statistics of the United States Department of Labor for the month that is 14 months prior to the month of the Adjustment Date used to determine the Current Cost-of-Living Index Figure. However, if a Participant or Beneficiary has been drawing benefits for less than twelve (12) months, the Cost-of-Living Base

Figure shall mean the Consumer Price Index figure (All Urban Consumers Table – All Items, 1982-1984 Base Period) issued by the Bureau of Labor Statistics of the United States Department of Labor for the month that is two (2) months prior to the month when benefit payments commenced.

Section 2.18. **"Covered Compensation AIME."** shall mean the portion of the Average Indexed Monthly Earnings (A.I.M.E.), annualized, as defined by the December 1977 amendments to the federal Old-Age, Survivors, and Disability Insurance (O.A.S.D.I.), not subject to the fifteen percent (15%) benefit rate as defined in the amendments and as adjusted to the year of termination of employment as provided for in said amendments.

Section 2.19. **"Covered Compensation Dynamic Break Point"** shall mean, for any calendar year, the average of the maximum amount of earnings for which taxes are payable under the Social Security Act during the period of calendar years: (1) beginning with the later of 1959 or the calendar year thirty-five (35) years before the year for which Social Security Covered Compensation is being computed, and (2) ending with the calendar year preceding the year for which Social Security Compensation is being computed. The amount of Covered Compensation for a Participant shall be determined as of the date of the Participant's most recent Termination or the Participant's date of death, whichever is applicable.

Section 2.20. **"Covered Compensation Table Break Point"** shall mean the amount listed in the table below, opposite the year of birth of the Participant:

Year of Birth	Covered Compensation Amount	Year of Birth	Covered Compensation Amount	Year of Birth	Covered Compensation Amount
1903 or earlier	$4,944	1916	$6,432	1929	$6,900
1904	5,160	1917	6,480	1930	6,984

1905	5,352	1918	6,528	1931	7,080
1906	5,520	1919	6,576	1932	7,176
1907	5,652	1920	6,612	1933	7,260
1908	5,784	1921	6,660	1934	7,332
1909	5,892	1922	6,696	1935	7,416
1910	6,000	1923	6,720	1936	7,500
1911	6,084	1924	6,756	1937	7,572
1912	6,168	1925	6,792	1938	7,656
1913	6,240	1926	6,816	1939	7,728
1914	6,312	1927	6,840	1940	7,764
1915	6,372	1928	6,864	1941 or later	7,800

Section 2.21. **"Current Average Cost-of-Living Index Figure"** shall mean, with respect to Employers who elect in the Adoption Agreement to provide cost-of-living adjustments in benefits received under the Plan, the Consumer Price Index figure (All Urban Consumers Table – All Items, 1982-1984 Base Period) that was most recently issued by the Bureau of Labor Statistics of the United States Department of Labor for the month that is two months prior to the month of the Adjustment Date.

Section 2.22. **"Default Beneficiary"** shall mean, with respect to a Participant who dies prior to July 1, 2015, the person(s) or entity to whom a pre-retirement death benefit is payable in the absence of a beneficiary designation by the Participant or in the event there is no designated Primary or Secondary Pre-Retirement Beneficiary to whom a pre-retirement death benefit is payable, determined in accordance with and subject to Section 8.06.

Section 2.23. **"Disability"** shall mean, with respect to those Adopting Employers who elect in the Adoption Agreement to provide disability retirement benefits and unless otherwise provided in an Addendum to the Adoption Agreement, the following:

(a) A physical or mental disability of a Participant who because of such disability becomes entitled to receive disability insurance benefits under the Federal Social Security Act, as amended, provided that the following conditions are satisfied:

(1) Such disability commenced on a specified date during the period of the Participant's employment with the Adopting Employer, as evidenced by a Social Security Administration (SSA) disability award submitted with the Participant's disability retirement application, reflecting a disability onset date on or before the Participant's Termination date; provided, however, that in the event a Participant has filed more than one disability application with the SSA and the SSA disability award reflects a disability onset date after the Participant's Termination date, and where due to SSA administrative res judicata rules the disability onset date reflected in the SSA disability award immediately follows the date that a prior SSA disability award was denied, then the Administrator may consider other documents submitted with the Participant's application for a SSA disability award to determine the disability onset date if the Participant provides such documents to the Administrator and the Administrator deems such documents sufficient to establish that the disability onset date is on or before the Participant's Termination date;

(2) In no event will the disability onset date be earlier than the latest disability onset date alleged by the Participant in the Participant's SSA disability application(s); and

(3) The Participant's disability was not intentionally self-inflicted, incurred in the commission of a felonious enterprise, or the result of the abuse or illegal use of narcotics or drugs; or

(b) A Participant who is not disabled in accordance with the definition under subsection (a) above solely because the Participant lacks the quarters of Social Security coverage required under the Federal Social Security Act, as amended, shall qualify for Disability if the Pension Committee determines that the Participant is permanently disabled on the basis of

a certificate signed by at least two (2) physicians, (one physician selected and paid by the disabled Participant and one selected and paid by the Employer) stating that:

(1) The Participant is permanently disabled as defined in Internal Revenue Code Section 72(m); and

(2) Such disability commenced on a specified date during the period of the Participant's employment with the Adopting Employer; and

(3) Such disability was not intentionally self-inflicted, incurred in the commission of a felonious enterprise, or the result of the abuse or illegal use of narcotics or drugs.

(c) Neither the Adopting Employer nor the Administrator is required to independently investigate or confirm the cause(es) of a Participant's disability.

Section 2.24. **"Disability Retirement Date"** shall mean, with respect to those Adopting Employers who elect to provide Disability retirement benefits in the Adoption Agreement and with respect to Participants who Terminate Employment due to Disability, the first day of the first calendar month coinciding with or next following: (a) the date on which a Participant becomes entitled to receive a monthly disability insurance benefit under the Federal Social Security Act, as amended; (b) the date on which the Participant's Disability is determined by the Pension Committee to have commenced, in the case of Disability determinations made by the Pension Committee pursuant to Section 2.23(b); or (c) the date determined in accordance with the provisions of an Employer's General Addendum, as applicable. However, in no event will the Disability Retirement Date be earlier than the first day of the calendar month coinciding with or next following the date of the Participant's Termination of Employment as a result of Disability.

Section 2.25. **"Early Retirement Date"** shall mean the first day of the month coinciding with or next following the day a Participant qualifies for Early Retirement as specified in the Adoption Agreement, as of which the Participant actually Retires.

Section 2.26. **"Earnings"** shall mean, unless otherwise specified by the Employer in an Addendum to the Adoption Agreement, the total gross earnings paid to a Participant by the Employer, as reflected in the Employer's payroll records and shall include salary, wages, bonuses, overtime, and compensation for unused sick, vacation, paid-time-off, personal, or any other paid leave. Earnings shall not be reduced for compensation deferred pursuant to Code Sections 401(k), 403(b) or 457, compensation redirected pursuant to Code Section 125 or 132(f)(4), or contributions picked-up under Code Section 414(h) during the Plan Year. Unless otherwise specified in an Addendum to the Adoption Agreement, Earnings shall not include perquisites or allowances for a car or house rent, or compensation for severance pay.

For any Plan Year beginning after December 31, 2001, the annual earnings of a Participant for any year taken into account under the Plan shall not exceed Two Hundred Thousand Dollars ($200,000) (as increased by the Cost of Living Adjustment for the year, pursuant to Code Section 401(a)(17)(B)). Notwithstanding the provisions of this paragraph, in determining benefit accruals in Plan Years beginning after December 31, 2001, the limit hereunder for determination periods beginning before January 1, 2002, shall be Two Hundred Thousand Dollars ($200,000).

Annual earnings means Earnings during the Plan Year or such other consecutive twelve (12) month period over which Earnings are otherwise determined under the Plan (the determination period). The Cost of Living Adjustment for a calendar year applies to annual earnings for the determination period that begins with or within such a calendar year. If a short

Plan Year occurs, the annual earnings limit is an amount equal to the otherwise applicable annual earnings limit multiplied by a fraction, the numerator of which is the number of months in the short Plan Year, and the denominator of which is twelve (12).

Section 2.27. **"Effective Date"** shall mean the original effective date of the Adopting Employer's GMEBS-administered defined benefit plan as specified in the Adoption Agreement.

Section 2.28. **"Eligible Employee"** shall mean any Employee who is designated as an Eligible Employee in the Adoption Agreement and who satisfies any eligibility conditions applicable to the class of Eligible Employees to which the Employee belongs.

Section 2.29. **"Eligible Regular Employee"** shall mean any Regular Employee who satisfies the minimum hour and other eligibility conditions applicable to Regular Employees in the Employer's Adoption Agreement.

Section 2.30. **"Employee"** shall mean any person who is regularly employed in the services of the Employer as an employee and shall include elected or appointed members of the Governing Authority and Municipal Legal Officers if they are included as Eligible Employees in the Adoption Agreement. However, notwithstanding any other provision of the Plan to the contrary, the term "Employee" does not include: (a) an individual who is a nonresident alien and who receives no earned income (within the meaning of Code Section 911(d)(2)) from an Employer which constitutes income from sources within the United States within the meaning of Code Section 861(a)(3); (b) a leased employee; or (c) any person treated in good faith by an Employer as an independent contractor, regardless of whether such person is later determined to be a common law employee for tax purposes.

Section 2.31. **"Employer"** shall mean an Employer as defined in O.C.G.A. § 47-5-2(9) (a copy of which is included in the Appendix hereto). No employer which is not

permitted to participate in a qualified governmental pension plan as defined in Code Section 401(a) and 414(d) shall be permitted to participate in this Plan.

Section 2.32. **"Enrollment Date"** shall mean the date that an Eligible Employee first becomes a Participant under this Plan.

Section 2.33. **"FMLA"** shall mean the Family and Medical Leave Act of 1993, as amended from time to time.

Section 2.34. **"Firefighter"** shall mean an Eligible Regular Employee of the Adopting Employer who is either certified as a firefighter pursuant to O.C.G.A. § 25-4-2(4) (a copy of which is included in the Appendix hereto) or who would otherwise be required to be certified as a firefighter but who is exempt pursuant to O.C.G.A. § 25-4-12 (a copy of which is included in the Appendix hereto).

Section 2.35. **"Final Average Earnings"** shall mean, unless otherwise elected in an Addendum to the Adoption Agreement, the arithmetic monthly average of the Earnings paid to a Participant by the Adopting Employer for a specified number of consecutive months of Credited Service preceding the Participant's most recent Termination in which the Participant's Earnings were the highest, multiplied by twelve (12). In computing Final Average Earnings, Earnings shall include, if applicable and authorized by the Adopting Employer in an Addendum to the Adoption Agreement, severance payments made prior to, on or after the Participant's Termination Date. The number of months to be used in determining Final Average Earnings shall be designated by the Adopting Employer in the Adoption Agreement or an Addendum thereto. The Administrator shall prescribe a formula for the determination of Final Average Earnings. Calculation of Final Average Earnings shall be subject to the following:

(a) If a Participant terminates employment or is on an unpaid leave of absence and later returns to employment with the Employer, the period(s) prior to and following such absence from employment shall be considered consecutive.

(b) If a Participant has not completed the number of consecutive months of Credited Service necessary to compute Final Average Earnings under this Section as of the date of such Participant's most recent Termination preceding Retirement, then Final Average Earnings shall be determined by dividing total Earnings for the Participant's entire period of Credited Service by such Participant's total number of months of Credited Service and multiplying the quotient by twelve (12). In computing the number of months of Credited Service for this purpose, incomplete months of Credited Service shall be converted to fractional equivalents of months and included in the computation.

Section 2.36. **"Governing Authority"** shall mean the entity named in the Adoption Agreement which is authorized to act for the Adopting Employer.

Section 2.37. **"In-Service Distribution"** shall mean commencement of benefits to a Participant who has satisfied the requirements for Retirement prior to the Participant's Termination of Employment or continuation of benefits to a Retired Participant who returns to service without first completing a Bona Fide Separation from Service.

Section 2.38. **"Ineligible Employee"** shall mean an Employee of the Adopting Employer who is not an Eligible Employee.

Section 2.39. **"Interest"** shall mean a pro rata share of any and all interest, dividends, and capital gains or losses earned on the invested or reinvested funds of the GMEBS Investment Fund.

Section 2.40. **"Investment Fund"** or **"GMEBS Retirement Trust Fund"** shall mean the total amounts of all Contributions plus Interest, invested or uninvested, held by the Board of Trustees in the GMEBS Retirement Trust Fund for all GMEBS Employers and their Employees where applicable.

Section 2.41. **"Late Retirement Date"** shall mean the first day of the month coinciding with or next following the day the Participant qualifies for Late Retirement, as specified in Section 6.03, as of which the Participant actually retires. The Plan shall not provide for a maximum retirement age.

Section 2.42. **"Military Service"** shall mean, unless otherwise specified in the Adoption Agreement, service performed while on active duty in the Armed Forces of the United States if the Participant was granted an honorable discharge. Except as otherwise required by federal or state law, Military Service shall not include service which is credited toward retirement under any other local, state, or federal retirement or pension plan.

Section 2.43. **"Monthly Retirement Benefit"** shall mean the monthly benefit as provided in Article VI or any optional benefit payable in lieu thereof as provided in Article VII.

Section 2.44. **"Municipal Legal Officer"** shall mean, with respect to those Employers who elect to include municipal legal officers as Eligible Employees, only those municipal legal officers specifically designated in the Adoption Agreement for inclusion as Eligible Employees, provided that such officer otherwise meets the Basic Plan Document's definition of Employee.

Section 2.45. **"Normal Retirement Date"** or **"Alternative Normal Retirement Date"** shall mean the first day of the month coinciding with or next following the date the Participant qualifies for Normal Retirement as specified in the Employer's Adoption Agreement.

An Employer may also establish alternative Normal Retirement qualifications in the Adoption Agreement. In such case, the Participant's Alternative Normal Retirement Date shall mean the first day of the month coinciding with or next following the date the Participant meets the alternative Normal Retirement qualifications.

Section 2.46. **"Participant"** or **"Participating Employee"** shall mean any Eligible Employee who is or may become eligible to receive a benefit of any type from the Plan and who has commenced participation in the Plan under Article IV.

Section 2.47. **"Pension Committee"** shall mean the committee named in the Adoption Agreement to represent the Adopting Employer in the administration of the Plan.

Section 2.48. **"Plan"** shall mean the provisions of this Basic Plan Document, along with the Employer's Adoption Agreement (including any Addendum to the Adoption Agreement, if applicable), setting forth the Employees to be covered, the benefits to be provided, and the conditions of retirement, and all amendments thereto which may hereafter be made.

Section 2.49. **"Plan Representative"** shall mean the Plan Representative designated in the Employer's Adoption Agreement. The Plan Representative must have full authority to represent the Governing Authority in all communications with GMEBS and the Adopting Employer's Employees. The Pension Committee Secretary may serve as the Plan Representative.

Section 2.50. **"Plan Year"** shall mean a twelve (12) consecutive month period specified as such in the Adoption Agreement.

Section 2.51. **"Police Officer"** shall mean an Eligible Regular Employee employed by the Adopting Employer's Police Department who is either certified or registered as a peace officer pursuant to O.C.G.A. § 35-8-2(8) (a copy of which is included in the Appendix hereto).

Section 2.52. **"Post-Retirement Beneficiary"** shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a post-retirement survivor benefit in accordance with and subject to the provisions of Article VII and Section 8.12.

Section 2.53. **"Primary Pre-Retirement Beneficiary"** shall mean the person designated by the Participant, in writing and on an Applicable Form, to receive a pre-retirement death benefit, in accordance with and subject to the provisions of Article VIII.

Section 2.54. **"Provider"** means the Georgia Municipal Association, Inc. who is the pre-approved plan provider sponsoring the Plan on behalf of GMEBS.

Section 2.55. **"Regular Employee"** shall mean any Employee, other than an elected or appointed member of the Governing Authority or Municipal Legal Officer, who is regularly employed in the services of the Adopting Employer.

Section 2.56. **"Resolution"** shall mean a resolution duly adopted by an Employer.

Section 2.57. **"Retired Participant"** shall mean any Participant who has Terminated Employment with the Employer and who is receiving a benefit provided under the Plan.

Section 2.58. **"Retirement"** or **"Retires"** shall mean withdrawal from Service with a retirement allowance granted under the provisions of the Plan.

Section 2.59. **"Retirement System," "System," or "GMEBS"** shall mean the Georgia Municipal Employees Benefit System created by O.C.G.A. Section 47-5-1 et seq. (a copy of which is included in the Appendix hereto).

Section 2.60. **"Secondary Pre-Retirement Beneficiary"** shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a pre-retirement death benefit in the event the Primary Pre-Retirement Beneficiary does not survive the Participant, in accordance with and subject to the provisions of Article VIII.

Section 2.61. **"Section"** shall mean, when not preceded by the word Code or ERISA, a section of the Basic Plan Document.

Section 2.62. **"Spouse"** shall mean, notwithstanding any other provision in an Adopting Employer's Adoption Agreement or Addendum to the contrary, (i) effective on or after September 16, 2013, to the extent required by federal law, and (ii) effective on or after September 26, 2014, for all purposes, a person who, as of the date of the Participant's, Retired Participant's or Terminated Vested Participant's death, as applicable, is lawfully joined with the Participant or Terminated Vested Participant in a marriage which is recognized under the laws of any state or foreign jurisdiction, whether opposite-sex or same-sex and regardless of whether or not the spouse resides in the state or foreign jurisdiction in which such marriage occurred.

Section 2.63. **"Terminated Vested Participant"** shall mean any Participant who has Terminated Employment with the Adopting Employer and who has a Vested Benefit under any provision of the Adopting Employer's Plan but is not yet a Retired Participant.

Section 2.64. **"Termination," "Terminate Employment," "Termination of Employment," or "Terminated"** shall mean a severance of employment with the Employer, including Retirement, resignation or discharge, lapse of recall rights after layoff, death, or vacation of office by a Regular Employee, an elected or appointed member of the Governing Authority or a Municipal Legal Officer. Provided, however, that Termination shall not include: (i) absence from active employment which is not treated by the Adopting Employer as a Termination of Employment; (ii) absence due to military service to the extent required under USERRA and Code Section 414(u)(8)(A), (iii) absence due to leave which qualifies as family or medical leave under the FMLA, to the extent required under the FMLA; or (iv) absence due to an authorized leave of absence for any reason if approved by the Adopting Employer. Unless

otherwise required by law or unless the terms of the leave otherwise specify, if an Employee on an authorized leave of absence fails to return to active employment upon expiration of the leave of absence, the Employee will be considered terminated as of the date immediately preceding the approved leave period.

Section 2.65. **"Trust Fund"** mean the total amounts, invested or uninvested, held at any time by the Board in trust for the Employer under the GMEBS Trust Agreement, a separate document for the establishment and administration of the Trust Fund.

Section 2.66. **"Vested," "Vesting," "Vested Right," or "Vested Benefit"** shall mean the rights of a Terminated Vested Participant as specified in Article IX.

ARTICLE III.

SERVICE

Section 3.01. **"Current Credited Service"** shall mean the number of years and complete months of Service of a Participant with the Adopting Employer from the Participant's Enrollment Date to the Participant's Termination, which are credited as Current Credited Service for purposes of meeting the Plan's requirements for vesting, retirement and death benefit eligibility, and/or for purposes of computing the amount of benefits payable under the Plan, determined in accordance with and subject to any limitations established in the Basic Plan Document and the Employer's Adoption Agreement or Addendum. Current Credited Service shall include unused paid time off which the Employer elects to treat as Current Credited Service for a Terminated Vested Participant for certain purposes, as provided and subject to any limitations contained in the Adoption Agreement; provided, however, that leave conversions will be permitted only if (i) the leave is for unused accrued paid time off for vacation and/or sick leave or for comparable paid-time-off under an established leave policy without regard to whether the leave is due to illness or incapacity, (ii) the leave policy qualifies as a bona fide sick

and/or vacation leave plan for purposes of Code Section 409A and Treasury Regulation § 1.409A-1(a)(5), (iii) the Plan provides for service credit for an Employee's unused paid time off, provided that the eligibility requirements for participation in the Plan do not permit an Employee to become a Participant only in the Plan Year in which the Employee terminates employment, (iv) the conversion is automatic, the employee has no right to request a cash payment for the leave, and no such payment is made, (v) the unused paid time off is converted to service credit under a formula specified in the Adoption Agreement and which satisfies the definitely determinable standard of Treasury Regulation § 1.401-1(b)(1)(i), (vi) the Adopting Employer's Plan otherwise provides for service credit unrelated to the conversion of any Employee's unused paid time off, and (vii) the Participant's annual benefit, as adjusted by the leave conversion, does not exceed the limit under Code Section 415(b).

Section 3.02. "USERRA Military Service Credit."

(a) USERRA Military Service Credit. Notwithstanding any provision of this Plan to the contrary, contributions, benefits, and service credit with respect to qualified military service shall be provided in accordance with Code Section 414(u). Code Section 414(u) provides that: (i) individuals reemployed under the Uniform Services Employment and Reemployment Rights Act of 1994 ("USERRA") must be treated as not having incurred a break in Service because of qualified military service, (ii) periods of qualified military service must be counted for vesting and benefit accrual purposes, except that periods of qualified military service must not be counted for benefit accrual purposes where the individual would have been required to make Employee Contributions under the Adopting Employer's Plan if the individual had remained continuously employed by the Adopting Employer during said period of qualified military service and the individual fails to make-up said Employee Contributions as provided herein,

(iii) make-up of Employee Contributions up to the maximum the individual would have been required to make if continuously employed must be allowed, in one lump sum payment or in installments, during the period beginning on reemployment and lasting for the lesser of three (3) times the period of qualified military service or five (5) years, (iv) any Employer Contributions contingent on make-up Employee Contributions must be made by the Employer, if and to the extent the individual contributes make-up Employee Contributions as provided herein, (v) earnings are not required to be credited unless and until the Employee contributes make-up contributions, (vi) make-up Contributions are based on compensation the individual would have received during the period of qualified military service (if not reasonably certain, compensation for the 12 month period (or, if shorter, the period of employment) immediately preceding qualified military service can be used), and (vii) make-up Contributions are subject to the limitations of Code Sections 402(g), 415, and 404(a) for the year to which the contribution relates, not the year in which the contribution is made.

(b) Ordered Military Leave under Georgia Law. To the extent not provided under subsection (a), the Plan will grant Credited Service for a period of "ordered" military service in accordance with and subject to the requirements of O.C.G.A. § 38-2-279(f) (a copy of which is included in the Appendix hereto) to a Participant who was an Eligible Employee when such ordered military service commenced, if and to the extent that the Participant (or in case of the Participant's death during the period of military service, the Participant's Pre-Retirement Beneficiary or the legal representative of the Participant's estate) makes up any required Employee Contributions as provided herein. To obtain Credited Service for the period of ordered military service, the Participant must make-up the required Employee Contributions in one lump sum payment or in installments during a period that begins upon commencement of

such ordered military service and ends no later than five (5) years after the period of military service ends. If the Participant dies during the period of military service, the Participant's Pre-Retirement Beneficiary or the legal representative of the Participant's estate must make up the required Employee Contributions no later than one (1) year following proof of the Participant's death. The amount of Employee Contributions required to be made to receive Credited Service for a period of military service shall be determined in the same manner as provided under USERRA and HEART and subsection (a) above.

(c) Effective with respect to deaths occurring on or after January 1, 2007, while a Participant is performing qualified military service (as defined in chapter 43 of title 38, United States Code), to the extent required by Code Section 401(a)(37), survivors of the Participant are entitled to any additional benefits that the Plan would provide if the Participant had resumed employment and then died, such as accelerated vesting or survivor benefits that are contingent on the Participant's death while employed. In any event, a deceased Participant's period of qualified military service must be counted for vesting purposes.

(d) Beginning January 1, 2009, to the extent required by Code Sections 3401(h) and 414(u)(2), an individual receiving differential wage payments (while the individual is performing qualified military service (as defined in chapter 43 of title 38, United States Code)) from an Employer shall be treated as employed by that Employer, and the differential wage payment shall be treated as compensation for purposes of applying the limits on annual additions under Code Section 415(c). This provision shall be applied to all similarly situated individuals in a reasonably equivalent manner.

(e) Effective with respect to deaths occurring on or after January 1, 2009, while a Participant is performing qualified military service (as defined in chapter 43 of title 38, United

States Code), to the extent permitted by Code Section 414(u)(8), for benefit accrual and vesting purposes, the Participant will be treated as having returned to employment on the day before the death and as having terminated on the date of death. This provision shall be applied to all similarly situated individuals in a reasonably equivalent manner.

Section 3.03. **"Credited Past Service"** shall mean the number of years and complete months of Service of a Participant with the Adopting Employer prior to the Participant's Enrollment Date which are treated as Credited Past Service under the Employer's Adoption Agreement for purposes of meeting the Plan's requirements for participation, vesting, retirement and death benefit eligibility, and/or or for purposes of computing the amount of benefits payable under the Plan, subject to any limitations established in the Basic Plan Document, Adoption Agreement or Addendum.

Section 3.04. **"Prior Governmental Service"** shall mean government service preceding the Eligible Employee's employment or reemployment date with the Adopting Employer, usually for an entity other than the Adopting Employer, which the Employer elects to treat as Credited Service for certain purposes, as provided and subject to any limitations contained in the Adoption Agreement

Section 3.05. **"Prior Military Service"** shall mean Military Service not covered by Section 3.02 which the Employer elects to treat as Credited Service for certain purposes, as provided and subject to any limitations contained in the Adoption Agreement.

Section 3.06. **"Service"** shall mean regular service rendered as an Eligible Employee of the Adopting Employer. Service may include absence from active employment with the Adopting Employer under conditions which are not treated by the Employer as a Termination of Employment, subject to Article IV concerning leaves of absence and any other conditions or

limitations specified in the Basic Plan Document, Adoption Agreement or Addendum. For those Employers who elect in the Adoption Agreement to include elected or appointed members of the Governing Authority or Municipal Legal Officers as Eligible Employees, Service also means any tenure of office held by an elected or appointed member of the Governing Authority or a Municipal Legal Officer, provided that such tenure of office does not include any calendar period during which any elected or appointed member of the Governing Authority or Municipal Legal Officer is also in the regular service of the Employer as an Eligible Employee in another capacity. No Participant may receive credit for more than one (1) year of Service in any twelve (12) month period.

Section 3.07. **"Total Credited Service"** shall mean the sum of the Participant's Current Credited Service, Credited Past Service, Prior Military Service, and Prior Governmental Service, as specified in this Article and covered per the Employer's Adoption Agreement, subject to any limitations imposed under the Basic Plan Document or the Employer's Adoption Agreement or Addendum. The term Total Credited Service includes any Service required to be included in Total Credited Service by USERRA, or any other applicable federal or state law. Full months of Total Credited Service shall be treated as fractions of one (1) year. Partial months shall not be included in the calculation. The Employer may specify in the Adoption Agreement a maximum number of years that may be included as Total Credited Service. If an Employer elects in its Adoption Agreement to require Employee Contributions, Total Credited Service shall not include any period of time for which the Employee is required but fails to make such Employee Contributions to the Plan. If a Participant has received a cash single sum payment of the present value of the Participant's Plan benefit pursuant to Section 7.05 of the Basic Plan Document upon or following termination with an Adopting Employer and

subsequently returns to Service with such Adopting Employer, the Participant's prior Credited Service with the Adopting Employer for which the cash single sum payment was paid shall be counted for purposes of meeting the Plan's requirements for participation, vesting, and retirement and death benefit eligibility but shall not be counted as Credited Service for purposes of benefit computation.

An Employee excluded from participation because of age shall receive credit for all Service as required by law.

ARTICLE IV.

ELIGIBILITY, QUALIFICATION AND PARTICIPATION

Section 4.01. Classes of Eligible Employees. The Employer shall designate in the Adoption Agreement the class(es) of Employees which are eligible to participate in the Plan. Provided, however, that if a person does not meet the definition of "Employee" contained in Article II, such person may not be included in any Eligible Employee class.

Section 4.02. Qualifications for Participation.

(a) Minimum Service Requirement. With respect to each class of Eligible Regular Employees, the Employer may specify in the Adoption Agreement a minimum number of work hours per week and/or a minimum number of work months per year which are required to be scheduled in order to establish and maintain the Employee's status as an Eligible Regular Employee. It shall be the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied. In determining whether said requirements are satisfied, the following rules shall apply:

(1) If an Employee is otherwise includable in an Eligible Regular Employee class but does not meet the minimum service requirements established by the Employer for said class pursuant to subsection (a) above, the Employee shall not be considered an

Eligible Employee, unless and until such requirements are satisfied. If an Eligible Regular Employee who has not yet become a Participant no longer meets said minimum service requirement but remains an Employee of the Employer, such Employee shall no longer be considered an Eligible Regular Employee, unless and until the Employee again satisfies the minimum requirement.

(2) No period of employment during which an Employee fails to satisfy the Employer's minimum service requirement and no leave of absence granted to such Employee shall be counted in determining whether any waiting period for participation established by the Employer pursuant to subsection (b) below has been satisfied. However, provided the Employee remains continuously employed by the Employer, such periods shall not be considered a break in Service under subsection (c)(1) below for purposes of satisfying said waiting period.

(b) Waiting Period. Effective January 1, 2015 with respect to Eligible Regular Employees in service with the Adopting Employer on or after said date, Eligible Regular Employees shall not have a waiting period before participating in the Plan. Likewise, effective January 1, 2015, 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. Notwithstanding subsection 20.01(f) of the Basic Plan Document, in the event that an Adopting Employer has specified in an Addendum to the Adoption Agreement in effect immediately prior to January 1, 2015 that any class or classes of Eligible Employees shall be subject to a waiting period before participating in the Plan, such provision shall no longer be effective on or after January 1, 2015.

(c) Prior to January 1, 2015, unless otherwise specified by the Adopting Employer in an Addendum to the Adoption Agreement, Eligible Regular Employees were required to complete one (1) year of continuous, uninterrupted service with the Adopting Employer in order to commence participation in the Plan. In determining whether an applicable waiting period was satisfied, the following rules shall apply:

(1) Breaks in Service. If an Eligible Regular Employee has a break in service prior to satisfying the waiting period for participation and later becomes reemployed by the Adopting Employer, such Employee shall be required to again satisfy the waiting period in order to be eligible to participate in the Plan. Service rendered prior to said break in service shall not be taken into account in determining whether the waiting period has been satisfied.

(2) Employed on Effective Date; Waiting Period Satisfied. If an Eligible Regular Employee is employed by the Adopting Employer on the Effective Date of the Plan and has completed a period of continuous, uninterrupted service as an Eligible Employee immediately prior to the Effective Date equal to or exceeding the length of the required waiting period, then the Employee shall be considered to have satisfied the waiting period and shall be eligible to commence participation in the Plan on the first day of the month immediately following or coinciding with the Effective Date of the Plan.

(3) Employed on Effective Date; Waiting Period Not Satisfied. If an Eligible Regular Employee is employed by the Adopting Employer on the Effective Date of the Plan but has not completed a period of continuous, uninterrupted service as an Eligible Regular Employee immediately prior to the Effective Date equal to or exceeding the length of the required waiting period, then the Employee shall be eligible to commence

participation in the Plan on the first day of the month immediately following or coinciding with the date that the Employee completes the minimum period of continuous, uninterrupted service as an Eligible Regular Employee necessary to satisfy the required waiting period.

(4) Employed After the Effective Date. If an Eligible Regular Employee is initially employed by the Adopting Employer after the Effective Date of the Plan, said Employee shall be eligible to commence participation in the Plan on the first day of the month immediately following or coinciding with the date that the Employee completes the minimum period of continuous, uninterrupted service as an Eligible Regular Employee necessary to satisfy the required waiting period.

(5) Treatment of Leaves of Absence. For purposes of determining whether the waiting period for participation has been satisfied, service shall include any period of absence from employment which is required to be taken into account for such purpose under USERRA, the FMLA, or any other applicable federal or state law. Unless otherwise required by law or unless the terms of the leave otherwise specify, an authorized leave of absence granted to an Eligible Regular Employee by the Adopting Employer shall be counted as Credited Service for purposes of determining whether the waiting period for participation has been satisfied. However, unless otherwise required by law or unless the terms of the leave otherwise specify, if an Eligible Regular Employee on an authorized leave of absence fails to return to active employment or office upon expiration of the leave of absence, the Eligible Regular Employee shall be considered to have incurred a break in service for purposes of meeting the waiting period for participation as of the date preceding the approved leave period.

(6) Treatment of Service as an Ineligible Employee. If an Employee of the Adopting Employer who is not an Eligible Employee becomes an Eligible Regular Employee while remaining continuously employed by the Adopting Employer, said Eligible Employee shall become eligible to commence participation on the first day of the month immediately following or coinciding with the date the Employee meets the eligibility requirements for participation under this Article. For purposes of satisfying any waiting period imposed by the Adopting Employer, and unless otherwise specified in the Adoption Agreement, the Eligible Regular Employee's prior period of employment as an Ineligible Employee shall be credited in the same manner as service as an Eligible Regular Employee provided that during said prior period of service as an Ineligible Employee, the Employee satisfied any minimum service requirement established by the Employer pursuant to Section 4.02(a). Unless otherwise specified in the Adoption Agreement, if an Eligible Regular Employee becomes an Ineligible Employee prior to satisfying the waiting period for participation in the Plan, said Employee's service as an Ineligible Employee shall be credited in the same manner as service as an Eligible Regular Employee for purposes of satisfying said waiting period, provided that the Ineligible Employee satisfies the applicable minimum service requirements established for Eligible Employees pursuant to Section 4.02(a). However, in no event will an Ineligible Employee be permitted to become a Participant in the Plan unless and until said Employee has satisfied the waiting period and has again become an Eligible Employee. For purposes of satisfying the waiting period, leaves of absence granted to an Ineligible Employee shall be treated in the same manner as leaves of absence for Eligible Regular Employees under paragraph (5) above.

(7) Prior Participation in Another GMEBS Plan. An Eligible Regular Employee who is hired after the Effective Date of the Plan shall be eligible to become a Participant on the first day of the month immediately following or coinciding with the date on which the Employee is employed by the Adopting Employer, regardless of any waiting period requirement established by the Employer, provided that: (i) said Employee's immediate prior employment was with another Adopting Employer in the GMEBS; (ii) said Employee was a Participant in the previous Adopting Employer's GMEBS retirement plan; and (iii) said Employee satisfies any minimum service requirement established by the Adopting Employer pursuant to Section 4.02(a) for the Employee's class.

Section 4.03. Establishing Participation in the Plan.

(a) Mandatory vs. Optional Participation. Participation in the Plan shall be considered mandatory for all classes of Eligible Employees unless, with respect to a particular class, the Employer specifies in the Adoption Agreement that participation is optional for members of said class.

(b) Mandatory Participation. If participation is mandatory for a class of Eligible Employees, then, except as otherwise provided in subsection (e) below, all Eligible Employees in the class shall become Participants in the Plan as of the date they are employed, provided that they satisfy the Adopting Employer's eligibility requirements for participation. With respect to Eligible Employees initially employed or reemployed prior to January 1, 2015, if participation is mandatory for a class of Eligible Employees, then except as provided in subsection (e) below, all Eligible Employees in the class shall become Participants in the Plan on the first day of the month immediately following or coinciding with the date they satisfy the applicable waiting

period and any other eligibility requirements for participation; provided, however, that any Eligible Employee who was employed prior to January 1, 2015, was subject to a waiting period before participating in the Plan, and had not satisfied such waiting period prior to January 1, 2015 shall commence participation in the Plan effective January 1, 2015. Eligible Employees shall provide to the Pension Committee on an Applicable Form such participation enrollment information as shall be required by the Pension Committee, which shall include the Eligible Employee's acceptance of the terms and conditions of the Plan. Notwithstanding an Eligible Employee's failure to complete the Applicable Form, the Eligible Employee shall become a Participant as specified in the Adoption Agreement.

(c) Optional Participation. The Employer may specify in the Adoption Agreement that participation is optional for certain classes of Eligible Employees, including but not limited to Employees in the following categories: elected or appointed members of the Governing Authority, Municipal Legal Officers, City Manager, and Department Heads. If participation is optional for an Eligible Employee, then the Eligible Employee may elect to become a Participant at the Eligible Employee's option by filing with the Pension Committee, on an Applicable Form, such information as shall be required to enroll in the Plan, which shall include the Eligible Employee's acceptance of the terms and conditions of the Plan. The election to participate must be made within 120 days after the later of: the date the Eligible Employee commences employment with the Adopting Employer, the date the Eligible Employee is elected or appointed to office, or the date participation in the Plan is first permitted for members of a class to which the Eligible Employee belongs. The election to participate shall be irrevocable, and the failure to make an election within the 120-day time limit specified above shall be deemed an irrevocable election not to participate in the Plan. If Employee contributions are required under the

Adopting Employer's Plan, then Eligible Employees who apply for participation within the 120 day period may be required to make retroactive contributions in order to receive credit under the Plan for creditable Service prior the date they apply to participate in the Plan.

(d) Participation in the Plan shall not give any Eligible Employee the right to be retained in the employ of the Adopting Employer nor, upon dismissal, to have any right or interest in the Trust Fund other than as herein provided.

(e) Notwithstanding anything in this Section 4.03 to the contrary, if within 120 days following the date on which an Employee is first employed or first takes office with an Adopting Employer, the Employee enters into a written agreement or employment contract with the Adopting Employer pursuant to which the Employee agrees that the Employee will not participate in the Plan, the Employee shall be ineligible to participate in the Plan regardless of whether the Employee otherwise satisfies the eligibility requirements for participation in the Plan. The Employer shall notify the Administrator if and when an Employee has entered into such an agreement with the Employer and provide such information to the Administrator as necessary to confirm the existence of said agreement. A subsequent change in the terms of said agreement will not make the Employee eligible to participate in the Plan unless the Adopting Employer amends its Adoption Agreement to specifically require participation by said Employee.

Section 4.04. Change in Employment Status.

(a) Transfer to Ineligible Status. Unless otherwise specified by the Employer in the Adoption Agreement, if a Participant's employment status changes such that the Participant becomes an Ineligible Employee, said Employee shall cease to accrue benefits under the Plan for any purpose and the Employee's interest under the Plan, if any, shall be only such as existed immediately before the Employee became an Ineligible Employee, unless and until the

Employee again becomes a Participant. In no event will the Employee's service or earnings as an Ineligible Employee be taken into account for purposes of meeting the Plan's minimum service requirements for vesting, retirement eligibility, death benefit eligibility, or for purposes of computing the amount of any benefit payable under the Plan. However, said period of service as an Ineligible Employee shall not be considered a break in Service under Section 4.06, provided the Ineligible Employee remains continuously employed by the Adopting Employer. If the Ineligible Employee does not again become a Participant prior to Retirement or Termination of Employment, the Employee's Vested Benefit, if any, shall be paid as provided in Article IX.

(b) Transfer Back to Eligible Status. If an Ineligible Employee described in subsection (a) above remains continuously employed by the Adopting Employer and has another change in employment status such that the Employee again becomes a Participant, the Employee shall thereafter be entitled to accrue benefits in accordance with the terms of the Plan as in effect as of the date of the subsequent change in employment status. In no event, however, shall such a Participant receive a greater benefit under the Plan than that which the Participant would have received had the Participant not had a change in employment status.

Section 4.05. Participant Leaves of Absence.

(a) USERRA, FMLA Leave – Notwithstanding any provision of this Plan to the contrary, if any period of absence is required to be counted under USERRA, the FMLA or any other applicable federal or state law as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, or for purposes of meeting the Plan's minimum service requirements for vesting, retirement or death benefit eligibility, then said period of absence shall be counted as such in accordance with and subject to the requirements of such law.

(b) Other Leaves of Absence. Unless otherwise required by law or unless the terms of the leave otherwise specify, an authorized leave of absence granted to a Participant by the Adopting Employer will be counted as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting and benefit eligibility. However, if the Participant does not return to active employment upon expiration of the authorized leave period, then subsection (c) shall apply.

(c) Failure to Return to Service. Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment with the Employer upon expiration of a leave of absence, the Participant's interest under the Plan, if any, including the Participant's Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting and any minimum service requirements for retirement or death benefit eligibility, will be limited to that accrued as of the date preceding the approved leave period.

(d) Unused Leave. The Adopting Employer may elect in the Adoption Agreement to credit certain unused leave at termination or retirement for which the Participant is not paid as Credited Service, subject to the terms and limits specified in the Basic Plan Document, Adoption Agreement or Addendum.

Section 4.06. Non-Vested Participant Breaks in Service.

Except as otherwise provided in the Adoption Agreement, this Section shall apply only to Participants who are Eligible Regular Employees. If a non-vested Participant experiences a break in service, the Participant's Current Credited Service shall not include any Service rendered

prior to the break in service, unless the Participant returns to employment with the Adopting Employer and performs the lesser of: service equal to the break in service, or service equal to one (1) year. The following limitations shall apply in administering the break in service rule:

(a) Absence of Less Than One (1) Year. If a Participant terminates employment with the Adopting Employer and returns to employment with the Adopting Employer within one (1) year after said termination, the Participant shall not be deemed to have incurred a break in service. Except as otherwise required under this Section, however, the time the Participant was absent shall not be taken into account for any purpose under the Plan.

(b) Interim Employment with Another GMEBS Employer. If a Participant terminates employment with the Adopting Employer and returns to employment with the Adopting Employer after having spent the interim period in the continuous employment of another Employer in the GMEBS, the Participant shall not be deemed to have incurred a break in Service. The time the Participant was absent may be taken into account for purposes of determining whether the Participant has met the minimum service requirements for vesting and retirement eligibility under the Adopting Employer's Plan, as provided by and subject to the provisions of Section 9.05 concerning portability. However, in no event shall the time the Participant was absent from the Adopting Employer be taken into account for the purpose of computing the amount of any benefit payable under the Adopting Employer's Plan.

(c) Treatment of Leaves of Absence. No leave of absence or other period of absence from employment shall be considered a break in Service if it is not permitted to be treated as such under USERRA, the FMLA, or any other applicable federal or state law. Unless otherwise required by law or unless the terms of the leave otherwise specify, any other authorized leave of absence granted to a Participant shall not be deemed a break in Service, provided the Participant

was regularly employed by the Employer immediately prior to the Participant's leave of absence and the Participant is reemployed by the Employer upon expiration of the leave of absence. Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment upon expiration of the approved leave period, the Participant will be considered to have incurred a break in Service under this Section as of the date immediately preceding the approved leave period.

(d) Transfer to Ineligible Employee Status. Unless otherwise specified by the Employer in the Adoption Agreement, if a Participant's employment status changes such that the Participant becomes an Ineligible Employee pursuant to Section 4.04, the period of time spent as an Ineligible Employee shall not be considered a break in Service under this Section, provided the Participant remains employed by the Adopting Employer. Unless otherwise specified by the Adopting Employer, leaves of absence granted to an Ineligible Employee will not be considered a break in Service under this Section, provided the Ineligible Employee returns to active employment with the Employer upon expiration of the approved leave period and the requirements of subsection (c) are otherwise satisfied with respect to such leave of absence.

(e) Graduated Vesting. If the Adopting Employer has established a graduated vesting schedule in the Adoption Agreement, and a Participant who is partially vested Terminates Employment with the Adopting Employer and subsequently returns to employment with the Adopting Employer, the Participant shall not be deemed to have incurred a break in service. Except as otherwise required under this Section, however, the time the Participant was absent shall not be taken into account for any purpose under the Plan.

(f) Repeated Breaks in Service. If a non-vested Participant has a break in Service, returns to employment with the Adopting Employer, and experiences one or more additional

breaks in Service prior to satisfying the one (1) year Service requirement necessary to work off the initial break, then the Participant's Current Credited Service shall not include any Service rendered prior to the most recent break in Service, unless upon the Participant's return to employment with the Employer following the most recent break in Service the Participant performs Service for a period of at least one (1) year.

ARTICLE V.

RETIREMENT ELIGIBILITY

(a) The Retirement prerequisites of a Participant under this Plan are contingent upon the type of Retirement offered by the Employer in the Adoption Agreement and selected by the Participant: that is, Normal Retirement, Alternative Normal Retirement, Early Retirement, Late Retirement, or Disability Retirement, as applicable. The provision of an Alternative Normal Retirement benefit or the designation of an Alternative Normal Retirement Date in the Adoption Agreement shall not be construed to establish an Alternative Normal Retirement Age or Alternative Normal Retirement Date for purposes of the definition of Accrued Benefit under Section 2.01, for purposes of computing death benefits under Article VIII, or for purposes of applying the actuarial equivalent conversion provisions of Article XII. The minimum age and service requirements and other prerequisites associated with each type of Retirement for each class of Eligible Employees shall be as specified in the pertinent sections of the Adoption Agreement. Except as otherwise provided in the Basic Plan Document, Adoption Agreement or Addendum with respect to In-Service Distributions for those who remain in service after they qualify for Normal Retirement or Alternative Normal Retirement, receipt of Retirement benefits shall also be contingent upon Termination of Employment.

(b) Provided a Participant is otherwise eligible to receive a Retirement benefit under the Plan, Retirement is contingent upon the satisfactory completion of the Applicable Form provided for such purpose and the acceptance of the Applicable Form by the Pension Committee.

(c) Retirement applications shall be prepared and submitted at such time as to reach the office of GMEBS no earlier than ninety (90) days and no later than thirty (30) days prior to a Participant's effective Retirement Date. A Participant's effective Retirement date shall be the first day of the month coinciding with or following the date the Participant has satisfied all of the prerequisites for Retirement as specified in this Article V, and actually Retires.

ARTICLE VI.

RETIREMENT BENEFITS

Section 6.01. Normal Retirement Benefit.

(a) A Participant, upon Retirement on or after the Participant's Normal Retirement Date (or Alternative Normal Retirement Date, as applicable), shall receive a Monthly Retirement Benefit under which payments shall commence on the first day of the month in which the Participant's effective Retirement Date occurs and shall be payable on the first day of each month thereafter during the Participant's lifetime. Normal Retirement benefits (not including Alternative Normal Retirement benefits or the In-Service Distribution of Normal or Alternative Normal Retirement benefits) shall be paid retroactively to the first day of the month following the month in which the Participant's Termination occurs (or, if the Participant's Termination occurs on the first of the month, the first day of the month in which the Participant's Termination occurs) or if later, the first day of the month in which the Participant's Normal Retirement Date occurs. The amount of the Monthly Retirement Benefit shall be determined based upon the applicable benefit formula specified in the Adoption Agreement and in effect at the Participant's Termination. If the Participant elects a form of benefit payment other than the standard form, the

amount of the Monthly Retirement Benefit will be adjusted in accordance with and subject to the terms of the option elected (see Section 7.01).

(b) No interest shall be paid on the retroactive payment of Normal Retirement benefits.

Section 6.02. Early Retirement Benefit.

(a) A Participant, upon Retirement on or after the Participant's Early Retirement Date and before the Participant's Normal Retirement Date or Alternative Normal Retirement Date, may receive a Monthly Retirement Benefit under which payments shall commence on the first day of the month in which the Participant's effective Retirement Date occurs and shall be payable on the first day of each month thereafter during the lifetime of the Participant. The amount of such Monthly Retirement Benefit shall be computed in the same manner as for a Normal Retirement benefit, but reduced on an Actuarially Equivalent basis in accordance with the actuarial table contained in Section 12.01. An Adopting Employer may adopt in the Adoption Agreement an alternative early retirement actuarial reduction table for one or more classes of Eligible Employees, provided the adoption of such table satisfies the requirements of Code Section 401(a)(25).

(b) Provided the Employer has elected in the Adoption Agreement to provide Disability benefits, a Participant who is otherwise eligible for an Early Retirement benefit may apply for and receive an Early Retirement benefit (i) while a Disability Retirement benefit determination is pending, or (ii) while waiting for an approved Disability Retirement benefit to commence. Upon a determination that the Participant is entitled to receive a Disability Retirement benefit, the Participant's benefit will be changed to a Disability Retirement benefit (if greater), retroactive to the Disability Retirement Date, provided that the requirements of Section

6.04(b) relating to making application for retroactive payments of Disability Retirement benefits are met. If said requirements are not met but the Participant otherwise qualifies for a Disability Retirement benefit, the Participant's benefit will be changed to a Disability Retirement benefit as of the first day of the month coinciding with or following the date that the Participant submits documentation sufficient to confirm the Participant's eligibility for a Disability Retirement benefit, as described in Section 6.04(c). However, no change in the form of benefit payment or designation of the Post-Retirement Beneficiary may be made, and no Post-Retirement Beneficiary may be named if one had not been previously named.

(c) Early Retirement benefits shall be paid retroactively to a date (first day of the month) designated on the Participant's retirement application, provided that such date may be no earlier than the later of: 1) four (4) full calendar months prior to the date of the Pension Committee Secretary's execution of the Participant's retirement application; or 2) the Participant's Early Retirement Date. No interest shall be paid on the retroactive payment of Early Retirement benefits.

Section 6.03. Late Retirement Benefit.

(a) A Participant may Retire from the active Service of the Adopting Employer on the first day of any month after the Participant's Normal Retirement Date, in which case the Participant shall receive a Late Retirement benefit. For purposes of this provision and except as otherwise provided in an Employer's Adoption Agreement or Addendum, a Participant will be treated as having Retired from the active service of the Adopting Employer if the Participant submits a GMEBS retirement application no later than thirty-one (31) days after the Participant's Termination of Employment and said application is approved by GMEBS. The Late Retirement benefit shall be calculated in the same manner as the Normal Retirement benefit. However, the

Employer may elect in the Adoption Agreement or Addendum thereto to provide for an increased Late Retirement benefit, in which case the Late Retirement Benefit shall be calculated in the same manner as the Normal Retirement Benefit, but increased as provided in the Adoption Agreement or Addendum, as applicable.

Section 6.04. Disability Benefit.

(a) Where the Employer has elected in the Adoption Agreement to provide Disability benefits, a Participant who becomes Disabled and Terminates Employment due to Disability and is otherwise entitled to receive a Disability Retirement benefit, shall receive such benefit in accordance with and subject to the requirements of this Section.

(b) Requirements for Payment as of Disability Retirement Date - Disability Retirement benefit payments shall be payable during a Participant's Disability as of the first day of the month coinciding with or next following, and may be paid retroactively to, the Participant's Disability Retirement Date, provided the following requirements are satisfied:

(1) Application for Disability Award Must Be Filed Within 1 Year After Termination — No later than one (1) year after the Participant's Termination of Employment due to Disability, the Participant must file an application for a federal Social Security Administration (SSA) disability award or, if applicable under Section 2.23, an application for determination of Disability by the Pension Committee; and

(2) GMEBS Retirement Application Form and Disability Award Must Be Submitted Within 1 Year of Termination, or if Later, Within 6 Months After Date of Disability Award; Proof of Application for Disability Award Before Expiration of 1 Year Following Termination Due to Disability —The Participant must submit the following to the Pension Committee Secretary within one (1) year after the Participant's Termination

of Employment due to Disability or within six (6) months after the date of such award or determination, whichever is later:

(i) the Participant's GMEBS Retirement Application Form;

(ii) the SSA Disability Award (or, if applicable under Section 2.23, the Pension Committee determination of Disability) reflecting a disability onset date on or before the Participant's Termination date; and

(iii) documentation the Administrator deems sufficient to establish that the Participant filed an application for a federal SSA disability award (or, if applicable under Section 2.23, an application for determination of Disability by the Pension Committee) before the expiration of one (1) year following Termination of employment due to Disability. Such documentation may include a copy of such application, a copy of the Disability award or determination received in response to such application, or an affidavit completed by the Participant (on the GMEBS retirement application or another Applicable Form provided for such purpose) in which the Participant affirms that such application has been filed.

(3) Special Rule in Case of Disability Award on Subsequent SSA Disability Application - In the event that a Participant's application for a SSA disability award is denied, the Participant must make any subsequent application for a SSA disability award within six (6) months following such denial becoming final, must allege in the subsequent SSA application a disability onset date that is on or before the Participant's Termination date, and where the Participant is subsequently granted a SSA disability award, the Participant must submit the following to the Pension Committee Secretary

within six (6) months after the date of such favorable award, or if later, one (1) year after the Participant's Termination of Employment:

(i) a GMEBS retirement application form;

(ii) the Participant's SSA disability award reflecting a disability onset date on or before the Participant's Termination date or reflecting a disability onset date that immediately follows the date of denial of the Participant's prior SSA disability application (due to application of Social Security Administration res judicata rules) but the Participant's actual Disability onset date was on or before the Participant's Termination date as provided under Section 2.23; and

(iii) documentation the Administrator deems sufficient to establish that within six (6) months after the SSA's denial of the Participant's initial application for a disability award, the Participant filed a subsequent application for a SSA disability award in accordance with this subsection 6.04(b)(3). Such documentation may include a copy of such application, a copy of the Disability award or determination received in response to such application, or an affidavit completed by the Participant (on the GMEBS retirement application or another Applicable Form provided for such purpose) in which the Participant affirms that such application has been filed.

(c) Prospective Payment Following Retirement Application — If the Participant who has Terminated Employment due to Disability is otherwise eligible to receive a Disability Retirement benefit and except as otherwise permitted under subsection 6.04(b) above with respect to payment of Disability Retirement benefits retroactive to the Participant's Disability Retirement Date, Disability Retirement benefits shall be payable as of the first day of the month

following or coinciding with the date of acceptance of the Participant's completed GMEBS retirement application form by the Pension Committee, provided such application includes: (1) a Social Security Administration (SSA) disability award reflecting a disability onset date on or before the Participant's Termination date; or (2) if applicable under Section 2.23, a Pension Committee determination of Disability reflecting a Disability onset date on or before the Participant's Termination date; or (3) where the Participant has received a SSA disability award in response to a subsequent SSA disability application as provided under Section 2.23, documentation which the Administrator deems sufficient to establish that the disability onset date reflected in the SSA disability award immediately follows the date of denial of the Participant's prior SSA disability application (due to application of Social Security Administration res judicata rules) and that the Participant's actual Disability onset date was on or before the Participant's Termination date. In no event shall Disability Retirement benefits be payable before the Participant's Disability Retirement Date.

(d) Amount of Disability Retirement Benefit - The amount of the monthly Disability Retirement benefit shall be determined as provided in the Adoption Agreement. The Adopting Employer may elect in the Adoption Agreement to specify another method for calculation of the benefit, and require an offset against the monthly Disability Retirement benefit for other types of payments received by the Participant. The Participant shall receive the monthly Disability Retirement benefit provided in this Section, or any other Monthly Retirement Benefit granted under the Plan for which the Participant is eligible if such benefit is greater than the aforesaid monthly Disability Retirement benefit. However, under no circumstances shall any Retired Participant be entitled at one time to more than one type of Retirement benefit granted under the Plan.

(e) No interest shall be paid on the retroactive payment of Disability benefits.

(f) Where an Employer has executed or executes a General Addendum to the Employer's Adoption Agreement which contains provisions on payment of Disability Retirement benefits that conflict with the procedures or time limitations established in this Section 6.04, said provisions of the General Addendum shall govern to the extent they conflict with this Section 6.04.

Section 6.05. Cost of Living Adjustment.

(a) An Employer may elect in the Adoption Agreement to provide for a variable annual cost-of-living adjustment in the amount of Monthly Retirement Benefits payable under the Plan to Participants or their Beneficiaries. In such event, the amount of benefits payable under the Plan shall be adjusted as provided in this Section, except as otherwise provided in the Employer's Adoption Agreement.

(b) The Current Average Cost-of-Living Index Figure as defined in Section 2.21 shall be ascertained as of the Adopting Employer's Adjustment Date in each year.

(c) Each Monthly Retirement Benefit then being received by Participants who terminate after the date specified in the Adoption Agreement and their Beneficiaries shall thereupon be adjusted as follows:

(1) Each Monthly Retirement Benefit shall be increased by the percentage that the Current Average Cost-of-Living Index Figure increased over each recipient's Cost-of-Living Base Figure, as defined in Section 2.17. If the Current Average Cost-of-Living Index Figure is less than the Cost-of-Living Base Figure, no reduction in the Monthly Retirement Benefit, shall be effected. Increased benefits are payable on the Adjustment Date.

(2) Notwithstanding the foregoing provisions, no increase in the amount of a Monthly Retirement Benefit due to changes in the Current Average Cost-of-Living Index Figure effective at any annual Adjustment Date shall be in excess of a certain percentage of the amount of the Monthly Retirement Benefit payable immediately prior to each Participant's or Beneficiary's applicable adjustment date. Said percentage limit shall be designated by the Employer in the Adoption Agreement.

(d) An Adopting Employer may implement one-time or ad-hoc cost-of-living adjustments by adopting an Addendum to the Adoption Agreement to effect said increase.

(e) In lieu of the variable cost-of-living adjustment referred to in subsections (a)-(c) above, the Employer may elect in the Adoption Agreement to provide for a fixed annual cost-of-living adjustment, subject to any limitations imposed by the Internal Revenue Code or regulations issued thereunder.

Section 6.06. In-Service Distribution; Suspension of Benefits Following Return to Service.

(a) General Rules.

(1) Unless otherwise provided in this Section and in the Adoption Agreement or any Addendum thereto, a Participant shall be required to Terminate Employment with an Adopting Employer prior to commencing Early, Normal or Alternative Normal Retirement benefits under such Employer's GMEBS Plan. Likewise, unless otherwise provided in this Section and in the Adoption Agreement or any Addendum thereto, if a Retired Participant returns to service as an Eligible Employee with an Adopting Employer from whose Trust Fund the Retired Participant is receiving a Monthly

Retirement Benefit, said Monthly Retirement Benefit shall be suspended as of the date of said return to service.

(2) Re-Computation of Benefit in Case of Suspension. In any case where the payment of a Participant's Retirement benefit shall have been suspended, the Retirement benefit payable on the Participant's re-retirement (whether before or after the Participant's Normal Retirement Date) shall be the benefit computed in accordance with this Article on the basis of the Participant's aggregate Total Credited Service and Final Average Earnings, if applicable, at the time of the Participant's subsequent re-retirement, but reduced by the Actuarial Equivalent of any Retirement benefits received by the Participant prior to said suspension, and by any actuarial factors used in calculating the benefit payable at the time of the Participant's previous Retirement. For purposes of this subsection, the term "Actuarial Equivalent" shall mean an amount equal to the value of Retirement benefits received, determined as of the date of the Participant's Re-retirement and computed on the basis of the actuarial assumptions contained in Section 12.06. In no event shall the resulting benefit be less than the benefit payable immediately prior to the Participant's return to service with the Adopting Employer. A Retired Participant who is reemployed as an Eligible Employee shall not be authorized to change the form of benefit payment on the Participant's subsequent re-retirement, or to change the Post-Retirement Beneficiary, or to name a Post-Retirement Beneficiary if one had not been previously named. For the purposes of this Section, any such Participant's Credited Service subsequent to reemployment by the Employer as an Eligible Employee shall commence as of the date of the Participant's reemployment as an Eligible Employee.

(3) Minimum Age Parameters for In-Service Distribution. In order to commence or continue receiving Normal or Alternative Normal Retirement benefits without a Bona Fide Separation from Service, if permitted under the Employer's Plan, a Participant shall be required to satisfy the following minimum age and other requirements:

(A) For a Participant who is not a "public safety employee" at the time the Participant applies for Normal or Alternative Normal Retirement benefits (and a Participant who is a public safety employee at the time the Participant applies for Normal or Alternative Normal Retirement benefits unless subparagraph 6.06(a)(3)(B) below applies), the Participant must be at least age sixty-two (62) (or such lower age specified under applicable federal law as a safe-harbor age for distributions during working retirement) to receive an In-Service Distribution.

(B) For a Participant who is a "public safety employee" in the service of the Employer at the time the Participant applies for Normal or Alternative Normal Retirement benefits, the Participant must be at least age sixty-two (62) (or such lower age specified under applicable federal law as a safe-harbor age for distributions during working retirement) to receive an In-Service Distribution; provided, however, that if the Adopting Employer's Plan provides for a Normal Retirement Age or Alternative Normal Retirement Age which applies only to public safety employees and which is at least age fifty (50) (or such lower age specified under applicable federal law as a safe-harbor age for distributions during working retirement), the Participant may receive an In-Service Distribution as long as the Participant is at least such age. For purposes of this subparagraph (B),

"public safety employees" are employees of the Adopting Employer who provide police protection, firefighting services, or emergency medical services for any area within the jurisdiction of the Adopting Employer.

(C) Notwithstanding any provision to the contrary, effective for Employees hired during Plan Years beginning on or after the later of: January 1, 2017; or the close of the first regular legislative session of the legislative body with the authority to amend the plan that begins on or after the date that is 3 months after the final regulations are published in the Federal Register, the Plan will comply with the final Normal Retirement age regulations applicable to governmental plans established in Treas. Reg. 1.401(a) – 1, as amended.

(b) Exception to General Rule; In-Service Distribution for Eligible Employees; Continuation of Retirement Benefits Following Return to Service as an Eligible Employee After a Bona Fide Separation from Service.

(1) In-Service Distribution Absent Termination or Bona Fide Separation from Service Upon Qualifying for Normal Retirement. Notwithstanding the general rules described in subsection 6.06(a)(1), an Adopting Employer may elect in the Adoption Agreement or any Addendum thereto to permit In-Service Distribution to Participants (or certain classes of Participants) who have satisfied the eligibility requirements for Normal Retirement or Alternative Normal Retirement, as applicable, under the Adopting Employer's Plan while remaining Eligible Employees under the Plan, in accordance with and subject to the requirements of this paragraph. An Employer may elect in the Adoption Agreement or any Addendum thereto to permit Participants or certain classes of Participants who have (i) satisfied the qualifications for Normal Retirement or

Alternative Normal Retirement, as applicable, (ii) satisfied the minimum age parameters set forth in subparagraph 6.06(a)(3), and (iii) applied for such Retirement benefits on the Applicable Form to apply for and begin receiving their Retirement benefit as an In-Service Distribution while in service as an Eligible Employee even though they have not yet Terminated Employment with the Employer or to continue receiving Normal or Alternative Normal Retirement benefits following a return to Service as an Eligible Employee without first incurring a Bona Fide Separation from Service.

(2) Exception to General Rule; Continuing to Draw Early, Normal or Alternative Normal Retirement Benefits After Returning to Service as Eligible Employee Following a Bona Fide Separation from Service. Notwithstanding the requirement for suspension of benefits upon reemployment under subsection 6.06(a)(1) above, an Adopting Employer may elect in the Adoption Agreement or any addendum thereto to permit Retired Participants or certain classes of Retired Participants who return to service as Eligible Employees following a Bona Fide Separation from Service to continue receiving Early, Normal or Alternative Normal Retirement benefits following such return to service, regardless of the Participant's age, in accordance with and subject to the following requirements:

(A) Reemployment as Eligible Employee after Normal Retirement Date. An Adopting Employer may elect (notwithstanding required suspension under Section 6.06(a)(1)) in the Adoption Agreement or any Addendum thereto to permit Retired Participants or certain classes of Retired Participants to continue receiving Retirement benefits if they return to service with the Adopting Employer as an Eligible Employee on or after their Normal Retirement Date or

Alternative Normal Retirement Date, as applicable, and after a Bona Fide Separation from Service. If the Employer has made such an election in the Adoption Agreement or Addendum, then Retired Participants who are designated in the Adoption Agreement or Addendum as eligible to continue receiving Retirement benefits following their return to service as an Eligible Employee may continue to receive their Monthly Retirement Benefit if they return to service with the Adopting Employer as an Eligible Employee after a Bona Fide Separation from Service and on or after their Normal Retirement Date or Alternative Normal Retirement Date, as applicable.

(B) Reemployment as Eligible Employee Before Normal Retirement Date.

(i) Suspension of Early Retirement Benefits until Normal Retirement Date; Recommencement of Benefits upon Attainment of Normal Retirement Date. An Adopting Employer may elect (notwithstanding required suspension under Section 6.06(a)(1)) in the Adoption Agreement or any Addendum thereto to provide that, with respect to Retired Participants or certain classes of Retired Participants, if such a Retired Participant returns to Service as an Eligible Employee before the Normal Retirement Date (or Alternative Normal Retirement Date, as applicable), and after a Bona Fide Separation from Service, and remains employed until the Normal Retirement Date (or Alternative Normal Retirement Date, as applicable), the Participant may apply for and receive a Monthly Retirement Benefit on or after the Normal Retirement

Date (or Alternative Normal Retirement Date, as applicable), notwithstanding continued service with the Employer, provided that the Participant satisfies the minimum age parameters for an In-Service Distribution pursuant to Section 6.06(a)(3). Said Monthly Retirement Benefit shall be computed in accordance with this Article, based upon the Participant's Total Credited Service and Final Average Earnings, if applicable, through the date the Participant recommences receipt of a Monthly Retirement Benefit pursuant to this subsection. However, except as otherwise provided in the Adoption Agreement or in an Addendum thereto, said Monthly Retirement Benefit shall be reduced by the Actuarial Equivalent of any Retirement benefits received by the Participant prior to said suspension, and by any actuarial factors used in calculating the benefit payable at the time of the previous Retirement. For purposes of this subsection, the term "Actuarial Equivalent" shall mean an amount equal to the value of Retirement benefit payments received, determined as of the date the Participant recommences receipt of a Monthly Retirement Benefit, and computed on the basis of the actuarial assumptions contained in Section 12.06. In no event shall the resulting Monthly Retirement Benefit be less than the Participant's benefit payable immediately prior to said suspension.

(ii) Exception to General Rule; Continuation of Early Retirement Benefits Upon Return to Service as Eligible Employee Following Bona Fide Separation from Service. Notwithstanding the

requirement for suspension of benefits upon reemployment under subsection 6.06(a)(1) above, an Adopting Employer may elect in the Adoption Agreement or any Addendum thereto to permit Retired Participants or certain classes of Retired Participants who are receiving an Early Retirement benefit to continue receiving said benefit if they return to Service with the Employer after a Bona Fide Separation from Service as an Eligible Employee at any time on or after their Early Retirement Date but before their Normal Retirement Date (or Alternative Normal Retirement Date, as applicable). If the Employer has made such an election, and if a Retired Participant belongs to a class for which such continuation of benefit payments is permitted, then upon the Retired Participant's return to service with the Employer as an Eligible Employee after the Early Retirement Date and after a Bona Fide Separation from Service (or at least a six-month separation from Service, as applicable), the Retired Participant may continue to receive a Monthly Retirement Benefit during the period of reemployment.

(3) A Participant who receives an In-Service Distribution of Retirement benefits while serving as an Eligible Employee or who receives Retirement Benefits following a return to service as an Eligible Employee shall not be authorized to change the form of benefit payment, or to change the Post-Retirement Beneficiary on the Participant's subsequent termination of employment, or to name a Post-Retirement Beneficiary if one had not been previously named.

(4) With respect to Participants described in Section 6.06(b)(1) and (2) above, except as otherwise provided in the Adoption Agreement or in an Addendum thereto, upon said Participants' subsequent termination of employment or vacation of office, as applicable, their Monthly Retirement Benefit shall be computed in accordance with this Article on the basis of their aggregate Total Credited Service and Final Average Earnings, if applicable, at the time of such termination of employment or vacation of office, but it shall be reduced by the Actuarial Equivalent of any Retirement benefits received prior to re-retirement, and by any actuarial factors used in calculating the benefit payable at the previous Retirement. For purposes of this subsection, the term "Actuarial Equivalent" shall mean an amount equal to the value of Retirement benefits received, determined as of the date of the Participant's re-retirement and computed on the basis of the actuarial assumptions contained in Section 12.06. In no event shall the resulting benefit be less than the benefit payable immediately prior to the Participant's re-retirement.

(c) Exception to General Rule; In-Service Distribution for Individuals Who Are Not Eligible Employees; Continuation of Retirement Benefits Following Return to Service in a Capacity Other Than as an Eligible Employee After a Bona Fide Separation from Service.

(1) In-Service Distribution Prior to Termination. Notwithstanding the general rule in Section 6.06(a)(1) and except as may be otherwise provided in the Adoption Agreement or an Addendum thereto, regardless of whether an Employer elects to permit active Participants to receive In-Service Distributions while serving as Eligible Employees under the Plan pursuant to paragraph 6.06(b)(1) above, an individual who is in service with the Adopting Employer, who previously accrued a benefit as an Eligible Employee under the Plan but who is not currently an Eligible Employee under the Plan,

may commence receipt of Retirement benefits while still in service with the Adopting Employer provided that such individual (i) has satisfied the Adopting Employer's qualifications for Early Retirement, Normal Retirement or Alternative Normal Retirement; (ii) has satisfied the minimum age and other applicable requirements established in subparagraph 6.06(a)(3) above; and (iii) applies for such Retirement benefit on the Applicable Form.

(2) Continued Receipt of Retirement Benefits Upon Return to Service in a Capacity Other Than as an Eligible Employee. Except as may be otherwise provided in the Adoption Agreement or an Addendum thereto, an Adopting Employer may engage any Retired Participant receiving benefits hereunder in a capacity other than as an Eligible Employee and such engagement shall not terminate or suspend such benefits. Effective with respect to Retired Participants who return to service in a capacity other than as an Eligible Employee, in order to continue receiving benefits after returning to service, the Retired Participant (i) must have had a Bona Fide Separation from Service prior to returning to service in a capacity other than as an Eligible Employee under the Plan; or (ii) must satisfy the minimum age parameters established in subparagraph 6.06(a)(3) above.

(3) An individual who receives Retirement benefits while in the service of the Adopting Employer pursuant to paragraphs 6.06(c)(1) and (2) above shall not be authorized to change the form of benefit payment, or to change the Post-Retirement Beneficiary on the Participant's subsequent Termination of Employment, or to name a Post-Retirement Beneficiary if one had not been previously named. An individual who commences or continues receiving benefits while in the service of the Adopting

Employer in a capacity other than as an Eligible Employee pursuant to paragraph 6.06(c)(1) or 6.06(c)(2) shall not accrue benefits or service credit for any purpose under the Plan during the individual's period of continued service with the Adopting Employer during which the individual is not an Eligible Employee.

(4) In the event that an individual described in paragraph 6.06(c)(1) or (2) subsequently becomes an Eligible Employee under the Plan, the provisions applicable to In-Service Distribution to Eligible Employees or to Retired Participants who return to Service with the Adopting Employer as an Eligible Employee, as applicable, under subsection 6.06(b) above and the Adopting Employer's Adoption Agreement or Addendum shall apply with respect to such individual. Except as otherwise provided in the Adoption Agreement or in an Addendum thereto, upon such a Participant's subsequent Termination of Employment or vacation of office, as applicable, the Participant's Monthly Retirement Benefit shall be computed in accordance with this Article on the basis of the Participant's aggregate Total Credited Service and Final Average Earnings, if applicable, at the time of such Termination of Employment or vacation of office. However, this Monthly Retirement Benefit shall be reduced by the Actuarial Equivalent of any Retirement benefits received prior to re-retirement, and by any actuarial factors used in calculating the benefit payable at the previous Retirement. For purposes of this subsection, the term "Actuarial Equivalent" shall mean an amount equal to the value of Retirement benefits received, determined as of the date of the Participant's re-retirement and computed on the basis of the actuarial assumptions contained in Section 12.06. In no event shall the resulting benefit be less than the benefit payable immediately prior to the Participant's re-retirement.

(d) Death in Service After Retirement. If a Retired Participant who returns to service with an Adopting Employer as an Eligible Employee or an active Participant commences Retirement benefits while remaining in service as an Eligible Employee and dies during the period of continuous employment or during the period of reemployment, as applicable, and before re-retirement, then the Participant's Post-Retirement Beneficiary, if any, shall be entitled to receive the monthly post-retirement survivor benefit payable, if any, taking into account any additional Credited Service accrued prior to the date of the Participant's death in-service. Such post-retirement survivor benefit shall be reduced by the Actuarial Equivalent of any Retirement benefits received by the Participant prior to said Participant's death. In no event shall the resulting post-retirement survivor benefit (after any actuarial reduction provided for in the preceding sentence) be less than the benefit that would have been payable to such Post-Retirement Beneficiary had the Participant not been employed as an Eligible Employee on or after the Participant's Retirement Date. This provision shall not be interpreted to permit payment to a Pre-Retirement Beneficiary in the event of a Retired Participant's death during reemployment.

(e) Suspension of Disability Benefits.

(1) Any Disability Retirement Benefit payable under the Plan to any Participant shall be suspended as of the first day of the month coinciding with or following the date the Participant's Disability ceases. A Participant's Disability shall be considered to have ceased upon the earliest of the following dates: (1) with respect to Participants whose entitlement to a Disability benefit is based upon receipt of disability insurance benefits under the Federal Social Security Act, the date as of which the Social Security Administration determines that the Participant is no longer disabled; or (2) with

respect to Participants whose entitlement to a Disability benefit is based upon a determination by the Pension Committee, the date as of which the Pension Committee determines that the Participant is no longer disabled as defined under Code Section 72(m), based upon an examination by a physician chosen by the Pension Committee. With respect to those Participants whose entitlement to a Disability benefit is based upon receipt of disability insurance benefits under the Federal Social Security Act, the Participant shall be required to notify the Pension Committee Secretary within sixty (60) days after the Participant receives notice that the Social Security Administration has determined that the Participant is no longer disabled. With respect to those Participants whose entitlement to a Disability benefit is based upon receipt of disability insurance benefits under the Federal Social Security Act, the Pension Committee shall have the right to require the Participant to prove at any time, as a condition for continued receipt of Disability benefits under the Plan, continued eligibility for receipt of disability insurance benefits under the Federal Social Security Act, as amended. With respect to Participants whose entitlement to a Disability benefit is based upon a determination of Disability by the Pension Committee, the Pension Committee shall have the right to require, as a condition for continued receipt of Disability benefits, that the Participant be examined at any time by a physician chosen by the Pension Committee. In the event that any Participant fails or refuses to submit to a physical examination or to obtain and provide other information requested by the Pension Committee to confirm continuation of a Disability, then the Participant's Disability benefits shall be suspended as of the first day of the month following expiration of the ninety (90) day period following the Pension Committee's request for such examination or information, unless the Pension Committee

determines in its discretion that the failure to comply within ninety (90) days was due to circumstances beyond the Participant's control, in which case the ninety (90) day time limit may be extended by the Pension Committee and suspension may be deferred as determined by the Pension Committee.

(2) Notwithstanding any provision of this subsection 6.06(e) to the contrary, and except as otherwise provided in an Employer's Adoption Agreement or Addendum thereto, in the event that a Participant, who shall have retired or been retired for Disability, returns to service as an Eligible Regular Employee or becomes an Eligible Regular Employee of said Employer, the Participant's Disability Retirement benefit shall be suspended as of the date of such return to or commencement of service as an Eligible Regular Employee.

(3) Nothing in paragraph 6.06(e)(2) shall be construed to require the suspension of a Participant's Disability Retirement benefit upon the Participant's return to service as an elected or appointed member of the Governing Authority after the commencement of such benefit unless and until the Participant is determined to no longer have a Disability, or unless suspension of a Participant's Disability Retirement benefits is otherwise required under subparagraph 6.06(e)(1).

(f) Suspension of Disability Benefit; Right to Other Benefits.

(1) In any case where the payment of a Participant's Disability Retirement benefit is suspended, regardless of whether the Participant returns to service with the Employer, the period of absence from employment due to such Disability shall not be counted as Credited Service. Any Participant who shall have Retired or been Retired for Disability and who has been or shall be subsequently declared ineligible for a Disability

Retirement benefit because of the cessation of said Disability, or as otherwise provided pursuant to subsection 6.06(e) above, shall have a right to any benefit afforded under any other provision of this Plan to which the Participant or the Participant's beneficiary might otherwise be entitled. In such case, any Disability Retirement payments made prior to the required suspension date shall be retained by the Retiree and disregarded in computing any other benefit payable under the Plan.

(2) Notwithstanding the foregoing, nothing herein shall be construed to allow a Retired Participant who shall have Retired or been Retired due to Disability, who returns to service with the Employer, and who subsequently re-retires to elect a different benefit payment form or name a new post-retirement beneficiary upon re-retirement.

(3) Unless otherwise provided in an Employer's Adoption Agreement or in an Addendum thereto, in the event that a Retired Participant who is receiving a Disability Retirement benefit returns to service as an elected or appointed member of the Governing Authority, and the Participant's Disability Retirement benefit is not suspended, any Disability Retirement payments made prior to the Participant's return to service or during such period(s) of service as an elected or appointed member of the Governing Authority following such return shall be retained by the Participant and disregarded in computing any other benefit payable under the Plan upon the Participant's subsequent vacation of office.

ARTICLE VII.

OPTIONAL FORMS OF RETIREMENT INCOME

Section 7.01. Standard Benefit Payment Form; Other Payment Options. With respect to retirement applications received by GMEBS on or after July 1, 2011, a Participant may elect, or may revoke a previous election and make a new election, at any time prior to the

Participant's effective Retirement Date, to have Retirement benefits payable under the standard benefit payment option or under one of the other benefit payment options set forth in Section 7.03. The standard benefit payment option is a monthly retirement benefit payable to the Participant during the Participant's lifetime only. At the death of the Participant all payments will cease and no further benefits will be payable to the estate of the Participant or other persons, except as otherwise provided in Subsection 8.12(b). The standard benefit payment form is referred to in the Basic Plan Document as Option A. The benefit shall be paid in accordance with and subject to the terms of the benefit payment option elected. Election of any option shall be made by the Participant in writing on the Applicable Form, and shall be subject to approval by GMEBS.

Section 7.02. Designation of Post-Retirement Beneficiary. With respect to retirement applications received by GMEBS on or after July 1, 2011, if the Participant elects Option B (Joint and Survivor Option with Pop-Up) or Option C (Period Certain and Life Option.) in Section 7.03, the Participant shall designate a Post-Retirement Beneficiary to receive a survivor benefit in accordance with and subject to the terms of such Option. Designation of a Post-Retirement Beneficiary may be revoked or changed by the Participant by submitting a new completed Retirement Application at any time prior to the Participant's effective Retirement date. Only the last such designation of a Post-Retirement Beneficiary shall have effect, and any new designation of a Post-Retirement Beneficiary shall invalidate, supersede, and revoke any prior designation.

Section 7.03. Description of Options. With respect to retirement applications received by GMEBS on or after July 1, 2011, the amount of any optional benefit set forth below shall be the Actuarial Equivalent of the amount of the standard benefit that would otherwise be

payable to the Participant under Section 7.01 (monthly retirement benefit payable to the Participant during the Participant's lifetime only, referred to as "OPTION A").

(a) OPTION B: Joint and Survivor Option with Pop-Up. A retirement benefit computed and paid in the same manner as Option A above, but with a decrease in the retirement benefit to account for the survivor benefit and the pop-up benefit provided under this Option B. If the Participant elects Option B, then the Participant will receive a decreased retirement benefit which shall be payable during the lifetime of the Participant. If the Participant's designated Post-Retirement Beneficiary should survive the Participant (except as provided in subsections (1) and (2) below with respect to the Post-Retirement Beneficiary's death before the Participant or the divorce of the Participant and Post-Retirement Beneficiary) the benefit shall continue to be paid to the Post-Retirement Beneficiary after the Participant's death during the lifetime of the Post-Retirement Beneficiary in the same amount (100%) or in such smaller amount (75%, 50%, or 25%), as the Participant has designated on the retirement application. This option shall be known as Option B. The Participant's retirement benefit under Option B shall be calculated in accordance with Section 12.02(a) or Section 12.02(b), whichever is applicable.

(1) Death of Post-Retirement Beneficiary Before Participant — In the event that the Participant's Post-Retirement Beneficiary dies before the Participant and after Retirement benefit payments have commenced, and provided the Participant furnishes GMEBS with proper proof of the Beneficiary's death within one (1) year after such death, the requirement for a reduction in the Participant's monthly retirement benefit on account of the Participant's election of Option B shall no longer apply (resulting in an increase, or "pop-up", in the Participant's monthly retirement benefit), effective as of the first day of the month following the Post-Retirement Beneficiary's death. Effective with respect to

monthly payments made on and after such date, the amount of the Participant's monthly retirement benefit shall be equal to the monthly amount that would have otherwise been payable to the Participant under Article VI, had the Participant elected Option A. However, if the Participant fails to furnish the Plan with proper proof of the Post-Retirement Beneficiary's death within the one (1) year period referred to above, then said change in monthly retirement benefit shall not become effective until the first day of the month following the date such proof is submitted to GMEBS. If the Post-Retirement Beneficiary does not survive the Participant, all payments shall cease at the death of the Participant and no further benefits will accrue to the Participant's estate or to other persons.

(2) Divorce of Participant and Post-Retirement Beneficiary—If the Participant designates the Participant's Spouse as Post-Retirement Beneficiary and provides GMEBS with proof that GMEBS in its sole discretion deems sufficient to establish that the Post-Retirement Beneficiary is the Participant's Spouse as of the Participant's effective retirement date, and if the Participant and the Post-Retirement Beneficiary become divorced after retirement benefit payments have commenced, then the Participant is permitted but not required to request a "pop-up" in the Participant's monthly retirement benefit, in accordance with and subject to the requirements of this subsection (2). A Participant who requests a pop-up pursuant to this subsection (2) will be bound by the provisions of this subsection and any other terms and conditions for receipt of said pop-up as set forth in an Applicable Form provided by GMEBS for such purpose. Such Participant shall furnish proof to GMEBS which GMEBS in its sole discretion deems sufficient to confirm the Participant's divorce from the Post-Retirement Beneficiary and

the Participant's eligibility for the pop-up benefit provided herein, which may include but may not be limited to a court-certified copy of a valid divorce decree. In the event that the conditions of this subsection (2) are satisfied, the requirement for a reduction in the Participant's monthly retirement benefit on account of the election of Option B will no longer apply; provided, however, that GMEBS may deny the Participant's application for the pop-up in the event that GMEBS, in its sole discretion, determines that such denial is prudent or necessary based on the terms of the applicable divorce decree. Any change in the monthly retirement benefit resulting from the pop-up, if approved by GMEBS, will be effective as of the first day of the month following GMEBS' receipt of said Applicable Form completed by the Participant, and after GMEBS' receipt of said proof evidencing divorce. Effective with respect to monthly payments made on and after such date, the amount of the Participant's monthly retirement benefit will be equal to the monthly amount that would have otherwise been payable to the Participant under Article VI had the Participant elected Option A. On and after said date, the Participant's Post-Retirement Beneficiary will not be eligible to receive any survivor benefits following the Participant's death, notwithstanding any prior designation made by the Participant or the later remarriage of the Participant and the Post-Retirement Beneficiary. All payments shall cease at the death of the Participant and no further benefits will accrue to the Participant's estate or to other persons. This provision shall not be construed to permit a Participant to change the form of benefit payment, to change the Post-Retirement Beneficiary after the Participant's effective Retirement date, or to name a new Post-Retirement Beneficiary following the Participant's divorce from the Post-Retirement Beneficiary. Nor shall this provision be construed to require or permit payment of all or

a portion of a Participant's retirement benefit to a former spouse pursuant to a domestic relations order.

(b) OPTION C: Period Certain and Life Option. A decreased benefit payable monthly to the Participant during the Participant's lifetime and, in the event of the Participant's death within a period of specified years, either five (5), ten (10), fifteen (15), or twenty (20) years after benefit commencement, the same monthly amount shall be payable for the balance of such period to the Post-Retirement Beneficiary designated by the Participant. If the Post-Retirement Beneficiary survives the Participant but dies before the end of such period, any unpaid monthly amounts that would have otherwise been payable to the Post-Retirement Beneficiary for the remainder of said period following the Post-Retirement Beneficiary's death shall be paid to the Post-Retirement Beneficiary's estate. If the Post-Retirement Beneficiary does not survive the Participant, all payments shall cease at the death of the Participant and no further benefits will accrue to the Participant's estate or to other persons except as provided in Article VIII. This option shall be known as Option C. The Retirement benefit under Option C shall be calculated in accordance with Section 12.03.

Section 7.04. Cancellation of Election. The election by a Participant of any option in this Article VII shall be null and void if either the Participant or the Participant's designated Post-Retirement Beneficiary dies before the Participant's effective Retirement date.

Section 7.05. Rule for Small Benefits.

(a) Effective January 1, 2002, the present value of a Plan benefit shall be distributed in a cash single sum payment to the Participant, Terminated Vested Participant, or Pre-Retirement Beneficiary, as applicable, if the present value of said Plan benefit payable to the

recipient does not exceed Five Thousand Dollars ($5,000) on the date of distribution. The present value of said Plan benefit shall be determined in accordance with Article XII.

(b) Effective for distributions commencing on or after March 28, 2005, if a distribution to be made under subsection (a) is greater than One Thousand Dollars ($1,000), is an eligible rollover distribution, and the recipient of the distribution does not elect to have the distribution paid directly to an eligible retirement plan specified by the recipient in a direct rollover or does not elect to receive the distribution directly, the Administrator will pay the distribution in a direct rollover to an individual retirement plan designated by the Administrator.

(c) Notwithstanding the provisions of subsections (a) and (b), effective on and after July 1, 2007, no distribution will be made under this Section unless and until the recipient of the distribution makes an election to either have the distribution paid directly to an eligible retirement plan specified by the recipient in a direct rollover or to receive the distribution directly in cash.

Section 7.06. Distributions.

(a) Distributions payable as of any date shall be made on or as soon as administratively feasible after that date.

(b) In a contributory plan, interest shall be paid on any refund of employee contributions only as specified in the Adoption Agreement.

Section 7.07. Compliance with Internal Revenue Section 401(a)(9). All distributions shall be made in compliance with Article X.

Section 7.08. Compliance with Internal Revenue Section 415. All benefit options must comply with the limitations of Code Section 415, pursuant to Article XI and as applicable to governmental plans.

ARTICLE VIII.

DEATH BENEFITS

Section 8.01. **Death in Service Prior to Retirement**. In the event a Participant's employment or term of office is Terminated by reason of death prior to Retirement, there shall be paid to the Pre-Retirement Beneficiary the in-service death benefit elected by the Employer in the Adoption Agreement, provided the requirements of this Article are satisfied and except as otherwise provided under this Article.

Section 8.02. **Actuarial Reserve In-Service Death Benefit**. An Employer may elect in the Adoption Agreement to provide the Actuarial Reserve In-Service Death Benefit for one or more classes of Eligible Employees. In such case, the Employer shall designate in the Adoption Agreement the minimum service and other eligibility requirements a Participant must satisfy in order to be entitled to receive such benefit. Provided a Participant satisfies such requirements, then in the event the Participant's employment with the Adopting Employer is terminated by reason of the Participant's death prior to Retirement, and except as otherwise provided in Section 8.07(b), there shall be paid to the Participant's Pre-Retirement Beneficiary a lifetime monthly death benefit actuarially equivalent to the reserve required for the Participant's anticipated Normal Retirement benefit. In calculating the Normal Retirement benefit under the provisions of this Section, the following assumptions shall be used:

(a) The Participant's age at the time of death is equal to the Normal Retirement Age as specified by the Employer in the Adoption Agreement, or the Participant's attained age if said attained age is greater than the Normal Retirement Age; and

(b) The Participant's Total Credited Service shall include the amount of Total Credited Service accrued prior to the date of the Participant's death. The Employer may elect in the Adoption Agreement to include additional imputed Credited Service in the calculation, but in

no event shall the amount of Total Credited Service used in the calculation exceed the sum of actual service performed plus ten (10) calendar years. The death benefit under this Section shall be calculated using the factors contained in Section 12.04.

(c) With respect to those Adopting Employers who have elected in their Adoption Agreement to provide the Actuarial Reserve In-Service Death Benefit, an Eligible Regular Employee must have at least one (1) year of Credited Service with the Adopting Employer to be eligible for the Actuarial Reserve In-Service Death Benefit; provided, however, that this one (1) year minimum shall not apply with respect to an Eligible Regular Employee whose immediate prior employment was with another GMEBS Adopting Employer and who had at least one (1) year of Credited Service with such prior GMEBS Adopting Employer. The one (1) year minimum and the exceptions thereto described in this subsection 8.02(c) shall not supersede eligibility conditions specified in an Adopting Employer's Adoption Agreement or Addendum thereto which specify a requirement of more or less than one (1) year of Credited Service with the Adopting Employer and/or other minimum age or service requirements that are inconsistent with this Section 8.02 to be eligible for the Actuarial Reserve In-Service Death Benefit. Except as otherwise provided in an Adopting Employer's Adoption Agreement or Addendum thereto, elected or appointed members of the Governing Authority shall not be subject to a minimum Service requirement to be eligible for the Actuarial Reserve In-Service Death Benefit.

Section 8.03. **Auto A In-Service Death Benefit**. An Employer may elect in the Adoption Agreement to provide the Auto A in-service death benefit for one or more classes of Eligible Employees. In such case, the Employer shall designate in the Adoption Agreement the minimum Service and other eligibility requirements a Participant must satisfy in order to be entitled to such benefit. Provided a Participant satisfies such requirements, then in the event that

the Participant's employment with the Adopting Employer is terminated by reason of the Participant's death prior to Retirement, and except as otherwise provided in Section 8.06(b), there shall be paid to the Participant's Pre-Retirement Beneficiary a lifetime monthly death benefit, as follows:

(a) Monthly Death Benefit Payable to Spouse. If the Pre-Retirement Beneficiary to whom the in-service death benefit is payable under this Section is the Participant's Spouse, then the lifetime monthly death benefit payable to said Spouse shall commence on the first day of the month coinciding with or immediately following the date of the Participant's death. Alternatively, the Spouse may elect to defer benefit payment commencement until the first day of any month up to and including the date the Participant would have attained Normal Retirement Age as defined in the Employer's Adoption Agreement. A Spouse shall be considered to have deferred benefit payment commencement until the first day of the month following the date the Spouse makes application for payment of death benefits. If the Pre-Retirement Beneficiary to whom the in-service death benefit is payable under this Section is not the Spouse of the Participant, then the lifetime monthly death benefit payable to said Beneficiary shall commence on the first day of the month coinciding with or immediately following the date of the Participant's death.

(b) Computation of Monthly Death Benefits. Benefits under this Section shall be computed as of the date of the Participant's death, based upon the applicable benefit formula in effect on said date, as follows:

(1) Participant Death Before Early Retirement Age; Payment Before Early Retirement Age. If a Participant dies before attaining Early Retirement Age as defined in the Employer's Adoption Agreement, and if benefit payments commence to a Pre-

Retirement Beneficiary before the Participant would have attained Early Retirement Age, then the monthly death benefit payable to said beneficiary shall be the Actuarial Equivalent of the monthly Retirement benefit amount that would have otherwise been payable to the Participant, assuming the Participant: (i) terminated employment on the Participant's date of death; (ii) survived until Normal Retirement Age as defined in the Adoption Agreement; and (iii) elected to retire upon attaining Normal Retirement Age with the optional form of Retirement payment designated in Section 7.03 as Option B at one hundred percent (100%), and then died. Said benefit shall be calculated in accordance with the actuarial assumptions specified in Section 12.06.

(2) Participant Death Before Early Retirement Age; Deferred Payment by Spouse Until After Early Retirement Age. If the Participant dies before attaining Early Retirement Age as defined in the Employer's Adoption Agreement and a Spouse who is eligible to receive the in-service death benefit hereunder defers payment until a date which is on or after the date the Participant would have attained Early Retirement Age, then the monthly death benefit payable to the Spouse Beneficiary shall be the monthly Retirement benefit that would have otherwise been payable to the Participant, assuming that the Participant: (i) terminated employment on the date of death; (ii) survived until the date upon which the deferred benefit payments commence in accordance with the Spouse Beneficiary's selected benefit commencement date; and, (iii) elected to retire on the benefit commencement date with the optional form of Retirement payment designated in Section 7.03 as Option B at one hundred percent (100%), and then died.

(3) Participant Death After Early Retirement Age; Payment Upon Death. If the Participant dies after attaining Early Retirement Age as defined in the Employer's

Adoption Agreement, and if benefit payments commence to a Pre-Retirement Beneficiary on the first day of the month coinciding with or immediately following the date of the Participant's death, then the monthly death benefit payable to said Pre-Retirement Beneficiary shall be the monthly benefit that would have otherwise been payable to the Participant, assuming the Participant: (i) retired on the date of death, and (ii) elected the optional form of Retirement payment designated in Section 7.03 as Option B at one hundred percent (100%), and then died.

(4) Participant Death After Early Retirement Age; Deferred Payment by Spouse. If the Participant dies after attaining Early Retirement Age as defined in the Employer's Adoption Agreement, and if a Spouse who is eligible to receive the Auto A in-service death benefit hereunder defers payment in accordance with this Section, then the monthly benefit payable to the Spouse Beneficiary shall be the monthly Retirement benefit that would have otherwise been payable to the Participant, assuming that the Participant: (i) terminated employment on the Participant's date of death; (ii) survived until the date upon which the deferred benefit payments commence in accordance with the Spouse beneficiary's selected commencement date, and (ii) elected to retire on the benefit commencement date with the optional form of Retirement payment designated in Section 7.03 as Option B at one hundred percent (100%), and then died.

Section 8.04. Designation of Beneficiary. Unless otherwise provided in the Adoption Agreement or an Addendum thereto, a Participant may designate, on an Applicable Form provided for that purpose, one person as Primary Pre-Retirement Beneficiary. If the Participant's employment with the Employer is terminated by reason of the Participant's death prior to the Participant's Retirement and if as of the date of the Participant's death the Participant has

satisfied the minimum service and other eligibility requirements to be entitled to an in-service pre-retirement death benefit, said Primary Pre-Retirement Beneficiary shall receive the monthly pre-retirement death benefit elected by the Employer in the Adoption Agreement, provided the Primary Pre-Retirement Beneficiary survives the Participant by at least thirty-two (32) days in accordance with O.C.G.A. § 47-1-15 (a copy of which is included in the Appendix hereto). The Participant may additionally designate, on an Applicable Form provided for that purpose, one person as Secondary Pre-Retirement Beneficiary. The monthly death benefit otherwise payable to the Primary Pre-Retirement Beneficiary hereunder shall be payable to the Participant's designated Secondary Pre-Retirement Beneficiary in the event that: (1) the Participant's employment with the Employer is terminated by reason of the Participant's death prior to the Participant's Retirement; (2) the Primary Pre-Retirement Beneficiary does not survive the Participant by at least thirty-two (32) days; and (3) the Secondary Pre-Retirement Beneficiary survives the Participant by at least thirty-two (32) days.

Section 8.05. Change of Beneficiary. Designation of a Primary or Secondary Pre-Retirement Beneficiary may be changed by the Participant in writing on an Applicable Form provided for that purpose at any time prior to Retirement. Only the last such designation prior to Retirement shall have effect and any new designation of a Primary or Secondary Pre-Retirement Beneficiary invalidates, supersedes, and revokes any prior designation.

Section 8.06. Auto A In-Service Pre-Retirement Death Benefit; Default Beneficiary; Payment to Surviving Spouse or to Estate Where Benefit Not Payable to Designated Primary or Secondary Pre-Retirement Beneficiary.

(a) Except as otherwise provided in an Adopting Employer's Adoption Agreement or Addendum, in the absence of a designation by the Participant, or if there is no Primary or

Secondary Pre-Retirement Beneficiary to whom the Auto A in-service pre-retirement death benefit is payable under this Article, then the Auto A in-service pre-retirement death benefit shall be paid to the Participant's surviving Spouse in accordance with this subsection. In such case, the Participant's surviving Spouse shall be considered the Pre-Retirement Beneficiary under the Plan. For purposes of this subsection, the term "surviving" shall mean surviving the Participant by at least thirty-two (32) days.

(b) Except as otherwise provided in an Adopting Employer's Adoption Agreement or Addendum, if there is no Pre-Retirement Beneficiary (i.e., a designated Pre-Retirement Beneficiary or surviving Spouse) to whom the Auto A in-service death benefit is payable, then a lump sum payment equal to fifty percent (50%) of the Actuarial Equivalent of the Participant's Vested Accrued Benefit, if any, shall be paid to the Participant's estate in lieu of the lifetime monthly benefit which would otherwise be payable to the Pre-Retirement Beneficiary. Such lump sum Actuarial Equivalent shall be determined as if the Participant had Terminated Employment on the date immediately preceding the Participant's date of death and received a lump sum distribution of said benefit under Section 7.05, determined without reference to the maximum cash-out limits of said Section, and using the assumptions set forth in Section 12.06.

Section 8.07. Actuarial Reserve In-Service Pre-Retirement Death Benefit; Payment to Surviving Spouse or to Estate Where Benefit Not Payable to Designated Primary or Secondary Pre-Retirement Beneficiary.

(a) Except as otherwise provided in an Adopting Employer's Adoption Agreement or Addendum, with respect to the Actuarial Reserve in-service death benefit only, if there is no Primary or Secondary Pre-Retirement Beneficiary to whom the death benefit is payable, then the Actuarial Reserve in-service pre-retirement death benefit shall be paid to the Participant's

surviving Spouse in accordance with this Section, in which case the Participant's surviving Spouse shall be considered the Pre-Retirement Beneficiary under the Plan. For purposes of this Section, the term "surviving" shall mean surviving the Participant by at least thirty-two (32) days.

(b) If there is no Pre-Retirement Beneficiary (i.e., a designated Pre-Retirement Beneficiary or surviving Spouse) to whom the death benefit is payable, then the Actuarial Equivalent of the Participant's vested Accrued Retirement Benefit shall be paid to the Participant's estate in lieu of the lifetime monthly benefit which would otherwise be payable to a Pre-Retirement Beneficiary. Such Actuarial Equivalent shall be determined as if the Participant had terminated employment on the date immediately preceding the Participant's date of death and received a lump sum distribution of benefits under Section 7.05, determined without reference to the maximum cash-out limits of said Section, and using the assumptions set forth in Section 12.06.

Section 8.08. Terminated Vested Death Benefits. If the Employer elects in the Adoption Agreement to provide a death benefit for Terminated Vested Participants or for certain classes of Terminated Vested Participants, then in the event such a Terminated Vested Participant dies before the effective Retirement Date, there shall be paid to the Pre-Retirement Beneficiary the terminated vested death benefit specified in the Adoption Agreement, provided the requirements of this Article are satisfied and except as otherwise provided in this Article. Notwithstanding any provision to the contrary, effective October 1, 2016, an Adopting Employer that had not previously elected in its Adoption Agreement or Addendum thereto to provide a Terminated Vested death benefit to one or more classes of Participants shall be deemed to have elected by default to provide the Terminated Vested Auto A Death Benefit to such class or classes of Participants who terminate employment on or after such date.

Section 8.09. **Terminated Vested Auto A Death Benefit**. The Employer may elect in the Adoption Agreement to provide the Auto A Death Benefit for one or more classes of Terminated Vested Participants. In such case, the Employer shall designate in the Adoption Agreement the minimum Service and other eligibility requirements a Terminated Vested Participant must satisfy in order to be entitled to such benefit. Provided a Terminated Vested Participant satisfies such requirements, then in the event that the Terminated Vested Participant dies prior to said Participant's effective Retirement date, the Participant's Pre-Retirement Beneficiary may apply to receive a lifetime monthly death benefit subject to the provisions of this Section. If the Terminated Vested Participant's Pre-Retirement Beneficiary is the Terminated Vested Participant's Spouse, then the lifetime monthly death benefit payable to the Spouse Beneficiary under this Section shall commence on the first day of the month coinciding with or immediately following the date of the Terminated Vested Participant's death. Alternatively, the Spouse Beneficiary may elect to defer benefit payment commencement until the first day of any month up to and including the date the Participant would have attained Normal Retirement Age as determined under the Employer's Adoption Agreement. A Spouse designated as beneficiary shall be considered to have deferred benefit payment commencement until the first day of the month following the date the Spouse makes application for payment of death benefits. If the Pre-Retirement Beneficiary is not the Spouse of the Terminated Vested Participant, then the lifetime monthly death benefit payable to the beneficiary under this Section shall commence on the first day of the month coinciding with or immediately following the date of the Terminated Vested Participant's death. Benefits under this Section shall be computed as follows:

(a) Terminated Vested Participant Death Before Early Retirement Age; Payment Before Early Retirement Age. If a Terminated Vested Participant dies before attaining Early Retirement Age as defined in the Adoption Agreement, and if benefit payments commence to a beneficiary before the Terminated Vested Participant would have attained Early Retirement Age, then the monthly death benefit payable to the beneficiary shall be the Actuarial Equivalent of the monthly Retirement benefit amount that would have otherwise been payable to the Terminated Vested Participant, assuming: (i) the Terminated Vested Participant survived until Normal Retirement Age; and (ii) the Terminated Vested Participant elected the optional form of Retirement payment designated herein as Option B at one hundred percent (100%), and then died. Said benefit shall be calculated in accordance with the actuarial assumptions specified in Section 12.06.

(b) Terminated Vested Participant Death Before Early Retirement Age; Deferred Payment by Spouse Until After Early Retirement Age. If the Terminated Vested Participant dies before attaining Early Retirement Age as defined in the Adoption Agreement and a Spouse designated as beneficiary defers payment until a date which is on or after the date the Terminated Vested Participant would have attained Early Retirement Age, then the monthly death benefit payable to the Spouse shall be the monthly Retirement benefit that would have otherwise been payable to the Terminated Vested Participant, assuming that: (i) the Terminated Vested Participant survived until the date upon which the deferred benefit payments commence in accordance with the Spouse's selected benefit commencement date; and, (ii) the Terminated Vested Participant elected on such date to retire with the optional form of Retirement payment designated herein as Option B at one hundred percent (100%), and then died.

(c) Terminated Vested Participant Death After Early Retirement Age; Payment Upon Death. If the Terminated Vested Participant dies after attaining Early Retirement Age as defined in the Adoption Agreement, and if benefit payments commence to a beneficiary on the first day of the month coinciding with or immediately following the date of the Terminated Vested Participant's death, then the monthly death benefit payable to the beneficiary shall be the monthly benefit that would have otherwise been payable to the Terminated Vested Participant, assuming: (i) the Terminated Vested Participant retired on the date of death, and (ii) the Terminated Vested Participant elected the optional form of Retirement payment designated herein as Option B at one hundred percent (100%), and then died.

(d) Terminated Vested Participant Death After Early Retirement Age; Deferred Payment by Spouse. If the Terminated Vested Participant dies after attaining Early Retirement Age, and if a Spouse designated as beneficiary defers payment in accordance with this Section, then the monthly benefit payable to the Spouse shall be the monthly Retirement benefit that would have otherwise been payable to the Terminated Vested Participant, assuming that: (i) the Terminated Vested Participant survived until the date upon which the deferred benefit payments commence in accordance with the Spouse's selected commencement date, and (ii) the Terminated Vested Participant elected to retire on such date with the optional form of Retirement payment designated herein as Option B at one hundred percent (100%), and then died.

(e) Auto A Terminated Vested Death Benefit; Payment to Surviving Spouse or to Estate Where Benefit Not Payable to Designated Primary or Secondary Pre-Retirement Beneficiary. Effective with respect to deaths occurring on or after July 1, 2015, and except as otherwise provided in an Adopting Employer's Adoption Agreement or Addendum, in the absence of a designation by the Participant, or if there is no Primary or Secondary Pre-

Retirement Beneficiary to whom the terminated vested Auto A death benefit is payable under this Article, then said pre-retirement death benefit shall be paid to the Participant's surviving Spouse in accordance with this Section, in which case the surviving Spouse will be considered the Pre-Retirement Beneficiary under the Plan. For purposes of this Section 8.09(e), the term "surviving" shall mean surviving the Participant by at least thirty-two (32) days. If there is no Pre-Retirement Beneficiary (i.e., a designated Pre-Retirement Beneficiary or surviving Spouse) to whom the terminated vested Auto A death benefit is payable, then a lump sum payment equal to fifty percent (50%) of the Actuarial Equivalent of the Participant's vested Accrued Benefit, if any, shall be paid to the Participant's estate in lieu of the lifetime monthly benefit which would otherwise be payable to a Pre-Retirement Beneficiary. Such lump sum Actuarial Equivalent shall be determined as if the Participant had received a lump sum distribution of said benefit under Section 7.05, calculated as of the date on which the payment is made, without reference to the maximum cash-out limits of said Section, and using the assumptions set forth in Section 12.06.

(f) Calculation of Benefits. Benefits under this Section shall be calculated taking into account only the Participant's Total Credited Service and Final Average Earnings (where applicable) as of the date of the Participant's Termination of Employment with Adopting Employer, and the applicable benefit formula in effect on the date of said Termination.

Section 8.10. Accrued Retirement Benefit.

An Employer may elect in the Adoption Agreement to provide a death benefit consisting of the Accrued Benefit for one or more classes of Terminated Vested Participants. In such case, the Employer shall designate the minimum service and other eligibility requirements a Terminated Vested Participant must satisfy in order to be entitled to such benefit. Provided a Terminated

Vested Participant satisfies such requirements, then in the event that the Terminated Vested Participant dies prior to the effective Retirement date, the Pre-Retirement Beneficiary may apply to receive a lifetime monthly death benefit subject to the provisions of this subsection. Said benefit shall commence on the first day of the month coinciding with or immediately following the date of the Terminated Vested Participant's death. The monthly death benefit payable to the Participant's Pre-Retirement Beneficiary shall be the Actuarial Equivalent of the Terminated Vested Participant's Accrued Benefit, determined as of the date of the Participant's death, taking into account the Participant's Total Credited Service, Final Average Earnings, and the benefit formula in effect as of the date of the Participant's Termination. Except as otherwise provided in an Adopting Employer's Adoption Agreement or Addendum, if there is no Primary or Secondary Pre-Retirement Beneficiary to whom said pre-retirement death benefit is payable, said pre-retirement death benefit shall be paid to the Participant's surviving Spouse in accordance with this subsection, in which case the surviving Spouse will be considered the Pre-Retirement Beneficiary under the Plan. For purposes of this subsection, the term "surviving" shall mean surviving the Participant by at least thirty-two (32) days. If there is no Pre-Retirement Beneficiary to whom the benefit is payable, then a lump sum payment equal to fifty percent (50%) of the Actuarial Equivalent of the Participant's vested Accrued Benefit, if any, shall be paid to the Participant's estate in lieu of the lifetime monthly benefit which would otherwise be payable to a Pre-Retirement Beneficiary. Such lump sum Actuarial Equivalent shall be determined as if the Participant had received a lump sum distribution of said benefits under Section 7.05, calculated as of the date on which the payment is made, without reference to the maximum cash-out limits of said Section, and using the assumptions set forth in Section 12.06.

Section 8.11. Designation of Terminated Vested Pre-Retirement Beneficiary. The Primary and Secondary Pre-Retirement Beneficiary designated by the Participant to receive in-service death benefits under Section 8.04 shall automatically be considered the Participant's Primary and Secondary Pre-Retirement Beneficiary for purposes of payment of terminated vested pre-retirement death benefits, if any, under the Employer's Plan. If the Participant changes said beneficiary designation in accordance with Section 8.05, the Participant's designation under this Section shall be considered changed as well to reflect the new designation. In the absence of a designation by the Participant, or if there is no Primary or Secondary Pre-Retirement Beneficiary to whom a terminated vested pre-retirement death benefit is payable upon the Participant's death, then the terminated vested pre-retirement death benefit otherwise payable, if any, shall be paid to the Participant's surviving Spouse in accordance with and subject to the applicable provisions of this Article, in which case the surviving Spouse will be considered the Pre-Retirement Beneficiary under the Plan. For purposes of this Section, the term "surviving" shall mean surviving the Participant by at least thirty-two (32) days. If there is no Pre-Retirement Beneficiary to whom a death benefit is payable, the death benefit shall be payable to the Participant's estate in accordance with and subject to the applicable provisions of this Article.

Section 8.12. Participant Death After Retirement Benefit Commencement. With respect to retirement applications received by GMEBS on or after July 1, 2011, upon the death of a Retired Participant subsequent to Retirement, there shall be payable to the Participant's designated Post-Retirement Beneficiary, a benefit to be determined as follows:

(a) If the Participant has elected a form of payment that does not permit designation of a Post-Retirement Beneficiary (Option A), as provided in Article VII, or if the Participant has

elected a form of payment that does permit such designation (Option B or C) and the Participant's designated Post-Retirement Beneficiary does not survive the Participant, no further payment of any kind whatsoever shall be made at the death of the Participant, except as provided in subsection (b) below.

(b) Except as otherwise provided in an Addendum to the Adopting Employer's Adoption Agreement, in the event that a Retired Participant who has elected a form of payment that does not permit designation of a Post-Retirement Beneficiary (Option A), as provided in Article VII, dies after Retirement benefit payments have commenced but before the Retired Participant has received at least thirty-six (36) monthly Retirement benefit payments, a one-time lump sum death benefit shall become payable which shall be equal to the amount of the Participant's initial Retirement benefit (determined as of the date such monthly Retirement benefit commenced) multiplied by thirty-six (36); provided, however, that the total amount of such lump-sum death benefit shall be reduced by the aggregate amount of Retirement benefits paid to such Retired Participant. The one-time lump sum death benefit shall be payable to the Retired Participant's surviving Spouse. In such case, the Participant's surviving Spouse shall be considered the designated beneficiary under the Plan for purposes of this subsection (b). In the event that: (1) such Retired Participant does not have a Spouse at the time of the Retired Participant's death; or (2) such Retired Participant does have a Spouse at the time of the Retired Participant's death but such Spouse does not survive the Retired Participant by at least thirty-two (32) days; or (3) such Retired Participant does have a Spouse at the time of the Retired Participant's death but such Spouse does not within six (6) months following the Retired Participant's death provide the Administrator with documentation which the Administrator deems sufficient to verify that she said individual was the Retired Participant's Spouse at the time

of the Retired Participant's death, the lump-sum death benefit described in this subsection 8.12(b) shall be paid to the estate of the Retired Participant. The lump sum death benefit described in this subsection 8.12(b) shall not be considered part of the standard benefit payment form (Option A) for purposes of determining actuarial equivalence. The lump sum death benefit paid pursuant to this subsection 8.12(b) shall be included in determining the sum of all benefits paid to the Participant for purposes of determining the amount of any refund of Employee Contributions payable under Section 13.06. For purposes of this subsection, the term "surviving" shall mean surviving the Retired Participant by at least thirty-two (32) days.

(c) If the Participant has elected a form of payment that permits designation of a Post-Retirement Beneficiary (Option B or C) as provided in Article VII, and the Participant's designated Post-Retirement Beneficiary survives him, benefits shall be payable to the Post-Retirement Beneficiary as provided by the option elected, commencing the month following the Participant's last benefit payment month.

ARTICLE IX.

TERMINATION BEFORE RETIREMENT; VESTING

Section 9.01. **Vesting Requirement for Deferred Retirement Benefit**. An Employer may establish different vesting requirements for different classes of Eligible Employees in the Adoption Agreement. A Participant whose employment is terminated for any reason other than death or Retirement shall be entitled to a Vested right in the Accrued Benefit only if the Participant meets the Qualifications for a deferred Vested Retirement benefit specified in the Adoption Agreement. Payment of such Vested Retirement Benefit shall commence on the first day of the month in which the effective Retirement Date occurs and shall be payable on the first day of each month thereafter during the lifetime of the Participant, unless the Participant elects an optional form of benefit payment under Article VII. The amount of such Monthly Retirement

Benefit shall be computed in the manner prescribed for Normal or Early Retirement in Article VI, as applicable, but based upon the Participant's Final Average Earnings (if applicable) and Total Credited Service up to the Participant's date of Termination of Employment with the Adopting Employer. Unless otherwise provided in the Adoption Agreement or in an Addendum thereto, in the event that an Eligible Regular Employee terminates employment with an Adopting Employer and returns to service with such Adopting Employer as an elected or appointed member of the Governing Authority, the portion of the monthly benefit attributable to Credited Service as an Eligible Regular Employee shall be computed based upon Credited Service as an Eligible Regular Employee and the benefit formula in effect as of the latest termination of employment as an Eligible Regular Employee. Likewise, in the event that an elected or appointed member of the Governing Authority vacates such office and returns to service with the Adopting Employer as an Eligible Regular Employee, the portion of the monthly benefit attributable to Credited Service as an elected or appointed member of the Governing Authority shall be computed based upon Credited Service as an elected or appointed member of the Governing Authority and the benefit formula in effect as of such individual's latest vacation of such office. Notwithstanding any other provision of the Plan to the contrary, if a Participant has satisfied the requirements for Normal Retirement as of the Participant's date of Termination, the Participant shall be one hundred percent (100%) Vested in the Normal Retirement benefit.

Section 9.02. Termination of Tenure of Office Before Retirement. Unless otherwise specified by the Employer in the Adoption Agreement, a Participant who is an elected or appointed member of the Governing Authority or a Municipal Legal Officer, and who vacates office for any reason other than death or Retirement shall be entitled to a Vested right in the portion of said Participant's Accrued Benefit attributable to the Participant's Credited Service as

an elected or appointed member of the Governing Authority only if said Participant meets the qualifications for a deferred Vested benefit applicable to elected or appointed members of the Governing Authority and Municipal Legal Officers as specified in the Adoption Agreement. Unless otherwise specified in the Employer's Adoption Agreement or Addendum thereto, if a Participant has Credited Service both as an elected or appointed member of the Governing Authority or a Municipal Legal Officer and as an Eligible Regular Employee of the Adopting Employer, the Participant's combined Total Credited Service shall be taken into account in determining whether the Participant has satisfied the minimum service requirements for vesting under the Plan and the minimum service requirements for benefit eligibility under the Plan that are applicable to Eligible Regular Employees, Municipal Legal Officers, and/or elected or appointed members of the Governing Authority, as applicable.

Section 9.03. Immediate Vesting in Disability Retirement Benefit. If the Employer elects in the Adoption Agreement to provide Disability benefits, and unless otherwise specified in the Adoption Agreement, a Participant who is Disabled and otherwise meets the Plan's eligibility requirements for payment of a Disability Retirement Benefit shall be considered 100% Vested in such benefit.

Section 9.04. Involuntary Termination Without Cause. Notwithstanding any more restrictive vesting requirement imposed by the Employer in the Adoption Agreement, a Participant whose employment is terminated involuntarily and without cause shall be entitled to a one hundred percent (100%) Vested Benefit if said Participant has completed five (5) years of Total Credited Service. For the purpose of this condition, "cause" for dismissal shall mean negligence or inefficiency in performing the duties of the position held, unfitness to perform

assigned duties, insubordination, or misconduct reflecting discredit on the Adopting Employer or upon the Governing Authority.

Section 9.05. Portability between Adopting Employers.

(a) This Section applies to a Participant, other than an elected or appointed member of the Governing Authority or Municipal Legal Officer, whose employment is terminated either voluntarily or involuntarily after participation in the Plan, provided that with respect to a Participant who terminates employment on or after January 1, 2015, such Participant has at least one (1) year of Credited Service with the Employer. This one (1) year minimum shall not apply with respect to a Participant,

(1) whose immediate prior employment was with another GMEBS Employer, and under whose Plan in effect prior to January 1, 2015, the Participant was subject to a waiting period and the Participant had satisfied such waiting period prior to the Participant's Termination of Employment with such prior GMEBS Employer, or

(2) (A) who is not described in paragraph 9.05(a)(1) above, and whose Employer's Plan contained an Addendum provision which was in effect prior to January 1, 2015, which provided for a waiting period of less than one (1) year to commence participation in the Plan, and (B) who was employed with said Employer prior to January 1, 2015 and satisfied such time limitation prior to Termination. With respect to an Employee described in this paragraph 9.05(a)(2), this Section shall become applicable to such Employee once the Employee has satisfied such waiting period.

(b) Subject to any limitations or conditions contained in the Employer's Adoption Agreement, in determining whether a Participant has satisfied the minimum service requirements for Vesting and the minimum service requirements for Retirement and, for Participants who

terminate on or after September 26, 2014, pre-retirement death benefit eligibility, under the Adoption Agreement of any GMEBS Adopting Employer, the Participant's Total Credited Service with all other of the Participant's past and future Adopting Employers shall be taken into account. In no event, however, shall service with one GMEBS Employer be used to calculate the benefit amount due the Participant from another GMEBS Employer. Prior to January 1, 2015, except as otherwise provided in Section 4.02(c)(7) concerning immediate participation for Participants who transfer from one GMEBS Adopting Employer to another, service with one GMEBS Adopting Employer may not be used to establish participation in another Adopting Employer's plan.

Section 9.06. Forfeiture of Benefits for Certain Crimes.

(a) Survivor benefits or refunds otherwise payable to a person upon the death of a Participant, Terminated Vested Participant, Retired Participant, or beneficiary shall be forfeited if the person commits or conspires to commit murder or involuntary manslaughter against a Participant, Terminated Vested Participant, Retired Participant, or beneficiary, in accordance with and subject to the applicable provisions of O.C.G.A. § 47-1-24 (a copy of which is included in the Appendix hereto). The terms of said code section are incorporated herein by reference, including any future amendments thereto.

(b) If the Adopting Employer receives information that a beneficiary has been convicted of any crime referenced in this Section which could potentially result in reduction or forfeiture of benefits, the Adopting Employer shall notify the Administrator when it receives notice of such conviction.

Section 9.07. Forfeitures.

(a) If the Adopting Employer is unable to determine the whereabouts of and payment information for any Participant, beneficiary or surviving Spouse to whom a payment (e.g., a payment of Retirement, Disability or Death benefits) is due and provide such information to the Administrator within a period of six (6) months from the later of: 1) the date on which the Administrator became aware that such payment became due and payable, or 2) the date on which the Administrator became unable to continue processing payments to the Participant, beneficiary or surviving Spouse due to changes in such individual's bank account, address, or other necessary information, the Administrator shall direct that the payment and all remaining payments, if any, otherwise due to the Participant, beneficiary or surviving Spouse be cancelled on the records of the Plan and the amount thereof be treated as a forfeiture. Likewise, if the Adopting Employer is unable to determine the whereabouts of and payment information for any Participant, surviving Spouse or estate, as applicable, to whom a return of Employee Contributions due pursuant to Section 13.03 or Section 13.06 of this Basic Plan Document or pursuant to the Adopting Employer's Adoption Agreement or an Addendum thereto and provide such information to the Administrator within a period of six (6) months from such Participant's Termination of Employment (for non-vested Participants and for vested Participants whose Employee Contributions are required to be refunded following termination provided a refund to vested Participants does not result in forfeiture of Credited Service under the Plan), a vested Participant's request for a return of contributions, or, in a case of failure to exhaust, the date of a Participant's death, the Administrator shall direct that the return of Employee Contributions otherwise due to the Participant, surviving Spouse or estate, as applicable, be cancelled on the

records of the Plan and the amount thereof be treated as a forfeiture and placed in the Employer's GMEBS Trust Fund.

(b) In the event that a payment (e.g., a return of Employee Contributions, or a payment of Retirement, Disability or Death benefits) is due to the estate of a Participant or beneficiary but the Administrator is unable to process such payment due to the absence of said estate or lack of information needed to process payment to said estate, or, following the expiration of six (6) months after the date on which the payment is issued the payment remains outstanding, the Administrator shall so notify the Adopting Employer. The Adopting Employer shall attempt to locate documents establishing such estate, a correct address or bank account or other necessary information to process such payment. If the Adopting Employer is unable to ascertain such documentation or information within six (6) months after receiving notice from the Administrator of the outstanding payment, the Administrator shall direct that the payment be cancelled on the records of the Plan and the amount thereof be treated as a forfeiture.

(c) Notwithstanding the foregoing provisions of this Section, if a Participant, beneficiary or surviving Spouse whose whereabouts or payment information is unknown and whose benefits are forfeited pursuant to this Section subsequently claims such benefits on the Applicable Form, such forfeited benefit shall be reinstated and shall be paid retroactively, without interest, to the date of the first cancelled payment. Likewise, if the executor of an estate to which a payment was forfeited pursuant to paragraph (b) above subsequently claims such benefits on the Applicable Form, the forfeited benefit shall be reinstated and shall be paid, without interest, to the estate.

(d) Forfeitures arising from the inability to determine the whereabouts of or payment information for a Participant, beneficiary or surviving Spouse, or arising from Termination of

Employment, withdrawal or any other reason may not be applied to increase the benefits any individual would otherwise receive under the Plan. Forfeitures will remain Trust assets, and as such, may be used to reduce an Adopting Employer's contribution.

(e) Notwithstanding any provision to the contrary, in the event that a return of Employee Contributions otherwise due to a Participant, to a surviving Spouse, to the estate of a Participant or of a Pre-Retirement or Post-Retirement Beneficiary, or to another individual or estate, as applicable, is cancelled on the records of the Plan and the amount thereof is treated as a forfeiture pursuant to this Section 9.07, including subsection (c), interest on such Employee Contributions shall cease to accrue as of the date on which the Administrator directs that the return of Employee Contributions be cancelled.

(f) An Adopting Employer shall take the following actions to locate any Participant, beneficiary or surviving Spouse to whom benefits are owed, consistent with IRS Revenue Procedure 2021-30 (or subsequent updated guidance):

(1) Search Plan and related Plan, Adopting Employer, and publicly-available records or directories for alternative contact information.

(2) A mailing via U. S. Postal Service certified mail to the last known mailing address, and contact through appropriate means for any address or contact information (including email addresses and telephone numbers) available to the Adopting Employer.

(3) Use of at least one of the following search methods: (i) a commercial locator service, (ii) a credit reporting agency, or (iii) internet search tools for locating individuals.

ARTICLE X.

DISTRIBUTION AND ROLLOVER RULES

Section 10.01. Distribution Rules Imposed by Federal Law. Notwithstanding any provision of this Plan to the contrary, any distribution under the Plan shall be made in accordance with Code Section 401(a)(9) and the Treasury regulations promulgated thereunder, including the incidental benefit rules under Code Section 401(a)(9)(G), and shall comply with the following rules:

(a) With respect to distributions under the Plan made for calendar years beginning on or after January 1, 2002, the Plan shall apply the minimum distribution requirements of Code Section 401(a)(9) in accordance with the Final Regulations under Code Section 401(a)(9) that were issued on April 17, 2002, and June 15, 2004, notwithstanding any provision of the Plan to the contrary. GMEBS is coordinating the compliance with the Final Regulations to comply with the good faith reasonable standard of Pension Protection Act of 2006 Section 823.

(b) A Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date. For purposes of this Section, "required beginning date" means April 1 of the calendar year following the later of (i) the calendar year in which the Participant reaches age seventy and one-half (70½), or (ii) the calendar year in which the Participant Retires.

(c) If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(1) If the Participant's surviving spouse is the Participant's sole designated beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or

by December 31 of the calendar year in which the Participant would have attained age seventy and one-half (70½), if later.

(2) If the Participant's surviving spouse is not the Participant's sole designated beneficiary, then distributions to the designated beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, over the life of the designated beneficiary or over a period certain not exceeding:

(A) unless the annuity starting date is before the first distribution calendar year, the life expectancy of the designated beneficiary determined using the beneficiary's age as of the beneficiary's birthday in the calendar year immediately following the calendar year of the Participant's death; or

(B) if the annuity starting date is before the first distribution calendar year, the life expectancy of the designated beneficiary determined using the beneficiary's age as of the beneficiary's birthday in the calendar year that contains the annuity starting date.

(3) If there is no designated beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(4) If the Participant's surviving spouse is the Participant's sole designated beneficiary and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this subsection (c), other than (c)(1), will apply as if the surviving spouse were the Participant.

If annuity payments irrevocably commence to the Participant before the Participant's required beginning date (or to the Participant's surviving spouse before the date distributions are required to begin to the surviving spouse under this subsection (c)), the date distributions are considered to begin is the date distributions actually commence.

(d) The amount that must be distributed on or before the Participant's required beginning date (or, if the Participant dies before distributions begin, the date distributions are required to begin under subsection (c)) is the payment that is required for one payment interval. The second payment need not be made until the end of the next payment interval even if that payment interval ends in the next calendar year. Payment intervals are the periods for which payments are received, e.g., bi-monthly, monthly, semi-annually, or annually. All of the Participant's benefit accruals as of the last day of the first distribution calendar year will be included in the calculation of the amount of the annuity payments for payment intervals ending on or after the Participant's required beginning date.

(e) Any additional benefits accruing to the Participant in a calendar year after the first distribution year will be distributed beginning with the first payment interval ending in the calendar year immediately following the calendar year in which such amount accrues.

(f) If the Participant's interest is being distributed in the form of a joint and survivor annuity for the joint lives of the Participant and a non-spouse beneficiary, annuity payments to be made on or after the Participant's required beginning date to the designated beneficiary after the Participant's death must not at any time exceed the applicable percentage of the annuity payment for such period that would have been payable to the Participant using the applicable table set forth in the Treasury Regulations. If the form of distribution combines a joint and survivor annuity for the joint lives of the Participant and a non-spouse beneficiary and a period certain

annuity, the requirement in the preceding sentence will apply to annuity payments to be made to the designated beneficiary after the expiration of the period certain.

(g) Unless the Participant's spouse is the sole designated beneficiary and the form of distribution is a period certain and no life annuity, the period certain for an annuity distribution commencing during the Participant's lifetime may not exceed the applicable distribution period for the Participant under applicable simple life table set forth in the Treasury Regulations for the calendar year that contains the annuity starting date. If the annuity starting date precedes the year in which the Participant reaches age seventy (70), the applicable distribution period for the Participant is the distribution period for age seventy (70) under the applicable single life table as set forth in the Treasury Regulations plus the excess of seventy (70) over the age of the Participant as of the Participant's birthday in the year that contains the annuity starting date. If the Participant's spouse is the Participant's sole designated beneficiary and the form of distribution is a period certain and no life annuity, the period certain may not exceed the longer of the Participant's applicable distribution period, as determined under this Section, or the joint life and last survivor expectancy of the Participant and the Participant's spouse as determined under the applicable joint life table set forth in the Treasury Regulations, using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the calendar year that contains the annuity starting date.

(h) A Participant or beneficiary eligible for benefits from an Adopting Employer's Plan must complete and return the Applicable Form provided for such purpose in order to commence distribution of benefits. Any excise tax under Code Section 4974 that results from a failure to timely apply for distribution of benefits under the Plan shall be the responsibility of the Participant or beneficiary, as applicable.

Section 10.02. Rollover of Distributions. Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Distributee's election under this Section, a Distributee may elect, at the time and in the manner prescribed by the Administrator, to have any portion of an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan specified by the Distributee in a Direct Rollover. The following definitions shall apply to this Section:

(a) An "Eligible Rollover Distribution" is any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include: (i) any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated beneficiary, or for a specified period of ten (10) years or more; (ii) any distribution to the extent such distribution is required under Code Section 401(a)(9); (iii) the portion of any distribution that is not includible in gross income; or (iv) any other distributions which the Internal Revenue Service does not consider eligible for rollover treatment, such as certain corrective distributions necessary to comply with the provisions of Code Section 402(g) or 415. Effective January 1, 2002, an Eligible Rollover Distribution also includes a distribution to a surviving spouse. Effective January 1, 2002, a portion of a distribution will not fail to be an Eligible Rollover Distribution merely because the portion consists of after-tax Employee Contributions that are not includible in gross income. However, such portion may be transferred only to a (1) traditional individual retirement account or annuity described in IRC 408(a) or (b) (a “traditional IRA”) or a Roth individual retirement account or annuity described in IRC 408(A) (a “Roth IRA”), or (2) to a qualified defined contribution defined benefit or annuity plan described in IRC 401(a) or 403(a) or to an annuity contract described in IRC 403(b), if such plan or contract provides for

separate accounting for amounts so transferred (including interest thereon), including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

(b) An "Eligible Retirement Plan" is any one of the following that accepts the Distributee's Eligible Rollover Distribution: (i) a traditional IRA; (ii) a Roth IRA; (iii) an annuity plan described in Code Section 403(a); or (iv) a qualified defined benefit or defined contribution plan described in Code Section 401(a). Effective for distributions made after December 31, 2001, an Eligible Retirement Plan will also include an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section 457(e)(1)(A) that agrees to separately account for amounts transferred into that plan; or an annuity plan described in Code Section 403(b); effective for distributions made after December 31, 2007, an Eligible Retirement Plan will also include a Roth IRA described in Code Section 408A; and effective for distributions made after December 18, 2015, an Eligible Retirement Plan will also include a SIMPLE IRA as described in Code Section 408(p), provided that the rollover contribution is made after the two-year period beginning on the date the Distributee first participated in any qualified salary reduction arrangement maintained by the Distributee's employer under Code Section 408(p)(2), as described in Code Section 72(t)(6). The portion of an Eligible Rollover Distribution that is not includible in gross income may be transferred only to an individual retirement account or individual retirement annuity described in Code Sections 408(a) or 408(b), a qualified defined contribution plan described in Code Section 401(a), a qualified plan described in Code Section 403(a), or on or after January 1, 2007, to a qualified defined benefit plan described in Code Section 401(a) or an annuity contract described in Code Section 403(b), that agrees to separately account for amounts so transferred, including separately

accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

(c) A "Distributee" includes an employee or former employee. A Distributee also includes the employee's or former employee's surviving spouse. A Distributee also includes a nonspouse beneficiary who is a designated beneficiary as defined by Code Section 401(a)(9)(E). However, a nonspouse beneficiary may only make a direct rollover of the distribution to an individual retirement account or individual retirement annuity established for the purpose of receiving the distribution, and the account or annuity will be treated as an "inherited" individual retirement account or annuity.

(d) A "Direct Rollover" is a payment by the Plan to the Eligible Retirement Plan specified by the Distributee.

(e) Notwithstanding subsection (a), if an Eligible Rollover Distribution is expected to total less than Two Hundred Dollars ($200) during a year, such payment may not be directly rolled over.

Section 10.03. Acceptance of Eligible Rollover Distributions. To the extent permitted by the applicable provisions of the Code and regulations issued thereunder, for the purpose of purchasing Credited Service or repaying withdrawn Employee Contributions (including any Contributions made to purchase prior service credit, as applicable) as permitted under the Plan and the Employer's Adoption Agreement (i) a Participant may contribute to the Plan as a rollover contribution a qualified rollover amount from a qualified plan under Code Section 401(a), an annuity plan under Code Section 403(a), an individual retirement account or annuity under Code Sections 408(a) or (b), a governmental deferred compensation plan under Code Section 457(b), or a tax-sheltered annuity under Code Section 403(b), that is includible in

taxable income; or (ii) a Participant may make a direct rollover to the Plan of a qualified rollover amount from a qualified plan under Code Section 401(a) consisting of after-tax employee contributions that is not includible in taxable income provided that such amount will be separately accounted for under the Plan; provided, further, that the Administrator, in its discretion, determines that the contribution satisfies all applicable requirements of the Code. Such rollovers will be allowed to the extent permitted by law, subject to any conditions, proofs, or acceptance the Administrator deems appropriate.

Section 10.04. Acceptance of Trustee-to-Trustee Transfers. A Participant may make a direct trustee-to-trustee transfer from another Code Section 401(a) qualified retirement plan, a governmental deferred compensation plan under Code Section 457(b), or a tax-sheltered annuity under Code Section 403(b) for the purchase of permissive service credit, as defined in Code Section 415(n)(3)(A) and as permitted under the Plan and the Employer's Adoption Agreement, or for a repayment to which Code Section 415 does not apply by reason of Code Section 415(k)(3), as permitted under the Plan and the Employer's Adoption Agreement. Such transfers will be allowed to the extent permitted by law, subject to any conditions, proofs, or acceptance the Administrator deems appropriate.

ARTICLE XI.

LIMITATIONS ON BENEFITS

Section 11.01. Effective Date. The Plan shall be administered so as to comply with this Article for limitation years beginning on or after July 1, 2007, except as otherwise provided herein.

Section 11.02. Limitation on Annual Benefit.

(a) In no event shall the aggregate annual benefit for a calendar year (the "limitation year") provided under this Plan and all other defined benefit plans (without regard to whether the

plan has terminated) of the Employer for any Participant exceed an amount equal to One Hundred Sixty Thousand Dollars ($160,000) as adjusted pursuant to Code Section 415(d)(1)(A).

(b) Adjustment for Benefits Commencing Before Age 62.

(1) If the retirement income benefit under the Plan begins before age sixty-two (62) and occurs in a limitation year beginning on or after July 1, 2007, and the Plan does not have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement, the One Hundred Sixty Thousand Dollar ($160,000) limitation for the Participant's retirement income benefit commencement date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Participant's retirement income benefit commencement date that is the actuarial equivalent of the One Hundred Sixty Thousand Dollar ($160,000) limitation (adjusted under subsection (h) for years of participation less than ten (10), if required) with actuarial equivalence computed using a five percent (5%) interest rate assumption and the applicable mortality table for the retirement income benefit commencement date (expressing the Participant's age based on completed calendar months as of the retirement income benefit commencement date).

(2) If the retirement income benefit under the Plan begins before age sixty-two (62) and occurs in a limitation year beginning on or after July 1, 2007, and the Plan has an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement, the One Hundred Sixty Thousand Dollar ($160,000) limitation for the Participant's retirement income benefit commencement date is the lesser of the limitation determined under paragraph (1) and the One Hundred Sixty Thousand Dollar ($160,000) limitation (adjusted under subsection (h) for years of

participation less than ten (10), if required) multiplied by the ratio of the annual amount of the immediately commencing straight life annuity under the Plan at the Participant's retirement income benefit commencement date to the annual amount of the immediately commencing straight life annuity under the Plan at age sixty-two (62), both determined without applying the limitations of this Article.

(3) If the retirement income benefit under the Plan begins before age sixty-two (62) and occurs in a limitation year that begins on or after January 1, 2002, but prior to July 1, 2007, the determination as to whether the One Hundred Sixty Thousand Dollars ($160,000) limitation has been satisfied shall be made by reducing the One Hundred Sixty Thousand Dollars ($160,000) limitation so that such limitation (as so reduced) equals an annual benefit (beginning when such retirement income benefit begins) which is equivalent to a One Hundred Sixty Thousand Dollars ($160,000) annual benefit beginning at age sixty-two (62). The age reduced dollar limit shall be the lesser of the equivalent amount computed using the actuarial table in Section 12.01 of the Plan for actuarial equivalence for early retirement benefits, and the amount computed using five percent (5%) interest and the applicable mortality table (to the extent that the mortality decrement is used prior to age sixty-two (62)).

(c) Adjustment for Benefits Commencing After Age 65.

(1) If the retirement income benefit under the Plan begins after age sixty-five (65) and occurs in a limitation year beginning on or after July 1, 2007, and the Plan does not have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement, the One Hundred Sixty Thousand Dollar ($160,000) limitation at the Participant's retirement income benefit commencement date

is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Participant's retirement income benefit commencement date that is the actuarial equivalent of the One Hundred Sixty Thousand Dollar ($160,000) limitation (adjusted under subsection (h) for years of participation less than ten (10), if required), with actuarial equivalence computed using a five percent (5%) interest rate assumption and the applicable mortality table for that retirement income benefit commencement date as specified in Section 11.02(e)(2)(B) of the Plan (expressing the Participant's age based on completed calendar months as of the retirement income benefit commencement date).

(2) If the retirement income benefit under the Plan begins after age sixty-five (65) and occurs in a limitation year beginning on or after July 1, 2007, and the Plan has an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement, the One Hundred Sixty Thousand Dollar ($160,000) limitation at the Participant's retirement income benefit commencement date is the lesser of the limitation determined under paragraph (1) and the One Hundred Sixty Thousand Dollar ($160,000) limitation (adjusted under subsection (h) for years of participation less than ten (10), if required) multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the Plan at the Participant's retirement income benefit commencement date to the annual amount of the adjusted immediately commencing straight life annuity under the Plan at age sixty-five (65), both determined without applying the limitations of this Article. For this purpose, the adjusted immediately commencing straight life annuity under the Plan at the Participant's retirement income benefit commencement date is the annual amount of such annuity payable to the Participant, computed disregarding the Participant's accruals after age

sixty-five (65) but including actuarial adjustments even if those actuarial adjustments are used to offset accruals; and the adjusted immediately commencing straight life annuity under the Plan at age sixty-five (65) is the annual amount of such annuity that would be payable under the Plan to a hypothetical Participant who is age sixty-five (65) and has the same accrued benefit as the Participant.

(3) If the retirement income benefit under the Plan begins after age sixty-five (65) and occurs in a limitation year that begins on or after January 1, 2002, but prior to July 1, 2007, the One Hundred Sixty Thousand Dollar ($160,000) limitation for the Participant's retirement income benefit commencement date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Participant's retirement income benefit commencement date that is the actuarial equivalent of the One Hundred Sixty Thousand Dollar ($160,000) limitation (adjusted under subsection (h) for years of participation less than ten (10), if required) with actuarial equivalence computed using whichever of the following produces the smaller annual amount: (i) the actuarial increase factors specified in Section 12.05 of the Plan; or (ii) a five percent (5%) interest rate assumption and the applicable mortality table as specified in Section 11.02(e)(2)(B) of the Plan.

(d) Notwithstanding the other requirements of this section, in adjusting the dollar limitation for the Participant's retirement income benefit commencement date under subsection (b) or (c), as applicable, no adjustment shall be made to the One Hundred Sixty Thousand Dollar ($160,000) limitation to reflect the probability of a Participant's death between the retirement income benefit commencement date and age sixty-two (62), or between age sixty-five (65) and the retirement income benefit commencement date, as applicable, if benefits are not forfeited

upon the death of the Participant prior to the retirement income benefit commencement. To the extent benefits are forfeited upon death before the retirement income benefit commencement date, such an adjustment shall be made. Furthermore, notwithstanding the requirements of this section, the adjustments provided for in subsections (b) and (c) shall not apply (i) in the event the Participant's benefit is based on at least fifteen (15) years of service as a full-time employee of any police or fire department or on fifteen (15) years of military service, or (ii) in the case of pre-retirement disability benefits or pre-retirement death benefits.

(e) Adjustment for Form Not Subject to Code Section 417(e)(3). For distributions made in any form other than a straight life annuity or a qualified joint and survivor annuity to which Code Section 417(e)(3) does not apply [generally, a monthly benefit], such benefit shall be adjusted to a straight life annuity, beginning at the same age, which is the actuarial equivalent of such benefit.

(1) For limitation years beginning before July 1, 2007, the actuarially equivalent straight life annuity for purposes of applying the limitations under Code Section 415(b) to benefits is equal to the greater of (or the reduced limitation applicable at the retirement income benefit commencement date which is the "lesser of" when adjusted in accordance with the following assumptions):

(A) the equivalent annual benefit computed using the interest rate and mortality table, or tabular factor, specified in Article XII of the Plan for actuarial equivalence for the particular form of benefit payable, and

(B) the equivalent annual benefit computed using a five percent (5%) interest rate assumption and the applicable mortality table described in Internal

Revenue Service guidance (the mortality table specified in Revenue Ruling 98-1 prior to 2003 or Revenue Ruling 2001-62 on or after January 1, 2003).

(2) For limitation years beginning on or after July 1, 2007, the actuarially equivalent straight life annuity is equal to the greater of (or the reduced limitation applicable at the retirement income benefit commencement date which is the "lesser of" when adjusted in accordance with the following assumptions):

(A) the annual amount of the straight life annuity (if any) payable to the Participant under the Plan commencing at the same retirement income benefit commencement date as the Participant's form of benefit; and

(B) the annual amount of the straight life annuity commencing at the same retirement income benefit commencement date that has the same actuarial present value as the Participant's form of benefit, computed using a five percent (5%) interest rate assumption and the applicable mortality table described in Internal Revenue Service guidance (the mortality table specified in Revenue Ruling 2001-62 on or after January 1, 2003) and, for years after December 31, 2008, the applicable mortality tables described in Code Section 417(e)(3)(B) (Internal Revenue Service Notice 2008-85 or any subsequent Internal Revenue Service guidance implementing Code Section 417(e)(3)(B)).

(f) Adjustment for Form Subject to Code Section 417(e)(3). As required by final Treasury Regulations, for distributions made in any form to which Code Section 417(e)(3) applies [generally, a lump sum benefit], such benefit shall be adjusted to a straight life annuity, beginning at the same age, which is the actuarially equivalent straight life annuity benefit which is the greatest of (or the reduced limitation applicable at the retirement income benefit

commencement date which is the "least of" when adjusted in accordance with the following assumptions):

(1) The annual amount of the straight life annuity commencing at the retirement income benefit commencement date that has the same actuarial present value as the particular form of benefit payable, computed using the interest rate and mortality table, or tabular factor, specified in Article XII of the Plan for actuarial experience;

(2) The annual amount of the straight life annuity commencing at the retirement income benefit commencement date that has the same actuarial present value as the particular form of benefit payable, computed using a five and five-tenths percent (5.5%) interest assumption (or the applicable statutory interest assumption) and (i) for years prior to January 1, 2009, the applicable mortality tables for the distribution under Treasury Regulation Section 1.417(e)-1(d)(2) (the mortality table specified in Revenue Ruling 98-1 prior to 2003 and Revenue Ruling 2001-62 or any subsequent Revenue Ruling modifying the applicable provisions of Revenue Ruling 2001-62) and (ii) for years after December 31, 2008, the applicable mortality tables described in Code Section 417(e)(3)(B) (Notice 2008-85 or any subsequent Internal Revenue Service guidance implementing Code Section 417(e)(3)(B)); or

(3) the annual amount of the straight life annuity commencing at the retirement income benefit commencement date that has the same actuarial present value as the particular form of benefit payable computed using the applicable interest rate for the distribution under Internal Revenue Service guidance (the 30-year Treasury rate prior to January 1, 2008, using the rate in effect for the month prior to retirement; on and after January 1, 2008, using the rate in effect for the first day of the plan year with a one-year

stabilization period; and on and after January 1, 2015, using the rate in effect for the September prior to the plan year of distribution with a one-year stabilization period) and (i) for years prior to January 1, 2009, the applicable mortality tables for the distribution under Treasury Regulation Section 1.417(e)-1(d)(2) (the mortality table specified in Revenue Ruling 98-1 prior to 2003 and Revenue Ruling 2001-62 or any subsequent Revenue Ruling modifying the applicable provisions of Revenue Ruling 2001-62), and (ii) for years after December 31, 2008, the applicable mortality tables described in Code Section 417(e)(3)(B) (Notice 2008-85 or any subsequent Internal Revenue Service guidance implementing Code Section 417(e)(3)(B)), divided by one and five-one-hundredths (1.05). However, effective for benefits commencing during limitation years beginning after December 31, 2008, this paragraph (3) does not apply to a Plan maintained by an eligible employer as defined under Code Section 408(p)(2)(C)(i) (generally, an Employer that had no more than one hundred (100) employees who received at least Five Thousand Dollars ($5,000) of compensation from the Employer during the preceding year).

(g) Limitations on benefits under this Article shall not apply where the total annual benefits payable to a Participant under this Plan and all other qualified defined benefit plans (whether or not terminated) of the Employer do not exceed Ten Thousand Dollars ($10,000) in the aggregate. This minimum limitation is not applicable for a Participant whose Employer maintains or has maintained a defined contribution plan in which such Participant participated.

(h) The Ten Thousand Dollars ($10,000) minimum limitation, if provided, must be reduced where a Participant has less than ten (10) years of service with the Employer at the time the Participant begins to receive retirement benefits under the Plan, and the maximum dollar

limitation must be reduced where a Participant has less than ten (10) years of participation when retirement benefits under the Plan commence. These adjustments are made by multiplying the applicable limitations by the appropriate fraction:

(A) For the Ten Thousand Dollars ($10,000) minimum limitation – Years of service with the employer as of and including, the current limitation year divided by ten (10); or

(B) For the maximum dollar limitation – Years of participation with the employer as of and including, the current limitation year divided by ten (10).

(i) For purposes of applying the limits under Code Section 415(b) (Limit), the following will apply:

(1) prior to any limitation year beginning on or after July 1, 2007, adjustments under Section 6.05, will be taken into consideration when determining a Participant's applicable Limit;

(2) for any limitation year beginning on or after July 1, 2007:

(A) a Participant's applicable Limit will be applied to the Participant's annual benefit in the Participant's first limitation year without regard to any automatic cost of living adjustments under Section 6.05;

(B) to the extent the Participant's benefit equals or exceeds the Limit, the Participant will no longer be eligible for cost of living adjustments under Section 6.05 until such time as the benefit plus the accumulated adjustments under Section 6.05 are less than the Limit;

(C) thereafter, in any subsequent limitation year, a Participant's annual benefit, including any automatic cost of living increases under Section 6.05, shall

be tested under the then applicable benefit Limit including any adjustment to the Code Section 415(b)(1)(A) dollar limit under Code Section 415(d), and the regulations thereunder; but

(D) in no event shall a Participant's benefit payable under the Plan in any limitation year be greater than the Limit applicable at the annuity starting date, as increased in subsequent years pursuant to Code Section 415(d) and the regulations thereunder. If the form of benefit without regard to the automatic benefit increase feature is not a straight life annuity, then the preceding provisions are applied by reducing the Code Section 415(b) limit applicable at the annuity starting date to an actuarially equivalent amount (determined using the assumptions specified in Treasury Regulation Section 1.415(b)-1(c)(2)(ii)) that takes into account the death benefits under the form of benefit.

Section 11.03. Limitation on Annual Additions.

(a) Effective beginning on and after January 1, 2002, to the extent required under Code Section 415(c), in no event shall the "annual addition" for a Participant for any calendar year (the "limitation year"), exceed the lesser of:

(1) Forty Thousand Dollars ($40,000)), as adjusted for increases in the cost of living under Code Section 415(d); or

(2) One hundred percent (100%)) of the "compensation" of such Participant received from an Adopting Employer during the limitation year.

(b) For purposes of this Section, "compensation" means all of a Participant's wages as defined in Code Section 3401(a) for the purposes of income tax withholding at the source but determined without regard to any rules that limit the remuneration included in wages based on

the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2)); provided, however, for limitation years beginning after December 31, 1997, compensation shall also include the amount of any elective deferrals, as defined in Code Section 402(g)(3), and any amount contributed or deferred by the Adopting Employer at the election of the Employee and which is not includable in the gross income of the Employee by reason of Code Section 125 or 457, but shall exclude Employee contributions picked up under Code Section 414(h)(2). For limitations years beginning after December 31, 2000, compensation shall also include any amount deferred by the Adopting Employer at the election of the Employee which is not includable in the gross income of the Employee by reason of Code Section 132(f)(4). For limitation years beginning on or after July 1, 2007, the following types of payments, if paid by the later of (i) two and one-half (2½) months following a Participant's Termination of Employment, or (ii) the last day of the limitation year that includes the Participant's Termination of Employment, will be included as compensation for purposes of this Section: payments that, absent a Termination of Employment, would have been paid to the Participant while the Participant continued in employment and that are regular compensation for services rendered, and payments of accrued bona fide sick, vacation, or other leave, but only if the Participant would have been able to use the leave if employment had continued. Any payments not described in the preceding sentence are not considered compensation if paid after severance from employment, even if they are paid within two and one-half (2½) months following severance from employment, except for payments to the individual who does not currently perform services for the Employer by reason of qualified military service (within the meaning of Code Section 414(u)(1)) to the extent these payments do not exceed the amounts the individual would have received if the individual had continued to perform services for the

Employer rather than entering qualified military service. An Employee who is in qualified military service (within the meaning of Code Section 414(u)(1)) shall be treated as receiving compensation from the Employer during such period of qualified military service equal to (i) the compensation the Employee would have received during such period if the Employee were not in qualified military service, determined based on the rate of pay the Employee would have received from the Employer but for the absence during the period of qualified military service, or (ii) if the compensation the Employee would have received during such period was not reasonably certain, the Employee's average compensation from the Employer during the twelve (12) month period immediately preceding the qualified military service (or, if shorter, the period of employment immediately preceding the qualified military service). For limitation years beginning on or after July 1, 2007, a Participant's compensation for purposes of this Section shall not exceed the annual limit under Code Section 401(a)(17).

(c) For purposes of this Section, "annual addition" means the sum of the following amounts credited to a Participant's accounts for the limitation year under this Plan and any other plan maintained by an Employer: (i) employer contributions; (ii) employee contributions; (iii) forfeitures; and (iv) allocations under a simplified employee pension plan. Amounts allocated after March 31, 1984, to an individual medical account, as defined in Code Section 415(l)(2), which is part of a pension or annuity plan maintained by an Employer are treated as annual additions to a defined contribution plan. Also, amounts derived from contributions paid or accrued after December 31, 1985, in taxable years ending after such date, which are attributable to post-retirement medical benefits, allocated to the separate account of a key employee, as defined in Code Section 419A(d)(3), under a welfare benefit fund, as defined in

Code Section 419(e), maintained by an Employer are treated as annual additions to a defined contribution plan.

(d) If the annual addition for a Participant under the Plan would be greater than the annual addition for such Participant as limited by subsection (a), then the excess shall be corrected as permitted under the IRS Employee Plans Compliance Resolution System (currently set forth in Revenue Procedure 2008-50).

Section 11.04. Code Section 415(e) Limits. For limitation years beginning on and after January 1, 2000, any benefit limitations applied pursuant to Code Section 415(e) shall no longer apply for employees or former employees who are Participants with an accrued benefit under the Plan on or after January 1, 2000.

Section 11.05. Limitations on Service Credit Purchases.

(a) Notwithstanding any other provision of law to the contrary, if an Adopting Employer adopts an Addendum to the Adoption Agreement that provides for service credit purchases, the Administrator may modify a request by a Participant to make an Employee Contribution if the amount of the Contribution would exceed the limits provided in Code Section 415 by using the following methods:

(1) If the law requires a lump sum payment for the purchase of service credit, the Administrator may establish a periodic payment plan for the Participant to avoid a contribution in excess of the limits under Code Sections 415(c) or 415(n).

(2) If payment pursuant to paragraph (1) will not avoid a contribution in excess of the limits imposed by Code Section 415(c), the Administrator may either reduce the Employee Contribution to an amount within the limits of that section or refuse the Participant's Contribution.

(b) Effective for any permissive service credit contributions made in limitation years beginning after December 31, 1997, if a Participant makes one (1) or more contributions to purchase permissive service credit under an Adopting Employer's Plan, then the requirements of this Section will be treated as met only if:

(1) the requirements of Code Section 415(b) are met, determined by treating the accrued benefit derived from all such Contributions as an annual benefit for purposes of Code Section 415(b), or

(2) the requirements of Code Section 415(c) are met, determined by treating all such Contributions as annual additions for purposes of Code Section 415(c).

(3) For purposes of applying paragraph (1), the Plan will not fail to meet the reduced limit under Code Section 415(b)(2)(C) solely by reason of this paragraph (3), and for purposes of applying paragraph (2), the Plan will not fail to meet the percentage limitation under Code Section 415(c)(1)(B) solely by reason of this subsection (b).

(4) For purposes of this subsection (b) the term "permissive service credit" means service credit—

(A) recognized by the Plan for purposes of calculating a Participant's benefit under the Plan,

(B) which such Participant has not received under the Plan, and

(C) which such Participant may receive only by making a voluntary additional contribution, in an amount determined under the Plan, which does not exceed the amount necessary to fund the benefit attributable to such service credit.

Effective for permissive service credit contributions made in limitation years beginning after December 31, 1997, such term may include service credit for periods for which there is no

performance of service, and, notwithstanding subparagraph (B), may include service credited in order to provide an increased benefit for service credit which a Participant is receiving under the Plan.

(5) The Plan will fail to meet the requirements of this subsection (b) if—

(A) more than five (5) years of nonqualified service credit are taken into account for purposes of this paragraph (5), or

(B) any nonqualified service credit is taken into account under this subsection (b) before the Participant has at least five (5) years of participation under the Plan.

(6) For purposes of paragraph (5), effective for permissive service credit contributions made in limitation years beginning after December 31, 1997, the term "nonqualified service credit" means permissive service credit other than that allowed with respect to—

(A) service (including parental, medical, sabbatical, and similar leave) as an employee of the Government of the United States, any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing (other than military service or service for credit which was obtained as a result of a repayment described in Code Section 415(k)(3)),

(B) service (including parental, medical, sabbatical, and similar leave) as an employee (other than as an employee described in subparagraph (A)) of an education organization described in Code Section 170(b)(1)(A)(ii) which is a public, private, or sectarian school which provides elementary or secondary

education (through grade 12), or a comparable level of education, as determined under the applicable law of the jurisdiction in which the service was performed,

(C) service as an employee of an association of employees who are described in subparagraph (A), or

(D) military service (other than qualified military service under Code Section 414(u)) recognized by such governmental plan.

In the case of service described in subparagraph (A), (B), or (C), such service will be nonqualified service if recognition of such service would cause a Participant to receive a retirement benefit for the same service under more than one Plan.

(7) In the case of a trustee-to-trustee transfer after December 31, 2001, to which Code Section 403(b)(13)(A) or 457(e)(17)(A) applies (without regard to whether the transfer is made between plans maintained by the same employer)—

(A) the limitations of paragraph (6) will not apply in determining whether the transfer is for the purchase of permissive service credit, and

(B) the distribution rules applicable under federal law to the Plan will apply to such amounts and any benefits attributable to such amounts.

(8) For an eligible Participant, the limitation of Code Section 415(c)(1) shall not be applied to reduce the amount of permissive service credit which may be purchased to an amount less than the amount which was allowed to be purchased under the terms of the Plan as in effect on August 5, 1997. For purposes of this paragraph (8), an eligible Participant is an individual who first became a Participant in the Plan before January 1, 1998.

Section 11.06. Interpretation of this Article.

(a) The annual additions and annual benefit of a Participant shall be adjusted pursuant to this Article so as to produce the maximum annual benefit and maximum annual additions permissible for such Participant.

(b) For purposes of this Section and subject to Code Section 415(f), all defined benefit plans of an Adopting Employer, whether or not terminated, are to be treated as a single defined benefit plan, and all defined contribution plans of an Adopting Employer are to be treated as a single defined contribution plan. However, Adopting Employers shall be considered as separate Employers in accordance with State law. The ability of an Adopting Employer to amend the Adoption Agreement to the extent necessary to satisfy Code Section 415 is provided by and subject to Section 18.01.

ARTICLE XII.

ACTUARIAL EQUIVALENT CONVERSION TABLES

Section 12.01. Early Retirement Reduction Table. Unless otherwise elected in the Adoption Agreement or an Addendum thereto, the following early retirement reduction table is to be used:

Number of Years Before Normal Retirement*	Percentage of Normal Retirement Benefit
0	1.000
1	.933
2	.867
3	.800
4	.733
5	.667
6	.633
7	.600
8	.567
9	.533
10	.500
11	.467

12	.433
13	.400
14	.367
15	.333

*Interpolate for whole months.

Section 12.02. Option B Tables.

(a) Participant Same Age Or Older –

(1) The following table is to be used for Participants who begin drawing Retirement benefits on or after April 1, 2021, with respect to a Participant who is the same age as or older than the Participant's Beneficiary:

Participant Age - Beneficiary Age	Contingent Annuity Factor			
	100%	75%	50%	25%
0	0.848	0.881	0.918	0.957
1	0.841	0.876	0.913	0.955
2	0.834	0.870	0.909	0.952
3	0.827	0.864	0.905	0.950
4	0.820	0.859	0.901	0.948
5	0.814	0.853	0.897	0.946
6	0.807	0.848	0.893	0.944
7	0.801	0.843	0.890	0.942
8	0.795	0.838	0.886	0.940
9	0.790	0.833	0.882	0.938
10	0.784	0.829	0.879	0.936
11	0.779	0.824	0.876	0.934
12	0.774	0.820	0.872	0.932
13	0.769	0.816	0.869	0.930
14	0.764	0.812	0.866	0.928
15	0.760	0.808	0.864	0.927
16	0.756	0.805	0.861	0.925
17	0.752	0.801	0.858	0.924
18	0.748	0.798	0.856	0.922
19	0.744	0.795	0.854	0.921
20	0.741	0.792	0.851	0.920
21 or more	*	*	*	*

*Factor for twenty (20) year age difference minus extrapolation factor below times number of years in excess of twenty (20) that Participant's age exceeds the Participant's Beneficiary's age.

Contingent Annuity Percentage	Extrapolation Factor
100%	.004
75%	.003
50%	.002
25%	.001

(2) The following table is to be used for Participants who begin drawing Retirement benefits on or after January 1, 2013 and prior to April 1, 2021, with respect to a Participant who is the same age or older than the Participant's Beneficiary:

Participant Age – Beneficiary Age	Contingent Annuity Factor			
	100%	75%	50%	25%
0	.833	.870	.909	.952
1	.826	.864	.905	.950
2	.819	.857	.900	.947
3	.811	.851	.896	.945
4	.804	.845	.891	.943
5	.797	.839	.887	.940
6	.790	.833	.882	.938
7	.783	.828	.878	.935
8	.776	.822	.874	.933
9	.769	.816	.870	.930
10	.763	.811	.866	.928
11	.757	.806	.861	.926
12	.751	.800	.858	.923
13	.745	.795	.854	.921
14	.739	.791	.850	.919
15	.733	.786	.846	.917
16	.728	.781	.843	.915
17	.723	.777	.839	.913
18	.718	.772	.836	.911
19	.713	.768	.833	.909
20	.708	.764	.830	.907
21 or more	*	*	*	*

*Factor for twenty (20) year age difference minus extrapolation factor below times number of years in excess of twenty (20) that Participant's age exceeds the Participant's Beneficiary's age.

Contingent

Annuity Percentage	Extrapolation Factor
100%	.005
75%	.004
50%	.003
25%	.002

(b) Participant Younger –

(1) The following table is to be used for Participants who begin drawing Retirement benefits on or after April 1, 2021, with respect to a Participant who is younger than the Participant's Beneficiary:

Beneficiary Age - Participant Age	Contingent Annuity Factor			
	100%	75%	50%	25%
1	0.855	0.887	0.922	0.959
2	0.863	0.893	0.926	0.962
3	0.870	0.899	0.930	0.964
4	0.877	0.905	0.935	0.966
5	0.885	0.911	0.939	0.968
6	0.892	0.917	0.943	0.971
7	0.899	0.922	0.947	0.973
8	0.906	0.928	0.951	0.975
9	0.913	0.933	0.955	0.977
10	0.920	0.939	0.958	0.979
11	0.926	0.944	0.962	0.980
12	0.932	0.948	0.965	0.982
13	0.938	0.953	0.968	0.984
14	0.944	0.957	0.971	0.985
15	0.949	0.961	0.974	0.987
16	0.954	0.965	0.977	0.988
17	0.959	0.969	0.979	0.989
18	0.963	0.972	0.981	0.990
19	0.967	0.975	0.983	0.992
20	0.971	0.978	0.985	0.992
21 or more	0.974	0.980	0.987	0.993

(2) The following table is to be used for Participants who begin drawing Retirement benefits on or after January 1, 2013 and prior to April 1, 2021, with respect to a Participant who is younger than the Participant's Beneficiary:

Beneficiary Age – Participant Age	Contingent Annuity Factor			
	100%	75%	50%	25%
1	.841	.876	.914	.955
2	.848	.882	.918	.957
3	.856	.888	.922	.960
4	.863	.894	.926	.962
5	.870	.899	.931	.964
6	.877	.905	.935	.966
7	.885	.911	.939	.968
8	.892	.916	.943	.970
9	.898	.922	.947	.973
10	.905	.927	.950	.974
11	.912	.932	.954	.976
12	.918	.937	.957	.978
13	.924	.942	.960	.980
14	.930	.946	.964	.981
15	.935	.951	.967	.983
16	.941	.955	.969	.984
17	.945	.959	.972	.986
18	.950	.962	.974	.987
19	.955	.966	.977	.988
20	.959	.969	.979	.989
21 or more	.960	.970	.980	.990

Section 12.03. Option C Table.

(a) The following table is to be used for Participants who begin drawing Retirement benefits on or after April 1, 2021:

Period	Factor
5 Years	.985
10 Years	.947
15 Years	.898
20 Years	.846

(b) The following table is to be used for Participants who begin drawing Retirement benefits on or after January 1, 2013 and prior to April 1, 2021:

Period	Factor
5 Years	.973
10 Years	.911
15 Years	.842
20 Years	.780

Section 12.04. Life Annuity Factors to be Used in Computing Actuarial Reserve Death Benefit.

(a) The following table is to be used for to calculate actuarial reserve death benefits, if any, payable on behalf of a Participant who dies on or after April 1, 2021:

Age	Factor	Age	Factor
21	12.7738	43	12.2346
22	12.7581	44	12.1725
23	12.7424	45	12.1045
24	12.7268	46	12.0302
25	12.7112	47	11.9493
26	12.6959	48	11.8616
27	12.6805	49	11.7667
28	12.6653	50	11.6643
29	12.6500	51	11.5536
30	12.6344	52	11.4383
31	12.6184	53	11.3184
32	12.6017	54	11.1942
33	12.5838	55	11.0658
34	12.5644	56	10.9331
35	12.5427	57	10.7963
36	12.5187	58	10.6551
37	12.4917	59	10.5088
38	12.4613	60	10.3561
39	12.4263	61	10.1959
40	12.3865	62	10.0267
41	12.3414	63	9.8470
42	12.2908	64	9.6560
		65	9.4536

(b) The following table is to be used for to calculate actuarial reserve death benefits, if any, payable on behalf of a Participant who dies on or after January 1, 2013 and prior to April 1, 2021:

Age	Factor	Age	Factor
21	12.5773	43	11.4236
22	12.5567	44	11.3274
23	12.5337	45	11.2264
24	12.5082	46	11.1207
25	12.4804	47	11.0102
26	12.4501	48	10.8952
27	12.4170	49	10.7755
28	12.3809	50	10.6509
29	12.3416	51	10.5213
30	12.2994	52	10.3869
31	12.2541	53	10.2479
32	12.2056	54	10.1041
33	12.1535	55	9.9552
34	12.0976	56	9.8010
35	12.0383	57	9.6415
36	11.9754	58	9.4769
37	11.9088	59	9.3076
38	11.8384	60	9.1331
39	11.7640	61	8.9537
40	11.6855	62	8.7698
41	11.6026	63	8.5818
42	11.5154	64	8.3903
		65	8.1958

Section 12.05. Late Retirement Actuarial Increase Factors.

(a) The following table is to be used with respect to Participants who begin drawing Retirement benefits on or after April 1, 2021:

Current Age*	Factor
65	1.0000
66	1.1133
67	1.2425
68	1.3904
69	1.5603
70	1.7566

71	1.9843
72	2.2498
73	2.5613
74	2.9285
75	3.3646

*Assumes Normal Retirement at Age 65

(b) The following table is to be used with respect to Participants who begin drawing Retirement benefits on or after January 1, 2013 and prior to April 1, 2021:

Current Age*	Factor
65	1.0000
66	1.1317
67	1.2850
68	1.4645
69	1.6755
70	1.9246
71	2.2204
72	2.5734
73	2.9967
74	3.5073
75	4.1274

*Assumes Normal Retirement at Age 65

Figure factor using years and months. Divide difference between next highest age factor and age factor lower, by twelve (12), then multiply by number of months. Add this onto age for years factor to arrive at correct factor. (Round off to 4 decimals). Note: If normal retirement age differs from sixty-five (65), factors must be supplied by Actuary.

Section 12.06. Offset Calculations; Other Annuity Forms. Actuarial equivalence factors and conversion factors for other annuity forms shall be computed by an enrolled Actuary on an actuarially equivalent basis. Actual Participant and Beneficiary ages are used for purposes of Section 6.06. Conversion factors for other annuity forms assume the Participant is retiring at age sixty-five (65).

Effective on or after April 1, 2021, the actuarial equivalence factors for Participants for purposes of Section 6.06 and the conversion factors for purposes of other annuity forms are computed using 75% of the Pri-2012 head-count weighted Healthy Retiree Mortality Table for

males with rates multiplied by 1.25 and projected generationally from 2012 using 60% of the male improvement rates under the 2019 OASDI Trustees Report for the intermediate alternative with maturity values calculated as of 2023, plus 25% of the Pri-2012 head-count weighted Healthy Retiree Mortality Table for females with rates multiplied by 1.25 and projected generationally from 2012 using 60% of the female improvement rates under the 2019 OASDI Trustees Report for the intermediate alternative with maturity values calculated as of 2023 and with interest of seven and three-eighths percent (7.375%). Likewise, effective on or after April 1, 2021, the actuarial equivalence factors for Beneficiaries for purposes of Section 6.06 and the conversion factors for purposes of other annuity forms are computed using 25% of the Pri-2012 head-count weighted Healthy Retiree Mortality Table for males with rates multiplied by 1.25 and projected generationally from 2012 using 60% of the male improvement rates under the 2019 OASDI Trustees Report for the intermediate alternative with maturity values calculated as of 2023, plus 75% of the Pri-2012 head-count weighted Healthy Retiree Mortality Table for females with rates multiplied by 1.25 and projected generationally from 2012 using 60% of the female improvement rates under the 2019 OASDI Trustees Report for the intermediate alternative with maturity values calculated as of 2023 and with interest of seven and three-eighths percent (7.375%).

Effective January 1, 2018 through March 31, 2021, the actuarial equivalence factors for purposes of Section 6.06 shall be computed using the male RP 2000 Mortality Table set forward two (2) years for Participants and the female RP 2000 Mortality Table set forward one (1) year for Beneficiaries and with interest of seven and one-half percent (7.5%).

Effective January 1, 2018 through March 31, 2021, the conversion factors for other annuity forms are based on the UP 1984 Mortality Table without age setback and with interest of eight percent (8.0%).

Section 12.07. Lump Sum Payments. Effective January 1, 2001, a single sum distribution of benefits payable under Section 7.05, or upon plan termination, or if required for compliance with Code Section 401(a)(9), shall be computed on the basis of the actual age of the Participant and/or Beneficiary at the time of distribution and under the following actuarial assumptions:

(a) Interest: The applicable interest rate established by the Internal Revenue Service under Code Section 417(e)(3) and accompanying regulations, without regard to updates under the Pension Protection Act of 2006, as in effect for the month of September preceding the calendar year during which the distribution is paid.

(b) Mortality: The applicable mortality table established by the Internal Revenue Service pursuant to IRC Section 417(e)(3) and accompanying regulations, without regard to updates under the Pension Protection Act of 2006.

(c) Age at Which Payments Begin: The greater of the Normal Retirement Date or the age at the time of distribution to the Participant and/or Beneficiary.

ARTICLE XIII.

CONTRIBUTIONS

Section 13.01. Adopting Employer Contributions. The Adopting Employer shall make the necessary Contributions to fund the Plan. The amount of these Contributions shall be based upon the actuarial assumptions adopted by the Board of Trustees, the benefits provided in the Plan, and the number of Participants and their respective ages, Earnings, and lengths of Creditable Service and such other factors as the Board of Trustees shall deem appropriate to

assure proper funding of the Plan. Contributions by the Adopting Employer shall be applied as necessary to assure the payment of Accrued Benefits to Participants and Beneficiaries. Employer Contributions received by GMEBS by the last day of any month shall accrue Interest from the first day of the following month.

Section 13.02. Employee Contributions. Participants or certain classes of Participants may be required to make Contributions to the Plan as specified in the Adoption Agreement. Unless otherwise specified by the Adopting Employer, Employee Contributions shall accrue interest at the same rate and in the same manner as Employer Contributions. When elected by the Adopting Employer to be picked up, the Adopting Employer shall pick up and pay contributions in accordance with Code Section 414(h)(2) as follows:

(1) The contributions, although designated as Employee contributions, shall be paid by that Adopting Employer in lieu of contributions by the Employee as elected by the Adopting Employer in the Adoption Agreement, which shall be effective on a prospective basis and constitute written formal action to implement the pick-up, and

(2) The Employee must not be given the option, on or after the effective date of the pick-up, to have a cash or deferred election right (within the meaning of Treasury Regulation Section 1.401(k)-1(a)(3)) with respect to designated Employee contributions, which includes not having the option of receiving the amounts directly instead of having them paid to the Plan.

Section 13.03. Withdrawal of Employee Contributions.

(a) Unless otherwise specified in the Adoption Agreement, if a non-vested Participant's employment is terminated for any reason other than death, the Participant shall request a withdrawal of the Participant's Employee Contributions plus interest, if any.

(b) Unless otherwise specified in the Adoption Agreement, if a vested Participant's employment is terminated for any reason other than death or Retirement, the Participant may request a withdrawal of the Participant's Employee Contributions (including any Contributions made to purchase prior service credit) plus interest, unless the Participant chooses to claim the Participant's vested benefit, in which case the Participant's Employee Contributions shall not be withdrawn.

(c) Upon the Participant's termination, the Pension Committee shall provide notice to the Participant of the opportunity to withdraw Employee Contributions (including any Contributions made to purchase prior service credit, if permitted under the Adoption Agreement or any Addendum thereto), and the Participant shall have sixty (60) days after receipt of such notice to submit a request for withdrawal on an Applicable Form provided for that purpose. Failure to make such a request within this sixty (60) day period shall result in the forfeiture of a vested Participant's right to request withdrawal upon termination and shall result in forfeiture of a non-vested Participant's right to the accrual of further interest. Unless otherwise specified in the Adoption Agreement or any Addendum thereto, upon withdrawal of Employee Contributions (including any Contributions made to purchase prior service credit, if permitted under the Adoption Agreement or any Addendum thereto) pursuant to this Section, the Participant shall forfeit for the Participant, the Participant's heirs and assigns all the Participant's rights, title, and interest in the Plan, except as provided in subsection (d) below. Employee Contributions shall be returned to the Participant within ninety (90) days of the receipt of the Participant's request. A Participant may not withdraw Employee Contributions (including any Contributions made to purchase prior service credit, if permitted under the Adoption Agreement or any Addendum thereto) as long as the Participant remains in the employment of the Adopting Employer and the

Participant may not borrow against Employee Contributions (including any Contributions made to purchase prior service credit, if permitted under the Adoption Agreement or any Addendum thereto) at any time. A partial withdrawal of Employee Contributions is not permitted. Unless otherwise provided in the Adoption Agreement or any Addendum thereto, if a Participant who has made both mandatory Employee Contributions and Contributions to purchase prior service credit withdraws any of such Contributions, all mandatory Employee Contributions and Contributions to purchase prior service credit shall be withdrawn.

(d) Except as otherwise provided in the Employer's Adoption Agreement or any Addendum thereto, if a Participant withdraws Employee Contributions (including any Contributions made to purchase prior service credit, if permitted under the Adoption Agreement or any Addendum thereto) in accordance with this Section, and if such Participant later resumes employment with the Adopting Employer in an Eligible Employee class, then any service credit or benefit amount forfeited by virtue of the withdrawal may be reinstated upon the Participant's reemployment with the Adopting Employer, provided: (1) the Participant repays within six (6) months following the reemployment date and prior to Termination of Employment with the Adopting Employer all amounts previously withdrawn plus interest at the assumed actuarial rate of return for the GMEBS Retirement Fund established by the Board as of date of repayment, compounded annually from the date of return of contributions through the date of repayment; and (2) provided the Participant satisfied the break in service rules, as applicable. Repayment of Employee Contributions (including any Contributions made to purchase prior service credit) under this subsection shall be made in a single lump sum, by a rollover or transfer of pre-tax funds described in Sections 10.03 and 10.04 of this Plan, a lump sum payment of after-tax funds,

after-tax payroll deductions, or any other method established by the Board, subject to any limitations included in the Adoption Agreement or any Addendum thereto.

(e) For purposes of this Section, the amount of "interest" shall be determined as of the date that the withdrawal under this Section is made, and the amount of interest shall comply with any applicable provisions of Section 4(i)(10)(B)(i) of the Age Discrimination in Employment Act ("ADEA").

Section 13.04. Cessation of Contributions Without Penalty. The Employer may provide in the Adoption Agreement that Participants who have met certain retirement benefit eligibility requirements shall no longer be required to make contributions to the Plan. Effective on or after October 1, 2016, Participants who are receiving an In-Service Distribution or who are otherwise receiving Retirement benefits while employed with the Adopting Employer shall not be required to make contributions to the Plan.

Section 13.05. Continued Contributions During Leave of Absence. Subject to the applicable limits of Code Section 415, if the terms of an authorized leave of absence permit the Participant to continue accumulating Credited Service during said leave of absence, the Participant shall be required to continue making Employee Contributions in the same amount and at the same rate as immediately prior to the commencement of the leave of absence.

Section 13.06. Return of Contributions Upon Failure to Exhaust.

(a) Death of a Retired Participant. If a Retired Participant elects the Option A form of benefit payment, and if upon the death of the Participant the sum of all benefits paid to the Participant does not equal or exceed the amount of the Participant's Employee Contributions plus interest posted thereon, then a lump sum payment in the amount of the difference, less any amounts paid to the Retired Participant's surviving Spouse or to the Retired Participant's estate

pursuant to Section 8.12, shall be paid to the Retired Participant's designated beneficiary as defined in this subsection (a), or if there is no such designated beneficiary, to the Retired Participant's estate. In the event that 1) a Retired Participant elects retirement benefit payment Option B or C, 2) the Post-Retirement Beneficiary predeceases the Participant, and 3) upon the death of the Retired Participant, the sum of all benefits paid does not equal or exceed the amount of the Participant's Employee Contributions plus interest posted thereon, then a lump sum payment in the amount of the difference shall be paid to the Retired Participant's designated beneficiary as defined in this subsection (a), or if there is no such designated beneficiary, to the Participant's estate. In the event that 1) a Retired Participant elects retirement benefit payment Option B or C, 2) the Post-Retirement Beneficiary survives the Retired Participant and dies after such Beneficiary has begun receiving survivor benefit payments, and 3) the sum of all benefits paid does not equal or exceed the amount of the Participant's Employee contributions plus interest posted thereon, said lump sum payment shall be paid to the Post-Retirement Beneficiary's designated beneficiary as defined in this subsection (a) or, if there is no such designated beneficiary, to the Post-Retirement Beneficiary's estate. For purposes of this subsection, the term "designated beneficiary" shall mean the surviving Spouse of the Retired Participant or Post-Retirement Beneficiary, as applicable, and the term "surviving" shall mean surviving the Retired Participant or Post-Retirement Beneficiary, as applicable, by at least thirty-two (32) days.

(b) <u>In-Service Death of Participant Before Satisfying Pre-Retirement Death Benefit Eligibility Requirements; Death of Terminated Vested Participant Where No Terminated Vested Death Benefit Is Payable</u>. If a Participant dies in the Service of an Adopting Employer before satisfying the eligibility requirements for an in-service death benefit, the Participant's Employee

Contributions plus interest posted thereon, if any, shall be paid to the Participant's designated beneficiary as defined in this subsection (b), or if there is no such designated beneficiary, to the Participant's estate. If a Terminated Vested Participant dies before Retirement and the Plan does not provide for Terminated Vested death benefits to be payable upon the death of such Participant, the Participant's Employee Contributions plus interest posted thereon, if any, shall be paid to the Participant's designated beneficiary as defined in this subsection (b), or if there is no such designated beneficiary, to the Participant's estate. For purposes of this subsection, the term "designated beneficiary" shall mean the surviving Spouse of the Participant and the term "surviving" shall mean surviving the Participant by at least thirty-two (32) days.

(c) Death of a Participant or Terminated Vested Participant After Satisfying Pre-Retirement Death Benefit Eligibility Requirements. The following provision shall apply in the event that a Participant or Terminated Vested Participant who has satisfied the eligibility requirements for a pre-retirement death benefit dies before Retirement, and payments are made to a Pre-Retirement Beneficiary under the Plan. In the event the sum of all pre-retirement benefits paid to a Pre-Retirement Beneficiary(ies) by virtue of the death of a Participant or Terminated Participant, as applicable, does not equal or exceed the amount of the Participant's or Terminated Participant's Employee Contributions plus interest posted thereon, a lump sum payment in the amount of the difference shall be paid to the Pre-Retirement Beneficiary's designated beneficiary as defined in this subsection (c), or if there is no such designated beneficiary, to the estate of the Pre-Retirement Beneficiary (or the designated beneficiary or estate of the last Pre-Retirement Beneficiary receiving payment, as applicable with respect to Plans that permit payment to multiple Pre-Retirement Beneficiaries). For purposes of this subsection, the term "designated beneficiary" shall mean the surviving Spouse of the Pre-

Retirement Beneficiary and the term "surviving" shall mean surviving the Pre-Retirement Beneficiary by at least thirty-two (32) days.

(d) For purposes of this Section, the amount of "interest posted" shall be determined as of the date that the lump sum payment payable under this Section is distributed, and the amount of interest posted shall comply with any applicable provisions of Section 4(i)(10)(B)(i) of the Age Discrimination in Employment Act ("ADEA").

ARTICLE XIV.

PENSION COMMITTEE

Section 14.01. Creation and Composition. There shall be a Pension Committee for each Adopting Employer. Unless otherwise specified in the Adoption Agreement, the Pension Committee shall be composed of the following:

For Municipal Corporations:

(a) City Clerk and City Manager.

(b) Two (2) Employee representatives appointed by the Governing Authority.

(c) Three (3) appointed members of the Governing Authority.

For Other Adopting Employers:

(a) Executive Director.

(b) Two (2) Employee representatives appointed by the Governing Authority.

(c) Four (4) appointed members of the Governing Authority.

Section 14.02. Responsibilities. The Pension Committee shall have the following responsibilities:

(a) In its dealings with GMEBS or its duly appointed representatives, the Pension Committee shall:

(1) Assure that accurate and complete information is furnished to GMEBS with respect to eligibility for participation, Total Credited Service, Earnings, and Final Average Earnings of Eligible Employees, including elected or appointed members of the Governing Authority and Municipal Legal Officers if they are designated as Eligible Employees in the Adoption Agreement.

(2) Assure the collection and remittance to GMEBS of all required Contributions (including Employee Contributions, if applicable).

(3) Collect, and furnish to GMEBS, in accordance with its rules and regulations, all reports, forms, and other records required or necessary to administer the Plan, including but not limited to completed applications for participation (if applicable), employee elections to participate (if participation is optional for a particular class), employee census reports reflecting information necessary to complete the annual plan valuation, completed pre-retirement beneficiary designation forms, completed leave of absence reports, and completed retirement applications (including disability retirement applications, if the Adopting Employer has elected in its Adoption Agreement to provide disability retirement benefits).

(4) Provide reasonable prior notice to GMEBS of any amendments that the Adopting Employer intends to make to the Adoption Agreement.

(5) Notify GMEBS of the termination of Participating Employees, and, if they are permitted in the Adoption Agreement to participate in the Plan, the vacation of office by elected or appointed members of the Governing Authority and Municipal Legal Officers. Said notification should indicate whether the Employee has been involuntarily

terminated without cause (see Section 9.04 concerning 5-year vesting for Employees involuntarily terminated without cause).

(6) Notify GMEBS when the Adopting Employer learns that an Eligible Employee, Participant, Terminated Vested Participant, Retired Participant or Beneficiary has been convicted of a public employment-related crime or other crime which could result in a reduction or forfeiture of benefits (see Section 9.06).

(7) If the Adopting Employer has elected in the Adoption Agreement to provide disability retirement benefits, notify GMEBS of determinations made by the Pension Committee with respect to disability (see Section 2.23(b)) or continuation of disability (see Section 6.06(e)).

(8) Notify GMEBS when the Adopting Employer learns of the death of an Eligible Employee, Participant, Terminated Vested Participant, Retired Participant, or Beneficiary.

(b) In dealing with those persons participating or eligible to participate in the Plan, the Pension Committee shall:

(1) Be responsible for the enrollment of Eligible Employees, including elected or appointed members of the Governing Authority and Municipal Legal Officers if they are included as Eligible Employees in the Adoption Agreement.

(2) Handle distribution of all reports, forms, or other plan-related materials to Participants, including but not limited to plan summary booklets and annual participant statements.

(3) Handle disputes between the Adopting Employer and Participants in all matters regarding the Plan and notify GMEBS of same.

(4) Handle and distribute as necessary any notices of eligibility, benefits, available options, and any other notices required by this Plan, Contract, or rules and regulations of GMEBS.

(5) Address Employee inquiries concerning eligibility for participation in the Plan, enrollment, eligibility for retirement, disability, and/or death benefits, benefit payment options, and other terms, conditions, and features of the Plan.

(c) The Pension Committee is not authorized to interpret the Basic Plan Document, or matters of State and federal law as they relate to interpretation of the Basic Plan Document. These matters are reserved for the sole discretion of the Board.

Section 14.03. Secretary. The Adopting Employer shall designate in the Adoption Agreement a Pension Committee Secretary who shall have full authority to represent the Pension Committee in all communications with GMEBS and the Adopting Employer's Employees, including elected or appointed members of the Governing Authority and Municipal Legal Officers.

Section 14.04. Legal Assistance. The City Attorney or other attorney appointed by the Governing Authority shall furnish legal advice to the Pension Committee with respect to the Plan and the Committee's assigned responsibilities hereunder.

Section 14.05. Plan Representative. The Adopting Employer shall designate in the Adoption Agreement an individual to serve as Plan Representative. The Plan Representative shall have full authority to represent the Governing Authority in all communications with GMEBS and the Adopting Employer's Employees. The Pension Committee Secretary may serve as the Plan Representative.

ARTICLE XV.

BOARD OF TRUSTEES

Section 15.01. Definitions. As used in this Article, "Act" refers to the Act of the General Assembly creating the Board of Trustees of the Georgia Municipal Employees Benefit System (O.C.G.A. § 47-5-1 et seq., a copy of which is included in the Appendix hereto), as amended.

Section 15.02. Powers. The powers of the Board of Trustees as fixed by the Act are hereby incorporated as part of the Plan. The Adopting Employer agrees that, in the administration of the Plan, it will comply with all rules and regulations adopted by the Board of Trustees under its authority as granted by the Act.

Section 15.03. Composition and Election. The composition of the Board of Trustees and the election of its members shall be as provided by the Act and as may be provided in the bylaws of the Board of Trustees.

Section 15.04. Officers. The election of officers by the Board of Trustees shall be conducted as may be prescribed by the Act and as may be provided in the bylaws of the Board of Trustees.

Section 15.05. Notice of Elections. The Board of Trustees shall provide through its bylaws for the giving of notice of elections, notice of any vacancy on the Board, the method or manner in which votes may be cast, and any other matter necessary or incident to the election of members of the Board. The Board may also provide for a proxy vote, and may determine how, when, and in what manner voting by proxy may be had in accordance with the Act and as may be provided in the bylaws of the Board of Trustees.

Section 15.06. Voting. Each Adopting Employer shall be entitled to vote in any election or other matter placed before the membership as provided in the bylaws of the Board of Trustees.

Section 15.07. Voting Representative for the Adopting Employer. Unless otherwise indicated in writing by an Adopting Employer's chief executive or chief administrative officer, for the purpose of casting the Adopting Employer's vote in any election of members of the Board of Trustees and in any other matters which the membership has the authority and responsibility for resolving, each trustee shall be considered the official representative for the Employer for which the trustee serves as an elected or appointed member of the Governing Authority or Employee. For each other Adopting Employer, unless otherwise indicated in writing by an Adopting Employer's chief executive or chief administrative officer, the chief executive or chief administrative officer shall be the Adopting Employer's official representative for the purpose of casting its vote in any election of members of the Board of Trustees and in any other matters which the membership has the authority and responsibility for resolving.

Section 15.08. Qualified Public Accountant. The Administrator may engage on behalf of all Participants an independent qualified public accountant to conduct such an examination of any financial statements of the Plan, and of other books and records of the Plan, as the qualified public accountant may deem necessary to enable said accountant to form an opinion as to whether the financial statements and schedules required to be included in the annual report of the Plan are presented fairly in conformity with generally accepted accounting principles as applicable to a governmental plan, applied on a basis consistent with that of the preceding Plan Year and who shall perform such other services for the Plan as the Administrator may require.

Section 15.09. Fiduciary Insurance. The Board of Trustees may purchase fiduciary liability insurance for any of its fiduciaries, or for itself, to cover liability or losses occurring by reason of the act or omission of a fiduciary.

ARTICLE XVI.

GMEBS TRUST AGREEMENT

Section 16.01. General Provisions. The GMEBS Trust Agreement is the separate document for the establishment and administration of the Trust Fund. All contributions under the Plan shall be transferred to the Trust Fund to be held, managed, invested, and distributed as part of the Trust Fund by the Board in accordance with the provisions of the Plan and separate GMEBS Trust Agreement. At no time prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries shall any part of the corpus or income be used for, or diverted to, purposes other than the exclusive benefit of the Participants and their beneficiaries, including the payment of reasonable fees, taxes (if applicable) and expenses of the Plan and Trust, subject to the provisions in Article XVIII of this Basic Plan Document relating to the distribution of excess assets in the event of a plan termination. In resolving any conflict between provisions of the Plan and provisions of the Trust, the provisions of the Plan shall control.

Section 16.02. Group Trust Participation.

(a) If the investment is otherwise a permitted investment under Chapters 5 and 20 of Title 47 of the O.C.G.A., the Board may, unless otherwise restricted by law, transfer all or any portion of the assets of the Trust to a collective or common group trust, as permitted under Revenue Ruling 81-100, as modified by Revenue Rulings 2004-67 and 2011-1 (or subsequent guidance), that is operated or maintained exclusively for the commingling and collective investment of monies, and in such case the group trust agreement shall be deemed adopted as

part of the GMEBS Defined Benefit Retirement Plan Trust Agreement without further action by the Board.

(b) The separate account maintained by the group trust for an Adopting Employer's Plan pursuant to subsection (a) above shall not be used for, or diverted to, any purpose other than for the exclusive benefit of the Participants and beneficiaries of the Adopting Employer's Plan, including the payment of reasonable fees, taxes (if applicable) and expenses of the Plan and Trust, subject to the provisions in Article XVIII of this Basic Plan Document relating to the distribution of excess assets in the event of a plan termination.

(c) For purposes of valuation, the value of the separate account maintained by the group trust for an Adopting Employer's Plan shall be the fair market value of the portion of the group trust held for the Adopting Employer's Plan, determined in accordance with generally recognized valuation procedures.

ARTICLE XVII.

CLAIMS AND LITIGATION

Section 17.01. Disputes. In the event of disagreement between a Participant and the Adopting Employer with respect to any rights, claims, or responsibilities under the Plan which cannot be resolved by the Pension Committee as provided under Article XV, the Participant may make an appeal regarding such rights, claims, or responsibilities to the Governing Authority. In the event that any such rights, claims, or responsibilities result in a suit or other legal action by a Participant or Beneficiary, such action shall be defended in the same manner as other suits against the Adopting Employer. Any legal action on behalf of the Adopting Employer with regard to the Plan shall be first authorized by the Governing Authority and shall be conducted in the manner prescribed by the Governing Authority. GMEBS shall have no responsibility to defend or pursue legal action arising under the Plan.

Section 17.02. Disputes involving Federal or State Law Compliance. In the event there is a dispute involving federal or state law compliance, between a Participant or Beneficiary and the Governing Authority or the Trustees, or between an Adopting Employer and the Trustees, GMEBS is a necessary party to any such dispute, or suit, settlement, or release arising therefrom.

Section 17.03. Failure to Act. GMEBS shall not be responsible for the failure of the Adopting Employers to perform any of their obligations under the Plan, including the duty to remit payments to GMEBS, to provide necessary records concerning Participants and their Earnings to GMEBS, or to perform any other functions required of the Adopting Employers by applicable law, the Basic Plan Document, the Adoption Agreement (including any Addendum to the Adoption Agreement, if applicable), the separate GMEBS Trust Agreement, or by the rules and regulations of GMEBS. To the extent permitted under state and federal law, each Adopting Employer shall indemnify and hold GMEBS harmless for any failure to pay, delay in payment or other errors in processing benefits pursuant to this Plan due to the Adopting Employer's failure to perform its obligations under the Plan or provide accurate data to GMEBS for the purpose of administering the Plan.

ARTICLE XVIII.

AMENDMENT AND TERMINATION

Section 18.01. Amendment of the Plan by an Adopting Employer. The Governing Authority shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of its elections in the Adoption Agreement; provided, however, that no such amendment shall:

(a) Reduce the previously Accrued Benefit of any Participant or Beneficiary; or,

(b) Authorize or permit any part of the Trust Fund held by the Board to be diverted to purposes other than for the exclusive benefit of Participants and their Beneficiaries; or,

(c) Operate to deprive any Participant or Beneficiary of any rights or benefits irrevocably Vested in said Participant or Beneficiary under the Plan prior to such amendment, except that the Governing Authority may make any and all changes or modifications to the Adoption Agreement necessary to qualify the Plan or to keep the Plan qualified under the Internal Revenue Code and the regulations thereunder, or any amendment thereto.

Notwithstanding the foregoing, the Adopting Employer may amend the Adoption Agreement to the extent necessary to satisfy Code Section 415.

~~(d)~~ No amendment to an Adoption Agreement shall become effective until approved by the Administrator. In order to be approved by the Administrator, any amendment must comply with all applicable state and federal laws and the Basic Plan Document. If the Administrator does not approve an amendment, the Administrator shall continue to administer the Plan as if such amendment had not been made.

In no event may an Adopting Employer amend the Basic Plan Document or the GMEBS Trust Agreement separate document.

Section 18.02. Amendment of Plan by GMEBS.

(a) It is the intent of the Board that the Basic Plan Document, Adoption Agreement form and Addendum form (collectively referred to for purposes of this Section 18.02 as "Plan") shall be and remain qualified for tax purposes under the Code. The Administrator shall timely submit the Plan for approval under the Code as necessary, and all expenses incident thereto shall be borne by the GMEBS Investment Fund.

(b) GMEBS will maintain a record of the Participating Employers, and GMEBS will make reasonable and diligent efforts to ensure that Adopting Employers have actually received and are aware of all Plan amendments and that such Adopting Employers adopt new documents

when necessary. The provisions of this subsection shall supersede other provisions of the Plan to the extent those other provisions are inconsistent.

(c) The Board or the Provider, as directed by the Board, hereby reserves the right to amend the Plan without the consent of the Adopting Employers or of Participants (or any Beneficiaries thereof) to make desired changes in the design of the Plan. A true copy of the resolution of the Board approving such amendment shall be delivered to the Administrator and the Adopting Employers. The Plan shall be amended in the manner and effective as of the date set forth in such resolution, and the Adopting Employers, Employees, Participants, Beneficiaries, the Administrator, and all others having any interest under the Plan shall be bound thereby.

(d) The Provider shall have the authority to advise and prepare amendments to the Plan, for approval by the Board, on behalf of all Adopting Employers 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. In any event, any amendment prepared by the Provider and approved by the Board will be provided by the Administrator to Adopting Employers.

(e) Notwithstanding the foregoing paragraphs (c) and (d), effective on or after January 1, 2016, for any Adopting Employer as of either:

(1) 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, or

(2) as of the date the Plan is otherwise considered an individually designed plan due to the nature and extent of the amendments,

such Adopting Employer shall execute a resolution to adopt any amendments that are approved by the Board after the date under subparagraph (1) or (2) above, as applicable, within the earlier of (i) ninety (90) days after such Board approval, or (ii) if applicable, the remedial amendment period under Code Section 401(b) as applicable to governmental plans. 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.

Section 18.03. Termination by Adopting Employer.

(a) The Adopting Employer expects the Plan to be continued indefinitely but, of necessity, reserves the right to terminate its Plan and Contributions thereunder at any time by action of the Governing Authority, subject to the Administrator's approval. Such termination shall be accomplished by the adoption of an ordinance or resolution (as applicable) by the Governing Authority terminating the Plan. Such ordinance or resolution (as applicable) shall conform to the rules and regulations of the Board governing Plan termination to the extent they are consistent with this provision.

(b) Upon full or partial termination or a complete discontinuance of Employer contributions, all affected Eligible Employees shall be deemed to be Participants, and the Accrued Benefits of such Participants shall be Vested to the extent funded required by federal law. The Pension Committee shall notify Participants, Terminated Vested Participants, Retired Participants, and Beneficiaries of the full termination of the Plan, and shall provide a copy of such notice and the names and addresses of the persons notified to the Administrator.

(c) Upon termination, the Adopting Employer shall provide to the Administrator current Participant information necessary to calculate Accrued Benefits. Upon receipt of such information, the Administrator shall prepare a list of all the Adopting Employer's Participants, Retired Participants, Terminated Vested Participants, and Beneficiaries, showing for each the present value of each individual's Accrued Benefit, as determined by the GMEBS Actuary as of the date of termination.

(d) The Administrator, in accordance with the Board's current rules and regulations, and with generally accepted accounting practices, shall determine the value of the Adopting Employer's Trust Fund as of the termination date. All mandatory Employee Contributions, if any, plus interest, and all Contributions made to purchase service credit, if any, plus any applicable interest, shall be paid from the Trust Fund to the Participants, to the extent of available Trust Fund assets. The Administrator shall then deduct from the Trust Fund a termination fee established by GMEBS for services provided in terminating the Plan. The Administrator, pursuant to the Board's rules and regulations, shall then allocate the remaining assets for distribution of the present value of Accrued Benefits in lump sums to the classes listed below. The benefits of each class shall be satisfied before proceeding to the next class. If at any time the remaining Plan assets would be insufficient to provide the present value of Accrued Benefits for the class in question, the remaining assets shall be applied on a pro rata basis within that class, and all subsequent classes shall receive no benefit. The pro rata allocation referred to above will be determined based upon the comparative value of each class member's Accrued Benefit (present value expressed in a lump sum) when measured against the lump sum present value of Accrued Benefits for the class as a whole.

CLASS A – Retired Participants or Beneficiaries who are receiving payments as of the termination date.

CLASS B – Participants delaying Retirement beyond the Normal Retirement Date.

CLASS C – Participants eligible for Early Retirement.

CLASS D – Other Participants, terminated or active, who have met the requirements for vesting as of the termination date.

CLASS E – All other Participants on a pro rata basis. Payment of benefits to Retired Participants, Beneficiaries, and Participants by the Administrator as a result of a Plan termination shall be limited solely to the assets available in the Trust Fund.

(e) Any reversion of excess assets is only permitted if the excess assets resulted from an erroneous actuarial computation, following the use of acceptable actuarial procedures using reasonable assumptions as to interest and mortality pursuant to Treasury Regulation § 1.401-2(b)(1). In its termination ordinance, the Governing Authority shall instruct the Administrator as to the distribution of excess assets, if any, remaining after the satisfaction of Accrued Benefits for the classes enumerated herein. In the absence of such instructions, any excess assets shall be distributed to the Adopting Employer.

(f) Upon distribution of the assets as specified above, the Adoption Agreement, Basic Plan Document, and the separate GMEBS Trust Agreement shall be regarded as terminated as to that Adopting Employer and no Participant or Beneficiary shall have any further rights or claim herein.

Section 18.04. Amendment of the Plan to Transfer Assets; Termination of Contract.

(a) The Adopting Employer may amend the Adoption Agreement by ordinance or resolution (as applicable) so as to provide for the transfer of assets to a successor trustee and to terminate the existing Contract between the Adopting Employer and the Board. Any such ordinance or resolution shall comply with Section 18.01 and with the requirements of the rules and regulations of the Board regarding amendment and transfer of Plan assets, to the extent they are consistent with this Section.

(b) In addition to other requirements, such ordinance or resolution shall:

(1) Designate a new trustee or trustees to replace the Board;

(2) Establish a month-end termination date, which shall be used for purposes of valuing the Adopting Employer's Trust Fund assets and which shall be fixed by the Administrator, taking into account the time reasonably required to liquidate GMEBS Retirement Trust Fund assets (if necessary) for purposes of the termination and transfer, the impact of the termination on the financial integrity of the Retirement System, and the time reasonably required for GMEBS and the terminating Employer to complete necessary administrative tasks associated with the termination. The termination date will be no earlier than forty-five (45) days after the Adopting Employer provides written notice to the Administrator of its intent to terminate;

(3) Provide that after the established termination date, GMEBS shall have no further responsibility or obligation to administer the terminating Employer's retirement plan, except as otherwise agreed and provided for by GMEBS and the terminating Employer in the ordinance or resolution;

(4) Provide that the value of assets of the Adopting Employer's Trust Fund as of the established termination date shall be determined based upon the value of the Adopting Employer's Trust Fund as reflected in the unaudited financial statements for the GMEBS Retirement Trust Fund as of the established termination date, subject to verification and reconciliation against the most recent GMEBS Retirement Trust Fund audit coinciding with or following the termination date.

(5) Provide for the transfer of assets held in the Adopting Employer's Trust Fund to the successor trustee as follows:

(A) that no transfer shall take place until a successor Code Section 401(a) retirement plan and trust document have been adopted by the Adopting Employer and furnished to GMEBS, together with a current IRS determination letter or an opinion letter from an attorney confirming that the successor retirement plan is tax qualified under Code Section 401(a);

(B) that as soon as reasonably practicable after the established termination date, the Administrator will make an initial transfer to the successor trustee of an amount to be determined by the Administrator in its sole discretion, but in no event more than eighty-five percent (85%) of the value of the Adopting Employer's Trust Fund, as reflected in the then most recently completed unaudited monthly financial statement for the GMEBS Retirement Trust Fund; and that prior to the completion of the initial transfer, the Administrator shall deduct from the Adopting Employer's Trust Fund a termination fee established by GMEBS for services provided in effecting the termination of the Adopting

Employer's participation in GMEBS and the transfer of assets to the successor trustee;

(C) that as soon as reasonably practicable after completion of the GMEBS Retirement Fund unaudited financial statement for the month including the established termination date, the Administrator will make a second transfer to the successor trustee in an amount equal to the remainder of the Adopting Employer's Trust Fund assets, if any; and that in any event distribution of assets to the successor trustee shall be completed within the time limits specified in the separate GMEBS Trust Agreement;

(D) that after the established termination date, any funds remaining in the Adopting Employer's Trust Fund shall not share in the gains or losses of the GMEBS Retirement Trust Fund, notwithstanding any provision of the GMEBS Basic Plan Document or separate GMEBS Trust Agreement to the contrary; and that any investment gains or losses that would otherwise be credited to or debited from the Adopting Employer's Trust Fund after the established termination date shall not be taken into account. Rather, after the established termination date through completion of the transfer of assets, any amount remaining in the Adopting Employer's Trust Fund shall earn interest at the same rate as the GMEBS active cash management account which shall be credited monthly until the transfer of assets is completed; and,

(E) that if the audit of the GMEBS Retirement Trust Fund for the year including the established termination date reflects that the value of the Adopting Employer's Trust Fund on the termination date was understated or overstated in

the unaudited financial statement relied upon, then GMEBS or the Adopting Employer shall remit to the other the amount of any overpayment or underpayment, unless said amount is less than One Thousand Dollars ($1,000). Such remittance shall be made in a lump sum with interest. Said interest shall be calculated at the same rate as the GMEBS active cash management account and credited monthly as of the last day of each month following the established termination date up until the date of the remittance.

(6) Provide that the assets of the Plan will continue to be held by the successor trustee for the exclusive benefit of Participants and Beneficiaries.

(7) State that the existing retirement rights of Employees, Participants, and Beneficiaries shall not be impaired.

(8) Provide that upon completion of the transfer of assets, the GMEBS Board of Trustees shall have no further fiduciary responsibility for investment of the Adopting Employer's Trust Fund assets or payment of liabilities, and the Adopting Employer's Contract and participation under the separate GMEBS Trust Agreement and Trust Fund shall be considered terminated.

(9) Provide that, to the extent permitted by federal, state or local law, the Adopting Employer agrees to indemnify the Board of Trustees and the Administrator from and against any loss, liability or claim arising out of the Employer's maintenance of the Plan from and after the date of the final transfer of assets.

(10) Provide that the surviving plan must provide each Participant on whose behalf Plan assets are transferred a benefit equal to or greater than the benefit the Participant had accrued, if any, immediately before transfer of assets.

Section 18.05. Involuntary Termination.

(a) The Board may involuntarily terminate the Plan as to an Adopting Employer in the event of any of the following occurrences:

(1) Failure of the Employer to comply with the terms of the Basic Plan Document, Adoption Agreement (or Addendum), or separate GMEBS Trust Agreement including, but not limited to, failure to pay required Contributions in a timely manner;

(2) Failure of the Adopting Employer to provide to GMEBS or respond to requests from GMEBS for information necessary for GMEBS to administer the Plan;

(3) Failure of the Adopting Employer to adequately fund the Plan in accordance with the GMEBS funding policy, or to adopt or abide by a funding action plan approved by the Board;

(4) Receipt of written notice from an Adopting Employer's Governing Authority of its intent to discontinue further Contributions;

(5) Insistence by the Employer on enforcing an amendment to the Adoption Agreement which the Board has disapproved; or

(6) Failure of the Adopting Employer to maintain qualification status under Code Sections 401(a) and 414(d).

(b) The rights, benefits, and entitlements under the Plan of any Participant, including those of the Participant's Beneficiary, any other provision of the Plan notwithstanding, before or after Retirement, death, or other termination of employment shall, upon the failure of the Adopting Employer to pay and to continue to pay its required Contributions, be limited as specified in this Article.

(c) In the event of an involuntary termination, the GMEBS Board may in its sole discretion adopt a resolution providing for: (i) designation of the members of the Employer's Governing Authority as successor trustees for the Plan; (ii) designation of a person or entity other than the Employer's Governing Authority as successor trustee for the Plan; or (iii) outright termination of the Plan and distribution of assets to Participants and Beneficiaries. The specific terms and conditions associated with involuntary termination shall be as provided in the Board resolution. Neither the Administrator nor the GMEBS Board shall be subject to lawsuit or liability arising from the exercise of its discretion as provided herein.

(d) The Administrator shall notify the Governing Authority, Participants, and Beneficiaries in writing of an involuntary termination and the reasons therefor. Said notice shall also fix a termination date. Upon the request of the Administrator, the Employer shall within a reasonable period provide the Administrator with the last known addresses of Participants and Beneficiaries for this purpose. Neither the Administrator nor the GMEBS Board shall be subject to lawsuit or liability for non-compliance with this paragraph arising from the failure of the Employer to provide such information to the Administrator.

(e) The Administrator shall determine the value of the Adopting Employer's Trust Fund as of the termination date in accordance with the procedures described in Section 18.05(b)(4) of this Article. The Board shall deduct from the Trust Fund a termination fee established by GMEBS for services provided in effecting termination of the Adopting Employer's participation in GMEBS.

(f) Successor Trustee.

(1) Governing Authority as Successor Trustee. If upon involuntary termination, the GMEBS Board by resolution designates the members of the Employer's

Governing Authority as successor trustees, the Adopting Employer shall be obligated to furnish GMEBS with a successor retirement plan and related documents as provided in Section 18.04(b)(5)(A). Distribution of assets to the Governing Authority or to a designee specified by the Governing Authority in writing, as successor trustee, shall then occur in accordance with the transfer procedures described in Section 18.04(b)(5). Payment of benefits to Retired Participants and Beneficiaries shall become the responsibility of the Governing Authority, as successor trustees, as of the termination date, except as otherwise provided in the Board's termination resolution.

(2) Other Entity as Successor Trustee. If upon involuntary termination, the GMEBS Board by resolution designates a successor trustee other than the members of the Employer's Governing Authority, distribution of assets to the successor trustee shall occur in accordance with the transfer procedures described in Section 18.04(b)(5) upon the Board's receipt of retirement plan and related documents as described in Section 18.04(b)(5)(A), and any other information reasonably requested by the Board. Payment of benefits to the Retired Participants and Beneficiaries shall become the responsibility of the successor trustee as of the termination date, except as otherwise provided in the Board's termination resolution.

(3) Termination without Successor Trustee. If upon involuntary termination, the GMEBS Board by resolution terminates the Employer's Plan outright, the assets of the Employer's Trust Fund will not be transferred to a successor trustee, but will be distributed to Participants and Beneficiaries in accordance with and subject to the termination provisions of Section 18.03(b)-(f), except as otherwise provided in this subsection. The Employer shall provide current Participant information necessary to

calculate Accrued Benefits as required under Section 18.03(c), within a reasonable period after the Administrator's request for such information. Any excess assets remaining after satisfaction of Accrued Benefits and payment of the termination fee shall be distributed to the Employer.

(g) Freezing of Benefit Accruals. In the event of an Employer's failure to pay required Contributions, the GMEBS Board may by resolution freeze benefit accruals under the Employer's Plan, as an alternative to involuntary termination. If the Board adopts such a resolution, the Employer's Plan must continue to be maintained as a qualified plan and the Employer will be responsible for funding benefits as determined under the frozen Plan's provisions. The Board's resolution to freeze benefit accruals shall specify the extent to which Service and Earnings after the freeze date will or will not be counted for purposes of computing the amount of benefits payable under the Plan, and for purposes of meeting the minimum service requirements for vesting and benefit eligibility under the Plan. The resolution shall also specify the conditions for recommencing benefit accruals under the Plan. The resolution may also provide that, in the event of an Employer's continued failure to pay required Contributions, the Employer's Plan will be terminated outright as of a date certain or upon the Board's adoption of a resolution providing for outright termination, consistent with the provisions of subsection (f)(3).

(h) The Board in its discretion may require an Employer to obtain appropriate IRS approval of the qualified status of the terminating Plan or a successor plan.

(i) In the event that an Adopting Employer fails to comply with the terms of the Basic Plan Document, Adoption Agreement (or Addendum), or the separate GMEBS Trust Agreement including, but not limited to, failure to pay required Contributions in a timely manner,

the Board may in its sole discretion pursue any other legal or equitable means that it deems appropriate, including the filing of a writ of mandamus, to facilitate such compliance.

Section 18.06. Termination of the Basic Plan Document by the Board. The Board reserves the right to completely terminate the Basic Plan Document and the separate GMEBS Trust Agreement. In such an event, the provisions of Section 18.03 shall be applied to each Adopting Employer.

ARTICLE XIX.

NON-ALIENATION OF BENEFITS

(a) None of the benefits, payments, proceeds, or distributions payable under the Plan shall be subject to the claim of any creditor of any Participant or to the claim of any creditor of any Beneficiary hereunder, or to any legal process of levy or attachment by any creditor of any such Participant or Beneficiary; and no such benefits shall be in any manner liable for or subject to the debts, liabilities, engagements, or torts of any Participant or Beneficiary; and neither shall any such Participant or Beneficiary have any right to alienate, commute, anticipate, transfer, encumber, pledge, or assign any of the benefits, payments, proceeds, or distributions under this Plan.

(b) Nothing in subsection (a) shall be construed to preclude the Administrator, subject to any terms and conditions set by the Administrator, from making a deduction and direct payment to the Adopting Employer or GMEBS on behalf of a Retired Participant for the limited purpose of paying for a contribution or premium for a post retirement benefit offered by the Adopting Employer or GMEBS, if the Retired Participant elects to have such deduction and direct payment made. An election by the Retired Participant for such deduction and direct payment may be revoked at any time.

(c) Nothing in subsection (a) shall be construed to preclude the Administrator, subject to any terms and conditions set by the Administrator, from making a deduction and direct payment on behalf of a Retired Participant as provided under Section 845(a)(4)(D) of the Pension Protection Act of 2006 in its current form or as amended, and as interpreted by the Internal Revenue Service, for the limited purpose of paying premiums for coverage for an eligible retired public safety officer, the Participant's spouse, and dependents, by an accident or health insurance plan or qualified long-term care insurance contract as defined in Section 7702B(b) of Title 26 of the United States Code, if the Retired Participant elects to have such deduction and direct payment made. An election by a Retired Participant for such deduction and direct payment may be revoked at any time.

ARTICLE XX.

MISCELLANEOUS

Section 20.01. Construction.

(a) Words used in this Plan in the singular or plural shall be construed as being in the plural or singular where appropriate.

(b) The Plan shall be construed, enforced, and administered and the validity thereof determined in accordance with the Code, and, when not inconsistent with the Code, the laws of the State of Georgia and the bylaws of the Board.

(c) In resolving any conflict between provisions of the Plan and in resolving any other uncertainty as to the meaning or intention of any provision of the Plan, the interpretation that (i) causes the Plan to constitute a qualified governmental retirement plan under the provisions of Code Sections 401 and 414(d) and the Trust as exempt from tax under Code Sections 501 and 115, and (ii) causes the Plan to comply with all applicable requirements of the Code and federal law shall prevail over any different interpretation.

(d) In resolving any conflict between the Plan and any policy or contract issued under the Plan, the provisions of the Plan shall prevail.

(e) The headings and subheadings in the Plan are inserted for convenience of reference only and are not to be considered in the construction of any provision of the Plan.

(f) The terms of this Basic Plan Document shall control except as otherwise provided in an Adopting Employer's Adoption Agreement (including any Addendum to the Adoption Agreement, if applicable), as accepted by or on behalf of the GMEBS Board, in which case the terms of the Adopting Employer's Adoption Agreement (including any Addendum to the Adoption Agreement) shall control.

(g) Neither the establishment nor maintenance of the Plan nor any amendment thereof, nor any act or omission under the Plan or resulting from the operation of the Plan shall be construed:

(1) as conferring upon any Participant, beneficiary, or any other person a right or claim against the GMEBS Investment Fund, the Trust Fund, the Trustees, the Adopting Employer, or the Administrator, except to the extent that such right or claim shall be specifically expressed and provided in the Plan;

(2) as a contract or Agreement between the Adopting Employer and any Participant or other person;

(3) as being consideration for, or an inducement or condition of, employment of any Participant or other person, or as affecting or restricting in any manner or to any extent whatsoever the rights or obligations of the Adopting Employer or any Participant or other person to continue or terminate the employment relationship at any time; or

(4) as giving any Participant the right to be retained in the service of the Adopting Employer or to interfere with the right of the Adopting Employer to discharge any Participant or other person at any time.

Section 20.02. Non-Diversion.

(a) The assets of the Plan shall never inure to the benefit of an Adopting Employer and shall be held for the exclusive purposes of providing benefits to Participants in the Plan and their beneficiaries and defraying reasonable fees, taxes (if applicable) and expenses of the Plan and Trust, except in the case of a contribution which is made by an Adopting Employer under a mistake of fact as determined solely by the Administrator. Such contribution shall be returned to the Adopting Employer, upon demand, and shall be reduced for any loss incurred but unadjusted for any gains earned during the time the mistaken contribution was part of the Trust Fund.

(b) Trust assets shall be managed in compliance with Code Section 503(b).

Section 20.03. Legally Incompetent; Power of Attorney. Any Participant, Retired Participant, Terminated Vested Participant, or Beneficiary receiving or claiming benefits under the Plan shall be conclusively presumed to be mentally competent and of age until the Administrator receives a written notice, in a form and manner acceptable to it, that such person is incompetent or a minor, and that a guardian or other person legally vested with the care of such person's estate has been appointed. In the event a guardian of the estate of any person receiving or claiming benefits under the Plan shall be appointed by a court of competent jurisdiction, payments shall be made to such guardian and the guardian may take any and all actions with respect to the person's interest under the Plan in accordance with the terms of the appointment, provided that proper proof of appointment is furnished in a form and manner suitable to the Administrator. Any payment so made shall be a complete discharge of liability therefor under

the Plan. No person may act as an attorney-in-fact for an Employee, Participant, Terminated Vested Participant, Retired Participant or Beneficiary with respect to a matter involving the Plan unless a valid power of attorney document appointing such person and authorizing such action is submitted in a form and manner acceptable to the Administrator. The Administrator shall be entitled to rely upon a power of attorney document which it reasonably determines to be valid, without liability for actions taken by the Administrator at the request of the designated attorney-in-fact, unless and until the Administrator receives notice that the power of attorney is no longer effective.

Section 20.04. Benefits Supported Only by Trust Fund. Any person having any claim under the Plan shall look solely to the assets of the Trust Fund for satisfaction. In no event shall the Adopting Employer, or any of its employees or agents, be liable in their individual capacities to any person whomsoever, under the provisions of the Plan or of the separate GMEBS Trust Agreement.

Section 20.05. Non-Discrimination. The Adopting Employer, through the Pension Committee, shall administer the Plan in a uniform and consistent manner with respect to all Participants.

Section 20.06. Limitation of Liability; Legal Actions.

(a) It is expressly understood and agreed by each Employee who becomes a Participant hereunder that, except for willful neglect or fraud, neither the Adopting Employer, the Plan Representative, nor the Board of Trustees shall be in any way subject to any suit or litigation, or to any legal liability, for any cause or reason or thing whatsoever, in connection with the Plan or its operation, and each such Participant hereby releases the Adopting Employer,

all its employees and agents, the Plan Representative, and the Board of Trustees from any and all liability or obligation.

(b) The Adopting Employer and the Plan Representative shall be the only necessary parties to any action or proceeding involving any rights under the Plan or the proper administration thereof, and no Participant, Beneficiary, or other persons having or claiming to have an interest in the Plan shall be entitled to any notice of process. Any final judgment which is not appealed or appealable that may be entered in any such action or proceeding shall be binding and conclusive on the parties hereto and all persons having or claiming to have an interest in the Plan.

Each fiduciary under the Plan shall be responsible only for the specific duties assigned under the Plan and shall not be directly or indirectly responsible for the duties assigned to another fiduciary. Any person or a group of persons may serve in more than one (1) fiduciary capacity with respect to the Plan.

Section 20.07. Claims. Any payment to a Participant or Beneficiary, or to their legal representatives, in accordance with the provisions of the Plan, shall to the extent thereof be in full satisfaction of all claims hereunder against the Plan Representative or the Adopting Employer, either of which may require such Participant, Beneficiary, or legal representative, as a condition precedent to such payment, to execute a receipt and release therefor in such form as shall be determined by the Plan Representative or the Adopting Employer.

Section 20.08. Errors in Benefits.

(a) Effective upon issuance of an Internal Revenue Service favorable opinion letter which covers this provision, notwithstanding any provision in this Section 20.08 to the contrary, any action upon an underpayment or overpayment shall be brought within six (6) years after the

same becomes due and payable. Likewise, GMEBS shall not be required to correct any underpayment or overpayment more than six (6) years after said underpayment or overpayment occurred.

(b) Underpayments. Any underpayments from the Trust Fund to a Retired Participant or to a Beneficiary caused by administrative errors shall be corrected with interest compounded annually from the date of the miscalculated payment. The rate applied shall be the actuarially assumed rate utilized by the plan actuary for estimating future plan investment earnings or such other rate established by the Board that is permissible under federal and state law and applicable guidance as of the date of the correction. Underpayments shall be made up from the Adopting Employer's Trust Fund. Effective with respect to underpayments corrected on or after January 1, 2017, in the event a Retired Participant, Pre-Retirement Beneficiary or Post-Retirement Beneficiary to whom a corrective payment is due dies before such payment is made, said corrective payment shall be paid to such Retired Participant's, Pre-Retirement Beneficiary's or Post-Retirement Beneficiary's designated beneficiary, as defined in this subsection (b) or, if there is no such designated beneficiary, to the deceased Retired Participant's, Pre-Retirement Beneficiary's or Post-Retirement Beneficiary's estate. For purposes of this subsection, the term "designated beneficiary" shall mean the surviving Spouse of such Retired Participant, Pre-Retirement Beneficiary, or Post-Retirement Beneficiary, as applicable, and the term "surviving" shall mean surviving the Retired Participant, Pre-Retirement Beneficiary, or Post-Retirement Beneficiary, as applicable, by at least thirty-two (32) days.

(c) Overpayments. In the event of an overpayment from the Trust Fund to a Retired Participant or to a Beneficiary caused by administrative error, the following provisions shall apply:

(1) Corrective Amendment Option. In the event of an overpayment that is due to misapplication of the terms of the Plan, the Adopting Employer may be provided the opportunity to amend its Adoption Agreement (a "Corrective Amendment") in order to provide for such overpayment to be permissible under the terms of the plan, but only if the Corrective Amendment is consistent with the circumstances resulting in the overpayment and with the Basic Plan Document, as determined by the Administrator. The Corrective Amendment may be effective either retroactively only, or both retroactively and prospectively.

(2) Determination of Reasonableness of Collection from Retired Participants or Beneficiaries. In the event that the Adopting Employer does not adopt a Corrective Amendment, or that the circumstances resulting in the overpayment or the Basic Plan Document would not permit such an amendment, the Administrator and the Adopting Employer will consult in making a determination of whether collection of the overpayment (in full or in part) from a Retired Participant or Beneficiary is reasonable under the particular facts and circumstances involved. In their determination, the Administrator and the Adopting Employer shall consider (1) the hardship of collection on the Retired Participant or Beneficiary; (2) any legal impediments to collection; and (3) the potential risk of litigation if collection is pursued, in consultation with the affected Adopting Employer's counsel.

(3) Failure to Reach Agreement on Reasonableness of Collection. If the Administrator and the Adopting Employer cannot reach agreement within six (6) months as to whether collection of an overpayment from a Retired Participant or Beneficiary is

reasonable, the Board shall make this determination, considering the factors outlined above in paragraph (2).

(4) Collection Process. If a determination under this subsection is made that collection from the Retired Participant or Beneficiary is reasonable, the overpayment shall be corrected with interest compounded annually from the date of the miscalculated payment. The rate applied shall be the actuarially assumed rate utilized by the plan actuary for estimating future plan investment earnings or, effective on and after January 1, 2014, such other rate established by the Board that is permissible under federal and state law and applicable guidance as of the date of the correction. In collecting amounts of the overpayment (in full or in part), the Administrator shall have the discretion to use any of the following options: (i) single sum payments; (ii) installment payments; (iii) actuarial reduction of future Retirement payments; or (iv) deductions from Retirement payments. Retirement payment deductions shall not exceed fifty percent (50%) of the amount of payment from which the deduction is made.

(5) Corrective Payment by Adopting Employer. If full collection of an overpayment is not achieved, either because of a determination that full collection from the Retired Participant or Beneficiary is not reasonable, or because efforts at collection do not result in a full collection of the overpayment, the Adopting Employer shall be responsible for making a separate, supplemental contribution to the Trust Fund in the amount of any uncollected overpayment, including interest as calculated under paragraph (4) ("corrective contribution"). Any corrective contribution by a Participating Employer must be made at the same time that the next regular employer contribution is due under the Plan. In the event employer contributions are paid in installments, the corrective

contribution may be paid over that same installment period, but not to exceed a twelve (12) month period. The corrective contribution may not be included as a portion of the general liability of the Plan for which regular funding contributions are made.

(6) Alternative Correction Approach. If the overpayment involves circumstances that are not addressed in the preceding provisions of this subsection, or if in the determination of the GMEBS board, the overpayment cannot be practicably or appropriately corrected using the methods addressed in this subsection, the Administrator may develop a correction approach that is appropriate under the circumstances, permissible under state and federal law and applicable guidance, and equitable to the parties involved.

(d) Overpayments Due to Delay in Notification of Death of Participant or Beneficiary.

(1) In the event that GMEBS makes a payment to a Retired Participant or to a beneficiary following the death of such Participant or beneficiary, GMEBS will make reasonable efforts (not including litigation or collections processes) to recover said overpayment for a period of 60 days after receiving notice from the Adopting Employer of the Participant's or beneficiary's death. If after 60 days from the date on which GMEBS receives notice of the Participant's or beneficiary's death, GMEBS is unable to recover the overpayment, the Adopting Employer shall be responsible for making a separate, supplemental contribution to the Trust Fund in the amount of any such uncollected overpayment, including interest as calculated under paragraph (c)(4) above ("corrective contribution"). Any corrective contribution by an Adopting Employer must be made at the same time that the next regular Employer Contribution is due under the Plan. In the event Employer Contributions are paid in installments, the corrective

contribution may be paid over that same installment period, but not to exceed a twelve (12) month period. The corrective contribution may not be included as a portion of the general liability of the Plan for which regular funding contributions are made.

(2) If the overpayment involves circumstances that are not addressed in the preceding provisions of this subsection, or if in the determination of the GMEBS Board, the overpayment cannot be practicably or appropriately corrected using the methods addressed in this subsection, the Administrator may develop a correction approach that is appropriate under the circumstances, permissible under state and federal law and applicable guidance, and equitable to the parties involved.

Section 20.09. Notice. Any notice given under the Plan shall be sufficient if given to: (1) the Board if addressed to the Administrator at its office; (2) the Adopting Employer if addressed to the address of the Governing Authority indicated in the Adoption Agreement; or (3) a Participant or Beneficiary, when addressed to the Participant at the Participant's address as it appears in the records of the Administrator or the Adopting Employer.

Section 20.10. Right of Recovery. If the Administrator makes any payment that according to the terms of the Plan and the benefits provided hereunder should not have been made, the Administrator may recover that incorrect payment, whether or not it was made due to the error of the Administrator, from the person to whom it was made, or from any other appropriate party. If any such incorrect payment is made directly to a Participant, the provisions of Section 20.08 apply.

Section 20.11. Evidence of Action. All ordinances, resolutions, forms, orders, requests, documents and instructions provided to the Administrator by an Adopting Employer or by any duly authorized representative (e.g., Plan Representative or Pension Committee Secretary), shall

be in writing and the Administrator shall be fully protected in acting in accordance with such ordinances, resolutions, forms, orders, requests, documents and instructions.

Section 20.12. Reliance. The Administrator or Board shall not incur any liability in acting upon any notice, request, signed letter, telegram, form, or other paper or document believed by the Administrator or Board to be genuine or to be executed or sent by an authorized person.

Section 20.13. Information to Administrator. As a condition precedent to GMEBS's administration of the Plan, the Adopting Employer shall provide current information to the Administrator including but not limited to the name, date of birth, date of employment, Enrollment Date, annual Earnings, leaves of absences, Vesting eligibility, Credited Service and Termination date for each Eligible Employee who is or who is expected to become a Participant under the Plan, together with any other information which the Administrator deems necessary. The information provided by the Adopting Employer to the Administrator shall be conclusive as to all persons.

Section 20.14. Participant Data to Administrator. Each Participant and each Beneficiary of a deceased Participant, as applicable, must provide the Administrator any evidence, data or other information as requested by the Administrator for the purpose of administering the Plan. The provisions of this Plan are effective for the benefit of each Participant upon the condition precedent that each Participant furnishes promptly full, true and complete evidence, data and information when requested by the Administrator. The Administrator shall advise each Participant of the effect of the failure to comply with its request.

Section 20.15. Treatment of Vacated Court Orders. Notwithstanding any provision to the contrary, a period of employment that was compelled by court order which was

subsequently vacated, reversed, or otherwise set aside shall not count as Credited Service under the Plan, except for a period, or partial period, during which the Participant satisfied the eligibility requirements for participation under the Plan. Likewise, Earnings paid to a Participant during any such period shall not be used to compute the Participant's Final Average Earnings, except for a period, or partial period, during which the Participant satisfied the eligibility requirements for participation under the Plan. In the event such a Participant Retires before the order compelling the Participant's reinstatement is vacated, reversed, or otherwise set aside, the Participant's Credited Service and Final Average Earnings shall be revised following such reversal, vacation or otherwise setting aside of the Participant's reinstatement, and the Participant's Retirement benefits shall be recalculated and adjusted accordingly, effective the first day of the month following such action. Any overpayments to the Participant resulting from including Credited Service and Earnings from any such period or partial period of employment during which the Participant did not satisfy the eligibility requirements for participation under the Plan shall be corrected in accordance with Section 20.08 of the Basic Plan Document.

Section 20.16. **Entire Plan**. The Plan document and the documents incorporated by reference herein shall constitute the only legally governing documents for the Plan. No statement by the Trustees, Adopting Employer, or Administrator shall be used in any claim unless in writing, signed by the party against whom the claim is being made.

The terms of the foregoing Basic Defined Benefit Plan Document are hereby adopted and agreed to pursuant to a resolution of the Board of Trustees of the Georgia Municipal Employees Benefit System.

APPENDIX

REFERENCED SECTIONS OF O.C.G.A.

Copies of sections of the Official Code of Georgia Annotated ("O.C.G.A.") referenced herein, as in effect on the date of adoption of this amended and restated Basic Plan Document, are attached hereto and made a part hereof. The Georgia legislature may amend the provisions of the attached O.C.G.A. sections from time to time. Any such amendments by the Georgia legislature are afforded no reliance by the currently issued IRS opinion letter.

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
Employee Plans

August 31, 2023

Ice Miller

Attn: Lisa Erb Harrison

One American Square, Suite 2900

Indianapolis, In. 46282-0200

Re: Application for opinion letter

Dear Ms. Harrison:

The enclosed letter is being sent to you under the provisions of a power of attorney currently on file with the Internal Revenue Service.

If you have any questions, please contact Janell Hayes, badge number 1000203103, by phone at (513) 975-6319.

Sincerely,

Aimee Beimesche

Aimee Beimesche

Manager Pre-approved Plans Program

Enclosure:
Letter to taxpayer

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
1111 Constitution Ave., NW
Washington, DC 20224

Date:
08/31/2023
Employer ID number:
58-0907810
Case number:
202200321
File folder number:
FFN: 317E0630001-001
Letter Serial number:
Q705465a
Plan number:
01-001
Plan description:
Non-Standardized Pre-Approved Defined Benefit Plan
Date of submission:
06/30/2022
Person to contact:
Name: Janell Hayes
ID number: 1000203103
Telephone: 513-975-6319
Hours: 10:00 a.m. to 5:00 p.m. EST. Mon-Fri

GEORGIA MUNICIPAL ASSOCIATION INC
201 PRYOR STREET SW
ATLANTA, GA 30303

Dear Applicant:

In our opinion, the form of the plan shown above is acceptable for employers to use for their employees' benefit under Internal Revenue Code (IRC) Section 401.

We considered the changes in qualification requirements in the 2020 Cumulative List of Notice 2020-14, 2020-13 Internal Revenue Bulletin (I.R.B.) 555. Our opinion relates only to the acceptability of the form of the plan under the IRC. We didn't consider the effect of other federal or local statutes.

You must provide the following to each employer who adopts this plan:
. A copy of this letter
. A copy of the approved plan
. Copies of any subsequent amendments including their dates of adoption
. Direct contact information including address and telephone number of the plan provider

Our opinion of the plan's form acceptability is a determination of the plan's qualification as adopted by a particular employer only under the circumstances, and to the extent, described in Revenue Procedure (Rev. Proc.) 2017-41, 2017-29 I.R.B. 92. The employer who adopts this plan can generally rely on this letter to the extent described in Rev. Proc. 2017-41. Thus, Employee Plans Determinations, except as provided in Section 12 of Rev. Proc. 2023-4, 2023-01 I.R.B. 162 (as updated annually), will not issue a determination letter to an employer who adopts this plan. Review Rev. Proc. 2023-4 to determine if an adopting employer is eligible to submit a determination letter application and, if so, how. The employer must also follow the terms of the plan in operation.

Except as provided below, our opinion doesn't apply to the requirements of IRC Sections 401(a)(4), 401(a)(26), 401(l), 410(b), and 414(s). Our opinion doesn't apply to IRC Sections 415 and 416 if an employer maintains or ever maintained another qualified plan for one or more employees covered by this plan.

Our opinion doesn't apply to:
. Treasury Regulations (Treas. Reg.) Section 1.401(a)-1(b)(2) requirements where the normal retirement age under the employer's plan is below 62.
. Proposed Treas. Reg. 1.401(a)-1(b)(2) requirements where the employer's plan is a governmental plan and its normal retirement age doesn't satisfy one of the safe harbors under the proposed regulations.

Our opinion doesn't constitute a determination:
. That the plan is an IRC Section 414(d) governmental plan. Nor is this a ruling as to the tax treatment of contributions that are picked up by the governmental employing unit per IRC Section 414(h)(2).
. That the plan is an IRC Section 414(e) church plan.

A non-electing church plan may not rely on our opinion for rules governing pre-Employee Retirement Income Security Act (ERISA) participation and coverage.

Our opinion applies to the requirements of IRC Sections 410(b) and 401(a)(26) (other than the 401(a)(26) requirements that apply to a prior benefit structure) if 100% of all non-excludable employees benefit under the plan.

Employers who choose a safe harbor benefit formula and a safe harbor compensation definition may also rely on this opinion letter for the non-discriminatory amounts requirement under IRC Section 401(a)(4).

If this plan provides for voluntary employee contributions subject to IRC Section 401(m), the employer may rely on the opinion letter for the form of the nondiscrimination test of IRC Section 401(m)(2) if the employer uses a safe harbor compensation definition.

Except as provided in Section 5.18(2) of Rev. Proc. 2017-41, an employer who adopts a cash balance plan cannot rely on an opinion letter for the requirements of IRC Section 411(b)(1) where the cash balance formula uses a structure of principal credits that increase with age, service, or other measure during a participant's employment.

This opinion letter doesn't cover any provisions in trust or custodial account documents:
. Trusts or custodial account documents can't contain a provision that the provisions of the trust override the provisions of the plan.
. This plan's provisions override any conflicting provision in the trust or custodial account documents used with the plan.
. An adopting employer may not rely on this letter to the extent a trust or custodial account's provisions in a separate part of the plan override or conflict with the plan document provisions.
. This letter does not constitute a ruling or determination as to the exempt status of related trusts or custodial accounts under IRC Section 501(a).

An employer who adopts this plan may not rely on this letter when the employer:
. Uses the plan to amend or restate a plan which wasn't previously qualified.
. Adopts it before the opinion letter is issued.
. Doesn't correctly complete the adoption agreement or other elective provisions in the plan.
. Made amendments that cause the plan not to be considered identical to the pre-approved plan, as described in Section 8.03 of Rev. Proc. 2017-41.

Our opinion doesn't:
. Apply to what is contained in any applicable documents referenced outside the plan or adoption agreement, such as a collective bargaining agreement.
. Consider issues under ERISA Title I, which are administered by the Department of Labor.

You must include your address and telephone number on the pre-approved plan or the plan's adoption agreement, if applicable, so that adopting employers can contact you directly.

If you, the pre-approved plan provider, have questions about your case, you can:
. Call the telephone number at the top of the first page of this letter. This number is only for the provider's use. Individual participants or adopting employers with questions about the plan should contact you.
. Write to us - provide your telephone number and the best time to call if we need more information.
Whether you call or write, reference the letter serial number and file folder number at the top of the first page of this letter.

Let us know if you change or discontinue sponsorship of this plan.

Keep a copy of this letter for your records.

Sincerely,

Daniel Dragoo
Director, EP Rulings & Agreements

cc: ICE MILLER LLP
ATTENTION: LISA ERB HARRISON
ONE AMERICAN SQUARE, SUITE 2900
INDIANAPOLIS, IN 46282

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	June 26, 2024
Date Submitted:	June 26, 2024
Final Approval Date:	July 10, 2024
Presenter:	Lisa Poole, Airport Manager
Item of Business:	Resolution: Home Air, Inc. and America's Home Place, Inc. Airport Corporate Hangar Lease Extension
Meeting Date:	July 11, 2024

Purpose of Request:
To request an airport lease extension agreement.

Facts & Issues / History & Background:
Home Air, Inc. and America's Home Place, Inc. have leased AA-8 Hangar since 2015 and desires to extend lease additional 10 years.

Department Recommendation:
Approve the Resolution and extension.

Department Director:
Chris Rotalsky

If funding is involved, are funds approved within the current budget? No

Amount Requested:

Sources of Funds:

Finance Comments:

Administrative Comments:

Attachments:

1. Resolution: Home Air Inc. and Americas Home Place Inc. Airport Corporate Lease Extension
2. Attachment: Home Air, Inc. America's Home Place, Inc. Lease Extension Agreement

RESOLUTION BR-2024-_____

Home Air, Inc. and America's Home Place, Inc. Airport Corporate Hangar Lease Extension

WHEREAS, the City of Gainesville owns and operates the Lee Gilmer Memorial Airport for the public interest; and

WHEREAS, Home Air, Inc. and America's Home Place, Inc. originally leased corporate hangar AA-8 at the Airport pursuant to a Corporate Lease Agreement dated February 25, 2015, which currently expires on February 28, 2025 (hereinafter referred to as "the Lease"); and

WHEREAS, the City desires to extend the term of the Lease, as set forth in the attached Lease Extension Agreement; and

NOW, THEREFORE, BE IT RESOLVED THAT the governing body for the City of Gainesville hereby approves the attached Lease Extension Agreement and hereby authorizes the Mayor, City Manager, and the City Attorney to sign the attached Lease Extension Agreement and such documents as necessary to effectuate the provisions set forth in the attached Lease Extension Agreement.

Adopted this_____ day of _____, 2024.

_____
W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

_____
Denise O. Jordan, City Clerk

ASH/ble/15100/4867-6801-7611
4867-6801-7611, v. 2

LEASE EXTENSION AGREEMENT

Home Air, Inc. and America's Home Place, Inc. (collectively, "Lessee") and THE CITY OF GAINESVILLE, GEORGIA (the "City") (Lessee and City, collectively, the "Parties") enter into this Lease Extension Agreement as of the _____ day of _____, 2024 (the "Effective Date").

On or about February 25, 2015, Lessee and the City entered into a Corporate Lease Agreement relating to Airport corporate hangar AA-8. Said Lease Agreement is hereinafter referred to as "the Lease." The Lease is currently set to expire on February 28, 2025. The Parties hereby extend the term of the Lease, such that the Lease will terminate on February 28, 2030. The Lease shall be extended for a subsequent five-year term, commencing on March 1, 2030, and terminating on February 28, 2035, unless Lessee gives written notice to the City at least 90 days prior to February 28, 2030. The Parties hereby agree the rent due under the Lease will increase to $4,743.75 per month on March 1, 2025.

Except as set forth herein, all terms and conditions of the Lease shall remain unchanged.

The Parties execute this **LEASE EXTENSION AGREEMENT** as of the Effective Date.

Home Air, Inc.

By: _____
Barry G. Conner, CEO

CORPORATE SEAL

America's Home Place, Inc.

By: _____
Barry G. Conner, CEO

CORPORATE SEAL

APPROVED AS TO FORM

_____
Abbott S. Hayes, Jr.
Hulsey, Oliver & Mahar, LLP
City Attorney

CITY OF GAINESVILLE

By: _____
Bryan Lackey
City Manager

Attest: _____
Denise O. Jordan, City Clerk

CITY SEAL

ASH/ble/11401/4890-0679-2395
4890-0679-2395, v. 2

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	July 3, 2024
Date Submitted:	July 9, 2024
Final Approval Date:	July 10, 2024
Presenter:	Tracy Robar, Engineering and Construction Division Manager
Item of Business:	Resolution: GDOT Project STP00-0003-00(626) Cost Agreement
Meeting Date:	July 11, 2024

Purpose of Request:
The purpose of this request is to authorize the execution of GDOT's Actual Cost Agreement for Project No. STP00-0003-00(626).

Facts & Issues / History & Background:
The Department of Water Resources is relocating water and sewer mains associated with the Georgia Department of Transportation (GDOT) and Hall County Sardis Road Connector project. A portion of the City's sewer mains requiring relocation are located in easements previously purchased by the City. Relocation costs for these sewer mains are eligible for cost reimbursement by GDOT for approximately 88% of the cost ($1,934,946.87).

Department Recommendation:
Authorize staff to execute cost reimbursement agreement with GDOT.

Department Director:
Linda MacGregor

If funding is involved, are funds approved within the current budget? No

Amount Requested:
N/A

Sources of Funds:

Finance Comments:

Administrative Comments:

Attachments:

1. Business Resolution - GDOT PI 0003626
2. PI 0003626 - Hall - City of Gainesville Sewer Facilities - Undated AC Agm Pkg
3. Sardis Rd Sewer Relocation Reimburse Dwgs
4. Habersham Partners Exhibit A-1
5. Southern Gas Partners Exhibit A-1
6. SJ Georgia - Exhibit A-1
7. Judy D Gaines A-1
8. Judy D Gaines A-2

STANDARD UTILITY AGREEMENT

ACTUAL COST UTILITY AGREEMENT – Sewer Facilities

RESOLUTION

STATE OF GEORGIA

CITY OF GAINESVILLE

BE IT RESOLVED by the Mayor and City Council of the CITY OF GAINESVILLE, and it is hereby resolved, that the foregoing attached Agreement, relative to project STP00-0003-00(626), HALL COUNTY, P.I. No. 0003626 to widen and reconstruct the Sardis Road Connector from State Route 60 to Sardis Road near Chestatee Road in Hall County and that Mr. Sam Couvillon as Mayor of the City of Gainesville and _____, as City Clerk, be and they are, thereby authorized and directed to execute the same for and in behalf of said by the Mayor and City Council of the City of Gainesville.

Passed and adopted, this the _____ day of _____, 20___.

ATTEST:

_____ BY:_____

CITY CLERK MAYOR

STATE OF GEORGIA,

CITY OF GAINESVILLE

I _____ , as City Clerk, do hereby certify that I am custodian of the books and records of the same, and that the above and foregoing copy of the original is now on file in my office, and was passed by the Mayor and City Council of the CITY OF GAINESVILLE. WITNESS my hand and official signature, this the _____ day of _____,

20_____.

BY: _____

CITY CLERK

Russell R. McMurry, P.E., Commissioner
One Georgia Center
600 West Peachtree NW
Atlanta, GA 30308
(404) 631-1990 Main Office

May 21, 2024

Honorable Mayor Sam Couvillon
Mayor
City of Gainesville
P.O. Box
Gainesville, Georgia 30503

Subject: **Project No. STP00-0003-00(626), Hall County**
P.I. No. 0003626
Actual Cost Agreement Undated – Sewer Facilities

Dear Honorable Mayor Couvillon:

Attached is an electronic counterpart of an undated Actual Cost Utility Agreement between **the City of Gainesville** and the Georgia Department of Transportation supported by an estimate for **$2,182,435.00** of which the Department will bear **$1,934,946.87** or **88.66%** and the City of Gainesville shall bear **11.34%** or **$247,488.13**. The Agreement covers the adjustment of the City of Gainesville's sewer facilities in conflict with the above project. The Agreement will be dated upon execution on behalf of the Department.

If the attached Agreement meets with your approval, please handle for execution on behalf of the City of Gainesville and **return three (3) counterparts** to the State of Georgia, Office of Utilities, One Georgia Center, 600 West Peachtree Street, 10th Floor, Atlanta, Georgia 30308 for execution on behalf of the Department. Also, complete the attached resolution form and insert the date of resolution on page 6 of the Agreement. The Official Seal of the City of Gainesville is required to be affixed to each counterpart in compliance with instructions from our Attorney General's Office.

The Agreement includes in paragraph 5 the new BUY AMERICA requirements by the Federal Government, the BUILD AMERICA, BUY AMERICA ACT ("BABA") set forth under the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, §§ 70901-52, extends coverage of BUY AMERICA to include construction materials used for this project. Under BABA all construction materials furnished for permanent incorporation into the work on this project shall be manufactured in the United States.

Also, please provide the City of Gainesville's Federal Employee Identification Number (FEIN) in the blank shown on page 6 of the Agreement. This number is needed in order for the Department to make payment on your bill when it is submitted.

You are cautioned not to incur any construction expense in connection with the relocation of your utilities until you have been given written authorization by this office to proceed with the work covered by this Agreement.

If you have any questions or need further information, please contact Danah Bonny at 404-631-1709 or by e-mail at dbonny@dot.ga.gov. Please send correspondence by mail addressed to State of Georgia, Office of Utilities, One Georgia Center, 600 West Peachtree Street, 10th Floor, Atlanta, Georgia 30308 for execution on behalf of the Department.

Very truly yours,

Shajan Joseph, P.E.
Assistant State Utilities Administrator

For: Nicholas Fields
State Utilities Administrator

NF: SPJ: MGC: DB

Attachments

cc: Jason Dykes, P.E., District 1 Engineer
Yulonda Pride-Foster, District 1 Utilities Manager
Kesha Wynn, Project Manager
Frantz Boileau, Utilities Preconstruction Specialist
Abdulvahid Munshi, Utility Coordinator

Account No. – Class: 733005- 309
Department ID: 4848010000
Program No.: 4181401

STANDARD UTILITY AGREEMENT
ACTUAL COST UTILITY AGREEMENT – Sewer Facilities

GEORGIA PROJECT No.: STP00-0003-00(626), Hall County
G.D.O.T. P.I. No.: 0003626

THIS AGREEMENT, made this _____, by and between the Department of Transportation, an agency of the State of Georgia, hereinafter called the DEPARTMENT, first party, and the **City of Gainesville,** hereinafter called the LOCAL AGENCY, second party; and

WITNESS that:

WHEREAS, the DEPARTMENT proposes under the above numbered project to widen and reconstruct the Sardis Road Connector from State Route 60 to Sardis Road near Chestatee Road in Hall County, Georgia with its funds or with funds apportioned to the State by the Federal Highway Administration under Title 23, Highways, of the Code of Federal Regulations (CFR); and

WHEREAS, due to the construction of this project, it will become necessary to make certain adjustments of the existing **sewer** facilities of the LOCAL AGENCY in accordance with the detailed cost estimate for **$2,182,435.00** prepared by the LOCAL AGENCY, attached hereto and made a part of this Agreement. The DEPARTMENT shall bear **$1,934,946.87** or **88.66%** and the LOCAL AGENCY will bear **$247,488.13 or 11.34%**; and

WHEREAS, said construction being the location and improvement of said road and the LOCAL AGENCY having its facilities presently located upon an easement with rights to install, operate and maintain such facilities on the rights-of-way thereof which were acquired prior to the acquisition of such rights-of-way by the DEPARTMENT; and

WHEREAS, the location of said presently existing facilities and the proposed new location of such facilities are shown on the highway construction plans for this project, a copy of said plans in pertinent part being attached hereto, it is desired that the LOCAL AGENCY adjust its facilities within the existing easement or move to the new location as shown on said plans and relinquish such existing easement rights as it may have on the present location and accept in lieu thereof the easement rights hereinafter stated.

NOW THEREFORE, in consideration of the premises and the mutual covenants of the parties hereinafter set forth, it is agreed:

1. It is specifically understood that the project number shown above is for the DEPARTMENT'S identification purposes only and may be subject to change by the DEPARTMENT. In the event it becomes necessary for the DEPARTMENT to assign a different project number, the DEPARTMENT shall notify the LOCAL AGENCY of the new project designation. Such change in project designation shall have no affect whatsoever on any of the other terms of this Agreement.

2. The LOCAL AGENCY hereby relinquishes its existing easement rights on the present location as shown on said plans where its facilities are to be moved and accepts from the DEPARTMENT in lieu thereof the easement right to install, operate and maintain its facilities along and across such rights-of-way at the new location shown on said plans as a full and complete consideration for the relinquishment and extinguishment of its presently existing rights. It is understood by the LOCAL AGENCY that the installation, operation and maintenance of its facilities shall be in accord with the current edition of the Utility Accommodation Policy and Standards Manual issued by the DEPARTMENT and Title 23 of the CFR, Chapter I, Subchapter G, Part 645, Subparts A and B. If necessary to adjust such facilities on future construction and maintenance work, then the cost of the subsequent adjustment shall be eligible for reimbursement in the same manner as the initial adjustment expense covered by this Agreement.

3. The LOCAL AGENCY, with its regular construction or maintenance crews and personnel, and at its standard schedule of wages and working hours, and working in accord with the terms of its agreements with such employees, shall make such changes in its facilities as may be necessary to permit the construction of the project and as may be required by the DEPARTMENT. The LOCAL AGENCY may let to contract any portion of the work contemplated subject to prior approval according to the terms and conditions contained in Title 23 of the CFR, Chapter I, Subchapter G, Part 645, Subparts A and B. The LOCAL AGENCY agrees to obtain prior approval from the DEPARTMENT before authorizing any contract engineering or construction work by third parties, except as may be shown in the detailed cost estimate attached hereto.

4. In accordance with the BUY AMERICA requirements of the Federal regulations (23 U.S.C. 313 and 23 CFR 635.410) all manufacturing processes for steel, iron and manufactured products furnished for permanent incorporation into the work on this project shall occur in the United States. The only exceptions to this requirement are (i) the production of pig iron and the processing, pelletizing and reduction of iron ore, which may occur in another country and, (ii) manufactured products that do not include steel and iron components. Other than these exceptions, all melting, rolling, extruding, machining, bending, grinding, drilling, coating, etc. must occur in the United States.

a. Products of steel include, but are not limited to, such products as structural steel piles, reinforcing steel, structural plate, steel culverts, guardrail, steel supports for signs, signals and luminaires. Products of iron include, but are not limited to, such products as cast iron frames and grates and ductile iron pipe. Coatings include, but are not limited to, the applications of epoxy, galvanizing and paint. The coating material is not limited to this clause, only the application process.

b. A Certificate of Compliance shall be furnished for steel and iron products as part of the backup information with the billing. The form for this certification entitled "Buy America Certificate of Compliance" is attached to this agreement and shall be provided to the DEPARTMENT upon completion of 80% of the agreement amount. Records to be maintained by the RAILROAD/UTILITIES and the DEPARTMENT for this certification shall include a signed mill test report and/or a signed certification by a supplier, distributor, fabricator, or manufacturer that has handled the steel or iron product affirming that every process, including the application of a coating, performed on the steel or iron product has been carried out in the United States of

America, except as allowed by this Section. The lack of these certifications will be justification for rejection of the steel and/or iron product or nonpayment of the work.

c. The requirements of said law and regulations do not prevent the use of miscellaneous steel or iron components, subcomponents and hardware necessary to encase, assemble and construct the above products, manufactured products that are not predominantly steel or iron, or a minimal use of foreign steel and iron materials, if the cost of such materials used does not exceed one-tenth of one percent (0.1%) of the total contract price or $2,500.00, whichever is greater.

5. In addition to the BUY AMERICA requirements of the Federal regulations (23 U.S.C. 313 and 23 CFR 635.410) outlined in Section 4 above, the BUILD AMERICA, BUY AMERICA ACT ("BABA") set forth under the Infrastructure Investment and Jobs Act, Pub. L. No. 117-58, §§ 70901-52, extends coverage of BUY AMERICA to include construction materials used for this project. Under BABA all construction materials furnished for permanent incorporation into the work on this project shall be manufactured in the United States. The White House Office of Management and Budget (OMB) Memorandum M-22-11, *Initial Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure*, defines a "construction material" as an article, material, or supply that is or consists primarily of: non-ferrous metals; plastic and polymer-based products (including polyvinylchloride, composite building materials, and polymers used in fiber optic cables); glass (including optic glass); lumber; or drywall. Items excluded from construction materials under OMB Memo M-22-11 are: items of primarily iron or steel; a manufactured product; cement and cementitious materials; aggregates such as stone, sand, or gravel; or aggregate binding agents or additives.

a. Items that consist of two or more of the above-listed construction materials that have been combined together through a manufacturing process, and items that include at least one of the above-listed construction materials combined with a material that is not listed through a manufacturing process, should be treated as manufactured products, rather than as construction materials. Manufactured products that do not contain steel and iron components are not subject to BUY AMERICA requirements as set forth under Section 4 above.

b. The BUY AMERICA preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to this project. It does not apply to tools, equipment, and supplies brought to the construction site and removed at or before the completion of this project (e.g., temporary aluminum scaffolding). Additionally, the BUY AMERICA preference does not apply to equipment and furnishings that are used at or within the finished infrastructure project but are not permanently affixed to the project or an integral part of the structure (e.g., movable chairs, desks, or computer equipment).

c. A Certificate of Compliance shall be furnished for Construction Materials, as part of the backup information with the billing and on material furnished according to the actual cost account agreement. The form for this certification entitled "Build America, Buy America Certificate of Compliance for Construction Materials" is attached to this agreement and shall be provided to the DEPARTMENT upon completion of 80% of the agreement amount. Records to be maintained by the COMPANY and the DEPARTMENT for this certification shall include a

signed mill test report and/or documentation by a supplier, distributor, fabricator, or manufacturer that has handled the construction materials affirming that all manufacturing, to include at least the final manufacturing process and the immediately preceding manufacturing stage has been carried out in the United States of America, except as allowed by this Section. The lack of these certifications will be justification for rejection of the construction materials or nonpayment of the work.

6. The DEPARTMENT shall pay monthly bills promptly upon receipt and verification thereof by the DEPARTMENT. Upon completion of the work the LOCAL AGENCY shall submit one final bill to the DEPARTMENT and the DEPARTMENT shall make a conditional final payment promptly upon verification of the final bill by the DEPARTMENT. The total liability of the DEPARTMENT shall not exceed the reimbursable cost of the work as ascertained by computing the items of cost as set forth in the aforesaid Title 23 of the CFR, Chapter I, Subchapter G, Part 645, Subparts A and B. At any time within three years after the date of the conditional final payment the DEPARTMENT may audit the cost records and accounts of the LOCAL AGENCY pertaining to this project and will bill the LOCAL AGENCY any amount of any unallowable expenditure made in the conditional final payment of this Agreement or, if no unallowable expenditure is found, notify the LOCAL AGENCY of that fact in writing. If the LOCAL AGENCY does not pay any such bill within thirty days of receipt of the bill from the DEPARTMENT, the DEPARTMENT may set-off the amount of such bill against the amounts owed the LOCAL AGENCY on any then-current agreement between the LOCAL AGENCY and the DEPARTMENT. For audit purposes, the cost records and accounts of the LOCAL AGENCY pertaining to this project shall be made available to the representatives of the DEPARTMENT or the Federal Highway Administration at the General Office of the LOCAL AGENCY during the progress of the work and for a period of not less than three years from the date conditional final payment has been received by the LOCAL AGENCY.

7. The LOCAL AGENCY expressly agrees that the DEPARTMENT may set-off against the net payments provided for herein an amount equal to that amount which has been identified by either a State or Federal audit as unallowable expenditure in any agreement between the LOCAL AGENCY and the DEPARTMENT on which a conditional final payment has been made.

8. The DEPARTMENT shall not be bound to pay any amount in excess of the reimbursable portion of the detailed cost estimate attached hereto, nor for any items of work not provided for in the detailed cost estimate. In the event it is determined that a change in the work to be performed by the LOCAL AGENCY shall be required or that an increase in cost anticipated will be incurred by the LOCAL AGENCY, a written change or extra work order approved by the DEPARTMENT will be required as provided in Title 23 of the CFR, Chapter I, Subchapter G, Part 645, Subparts A and B. The amount of the detailed cost estimate attached hereto will be allotted from available funds and written notice given to the LOCAL AGENCY by the DEPARTMENT before the LOCAL AGENCY is authorized to proceed with the work to be performed by the LOCAL AGENCY under this Agreement.

9. The DEPARTMENT shall not be liable for payment of any bill received

more than twelve (12) months after all work under this Agreement is completed unless the LOCAL AGENCY and DEPARTMENT have agreed in advance to an extension of the billing period in writing. Unless an extension of the billing period has been agreed, the DEPARTMENT may consider payment made up to one year following completion of the work to be final.

10. It is mutually agreed that the final cost of the changes in the facilities of the LOCAL AGENCY covered by the detailed cost estimate shall be borne by the LOCAL AGENCY and the DEPARTMENT on the percentage basis indicated in said estimate.

11. The LOCAL AGENCY shall be responsible for providing signing and other traffic control measures during construction in accordance with the Manual on Uniform Traffic Control Devices, current edition, and as required by the DEPARTMENT'S engineer.

12. The DEPARTMENT agrees to notify the LOCAL AGENCY when the highway construction contract is awarded and furnish the name of the contractor who will perform the highway work. The LOCAL AGENCY agrees to plan with the DEPARTMENT'S contractor a schedule of operations which shall clearly set forth at which stage of the Contractor's operations the LOCAL AGENCY will need to perform its removal, relocation and adjustment work. Further, the work covered under this Agreement shall be completed in conjunction with the approved Work Plan submitted by the LOCAL AGENCY and no later than the overall completion date as indicated in the construction agreement entered into between the DEPARTMENT and the lowest responsive bidder. The DEPARTMENT will notify the LOCAL AGENCY in writing of this final completion date.

13. Pursuant to O.C.G.A. Sec. 50-5-85, LOCAL AGENCY hereby certifies that it is not currently engaged in, and agrees that for the duration of this contract, it will not engage in a boycott of Israel.

14. It is mutually agreed between the parties hereto that this document shall be deemed to have been executed in the Fulton County, Georgia and that all questions of interpretation and construction shall be governed by the laws of the State of Georgia.

15. The covenants herein contained shall, except as otherwise provided, accrue to the benefit of and be binding upon the successors and assigns of the parties hereto.

16. This Agreement may be executed in any number of counterparts, each of which so executed shall be deemed to be an original, and such counterparts shall together constitute but one and the same Agreement. The parties shall be entitled to sign and transmit an electronic signature of this Agreement (whether by facsimile, PDF or other email transmission), which signature shall be binding on the party whose name is contained therein. Any party providing an electronic signature agrees to promptly execute and deliver to the other parties an original signed Agreement upon request.

STANDARD UTILITY AGREEMENT

ACTUAL COST UTILITY AGREEMENT – Sewer Facilities

IN WITNESS WHEREOF, the parties hereto have set their hands and affixed their seals, caused this Agreement to be executed in three counterparts, each to be considered as an original by their authorized representative the day and date hereinabove written.

CITY OF GAINESVILLE

BY: _____
MAYOR

Signed on behalf the CITY OF GAINESVILLE pursuant to resolution dated _____.

****
FEIN _____
****

BY: _____
CITY CLERK/ASST. SECRETARY
(OFFICIAL SEAL)

RECOMMENDED:

BY: _____
STATE UTILITIES ADMINISTRATOR

ACCEPTED:
DEPARTMENT OF TRANSPORTATION

BY: _____
COMMISSIONER

PROJECT No.: STP00-0003-00(626)
COUNTY: Hall
P.I. No.: 0003626
DATE**:** May 21, 2024, DB

Signed, sealed and delivered this _____
day of _____, 20_____,

(OFFICIAL SEAL OF THE DEPARTMENT)
I attest that the seal imprinted herein is the Official Seal of the DEPARTMENT.

BY: _____
TREASURER
(OFFICIAL CUSTODIAN OF THE SEAL)

STANDARD UTILITY AGREEMENT

ACTUAL COST UTILITY AGREEMENT – Sewer Facilities

RESOLUTION

STATE OF GEORGIA

CITY OF GAINESVILLE

BE IT RESOLVED by the Mayor and City Council of the CITY OF GAINESVILLE, and it is hereby resolved, that the foregoing attached Agreement, relative to project STP00-0003-00(626), HALL COUNTY, P.I. No. 0003626 to widen and reconstruct the Sardis Road Connector from State Route 60 to Sardis Road near Chestatee Road in Hall County and that Mr. Sam Couvillon as Mayor of the City of Gainesville and _____, as City Clerk, be and they are, thereby authorized and directed to execute the same for and in behalf of said by the Mayor and City Council of the City of Gainesville.

Passed and adopted, this the _____ day of _____, 20___.

ATTEST:

_____ BY:_____

CITY CLERK MAYOR

STATE OF GEORGIA,

CITY OF GAINESVILLE

I _____ , as City Clerk, do hereby certify that I am custodian of the books and records of the same, and that the above and foregoing copy of the original is now on file in my office, and was passed by the Mayor and City Council of the CITY OF GAINESVILLE. WITNESS my hand and official signature, this the _____ day of _____,

20_____.

BY: _____

CITY CLERK

Original 5/17/2013
Revised 1/28/2015

GEORGIA

DEPARTMENT OF TRANSPORTATION

BUY AMERICA
CERTIFICATE OF COMPLIANCE

Date _____, 20_____

WE, _____

(UTILITY/RAILROAD OWNER)

Address: _____

Hereby certify that we are in compliance with the "Buy America" requirements of the Federal regulations 23 U.S.C. 313 and 23 CFR 635.410 of this project.

PROJECT NO. STP00-0003-00(626), P.I. NO. 0003626 - TO WIDEN AND RECONSTRUCT THE SARDIS ROAD CONNECTOR FROM STATE ROUTE 60 TO SARDIS ROAD NEAR CHESTATEE ROAD IN HALL COUNTY, GEORGIA.

As required, we will maintain all records and documents pertinent to the Buy America requirement, at the address given above, for not less than 3 years from the date of project completion and acceptance, if we do not provide the records and documents during invoicing. If all records and documents pertinent to the Buy America requirement are delivered during invoicing, then we will maintain all records and documents pertinent to the Buy America requirement for not less than three (3) years from the date conditional final payment has been received by the COMPANY. These files will be available for inspection and verification by the Department and/or FHWA.

We further certify that the total value of foreign steel as described in the Buy America requirements for this project does not exceed one-tenth of one percent (0.1%) of the total contract price or $2,500.00, whichever is greater.

Signed by _____ Title _____
(Officer of Organization)

Subscribed and sworn to before me this _____day of _____

_____ My Commission Expires: _____
Notary Public/Justice of the Peace

Original 12/22/2022

BUILD AMERICA, BUY AMERICA

CERTIFICATE OF COMPLIANCE

FOR CONSTRUCTION MATERIALS

Date _____, 20_____

We, _____

(UTILITY/RAILROAD OWNER)

Address: _____

Hereby certify that we are in compliance with the "BUILD AMERICA, BUY AMERICA" ("BABA") requirements of the Infrastructure Investment and Jobs Act ("IIJA"), as set forth under Pub. L. No. 117-58, §§ 70901-52, and that all construction materials as defined under BABA furnished for the referenced project, have been produced in the United States of America.

PROJECT NO. STP00-0003-00(626), P.I. NO. 0003626 - TO WIDEN AND RECONSTRUCT THE SARDIS ROAD CONNECTOR FROM STATE ROUTE 60 TO SARDIS ROAD NEAR CHESTATEE ROAD IN HALL COUNTY, GEORGIA.

We further certify that as required, we will maintain all records and documents pertinent to the BABA requirements, at the address given above, for not less than 3 years from the date of project completion and acceptance, if we do not provide the records and documents during invoicing. If all records and documents pertinent to the BABA requirements are delivered during invoicing, then we will maintain all records and documents pertinent to the BABA requirements for not less than three (3) years from the date conditional final payment has been received by the COMPANY. These files will be available for inspection and verification by the Department and/or FHWA.

Signed by _____ Title _____
(Officer of Organization)

Subscribed and sworn to before me this _____day of _____, _____.

_____ My Commission Expires: _____
Notary Public/Justice of the Peace

GEORGIA SECURITY AND IMMIGRATION COMPLIANCE ACT AFFIDAVIT

Contractor's Name:	CITY OF GAINESVILLE
Solicitation/Contract No. / Call No. or Project Description:	PROJECT NO. STP00-0003-00(626), P.I. NO. 0003626, HALL COUNTY, TO WIDEN AND RECONSTRUCT THE SARDIS ROAD CONNECTOR FROM STATE ROUTE 60 TO SARDIS ROAD NEAR CHESTATEE ROAD.

CONTRACTOR AFFIDAVIT

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, entity or corporation which is engaged in the physical performance of services on behalf of the Georgia Department of Transportation has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91.

Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

_____
Federal Work Authorization User Identification Number
(EEV/E-Verify Company Identification Number)

_____
Date of Authorization

_____
Name of Contractor

I hereby declare under penalty of perjury that the foregoing is true and correct

_____
Printed Name (of Authorized Officer or Agent of Contractor)

_____
Title (of Authorized Officer or Agent of Contractor)

_____
Signature (of Authorized Officer or Agent)

_____
Date Signed

SUBSCRIBED AND SWORN BEFORE ME ON THIS THE

_____DAY OF _____, 20_____

_____
Notary Public

[NOTARY SEAL]

My Commission Expires: _____

Rev. 8/10/18

Estimate to Support Agreement for Relocation, Removal, or Adjustment of Facilities in Conflict with Proposed Transportation Construction

I. Company: City of Gainesville Department of Water Resources

Address: 757 Queen City Parkway, Gainesville, Georgia 30501

***Estimate Prepared By:** Matthew R Henderson, P.E., Wiedeman & Singleton, Inc.

II. Project #: STP - 0003 - 00 (626) County: Hall

PI #: 0003626

III. Georgia Department of Transportation (GDOT) Project Description:

Sardis Road Connector from east of Chestatee Road to west of S.R. 60 along S.R. 283.

IV. Method of Accounting: [Section 645.113f and Section 645.117, 23 CFR 645A]

(Check Method that Applies)

- [X] Work Order Accounting Procedure prescribed by regulatory body.
- [ ] Established accounting procedure approved by State and FHWA.
- [ ] Agreed Lump Sum.
- [ ] Other (Including use of GDOT Form 8465):

This estimate has been prepared by the Company in accordance with Title 23 of the Code of Federal Regulations (CFR), Chapter 1, Subchapter G, Part 645, Subpart A and in accordance with the Department's Utility Accommodation Policy and Standards Manual, Current Edition (Manual), to support a Utility Relocation Agreement between the Utility Company and the Department. The work will be performed and the costs accounted for in accordance with the methods described herein. Costs will be recorded as provided in Section 645.113f or Section 645.117, 23 CFR 645A. Equipment rental rates, salvage credit, accrued depreciation credit (expired service life) and betterment credit have been given due consideration and proper explanations have been noted in the estimate where applicable and as provided by 23 CFR 645A. Claim for reimbursement costs shown in the Estimate is based on the attached Certificate of Eligibility for reimbursement which is made a part hereof.

Robert Simmons, P.E., Civil Engineer III	May 1, 2024
Name and Title of Authorized Company Representative	Date

Company Representative hereby certifies the Estimate and agrees that the Estimate shall remain valid for one year from the above authorized date. After one year from the authorized date, the Estimate may be subject to revision by the Utility Company.

****Please Provide Two (2) sets of Relocation Plans and Two (2) sets of signed estimates.***

V. Preliminary and Construction Engineering [Section 645.109, 23 CFR 645A, & 23 CFR 140B]

1. Preliminary Engineering authorized on this project by **GDOT letter dated**: 10/12/2022
2. Plans and Estimate Prepared By: *(Check Applicable Party)*

[x] Forces of this Company

[X] Consultant: (Name and Address) Wiedeman and Singleton, Inc., 3091 Governors Lake Dr., Suite 410, Norcross, Georgia 30071

Approval of Consultant given by GDOT letter dated: **TBD** Amount:

Effective date of Contract, if a Continuing Contract: Exp. Date:

[ ] The Certificate of Consultant Form is attached to the Consultant's Estimate of Engineering Services.

[ ] Scope of Work Detailing Preliminary Engineering and Construction Engineering attached to Consultant's Estimate of Engineering Services.

Total Preliminary Engineering Costs $0.00

Attach Support Documentation to Estimate *- See Exhibit:*

Total Construction Engineering Costs $0.00

Attach Support Documentation to Estimate *- See Exhibit:*

NOTE: Payment for Construction Engineering will not be allowed for Work included in GDOT Contracts.

Total Preliminary and Construction Engineering Costs **$0.00**

VI. Right of Way Acquisition [Section 645.111, 23 CFR 645A]

(Check Applicable Section)

[ ] Replacement R/W or Easements are not required for adjustment of utilities facilities on this Project.

[ ] Replacement R/W shown on plans will be acquired by the Department (Separate written request must be furnished).

[X] Replacement R/W or Easements shown on the attached plans will be acquired by the Company.

Total Cost of Right of Way Acquisition **$165,000.00**

Attach Support Documentation to Estimate. Include Estimates for Appraisal, Negotiation, Recording, and Right-of-Way or Easement Costs - See Exhibit: ***"A" AGREEMENT TO PURCHASE EASEMENT***

VII. Construction [Section 645.115 and Section 645.117, 23 CFR 645A]

A. Description of Proposed Utility Work:

Relocate Sanitary Sewer due to Sardis Road Connector project from approximately Sta: 176+70 to Sta: 192+50.

B. The Company will perform the work provided for in this Estimate by the following method:

(Check Applicable Method - see page 3 for continuation)

[ ] By Company's Regular Forces

The Company Proposes to use its regular construction or maintenance crews and personnel at its standard schedule of wages and working hours in accordance with the terms of its Agreement with such employees.

[x] By Contract

The Company does not have adequate staff or equipment to perform the necessary work with its own forces; therefore, the Company, subject to approval of the Department and FHWA, proposes to contract the work covered by this estimate in accordance with the provisions of Section 645.115 (a), 23 CFR 645A. The items of work to be accomplished by contract are noted in this estimate. When the Company elects to solicit competitive bids from a list of qualified contractors rather than through advertising in a publication, the names and addresses of these contractors so circularized shall be noted on the estimate and furnished to the Department in advance of the Company's solicitation of bids. **The Department shall approve the low bidder before work can began**

Please provide Company Name, Address, and Contact Person and Number below:

☐ By Existing Continuing Contract

Subject to the approval of the Department and the FHWA, the Company proposes to use an existing continuing contract performed under which certain work as shown by the Company's estimate is regularly performed for the Company and under which the lowest available costs are developed. The name of the contractor or contractors are listed in the company's estimate. Please indicate the Company Name, Address, and Contact Person and Number below (If needed, attach additional names to Estimate). Once the Company selects a continuing contractor, **a copy of the continuing contract has to be submitted to the Department for approval before any work begans.**

Effective Date of Continuing Contract: Expiration Date:

C. Detail of Construction Costs

Labor Costs [Section 645.117, 23 CFR 645A]		$0.00
Attach Support Documentation to Estimate, Including Additives *- See Exhibit:*		***"B" (BETTERMENT)***
Materials Costs [Section 645.117(e), 23 CFR 645A]	*	$2,017,435.00
****Includes all labor & equipment cost required for the installation.***		
Attach Support Documentation to Estimate *- See Exhibit:*		
Right-of-Way Clearing & Trimming Costs		$0.00
Attach Support Documentation to Estimate *- See Exhibit:*		
Equipment Costs [Section 645.117(f), 23 CFR 645A]		0.00
Attach Support Documentation to Estimate *- See Exhibit:*		
Total Construction Costs		**$2,017,435.00**

VIII. Total Costs of Proposed Relocation (V through VII) **$2,182,435.00**

IX. Detail of Accrued Depreciation and Salvage Credits

A. Accrued Depreciation (Expired Service Life) [Section 645.117(h), 23 CFR 645A]

(Check Applicable Statement)

☒ Accrued Depreciation is not allowed in this estimate.

☐ Accrued Depreciation is allowed in this estimate.

(Please Provide Detailed Description/Explanation i.e. Pumping Station, Filtration Plant, Power Plant, Substation, etc.)

Accrued Depreciation Credit $0.00

Attach Support Documentation to Estimate - See Exhibit:

B. Salvage [Section 645.117(e), 23 CFR 645A]

(Check Applicable Statement)

☒ Salvage is not allowed in this estimate because:

☐ Salvage from temporary material is not allowed because:

☐ Salvage is allowed in this estimate.

☐ Salvage from temporary material is allowed.

The Department and the FHWA shall have the right to inspect recovered materials prior to disposal by sale or scrap. This requirement will be satisfied by the Company giving two weeks written notice to the Department or oral notice followed by written confirmation of the time and place the materials will be available for inspection. This notice is the responsibility of the Company and it may be held accountable for full value of materials disposed of without notice. If recovered materials are not reusable, they shall be disposed of as outlined in Section 645.117(e), 23 CFR 645A.

Total Salvage Credit	$0.00
Total Accrued Depreciation and Salvage Credit	**$0.00**

* See Contingencies & Markups

X. Total Cost of Relocation **$2,182,435.00**

(Less Credits for Accrued Depreciation and Salvage Value, VIII-IX)

XI. Betterment Credit [Section 645.117(h), 23 CFR 645A] *(Check Applicable Statement)*

☐ Betterment credit is not allowed in this estimate since there is to be no functional increase in size in the replaced facility unless caused by proposed highway construction

☒ Betterment credit is allowed as shown in the following comparison:

Location of Betterment: (Please indicate Station, Route Name, and Number)

Relocate Sewage Force Main along Thompson Bridge Road from Sta: 3+40 to Sta: 9+60. Increased size of existing force main from 12" DIP to 24" HDPE. Cost difference of Betterment = $247,500.00

Betterment Credit Amount $247,500.00

Attach Support Documentation to Estimate - See Exhibit:* *"C" (NO BETTERMENT)***

***Include Estimate for Cost to Install Proposed Facilities to Produce Current Capacity and the Cost to Install Proposed Facilities for Increased Capacity.**

XII. Total Estimated Cost of Reimbursable Adjustments **$1,934,935.00**

(Item X less Item XI)

XIII. Proportionate Share

(Check Applicable Statement - 1, 2, or 2 & 3)

☐ 1. The Department will bear 100 percent of the cost of the adjustments.

☐ 2. The Company will participate in a pro rata share of the cost of adjustments (No Betterments).

Percentage Split:	0.00%	Company Participation (If 0%, insert 100% for GDOT Participation)
	100.00%	GDOT Participation
Total	100.00%	*(Total Shall be 100%)*

Attach Support Documentation/Detailed Calculations to Estimate - See Exhibit:

☒ 3. The Company will participate in a pro rata share of the cost of the adjustments determined as Betterments.

Estimate for Relocation, Removal, or Adjustment of Utility Facilities
Summary of Costs

	Items		Total
V.	**Preliminary and Construction Engineering**		**$0.00**
VI.	**Right-of-Way Acquisition Costs**		**$165,000.00**
VII.	**Construction Costs**		**$2,017,435.00**
VIII.	**Total for Proposed Relocation Work *(V+VI+VII)***		**$2,182,435.00**
IX.	**Total Accrued Depreciation and Salvage Credits**	(-)	**$0.00**
X.	**Total Relocation Work**		**$2,182,435.00**
XI.	**Betterment Credit**	(-)	**$247,500.00**
XII.	**Total Estimate of Reimbursable Adjustments *(X-XI)***		**$1,934,935.00**

XIII. Proportionate Share: Check Applicable Statement and Insert Above Estimate Amounts from X, XI, and XII

☐ 1. The Department will bear 100 percent of the cost of the adjustments (See XII).

XII. Total Estimate of Reimbursable Adjustments **$0.00**

(OR)

☐ 2. The Company will Participate in a pro rata share of the cost of adjustments (No Betterments).

XII. Total Estimate of Reimbursable Adjustments

Percentage Split (Insert From Page 4)		Proportionate Share:	
	Company Participation		Company Participation
	GDOT Participation		GDOT Participation

(OR)

☒ 3. The Company will participate in a pro rata share of the cost of the adjustments determined as Betterments.

X. Total Relocation Work	**$2,182,435.00**
XI. Betterment Credit	**$247,500.00**
XII. Total Estimate of Reimbursable Adjustments	**$1,934,935.00**

Percentage Split		Proportionate Share:	
11.34%	Company Participation	~~**$247,500.00**~~ DB $247,488.13	Company Participation
88.66%	GDOT Participation	~~**$1,934,935.00**~~ DB	GDOT Participation $1,934,946.87

(OR)

☐ Combination of 2. and 3.

X. Total Relocation Work	**$0.00**
XI. Betterment Credit	**$0.00**
XII. Total Estimate of Reimbursable Adjustments	**$0.00**

2. Percentage Spilt (Insert From Page 4)

0.00%	Company Participation	**$0.00**	Company Participation
0.00%	GDOT Participation	**$0.00**	GDOT Participation

3. Plus Betterment Credit

		$0.00	Company Participation

2 Plus 3 Proportionate Share

#DIV/0!	Company Participation	**$0.00**	Company Participation
#DIV/0!	GDOT Participation	**$0.00**	GDOT Participation
#DIV/0!		**$0.00**	Total

Arithmetic Extensions Checked and Found Correct.

Yulonda Pride-Foster

Digitally signed by Yulonda Pride-Foster
DN: C=US, E=ypride@dot.ga.gov, O=Georgia Department of Transportation, OU="Utilities ", CN=Yulonda Pride-Foster
Date: 2024.05.06 12:52:53-04'00'

District Utilities Engineer (*Signature*) (*Date*)

Certificate of Eligibility for Utility Reimbursement

Company Name:	City of Gainesville Department of Water Resources
GDOT Project No:	STP00-0003-00(626)
GDOT PI No:	3626
County:	Hall

The Company shall attach a completed Facility Detail Summary to substantiate and prove its facilities are eligible for reimbursement. As a minimum, the Company shall provide the following information:

Location of Facility (Referencing Project Station Number and intersecting street, road, or highway)

Date Existing Facility was installed by Utility Owner

Indicate location of utilities: Private property by deed or easement or on a public facility by permit. Indicate dates of all applicable deeds, easements, or permits.

Case Number of Reimbursement eligibility (See Chapter 4 of the Utility Accommodation Policy and Standards Manual - classification to be made by the Utility Company and Verified by GDOT District Utilities Office)

Any other information that may assist the Department in certifying eligibility.

This is to certify that the utility facilities as presently existing and as to be adjusted or relocated and as shown on the plans and estimate of cost supporting the Utility Relocation Agreement for which reimbursement is to be claimed, are owned, operated and maintained the company listed above. The facts concerning location of utility facilities, dates of installations and records of the Company showing its property interests will be made available for inspections by representatives of the Department at the office of the Company. It is further certified that the facilities shown as located on private property are correctly shown; that the facilities as located on streets and roads or other permits and franchise rights are correctly shown. Further, the above information as to title records, permits and franchise rights are correctly shown.

Robert Simmons, P.E., Civil Engineer III	May 1, 2024
Name and Title of Authorized Company Representative	Date

The facilities noted on the attached summary, as required by this estimate, have been reviewed in the field with a representative of the Utility Owner. This is to certify that the facilities noted on the attached summary and shown to be on streets, roads, highways, or other public facilities are correct, and the facilities shown to be on private property are correct; further, that the cost of adjustment as covered by the attached estimate is eligible for reimbursement by the Department under the noted case(s) as described in Chapter 4 of the Utility Accommodation Policy and Standards Manual.

Yulonda Pride-Foster for Kelvin Mullins	05/06/2024
GDOT District Engineer	Date

Certificate of Eligibility for Utility Reimbursement
Facility Detail Summary

Company Name: City of Gainesville Department of Water Resources
Georgia Project No: STP00-0003-00(626)
Georgia PI No: 3626
County: Hall

Facility Location (Provide Station Number and Intersecting Streets, Roads, or Highways)	Date Existing Facility Installed	Facility Right or Permission: Private Property by Deed or Easement	Facility Right or Permission: Public Facility by Permit or Franchise	Insert Reimbursement Case Number 1-10 as outlined in 4.2.A.2 Manual	Supplemental Information
The existing sanitary sewer will need to be abandoned from approximately 206 feet south of Sardis Road Connector at Sta. 176+60 to approximately 95 feet west and 74 feet west of Thompson Bridge Road at Sta. 4+50 and Sta. 9+90 respectively.	May-01	Permission by easements.		Case 1	Proposed roadway elevations render the existing system in operable.

EXHIBIT "B"

SANITARY SEWER RELOCATION REIMBURSEMENT COST ESTIMATE - SEWER LINE A,B,C & D (BETTERMENT)
SARDIS ROAD CONNECTOR UTILITIES RELOCATION
GAINESVILLE, GA

Date: 5/01/24

ITEM NO.	DESCRIPTION	UNITS	QUANTITY	UNIT PRICE	TOTAL ITEM COST	% of total Cost
1 - SANITARY SEWER - GRAVITY						
a.	12 INCH PVC(0'-8')	LF	108	$ 180.00	$ 19,440.00	
b.	12 INCH PVC (8'-12')	LF	102	$ 190.00	$ 19,380.00	
c.	12 INCH PVC (12'-16')	LF	36	$ 210.00	$ 7,560.00	
d.	12 INCH PVC (16'-20')	LF	36	$ 230.00	$ 8,280.00	
e.	12 INCH PVC (20'-24')	LF	35	$ 250.00	$ 8,750.00	
f.	12 INCH PVC (24'-28')	LF	28	$ 280.00	$ 7,840.00	
g.	12 INCH DIP (16'-20')	LF	160	$ 300.00	$ 48,000.00	
h.	12 INCH DIP (20'-24')	LF	249	$ 330.00	$ 82,170.00	
i.	12 INCH DIP (24'-28')	LF	239	$ 370.00	$ 88,430.00	
j.	12 INCH DIP (28'-32')	LF	188	$ 420.00	$ 78,960.00	
k.	12 INCH DIP (32'-36')	LF	220	$ 500.00	$ 110,000.00	
l.	8 INCH PVC (8'-12')	LF	441	$ 180.00	$ 79,380.00	
m.	8 INCH PVC (12'-16')	LF	416	$ 190.00	$ 79,040.00	
n.	8 INCH PVC (16'-20')	LF	375	$ 210.00	$ 78,750.00	
o.	8 INCH PVC (20'-24')	LF	54	$ 230.00	$ 12,420.00	
p.	8 INCH DIP (16'-20')	LF	137	$ 270.00	$ 36,990.00	
			2,824	Sub-Total	$ 765,390.00	37.9%
2 - TEMP. SANITARY SEWER - GRAVITY						
a.	12 INCH DIP(0'-8')	LF	35	$ 240.00	$ 8,400.00	
b.	12 INCH DIP (8'-12')	LF	125	$ 260.00	$ 32,500.00	
c.	12 INCH DIP (12'-16')	LF	94	$ 280.00	$ 26,320.00	
d.	12 INCH DIP (16'-20')	LF	77	$ 300.00	$ 23,100.00	
e.	12 INCH DIP (20'-24')	LF	50	$ 330.00	$ 16,500.00	
f.	12 INCH DIP (24'-28')	LF	40	$ 370.00	$ 14,800.00	
g.	12 INCH DIP (28'-32')	LF	30	$ 420.00	$ 12,600.00	
			451	Sub-Total	$ 134,220.00	6.7%
3 - PRECAST CONCRETE MANHOLE						
a.	5-Foot Dia Base (4' depth)	EA	14	$ 6,500.00	$ 91,000.00	
b.	5-Foot Dia Base (over Existing)	EA	2	$ 7,000.00	$ 14,000.00	
c.	4-Foot Dia. Riser	VF	260	$ 425.00	$ 110,500.00	
				Sub-Total	$ 215,500.00	10.7%
4 - CONNECT TO EXISTING MH						
a.	8 INCH CONNECTION TO MH	EA	3	$ 2,800.00	$ 8,400.00	
				Sub-Total	$ 8,400.00	0.4%
5 - ABANDON EXISTING SEWER & MANHOLES						
a.	Abandon Existing Sewer Line with Flowable Fill	CY	80	$ 350.00	$ 28,000.00	
b.	Abandon Existing Manholes	EA	7	$ 2,500.00	$ 17,500.00	
				Sub-Total	$ 45,500.00	2.3%
6 - SEWAGE FORCE MAIN						
a.	24" HDPE	LF	890	$ 450.00	$ 400,500.00	
b.	24" Plug Valve	EA	2	$ 25,000.00	$ 50,000.00	
c.	12" DIP	LF	40	$ 300.00	$ 12,000.00	
d.	12" Plug Valve	EA	2	$ 5,000.00	$ 10,000.00	
e.	6" DIP	LF	200	$ 125.00	$ 25,000.00	
f.	6" Temporary Plug	EA	2	$ 450.00	$ 900.00	
				Sub-Total	$ 498,400.00	24.7%
7 - CONCRETE						
a.	12" Concrete Encasement	LF	80	$ 350.00	$ 28,000.00	
b.	24" Thrust Collar	EA	2	$ 4,500.00	$ 9,000.00	
c.	12" Thrust Collar	EA	2	$ 2,500.00	$ 5,000.00	
				Sub-Total	$ 42,000.00	2.1%
8 - STREAM CROSSING, COMPLETE						
a.	8" Stream Crossing	LF	40	$ 600.00	$ 24,000.00	
				Sub-Total	$ 24,000.00	1.2%
9 - STEEL CASING						
a.	16" OPEN CUT STEEL CASING	LF	115	$ 250.00	$ 28,750.00	
b.	18" OPEN CUT STEEL CASING	LF	90	$ 300.00	$ 27,000.00	
c.	36" OPEN CUT STEEL CASING	LF	120	$ 600.00	$ 72,000.00	
				Sub-Total	$ 127,750.00	6.3%

10 - ROCK EXCAVATION								
a.	Trench Rock Excavation	CY	800	$	65.00	$	52,000.00	
b.	Mass Rock Excavation	CY	200	$	50.00	$	10,000.00	
					Sub-Total	$	62,000.00	3.1%
11 - CLEARING & GRUBBING								
a.	Clearing & Grubbing	AC	0.5	$	5,000.00	$	2,500.00	
					Sub-Total	$	2,500.00	0.1%
12 - EROSION AND SEDIMENTATION CONTROL								
a.	Type NS Sediment Barriers	LF	500	$	5.00	$	2,500.00	
b.	Type S Sediment Barriers	LF	4,500	$	7.00	$	31,500.00	
c.	Rip Rap	TN	50	$	50.00	$	2,500.00	
d.	Grassing	LF	2,000	$	2.00	$	4,000.00	
e.	Sodding	SY	10	$	10.00	$	100.00	
f.	Hay Bale Check Dams (3 Bales)	EA	9	$	60.00	$	540.00	
g.	Construction Exit	EA	1	$	2,000.00	$	2,000.00	
h.	Geotextile Filter Fabric	SY	50	$	4.50	$	225.00	
i.	Slope Matting	SY	500	$	4.00	$	2,000.00	
j.	Jute Ditch Matting	SY	200	$	4.00	$	800.00	
k.	Tree Protective Fencing	LF	30	$	5.00	$	150.00	
					Sub-Total	$	46,315.00	2.3%
13 - TESTING OF SANITARY SEWER								
a.	Testing of gravity sewer	LF	3,275	$	4.00	$	13,100.00	
b.	Testing of manholes	EA	16	$	600.00	$	9,600.00	
c.	Testing of force main	LF	1,190	$	4.00	$	4,760.00	
					Sub-Total	$	27,460.00	1.4%
14 - CASH ALLOWANCES								
a.	SOILS AND CONCRETE TESTING	LS	1	$	3,000.00	$	3,000.00	
b.	CONSTRUCTION SURVEYING	LS	1	$	5,000.00	$	5,000.00	
c.	FIELD TESTING OF PIPE LINING	LS	1	$	3,000.00	$	3,000.00	
d.	NPDES MONITORING	LS	1	$	5,000.00	$	5,000.00	
					Sub-Total	$	16,000.00	0.8%
15 - TRENCH STABILIZATION								
a.	Beyond Bedding	CY	50	$	40.00	$	2,000.00	
					Sub-Total	$	2,000.00	0.1%
		TOTAL ESTIMATED CONSTRUCTION COST				$	2,017,435.00	100.0%

EXHIBIT "C"

SANITARY SEWER RELOCATION REIMBURSEMENT COST ESTIMATE - SEWER LINE A,B,C & D (NO BETTERMENT)
SARDIS ROAD CONNECTOR UTILITIES RELOCATION
GAINESVILLE, GA

Date: 5/01/24

ITEM NO.	DESCRIPTION	UNITS	QUANTITY	UNIT PRICE	TOTAL ITEM COST	% of total Cost
1 - SANITARY SEWER - GRAVITY						
a.	12 INCH PVC(0'-8')	LF	108	$ 180.00	$ 19,440.00	
b.	12 INCH PVC (8'-12')	LF	102	$ 190.00	$ 19,380.00	
c.	12 INCH PVC (12'-16')	LF	36	$ 210.00	$ 7,560.00	
d.	12 INCH PVC (16'-20')	LF	36	$ 230.00	$ 8,280.00	
e.	12 INCH PVC (20'-24')	LF	35	$ 250.00	$ 8,750.00	
f.	12 INCH PVC (24'-28')	LF	28	$ 280.00	$ 7,840.00	
g.	12 INCH DIP (16'-20')	LF	160	$ 300.00	$ 48,000.00	
h.	12 INCH DIP (20'-24')	LF	249	$ 330.00	$ 82,170.00	
i.	12 INCH DIP (24'-28')	LF	239	$ 370.00	$ 88,430.00	
j.	12 INCH DIP (28'-32')	LF	188	$ 420.00	$ 78,960.00	
k.	12 INCH DIP (32'-36')	LF	220	$ 500.00	$ 110,000.00	
l.	8 INCH PVC (8'-12')	LF	441	$ 180.00	$ 79,380.00	
m.	8 INCH PVC (12'-16')	LF	416	$ 190.00	$ 79,040.00	
n.	8 INCH PVC (16'-20')	LF	375	$ 210.00	$ 78,750.00	
o.	8 INCH PVC (20'-24')	LF	54	$ 230.00	$ 12,420.00	
p.	8 INCH DIP (16'-20')	LF	137	$ 270.00	$ 36,990.00	
			2,824	Sub-Total	$ 765,390.00	43.2%
2 - TEMP. SANITARY SEWER - GRAVITY						
a.	12 INCH DIP(0'-8')	LF	35	$ 240.00	$ 8,400.00	
b.	12 INCH DIP (8'-12')	LF	125	$ 260.00	$ 32,500.00	
c.	12 INCH DIP (12'-16')	LF	94	$ 280.00	$ 26,320.00	
d.	12 INCH DIP (16'-20')	LF	77	$ 300.00	$ 23,100.00	
e.	12 INCH DIP (20'-24')	LF	50	$ 330.00	$ 16,500.00	
f.	12 INCH DIP (24'-28')	LF	40	$ 370.00	$ 14,800.00	
g.	12 INCH DIP (28'-32')	LF	30	$ 420.00	$ 12,600.00	
			451	Sub-Total	$ 134,220.00	7.6%
3 - PRECAST CONCRETE MANHOLE						
a.	5-Foot Dia Base (4' depth)	EA	14	$ 6,500.00	$ 91,000.00	
b.	5-Foot Dia Base (over Existing)	EA	2	$ 7,000.00	$ 14,000.00	
c.	4-Foot Dia. Riser	VF	260	$ 425.00	$ 110,500.00	
				Sub-Total	$ 215,500.00	12.2%
4 - CONNECT TO EXISTING MH						
a.	8 INCH CONNECTION TO MH	EA	3	$ 2,800.00	$ 8,400.00	
				Sub-Total	$ 8,400.00	0.5%
5 - ABANDON EXISTING SEWER & MANHOLES						
a.	Abandon Existing Sewer Line with Flowable Fill	CY	80	$ 350.00	$ 28,000.00	
b.	Abandon Existing Manholes	EA	7	$ 2,500.00	$ 17,500.00	
				Sub-Total	$ 45,500.00	2.6%
6 - SEWAGE FORCE MAIN						
a.	12" DIP	LF	890	$ 300.00	$ 267,000.00	
b.	12" Plug Valve	EA	4	$ 5,000.00	$ 20,000.00	
c.	6" DIP	LF	200	$ 125.00	$ 25,000.00	
d.	6" Temporary Plug	EA	2	$ 450.00	$ 900.00	
				Sub-Total	$ 312,900.00	17.7%
7 - CONCRETE						
a.	12" Concrete Encasement	LF	80	$ 350.00	$ 28,000.00	
b.	12" Thrust Collar	EA	4	$ 2,500.00	$ 10,000.00	
				Sub-Total	$ 38,000.00	2.1%
8 - STREAM CROSSING, COMPLETE						
a.	8" Stream Crossing	LF	40	$ 600.00	$ 24,000.00	
				Sub-Total	$ 24,000.00	1.4%
9 - STEEL CASING						
a.	16" OPEN CUT STEEL CASING	LF	205	$ 200.00	$ 41,000.00	
b.	18" OPEN CUT STEEL CASING	LF	115	$ 250.00	$ 28,750.00	
				Sub-Total	$ 69,750.00	3.9%
10 - ROCK EXCAVATION						
a.	Trench Rock Excavation	CY	800	$ 65.00	$ 52,000.00	
b.	Mass Rock Excavation	CY	200	$ 50.00	$ 10,000.00	
				Sub-Total	$ 62,000.00	3.5%
11 - CLEARING & GRUBBING						

a.	Clearing & Grubbing	AC	0.5	$	5,000.00	$	2,500.00	
					Sub-Total	$	2,500.00	0.1%
12 - EROSION AND SEDIMENTATION CONTROL								
a.	Type NS Sediment Barriers	LF	500	$	5.00	$	2,500.00	
b.	Type S Sediment Barriers	LF	4,500	$	7.00	$	31,500.00	
d.	Rip Rap	TN	50	$	50.00	$	2,500.00	
e.	Grassing	LF	2,000	$	2.00	$	4,000.00	
f.	Sodding	SY	10	$	10.00	$	100.00	
g.	Hay Bale Check Dams (3 Bales)	EA	9	$	60.00	$	540.00	
h.	Construction Exit	EA	1	$	2,000.00	$	2,000.00	
i.	Geotextile Filter Fabric	SY	50	$	4.50	$	225.00	
j.	Slope Matting	SY	500	$	4.00	$	2,000.00	
k.	Jute Ditch Matting	SY	200	$	4.00	$	800.00	
l.	Tree Protective Fencing	LF	30	$	5.00	$	150.00	
					Sub-Total	$	46,315.00	2.6%
13 - TESTING OF SANITARY SEWER								
a.	Testing of gravity sewer	LF	3,275	$	4.00	$	13,100.00	
b.	Testing of manholes	EA	16	$	600.00	$	9,600.00	
c.	Testing of force main	LF	1,190	$	4.00	$	4,760.00	
					Sub-Total	$	27,460.00	1.6%
14 - CASH ALLOWANCES								
a.	SOILS AND CONCRETE TESTING	LS	1	$	3,000.00	$	3,000.00	
b.	CONSTRUCTION SURVEYING	LS	1	$	5,000.00	$	5,000.00	
c.	FIELD TESTING OF PIPE LINING	LS	1	$	3,000.00	$	3,000.00	
d.	NPDES MONITORING	LS	1	$	5,000.00	$	5,000.00	
					Sub-Total	$	16,000.00	0.9%
15 - TRENCH STABILIZATION								
a.	Beyond Bedding	CY	50	$	40.00	$	2,000.00	
					Sub-Total	$	2,000.00	0.1%
		TOTAL ESTIMATED CONSTRUCTION COST				$	1,769,935.00	100.0%

Revised April 5, 2022

AGREEMENT TO PURCHASE EASEMENT

City of Gainesville
Water Resources Department
Sardis Road Connector Utility Relocation Project

Tax Parcel # 10104 000017B

GEORGIA, HALL COUNTY

For and in consideration of the sum of One Dollar ($1.00), receipt whereof being acknowledged, the undersigned grants to CITY OF GAINESVILLE an option to acquire the following described easement:

Permanent Easement rights through that tract or parcel of land located in Hall County, Georgia, and being more particularly described on Exhibit "A-1" attached hereto and made a part hereof by reference.

For the sum of $10,500 the undersigned agrees to execute and deliver to the City of Gainesville permanent and/or temporary easements to the land owned by the undersigned as reflected on the attached Exhibit "A-1".

****

The following conditions are imposed upon the grant of this option:

1) This option shall expire in 90 days.

2) The consideration recited is full payment for the rights conveyed.

0.0497 Acres of Permanent Easement

3) The undersigned shall provide marketable, clear title and obtain all quit claim deeds or releases from any tenant now in possession and any other parties having a claim or interest in the property described above.

Witness my hand and seal this 1st day of April, 2024.

Signed, sealed and delivered in the presence of:

Witness

S.I Georgia Investors LLC (OWNER)

(L.S.)
Owner Signature

APPROVED

City of Gainesville

W26504B

Revised April 6, 2022

AGREEMENT TO PURCHASE EASEMENT

City of Gainesville
Water Resources Department
Sardis Road Connector Utility Relocation Project

Tax Parcel # 10104 000017C

GEORGIA, HALL COUNTY

For and in consideration of the sum of One Dollar ($1.00), receipt whereof being acknowledged, the undersigned grants to **CITY OF GAINESVILLE** an option to acquire the following described easement:

Permanent Easement rights through that tract or parcel of land located in Hall County, Georgia, and being more particularly described on Exhibit "A-1" attached hereto and made a part hereof by reference.

For the sum of $51,000 the undersigned agrees to execute and deliver to the City of Gainesville permanent and/or temporary easements to the land owned by the undersigned as reflected on the attached Exhibit "A-1".

****

The following conditions are imposed upon the grant of this option:

1) This option shall expire in 90 days.

2) The consideration recited is full payment for the rights conveyed.

0.1386 Acres of Permanent Easement

3) The undersigned shall provide marketable, clear title and obtain all quit claim deeds or releases from any tenant now in possession and any other parties having a claim or interest in the property described above.

Witness my hand and seal this 1st day of April, 2024.

Signed, sealed and delivered in the presence of:

Witness

Habersham Partners, LLC (OWNER)

(L.S.)
Owner Signature

APPROVED

City of Gainesville

W265048

Revised April 5, 2022

AGREEMENT TO PURCHASE EASEMENT

City of Gainesville
Water Resources Department
Sardis Road Connector Utility Relocation Project

Tax Parcel # 10104 000017

GEORGIA, HALL COUNTY

For and in consideration of the sum of One Dollar ($1.00), receipt whereof being acknowledged, the undersigned grants to **CITY OF GAINESVILLE** an option to acquire the following described easement:

Permanent Easement rights through that tract or parcel of land located in Hall County, Georgia, and being more particularly described on Exhibit "A-1" attached hereto and made a part hereof by reference.

For the sum of $30,500 the undersigned agrees to execute and deliver to the City of Gainesville permanent and/or temporary easements to the land owned by the undersigned as reflected on the attached Exhibit "A-1".

****

The following conditions are imposed upon the grant of this option:

1) This option shall expire in 90 days.

2) The consideration recited is full payment for the rights conveyed.

0.083 Acres of Permanent Easement

3) The undersigned shall provide marketable, clear title and obtain all quit claim deeds or releases from any tenant now in possession and any other parties having a claim or interest in the property described above.

Witness my hand and seal this 1st day of April, 2024.

Signed, sealed and delivered in the presence of:

Witness

Southern Gas Partners, LLC (OWNER)

(L.S.)
Owner Signature

APPROVED

City of Gainesville

W265048

Revised April 5, 2022

AGREEMENT TO PURCHASE EASEMENT

City of Gainesville
Water Resources Department
Sardis Road Connector Utility Relocation Project

Tax Parcel # 10104 000014E

GEORGIA, HALL COUNTY

For and in consideration of the sum of One Dollar ($1.00), receipt whereof being acknowledged, the undersigned grants to **CITY OF GAINESVILLE** an option to acquire the following described easement:

Permanent Easement rights through that tract or parcel of land located in Hall County, Georgia, and being more particularly described on Exhibit "A-1" and "A-2" attached hereto and made a part hereof by reference.

For the sum of **$65,000** the undersigned agrees to execute and deliver to the City of Gainesville permanent and/or temporary easements to the land owned by the undersigned as reflected on the attached Exhibits "A-1" and "A-2".

****

The following conditions are imposed upon the grant of this option:

1) This option shall expire in 90 days.

2) The consideration recited is full payment for the rights conveyed.

0.2668 Acres of Permanent Easement

3) The undersigned shall provide marketable, clear title and obtain all quit claim deeds or releases from any tenant now in possession and any other parties having a claim or interest in the property described above.

Witness my hand and seal this 19 day of April, 2024.

Signed, sealed and delivered in the presence of:

Witness

DEBORAH D TITMUS
NOTARY PUBLIC
Hall County
State of Georgia
My Comm. Expires Mar. 7, 2025

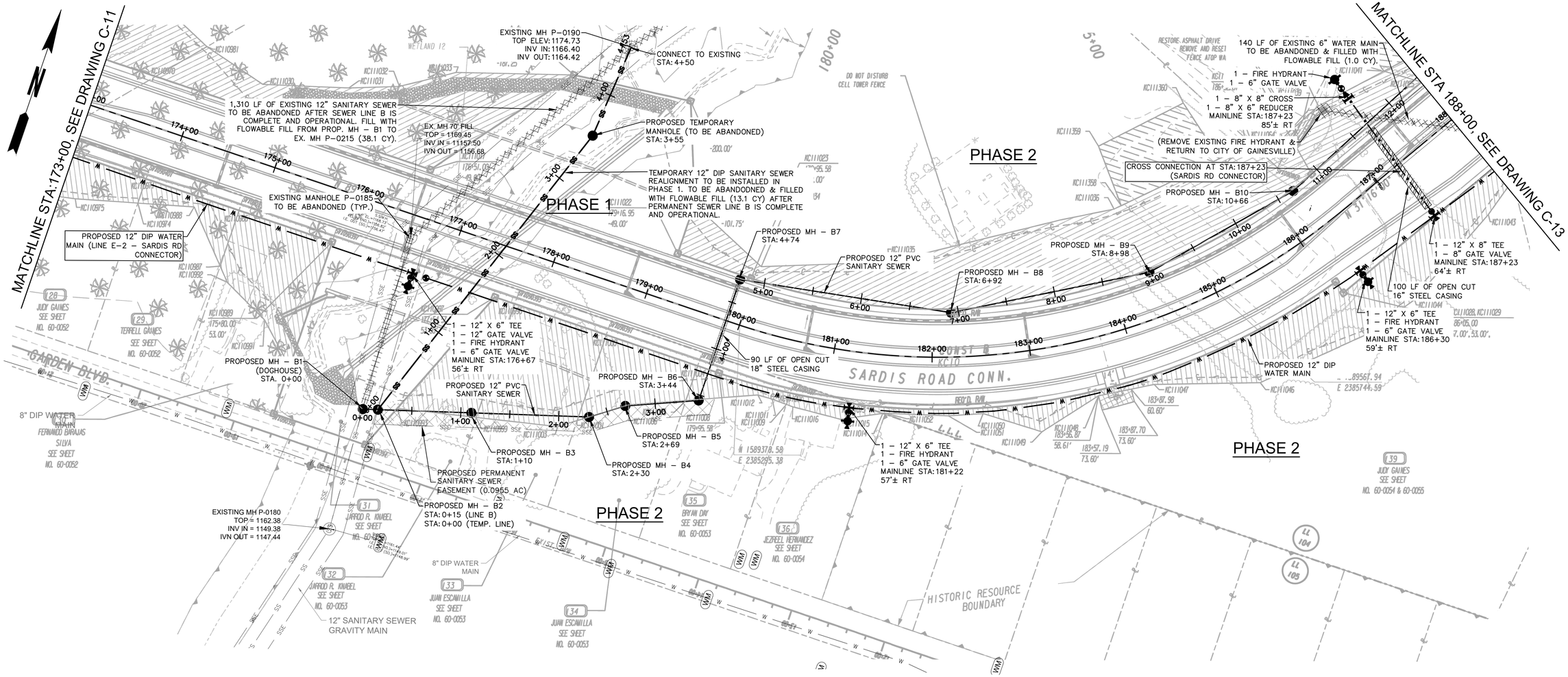
Mrs. Judy D. Gaines (OWNER)

Owner Signature (L.S.)

APPROVED

City of Gainesville

W265048



PLAN

SCALE: 1" = 50'

MANHOLE COORDINATE LIST				
MH NO.	STATION	NORHTING	EASTING	HT. ABOVE FIN. GRADE
B1	0+00	1589174.83	2384958.18	18"
B2	0+15	1589179.28	2384972.94	18"
B3	1+10	1589207.20	2385064.16	18"
B4	2+30	1589242.25	2385178.93	18"
B5	2+69	1589264.95	2385210.17	18"
B6	3+44	1589294.65	2385279.09	18"
B7	4+74	1589425.04	2385278.92	18"
B8	6+92	1589463.06	2385493.25	18"
B9	8+98	1589567.77	2385671.31	18"
B10	10+66	1589694.22	2385782.51	18"
TEMP. MH	4+10	1589573.95	2385091.51	18"

REV.	DATE	DESCRIPTION	BY
5	5/02/2024	BID READY SET	NRB
4	12/08/2023	REGULATORY REVIEW SET	NRB
3	11/20/2023	95% DESIGN REVIEW SET	NRB
2	9/08/2023	75% DESIGN REVIEW SET	NRB
1	6/01/2023	50% DESIGN REVIEW SET	NRB

SEAL

GEORGIA REGISTERED No. 19075 PROFESSIONAL ENGINEER MATTHEW R. HENDERSON
5/2/24

OWNER

CONSULTANT INFORMATION

PROJECT MANAGER: PJJ
DESIGNED BY: MRH
DRAWN BY: NRB
CHECKED BY: PJJ/MRH
FILENAME: PIPE PLAN & PROFILE SHEETS_Sardis v4.dwg
PROJECT NO.: 228-22-142

WIEDEMAN AND SINGLETON, INC.
Civil and Environmental Engineers
3091 GOVERNORS LAKE DRIVE
SUITE 430
NORCROSS, GA 30071
(404) 876-5862
WWW.WIEDEMAN.COM

PROJECT INFORMATION

PROJECT: GAINESVILLE DEPARTMENT OF WATER RESOURCES
SARDIS ROAD CONNECTOR
UTILITIES RELOCATION
GAINESVILLE, GEORGIA

SHEET TITLE: PLAN - STA:173+00 TO STA:188+00

SCALE: AS SHOWN

NOTE: DRAWING SCALE IS BASED ON 24x36 SHEETS.

0 1" 2"

GSWCC GEORGIA SOIL AND WATER CONSERVATION COMMISSION

MATTHEW HENDERSON
LEVEL II CERTIFIED DESIGN PROFESSIONAL

CERTIFICATION NUMBER 0000019342
ISSUED: 11/01/2021 EXPIRES: 11/01/2024

DRAWING C.12

SHEET 16 OF 58

Drawing file: PIPE PLAN & PROFILE SHEETS_Sardis v4.dwg C.12 May 02, 2024 – 2:39pm

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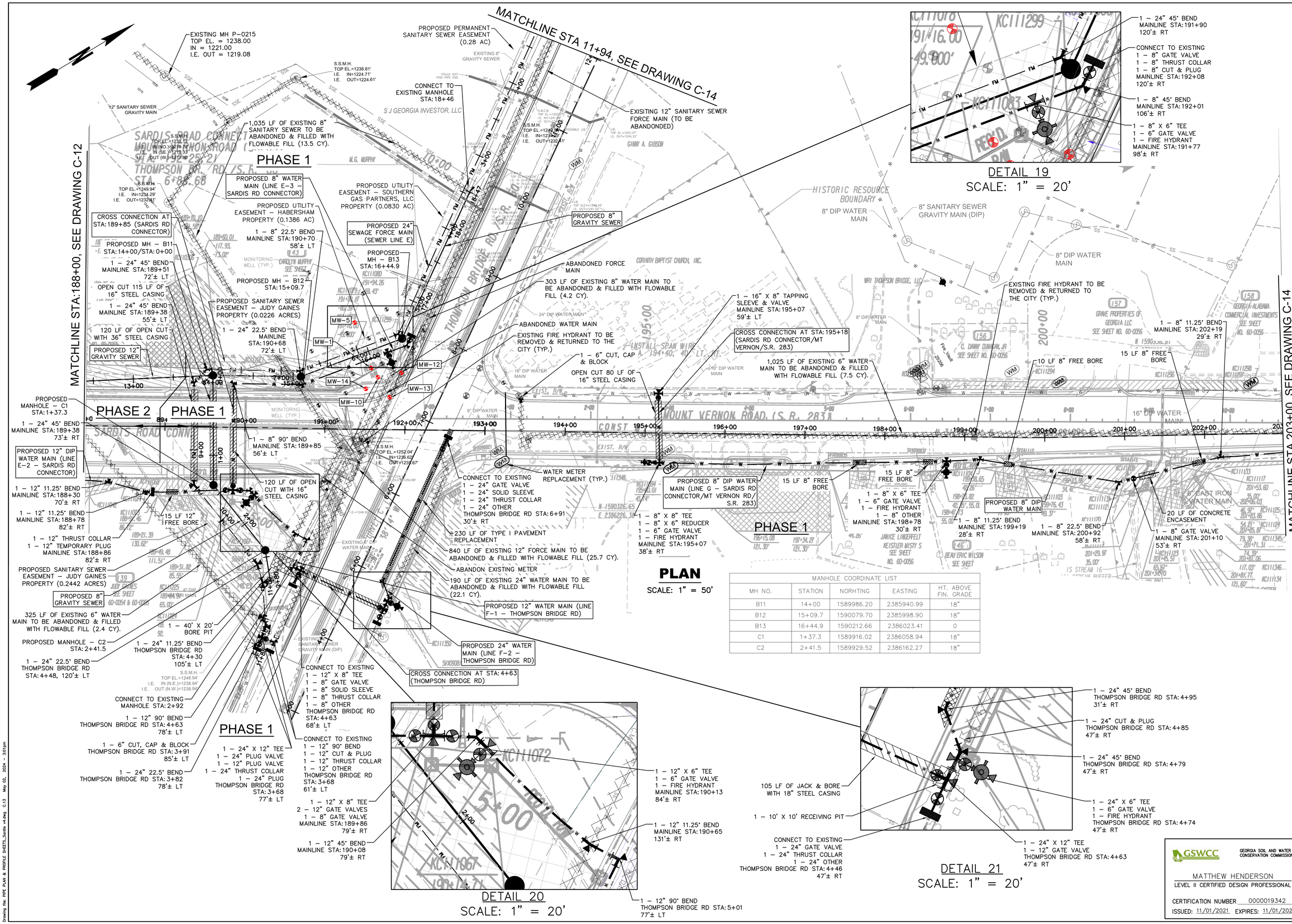

MANHOLE COORDINATE LIST

MH NO.	STATION	NORHTING	EASTING	HT. ABOVE FIN. GRADE
B11	14+00	1589986.20	2385940.99	18"
B12	15+09.7	1590079.70	2385998.90	18"
B13	16+44.9	1590212.66	2386023.41	0
C1	1+37.3	1589916.02	2386058.94	18"
C2	2+41.5	1589929.52	2386162.27	18"

REV.	DATE	DESCRIPTION	BY
5	5/02/2024	BID READY SET	NRB
4	12/08/2023	REGULATORY REVIEW SET	NRB
3	11/20/2023	95% DESIGN REVIEW SET	NRB
2	8/24/2023	75% DESIGN REVIEW SET	NRB
1	6/01/2023	50% DESIGN REVIEW SET	NRB

SEAL

GEORGIA REGISTERED No. 19075 PROFESSIONAL ENGINEER MATTHEW R. HENDERSON 5/2/24

OWNER

CONSULTANT INFORMATION

PROJECT MANAGER: PJJ
DESIGNED BY: MRH
DRAWN BY: NRB
CHECKED BY: PJJ/MRH
FILENAME: PIPE PLAN & PROFILE SHEETS_Sardis v4.dwg
PROJECT NO.: 228-22-142

WIEDEMAN AND SINGLETON, INC.
Civil and Environmental Engineers
3091 GOVERNORS LAKE DRIVE
SUITE 430
NORCROSS, GA 30071
(404) 876-5862
WWW.WIEDEMAN.COM

PROJECT INFORMATION

PROJECT: GAINESVILLE DEPARTMENT OF WATER RESOURCES
SARDIS ROAD CONNECTOR UTILITIES RELOCATION
GAINESVILLE, GEORGIA

SHEET TITLE: PLAN - STA:188+00 TO STA:203+00

SCALE: AS SHOWN

NOTE: DRAWING SCALE IS BASED ON 24x36 SHEETS.

0 1" 2"

GSWCC GEORGIA SOIL AND WATER CONSERVATION COMMISSION

MATTHEW HENDERSON
LEVEL II CERTIFIED DESIGN PROFESSIONAL
CERTIFICATION NUMBER 0000019342
ISSUED: 11/01/2021 EXPIRES: 11/01/2024

DRAWING C.13

SHEET 17 OF 58

Drawing file: PIPE PLAN & PROFILE SHEETS_Sardis v4.dwg C.13 May 02, 2024 - 3:01pm

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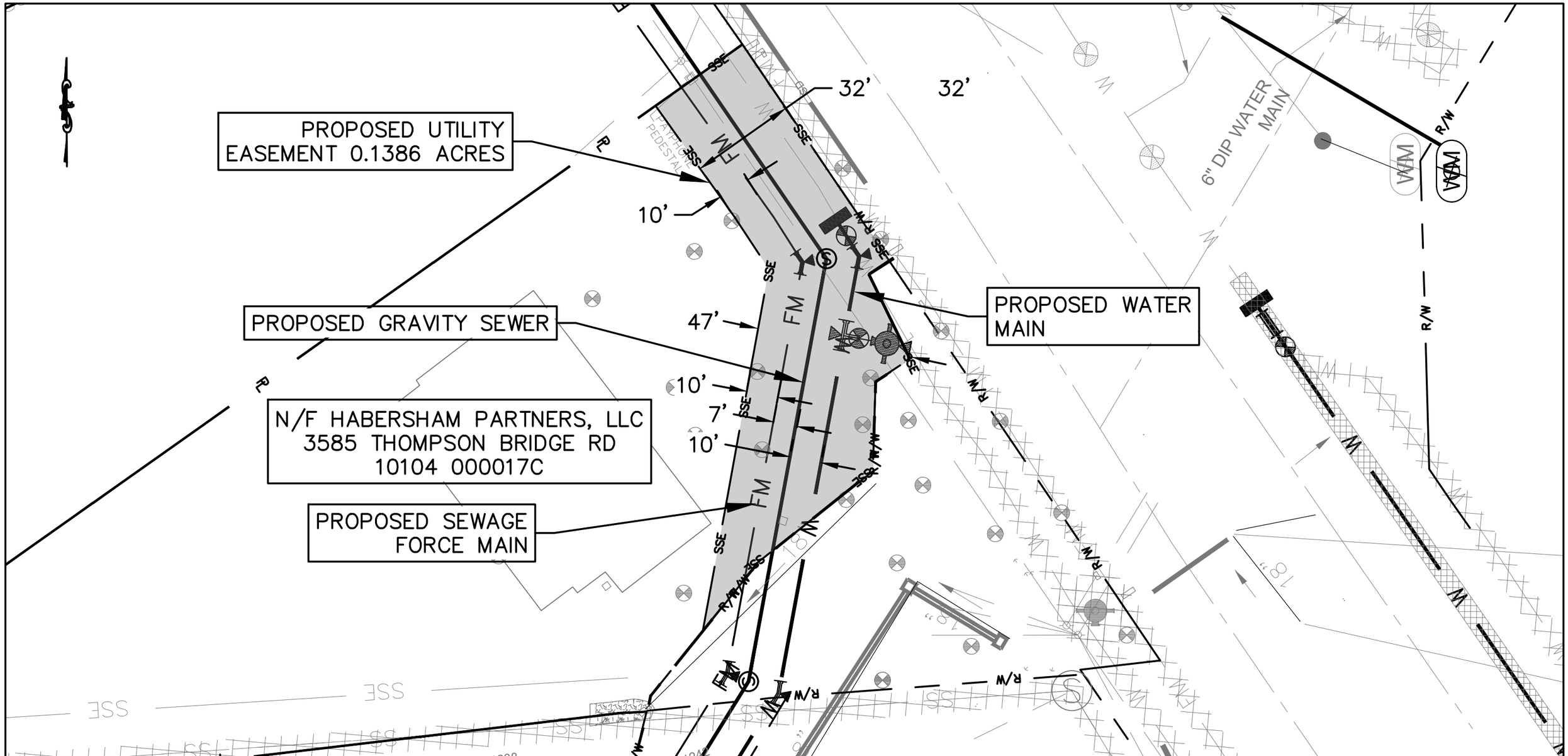

757 QUEEN CITY PKWY. S.W.
GAINESVILLE, GA
30501

WIEDEMAN AND SINGLETON, INC.
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GAINESVILLE DEPARTMENT OF WATER RESOURCES

SARDIS ROAD CONNECTOR UTILITIES RELOCATION

GAINESVILLE, GEORGIA

HABERSHAM PARTNERS, LLC

SCALE: 1" = 30'

DATE: MAR 2024

EXHIBIT A-1

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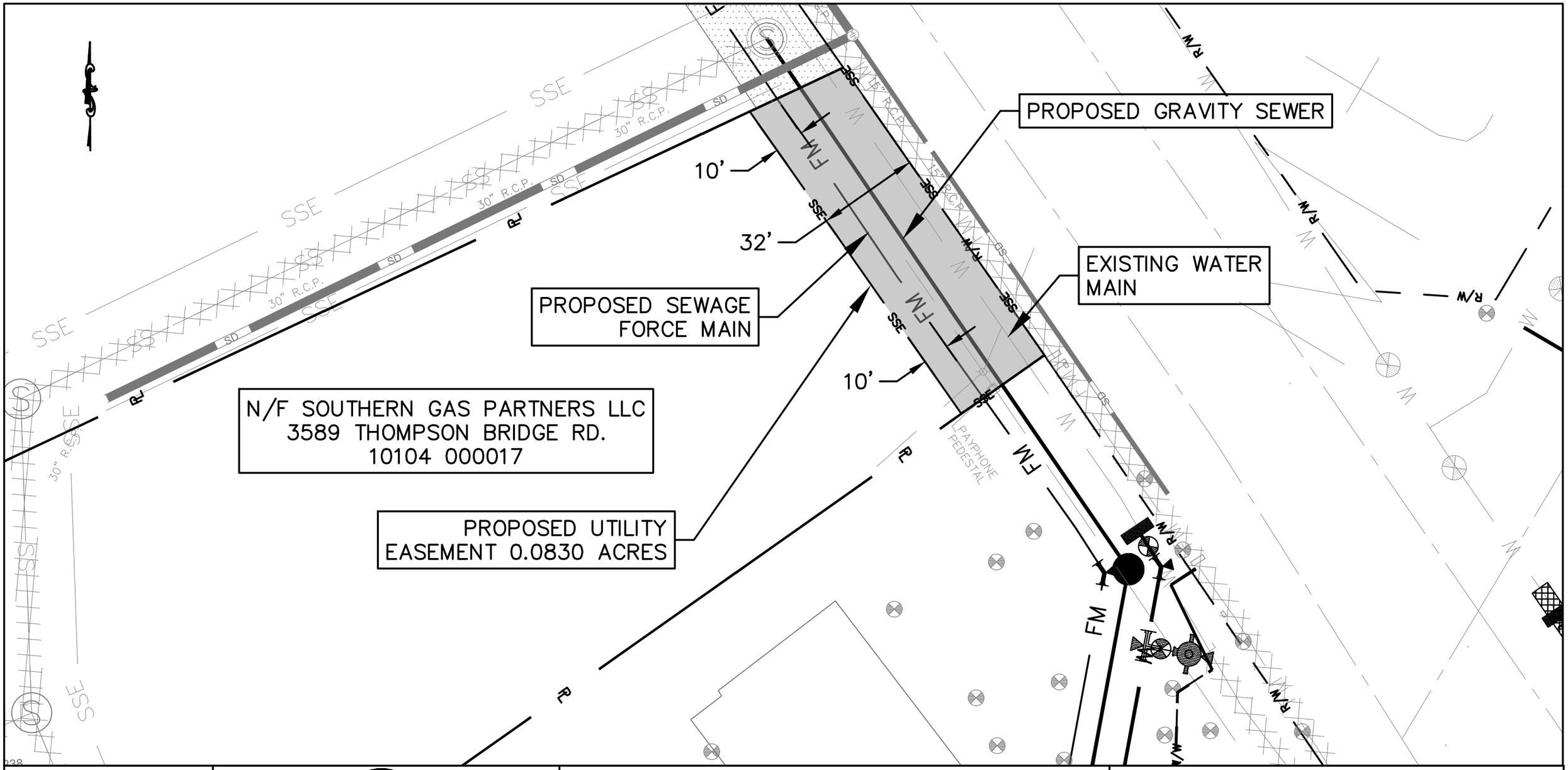

757 QUEEN CITY PKWY. S.W.
GAINESVILLE, GA
30501

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Civil and Environmental Engineers
3091 GOVERNORS LAKE DRIVE SUITE 430
NORCROSS, GA 30071
(404) 876-5862
WWW.WIEDEMAN.COM

GAINESVILLE DEPARTMENT OF WATER RESOURCES

SARDIS ROAD CONNECTOR UTILITIES RELOCATION

GAINESVILLE, GEORGIA

SOUTHERN GAS PARTNERS, LLC

SCALE: 1'' = 30'

DATE: MAR 2024

EXHIBIT A-1

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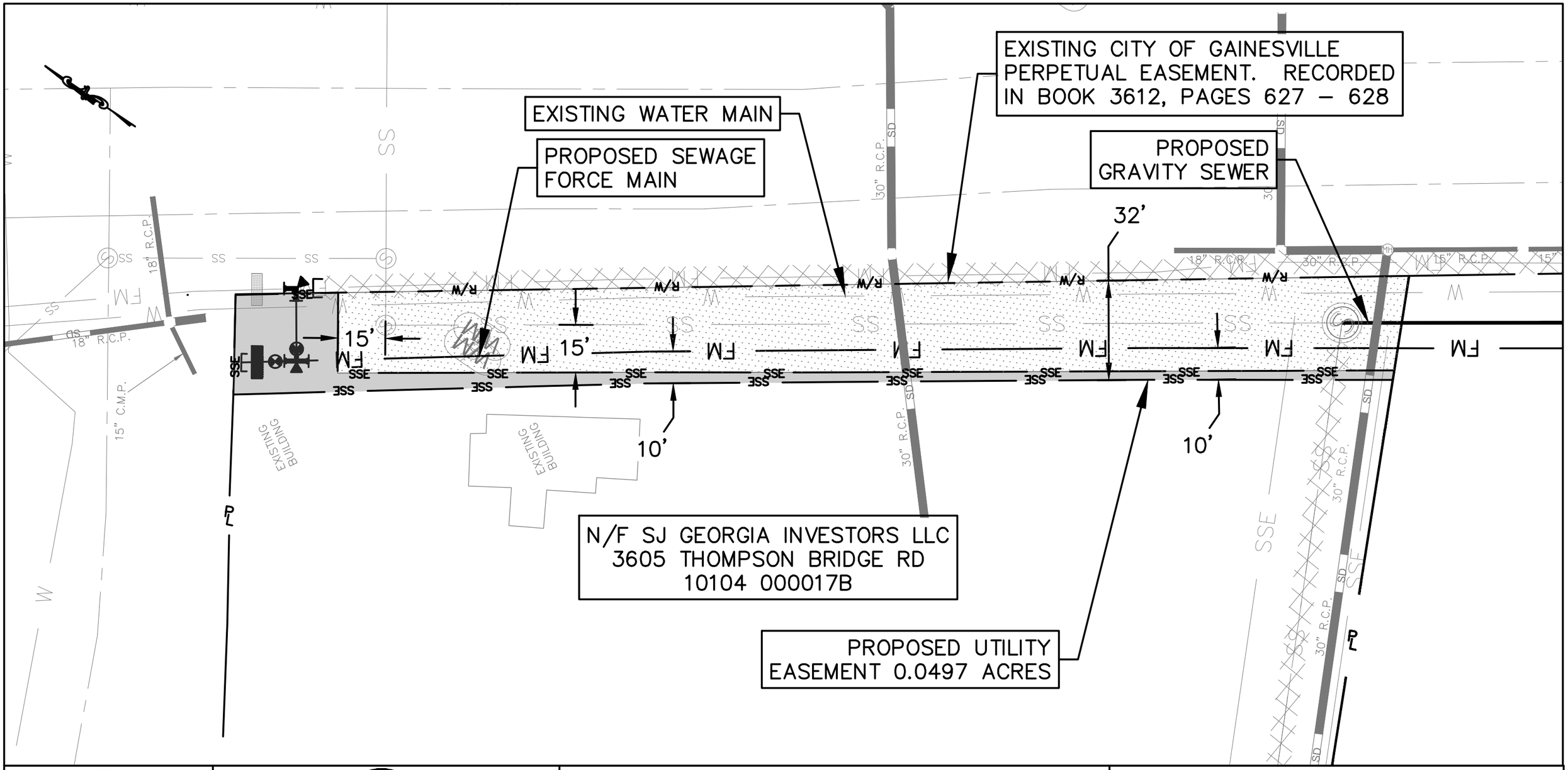

757 QUEEN CITY PKWY. S.W.
GAINESVILLE, GA
30501

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Civil and Environmental Engineers
3091 GOVERNORS LAKE DRIVE SUITE 430
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(404) 876-5862
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GAINESVILLE DEPARTMENT OF WATER RESOURCES

SARDIS ROAD CONNECTOR UTILITIES RELOCATION

GAINESVILLE, GEORGIA

SJ GEORGIA INVESTORS LLC

SCALE: 1'' = 30'

DATE: MAR 2024

EXHIBIT A-1

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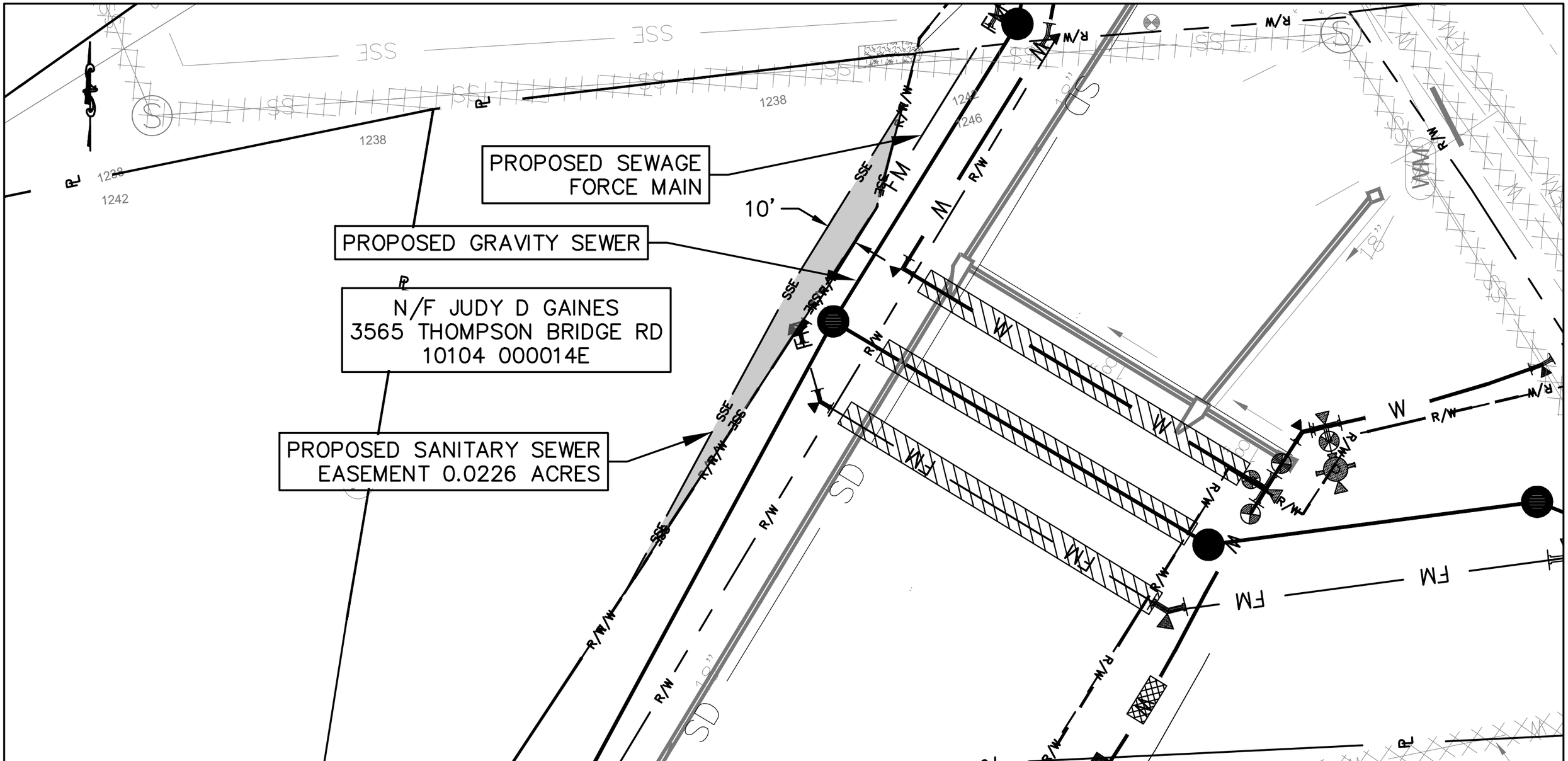

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GAINESVILLE, GA
30501

WIEDEMAN AND SINGLETON, INC.
Civil and Environmental Engineers
3091 GOVERNORS LAKE DRIVE SUITE 430
NORCROSS, GA 30071
(404) 876-5862
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GAINESVILLE DEPARTMENT OF WATER RESOURCES

SARDIS ROAD CONNECTOR UTILITIES RELOCATION

GAINESVILLE, GEORGIA

JUDY D GAINES

SCALE: 1'' = 30'

DATE: FEB 2024

EXHIBIT A-1

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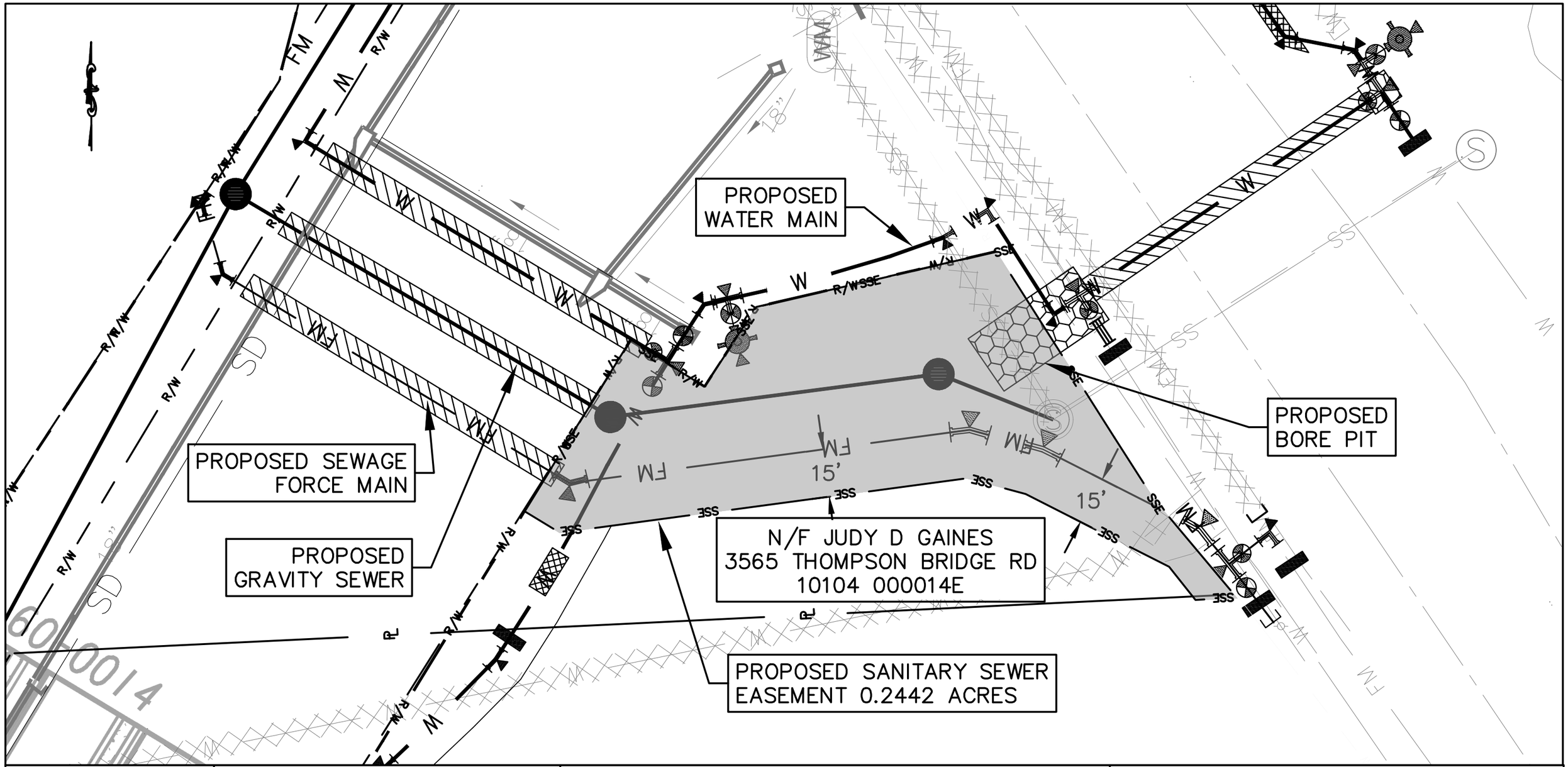

757 QUEEN CITY PKWY. S.W.
GAINESVILLE, GA
30501

WIEDEMAN AND SINGLETON, INC.
Civil and Environmental Engineers
3091 GOVERNORS LAKE DRIVE SUITE 430
NORCROSS, GA 30071
(404) 876-5862
WWW.WIEDEMAN.COM

GAINESVILLE DEPARTMENT OF WATER RESOURCES

SARDIS ROAD CONNECTOR UTILITIES RELOCATION

GAINESVILLE, GEORGIA

JUDY D GAINES

SCALE: 1'' = 30'

DATE: FEB 2024

EXHIBIT A-2

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CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	July 8, 2024
Date Submitted:	July 8, 2024
Final Approval Date:	July 10, 2024
Presenter:	Barclay Fouts
Item of Business:	Resolution: Authorization to Execute a Gas Utility Easement in Favor of Liberty Utilities in Gainesville 85 Business Park
Meeting Date:	July 11, 2024

Purpose of Request:
To request authorization to execute a Gas Utility Easement in favor of Liberty Utilities in the Gainesville 85 Business Park.

Facts & Issues / History & Background:

Department Recommendation:
Approve the resolution.

Department Director:
Linda MacGregor

If funding is involved, are funds approved within the current budget? No

Amount Requested:

Sources of Funds:

Finance Comments:

Administrative Comments:

Attachments:

1. Resolution: Authorization to Execute Gas Utility Easement in Favor of Liberty Utilities in Gainesville 85 Business Park
2. 85 BP Liberty Utilities Permanent Easement

RESOLUTION BR-2024-_____

AUTHORIZATION TO EXECUTE GAS UTILITY EASEMENT IN FAVOR OF LIBERTY UTILITIES IN GAINESVILLE 85 BUSINESS PARK

WHEREAS, the City of Gainesville ("the City") wishes to provide economic opportunities for the citizens of Gainesville and Hall County through the continued development of the Gainesville 85 Business Park ("the Park"); and

WHEREAS, the City wishes to make natural gas available to users within the Park.

NOW, THERFORE, BE IT RESOLVED THAT the governing body of the City of Gainesville hereby authorizes the Mayor, City Manager and/or the City Attorney to execute a Gas Utility Easement in favor of Liberty Utilities (Peach State Natural Gas) Corp. in substantially the same form as the Easement attached hereto, and any other documents necessary to effectuate the provisions of the attached Easement.

Adopted this_____ day of _____, 2024.

_____
W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

_____
Denise O. Jordan, City Clerk

4863-9602-2735, v. 2

Liberty Utilities
Peach State Natural Gas
ATTN: BCD
2300 Victory Drive
Columbus, GA 31901

GAS UTILITY EASEMENT

This Grant of a Gas Utility Easement is made on_____, by City of Gainesville, with a business address of PO Box 2496, Gainesville, GA 30501, the owner of the real property described below ("Grantor"), **Liberty Utilities (Peach State Natural Gas) Corp**., a **Georgia** Corporation, ("Grantee") with a business address at 2300 Victory Drive, Columbus, GA 31901("Agreement").

WHEREAS Grantor owns real property (the "Premises") in the City of Gainesville in Hall County, which property is also identified as 85 Business Park, tax assessor parcel number 15023 000167 and known as 1701 SW Fulenwider Rd and being recorded in Plat Book 783, page 16A, Hall County Registry of Deeds and acquired by Grantor in a deed recorded at the Hall County Registry of Deeds at Book 3767, page 513; and

WHEREAS Grantor agrees to grant Grantee, a natural gas public utility company licensed by the State of Georgia to provide natural gas utility service to customers in the City of Gainesville, an easement on the aforesaid property in the "Gas Utility Easement Area" described in Exhibit A of this Agreement.

THEREFORE, in consideration of the mutual benefits accruing to both parties and other consideration stated below, the Parties agree as follows:

1. ***Grant of Easement.*** For the consideration described in paragraph 2, Grantor grants to Grantee, with Quitclaim Covenants, a perpetual easement and right-of-way ("Gas Utility Easement") in, under, through, over, upon and across real property within a "Gas Utility Easement Area" which is more particularly described on **Exhibit A**, which is attached to this Agreement and hereby incorporated by reference.

2. ***Consideration.*** The Gas Utility Easement is granted in consideration of the mutual benefits accruing to both parties and Grantee's payment to Grantor of one dollar ($1.00), the sufficiency and receipt of which is acknowledged.

3. ***Character of Easement.*** This Agreement grants an easement in gross.

4. ***Purpose of Easement.*** The purpose of this Gas Utility Easement is to allow Grantee to install and maintain a gas utility infrastructure to provide gas utility service to _____ and other potential customer(s) along this utility easement.

5. ***Scope of Easement****:* The Gas Utility Easement consists of the perpetual right and easement:

(a) to place, install, construct, operate, repair, maintain, rebuild, replace, relocate, and remove a pipeline for the transportation and distribution of natural gas (the "Distribution System") in the Gas Utility Easement Area, which Distribution System includes the necessary piping, conduits, valves, fixtures, appurtenances and other relevant equipment installed therein and attached thereto,

in, under, through over across and upon the Gas Utility Easement Area as from time to time may be required;

(b) to make such excavation or excavations as may be reasonable and necessary to construct, reconstruct, repair and remove the Distribution System; and

(c) to pass over and across the Gas Utility Easement Area as reasonably necessary for all purposes described in this Agreement.

6. ***Covenants Running with the Land.*** The provisions, terms and obligations contained herein shall constitute covenants running with the land, and each such provision, term or obligation shall run in perpetuity in favor of the Grantee.

7. ***Non-Exclusiveness of Easement.*** The Gas Utility Easement, rights, and privileges granted by this conveyance are non-exclusive but Grantor covenants not to convey any other conflicting rights in the Gas Utility Easement Area which materially impair Grantee's safe operation, maintenance and repair of its facilities or impair Grantee's access to its facilities. In addition, Grantor covenants not to construct any permanent structure within the boundaries of the Gas Utility Easement Area.

8. ***Construction and Temporary Easement.*** In addition to the rights contained herein, Grantee shall have the right to use as much of the surface of the Grantor's property adjacent to the Gas Utility Easement Area as may be reasonably necessary for Grantee to construct, install or repair the contemplated facilities in the Gas Utility Easement Area. On completion of construction and installation, Grantee shall replace and reseed any landscaped areas.

9. ***Trees, Shrubbery and other Encroachments.*** Grantee shall have the right to cut and trim trees or shrubbery that may encroach upon the Gas Utility Easement Area.

10. ***Grantor's Representations Respecting Existing Environmental Conditions.*** Grantor represents that as of the date on which this Agreement is executed by Grantor, Grantor has no knowledge of any production, use, release, threatened release, or disposal of any hazardous materials at the Gas Utility Easement Area in any material quantity, and has no notice or knowledge of any actual, pending, or threatened environmental claims relating to hazardous materials in the Gas Utility Easement Area.

11. ***Termination.*** The Gas Utility Easement, along with its rights and privileges shall terminate when the purpose of the Gas Utility Easement, as described in Paragraph 4 of this Agreement, ceases to exist and when the gas infrastructure is abandoned by Grantee, and Grantee and Grantor acknowledge such abandonment in a duly executed and recorded instrument.

12. ***Entire Agreement.*** This Agreement contains the entire agreement between the parties relating to its subject matter. Any oral representations or modifications concerning this Agreement shall be of no force and effect. Any subsequent amendment or modification must be in writing and agreed to by both parties.

13. ***Dispute Expenses and Attorneys' Fees.*** If any controversy, claim, or dispute arises relating to this Agreement or its breach, the prevailing party shall be entitled to recover from the other party reasonable expenses, attorneys' fees, and costs.

14. ***Assignability and Binding Effect.*** The Grantee may assign this Agreement without the prior consent of Grantor. This Agreement shall bind and inure to the benefit of the Grantee and its

successors and assigns and to the benefit of Grantor and Grantor's heirs, personal representatives, successors, and assigns.

IN WITNESS WHEREOF, the undersigned has caused these presents to be signed for that purpose on the date first written above.

GRANTOR:

Date: _____ _____

BY:
ITS:

GRANTOR ADDRESS:

STATE OF_____
COUNTY OF _____

Then appeared before me, Notary, on _____, 20___ _____, either known to me, the undersigned Notary, or who identified himself to me with competent photo identification and acknowledged that he executed the foregoing instrument as his own free act and deed.

Signature _____

Printed Name: _____
Notary Public in and for the _____
My commission expires: _____

Unofficial Witness: _____

Printed Name: _____

Date:_____

GRANTEE:
LIBERTY UTILITIES (_____)
CORP.

Date: _____ _____

By:
Its:

GRANTEE ADDRESS:

STATE OF _____
COUNTY OF _____

In_____, _____ on this _____ day of _____, 20___, before me personally appeared _____ the _____of _____., a _____, to me known and known by me to be the person executing the foregoing instrument on behalf of said corporation, and acknowledged said instrument and the execution thereof, to be his free act and deed in said capacity and the free act and deed of said corporation.

Signature _____

Printed Name: _____
Notary Public in and for the State of _____
My commission expires: _____

Unofficial Witness: _____

Printed Name: _____

Date:_____

Exhibit A

"Gas Utility Easement Area" is defined as a fifteen-foot (15') strip of land that is centered on the midline of the gas line actually installed by Grantee on the Premises in the location depicted on the attached diagram.

GENERAL NOTES:

1. THIS PLAN AND ALL WORK ASSOCIATED WITH IT WAS PERFORMED BY PATRIOT SURVEYING & INFRASTRUCTURE PURSUANT TO A PROFESSIONAL SERVICES CONTRACT BETWEEN **POND AND COMPANY** AND PATRIOT SURVEYING & INFRASTRUCTURE, DATED **MAY 2024**.
2. THIS PLAN IS THE RESULT OF A FIELD SURVEY CONDUCTED BY PATRIOT SURVEYING & INFRASTRUCTURE ON **MAY 14, 2024**.
3. BEARINGS AND COORDINATES SHOWN HEREON, IF ANY, ARE BASED ON **GEORGIA** STATE PLANE COORDINATE SYSTEM, **WEST ZONE**, NORTH AMERICAN DATUM OF 1983 (NAD83).
4. ELEVATIONS SHOWN HEREON, IF ANY, ARE BASED ON THE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD 88) [GEOID18].
5. THIS SURVEY WAS PREPARED FOR THE EXCLUSIVE USE OF THE PERSON, PERSONS, OR ENTITY NAMED IN THE TITLE BLOCK. THIS SURVEY DOES NOT EXTEND TO ANY UNNAMED PERSON, PERSONS, OR ENTITY WITH THE EXPRESSED CERTIFICATION BY THE SURVEYOR NAMING SAID PERSON, PERSONS OR ENTITY.

LEGEND:

- CONCRETE BOUND
- POINT
- EDGE OF PAVEMENT
- EDGE OF CURB
- PAINT STRIPING
- RIGHT-OF-WAY
- TREE LINE

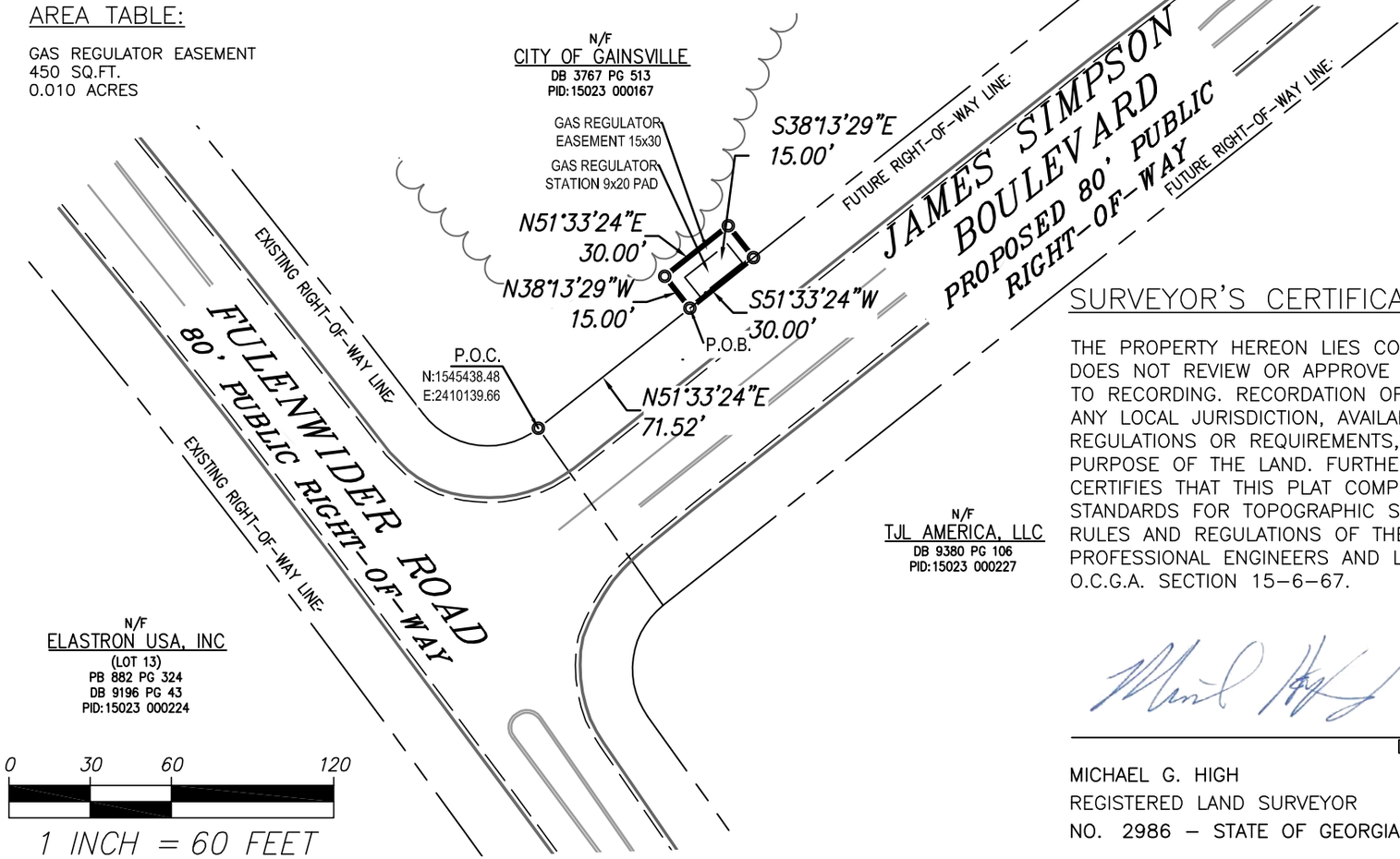
N

GRID NORTH

GA-WEST
NAD83 2011

AREA TABLE:

GAS REGULATOR EASEMENT
450 SQ.FT.
0.010 ACRES



SURVEYOR'S CERTIFICATE:

THE PROPERTY HEREON LIES COMPLETELY WITHIN A JURISDICTION WHICH DOES NOT REVIEW OR APPROVE ANY PLATS OR THIS TYPE OF PLAT PRIOR TO RECORDING. RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION, AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS, OR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. FURTHERMORE, THE UNDERSIGNED LAND SURVEYOR CERTIFIES THAT THIS PLAT COMPLIES WITH THE MINIMUM TECHNICAL STANDARDS FOR TOPOGRAPHIC SURVEYS IN GEORGIA AS SET FORTH IN THE RULES AND REGULATIONS OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN O.C.G.A. SECTION 15-6-67.

DATE: 7/02/2024

MICHAEL G. HIGH
REGISTERED LAND SURVEYOR
NO. 2986 – STATE OF GEORGIA

GEORGIA REGISTERED No. 2986 LAND SURVEYOR MICHAEL G. HIGH

UTILITY EASEMENT SURVEY
PREPARED FOR
POND AND COMPANY
PROPERTY LOCATED IN
CITY OF GAINESVILLE
TADMORE (G.M.D. 268) OF
HALL COUNTY, GEORGIA

PATRIOT SURVEYING & INFRASTRUCTURE
PATRIOT SURVEYING & INFRASTRUCTURE, PLLC.
132 JOE KNOX AVE, SUITE 111
MOORESVILLE, NC 28117
TEL: 1-800-270-4229 FIRM# P-2773

SCALE: 1" = 60' DATE: 07-02-2024 DRAFTED BY: GPB REVIEWED BY: MGH

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	June 20, 2024
Date Submitted:	June 24, 2024
Final Approval Date:	July 9, 2024
Presenter:	Abb Hayes, City Attorney
Item of Business:	**Public Hearing Item: July 16, 2024, Council Meeting** Request from **Outer Banks, LLC (Paul Brown)** to rezone a 4.08± acres tract located on the northside of Old Thompson Bridge Road at its terminus and on the west side of Thompson Bridge Road, having road frontage on Thompson Bridge Road and Minor Drive (a/k/a **2590 and 2600 Old Thompson Bridge Road, NW**) from Residential-I (R-I) and General Business (G-B) to Residential-II (R-II). **Ward Number: One**. Tax Parcel Number(s): 01-100-001-001A and 00-100-001-001 (Part). **Request: Residential townhomes**.
Meeting Date:	July 11, 2024

Purpose of Request:
To provide an overview of the following zoning request as presented at the June 11, 2024, Planning and Appeals Board meeting.

Facts & Issues / History & Background:
This request was previously tabled at the May 14, 2024, Planning and Appeals Board meeting.
The applicant is proposing to rezone two tracts of land for a total of 42 fee-simple townhomes. Proposed access to the development is from Minor Drive, which is a private road that traverses the property and intersects with Old Thompson Bridge Road. The proposed townhomes are two-stories, 1,600 square feet in size, with 3 bedrooms and 2 ½ baths. Parking will include a one-car garage and surface level parking. Amenities include a pickle ball court and a mail kiosk. The townhome subdivision will have a Homeowners Association (HOA) providing for the financial management, architectural controls, enforcement of community standards and management of all common areas. The adjacent properties include Holly Park, Terrace View Condominiums, Hidden Cove Condominiums and Lake Lanier.

Department Recommendation:
Staff recommended approval with nine conditions and PAB recommended denial. See the PAB Recommendation report for details and excerpts from the meeting minutes.

SAMPLE MOTIONS

Approval of Ordinance 2024- :
I move to approve the ordinance to rezone the subject property from Residential-I (R-I) and General Business (G-B) to Residential-II (R-II) with nine conditions as presented.

Denial of the Request:
I move to deny the request.

Department Director:
Rusty Ligon

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:

1. Legal Ad
2. PAB Recommendation Report
3. Proposed Rezoning Ordinance
4. Location Maps
5. Narrative
6. Concept Plan
7. Townhome Architectural Rendering

Petitioner.
Civil Action Case No. 2024CV001025CGB
NOTICE OF NAME CHANGE OF ADULT
Petitioner filed a petition in Hall County Superior Court on June 11, 2024, to change Petitioner's name from: Preston E. Barriga Ramirez to Preston Garcia Ramirez. Any interested party has the right to appear in this case and file objections within 30 days after the petition was filed.
Dated: June 11, 2024
Prestion Petitioner, Pro se
Name: Preston E. Barriga Ramirez
Address: 5752 Hickory Wood Ln Buford, GA 30518
Phone (day) 678-267-4925
Email: prestonramirez085@gmail.com
135954
6/19, 6/26, 7/3, 7/10

SUPERIOR COURT OF HALL COUNTY
STATE OF GEORGIA
In re the Name Change of Child(ren):
KAMRYN LEE ODOM
Susannah Palmer Petitioner,
v.
Steven Kyle Odom
Respondent.
Civil Action File No: 2024CV001010CGB
NOTICE OF FILING PETITION TO CHANGE NAME(S) OF MINOR CHILD(REN)
A petition was filed in the Superior Court of Hall County on June 7 , 2024, to change the name of the following minor child(ren):
From:
KAMRYN LEE ODOM
to:
KAMRYN ROSEHEART PALMER
Any interested party has the right to appear in this case and file objections within the time prescribed in OCGA sec. 19-12-1(f)(2) and (3).
Dated: June 7, 2024
Susannah Palmer
Petitioner Pro se
Name: Susannah Palmer
Address: 325 Main Street Talmo, GA 30575
Phone: 762-305-7913
135908
6/19, 6/26, 7/3, 7/10

SUPERIOR COURT OF HALL COUNTY
STATE OF GEORGIA
In re the Name Change of Colton James Daniel McCullough Jorgensen, Petitioner
Civil Action Case Number: 2024CV000932CGB
NOTICE OF PETITION TO CHANGE NAME OF ADULT
Colton James Daniel McCullough Jorgensen filed a petition in the Superior Court of Hall County on 5/21, 2024 to change the name from Colton James Daniel McCullough Jorgensen to Sage Kaheawai Fullsend. Any interested party has the right to appear in this case and file objections within 30 days after the Petition was filed.
Colton James Daniel McCullough Jorgensen
Petitioner, Pro se
Name: Colton James Daniel McCullough Jorgensen
Address: 3457 Duckett Mill Rd. Gainesville, GA 30506
Email: onealohanow@gmail.com
Phone (day) 808-763-8342
135239 5/29,6/5,12,19

Public Hearings

NOTICE is hereby given that the Hall County Board of Commissioners shall conduct a public hearing at the Hall County Government Center, 2nd Floor Meeting Room, 2875 Browns Bridge Road, Gainesville, Georgia, at 6:00 p.m. on Thursday, July 25, 2024, to consider the following:
1. **5231 Whitehall Road** | Appeal of an administrative official | on a 1.45± acre tract located on the south side of Whitehall Road, approximately 2,300 feet from its intersection with Noah Martin Road | Zoned AR-IV; Tax Parcel 15007 000290 | Proposed Use: Pole barn | * Commission District 3 | Julian Cantrell, applicant.
2. **448 West Highland Drive** | Use Subject to County Commission Approval | 17.160.040 Food processing involving animals | on a 2.57± acre tract located at the terminus of West Highland Drive | Zoned I-I, Tax Parcel 00128 002009G | Proposed Use: Food processing involving animal by-products | ** Commission District 4 | Jose Luis Bauza Faria
3. **4745 Cagle Mill Road, 4673 & 4691 Noah Martin Drive** | Rezone | from Agricultural Residential III (AR-III) & Agricultural Residential IV (AR-IV) to Planned Residential Development (PRD) | on a combined 130.84± acre tract located on the west side of Cagle Mill Road, at its intersection with Noah Martin Drive | Zoned AR-III & AR-IV; Tax Parcels 15007 000254 (pt.), 15019 000043 & 15019 000114 | Proposed Use: 349-unit residential development | ** Commission District 3 | Josh Boling, applicant
4. **4745 Cagle Mill Road** | Rezone | from Agricultural Residential III (AR-III) & Agricultural Residential IV (AR-IV) to Planned Industrial Development (PID) & Gateway Corridors Overlay District (GCOD) | on a 10.59± acre tract located on the east side of Cornelia Highway (GA-365), approximately 4,970 feet from Cagle Road | Zoned AR-III & AR-IV; Tax Parcel 15007 00254 (pt.) | Proposed Use: Industrial development | ** Commission District 3 | Josh Boling, applicant
5. **1560 Pine Valley Road** | Rezone | from Planned Residential Development (PRD) to Planned Industrial Development (PID) | on an approximately 3.0± acre tract located on the west side of Pine Valley Road, approximately 1,330 feet from its intersection with White Sulphur Road | Zoned PRD; Tax Parcels 09124 000039 (pt.) | Proposed Use: Self-storage warehouse | ** Commission District 3 | Shadow Stone Partners, LLC, applicant
6. **4336, 4370, & 4420 Benefield Road** | Rezone | from Agricultural Residential IV (AR-IV) and Planned Commercial Development (PCD) to Planned Residential Development (PRD) | on a combined 68.83± acre tract located on the south side of Benefield Road, approximately 900 feet from its intersection with Village South Drive | Zoned AR-IV and PCD; Tax Parcels 15028 000014, 000070, & 000090 (pt.) | Proposed Use: 302-unit residential development | ** Commission District 1 | Edge City Properties, Inc., applicant
* Unless appealed to the Board of Commissioners within 30 days, the Planning Commission's decision will be the final action taken on Monday, June 17, 2024. If appealed, the appeal will be heard by the Board of Commissioners on Thursday, July 25, 2024, at 6:00 p.m. at the Hall County Government Center, 2nd Floor Meeting Room, 2875 Browns Bridge Road, Gainesville, Georgia.
** The Board of Commissioners' decision will be the final action taken unless appealed. To do so, an appeal must be filed within 30 days of the Board of Commissioners' final decision.
136068 06/19

NOTICE OF PLANNING AND APPEALS BOARD PUBLIC HEARING
Notice is hereby given that the Gainesville Planning and Appeals Board will conduct a public hearing on Tuesday, July 9, 2024 at 5:30 p.m. in the Gainesville Justice Center (Municipal Courtroom at the Public Safety Complex), 701 Queen City Parkway in midtown Gainesville on the following request:
1) Request from Sergio Antonio Lara to vary the stream buffer requirement on a 0.34± acre tract located on the south side of Holland Avenue, west of Dorsey Street (a/k/a 1203 Holland Avenue SW), having a zoning classification of Residential-II (R-II).
Ward Number: Two
Tax Parcel Number(s): 01-130-005-001
Request: Triplex apartment building
2) Request from AP2 Ventures, LLC for a special use on a 7.01± acres tract located on the west side of Mabry Road, southeast of Old Flowery Branch Road
(a/k/a 3521 Mabry Road, SW), having a zoning of Light Industrial (L-I).
Ward Number: Four
Tax Parcel Number(s): 08-024-002-047
Request: Vehicle storage yard
3) Request from the City of Gainesville to amend the Gainesville Unified Land Development Code consisting of Articles 9-1 through 9-24, as published by Municode. The City of Gainesville is proposing to amend Articles 9-1 through 9-24 of the Gainesville Unified Land Development Code as part of the update of both the Code of Ordinances and the Unified Land Development Code in partnership with Municode.
Additional information is available from the Community and Economic Development Department, Planning Division, by calling 770-531-6570
136066 06/19

NOTICE OF PUBLIC HEARING ON PROPOSED AMENDMENTS TO THE GAINESVILLE ZONING MAP
Notice is hereby given that the Gainesville City Council will conduct a public hearing on Tuesday, July 16, 2024 at 5:30 p.m. in the Gainesville Justice Center (Municipal Courtroom at the Public Safety Complex), 701 Queen City Parkway in Gainesville on the following requests:
1) Request from Outer Banks, LLC (Paul Brown) to rezone a 4.08± acres tract located on the northside of Old Thompson Bridge Road at its terminus and on the west side of Thompson Bridge Road, having road frontage on Thompson Bridge Road and Minor Drive (a/k/a 2590 and 2600 Old Thompson Bridge Road, NW) from Residential-I (R-I) and General Business (G-B) to Residential-II (R-II).
Ward Number: One
Tax Parcel Number(s): 01-100-001-001A and 00-100-001-001 (Part)
Request: Residential townhomes
2) Request from Don Jones to annex a 1.25± acres tract located on the west side of Gould Drive, between McEver Road and S Smith Road (a/k/a 2575 Gould Drive) and to establish a zoning of Residential-I (R-I).
Ward Number: Five
Tax Parcel Number(s): 08-015-006-014E
Request: Sewer for an existing single-family home
Additional information is available from the Community and Economic Development Department, Planning Division, by calling 770-531-6570
136065 06/19

Public Sales/Auctions

Extra Space Storage, on behalf of itself or its affiliates, Life Storage or Storage
Express, will hold a public auction to sell personal property described below
belonging to those individuals listed below at the location indicated:
3719 Winder Hwy Flowery Branch GA 30542, 7/4/2024 at 2:00pm
Trenton Varnadore
4046
Household Goods
Alverto Alejandre
4109
Household Goods
Patricia Selkirk
6125
couches tv stand misc. items
Laceem McCall
701
Couch king size bed dresser tv stand
The auction will be listed and advertised on www.storagetreasures.com. Purchase
must be completed at the facility referenced above and cash is the only accepted form
of payment. Extra Space Storage may refuse any bid and may rescind any purchase
until the winning bidder takes possession of the personal property
135630 6/19, 6/26

Gainesville Financial Services
636 Bradford Street
PO Box 75
Gainesville, GA 30501
May 29, 2024
NOTICE OF OUR PLAN TO SELL PROPERTY
Richard Bradford
2760 Thompson Mill Rd.
Buford, GA 30519

Walter Bishop
6014 Rockingham Way
Gainesville, GA 30506

Ted Townsend
8915 Pine Tree Circle
Gainesville, GA 30506-4042
678-933-5905

Subject: Loan Number 13175-7

We have your 1978 Ultraglass Sumerset Houseboat (GADNR# GA9501TN / Hull ID # SST009630978), because you broke promises in our agreement.
We will sell the 1978 Ultraglass Sumerset Houseboat at public sale. A sale could include a lease or license. The sale will be held as follows:
Date: July 8, 2024
Time: 11:00 AM EDT
Place: Holiday Marina/ Holiday on Lake Lanier
6900 Lanier Islands Parkway
Buford, GA 30518
Dock L

You may attend the sale and bring bidders if you want.
The money that we get from the sale (after paying our costs) will reduce the amount you owe. If we get less money than you owe, you will still owe us the difference. If we get more money than you owe, you will get the extra money, unless we must pay it to someone else.
You can get the property back at any time before we sell it by paying us the full amount you owe (not just the past due payments), including our expenses. To learn the exact amount you must pay, call us at (770) 534-3661.
If you want us to explain to you in writing how we have figured the amount that you owe us, you may call us at (770) 534-3661 or write us at Gainesville Financial Services, 636 Bradford Street, Gainesville, GA 30501, and request a written explanation.
If you need more information about the sale call us at (770) 534-3661 or write us at Gainesville Financial Services, 636 Bradford Street, Gainesville, GA 30501.
We are sending this notice to the following other people who have an interest in the 1978 Ultraglass Sumerset Houseboat or who owe money under your agreement:
(Names of all other debtors and obligors, if any);

Ted Townsend
8915 Pine Tree Cir.
Gainesville, GA 30506-4042
678-933-5905

Richard Bradford
2760 Thompson Mill Rd.
Buford, GA 30519

Walter Bishop
6014 Rockingham Way
Gainesville, GA 30506
135543 6/5, 12, 19, 26

Notice is hereby that on the 26th of June, 2024 at 5140 McEver Road Self Storage Oakwood, GA 30566 the undersigned will sell at the public auction by competitive bidding online on or after 2:00pm at storageauctions.com.
The following personal property stored with this facility. All sales are cash only and all items must be removed from the unit within 48 hours.
Brett Culpepper
Unit #128
Household Goods, Misc.
Thomas Long
Unit #205
Household Goods, Misc.
Jerry Mintz
Unit #215
Household Goods, Misc.
Shuntay Jackson
Unit #215
Household Goods, Misc.
Cristian Leto
Unit #314
Household Goods, Misc.
Crystal Perez
Unit #573
Household Goods, Misc.
Anthony Ely
Unit #581
Household Goods, Misc.
James Loving
Unit #590
Household Goods, Misc.
Felipe Rios
Unit #604
Household Goods, Misc.
Timothy Wrigley
Unit #718
Household Goods, Misc.
Marvin Reynolds
Unit #851
Household Goods, Misc.
135653 6/12, 6/19

NOTICE OF PUBLIC SALE
Gainesville Financial Services will sell to highest bidder for cash at 11:00 AM JULY 8, 2024 at Holiday Marina/Holiday on Lake Lanier 6900 Lanier Islands Parkway, Buford, GA 30518, Dock L, ONE 1978 Ultraglass Sumerset Houseboat (GADNR# GA 9501TN/ Hull ID# SST009630978 per O.C.G.A. 11-9-614.
YOU ARE INVITED TO ATTEND AND BID
Gainesville Financial Services
636 Bradford Street
Gainesville, GA 30501
770-534-3661
135544 6/5, 12, 19, 26

Notice of Sale.
Notice is Hereby given that Northeast Georgia Storage Center LLC, intends to sell the personal property described below to enforce a lien imposed on said property pursuant to the Georgia Self-Storage Facility Act, Georgia Code Section 10-4-210 to 10-4-215. The undersigned will sell at public sale by competitive bidding on Friday, June 28th, 2024 at 9:00 am on the premises where said property is being stored and which is located at, Northeast Georgia Storage Center, 1980 Delta Drive, Gainesville Georgia 30501, County of Hall, State of Georgia. 770-536-5173. The personal property found in units: A024 Sequita Hudson- Boxes of clothes, stuffed animals, TV; E012 Deborah Howell- Boxes of Clothes, Suitcases; E020 Johious Cantrell- Boxes of flooring, sofa, chairs, bicycle, headboard, dollies, microwave; F033 Nicholas Roberson- Tent, Furniture, Refrigerator, Clothes, Bicycle; I009 Nicholas Roberson- Outdoor furniture, car seat, grill, cabinets, tools, equipment, hydrant hose; L011 Nicholas Roberson- Pressure washing equipment, shop vacuum, small engine, wagon, fishing poles, toys; L016 Willie Brown- Plywood, Popup canopy, boxes; M004 Stanford Walker- Vacuum, DVD's, headphones, bags. Purchases must be made with cash. All items are sold as is. Sale is subject to cancellation and Tenant has the right to redeem prior to sale.
135763 6/12, 6/19

Probate Notices

CITATION
PROBATE COURT OF HALL COUNTY
RE: ESTATE OF: BETTY HATFIELD GOLDBERG (FORMER) MINOR/WARD.
Date of Publication, if any: June 19 , 2024
TO WHOM IT MAY CONCERN AND: David B. Goldberg
The conservator(s) of the above estate, has/have applied for Discharge from said trust. This is to notify the above interested party(ies) to show cause, if any they can, why said conservator(s) should not be discharged from office and liability. All objections must be in writing, setting forth the grounds of any such objections, and filed with the above Probate Court, (address) 116 Spring Street, Gainesville, GA 30501 on or before 10:00 a.m. August 5, 2024, said date being more than 30 days from the date of publication, or if personally served, then l O days from the date of such service. All pleadings must be signed before a notary public or probate court clerk, and filing fees must be tendered with your pleadings, unless you qualify to file as an indigent party. Contact probate court personnel at the below address/telephone number for the required amount of filing fees.
If any objections are filed, a hearing will be scheduled for a later date. If no objections are filed, the petition may be granted without a hearing.
Patty Walters Caine
PROBATE JUDGE
By: Robin Jones
PROBATE CLERK/DEPUTY CLERK
116 Spring Street Gainesville, GA. 3050 I
ADDRESS
(770) 531-6925
TELEPHONE
134878 6/19

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
INRE:
SHIRLEY ANN SMITH, DECEASED
ESTATE NO. E-24-133
NOTICE OF PETITION TO FILE FOR YEAR'S SUPPORT
The petition of Johnny Baxter Smith, for a year's support from the estate of Shirley Ann Smith, deceased, for decedent's surviving spouse, having been duly filed, all interested persons are hereby notified to show cause, if any they have, on or before 10:00 am, July 1, 2024, why said petition should not be granted.
All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed on or before the time stated in the preceding sentence. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed the petition may be granted without a hearing.
Mark Loggins
Judge of the Probate Court
By: Riley Norris
Clerk of the Probate Court
116 Spring Street, SE Gainesville, GA 3050 I
Address
770-533-7828
Telephone Number
135359 5/29,6/5,12,19

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
IN RE: ESTATE OF
Dorothy Jean Butler, DECEASED
ESTATE NO. E-21-489
PETITION FOR LETTERS OF ADMINISTRATION NOTICE
TO : whom it may concern:
Samuel R. Bagwell has petitioned for (Letters of Administration) to be appointed administrator of the estate of Dorothy Jean Butler, deceased of said county. (The petitioner has also applied for waiver of bond, waiver of reports, waiver of statements, and/or grant of certain powers contained in O.C.G.A. § 53-12-261.) All interested persons are hereby notified to show cause why said petition should not be granted. All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed with the Court on or before 10:00
a. m. August 5th , 2024.
BE NOTIFIED FURTHER: All objections to the petition must be in writing, setting forth the grounds of any such objections. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections , unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed, the petition may be granted without a hearing.
Patty Walters Laine
Judge of the Probate Court
By : S. Carley
Clerk of the Probate Court
116 Spring Street First Floor
Gainesville. Georgia 30501
770-531-6923
136059 06/19,26 07/03,10

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
IN RE: ESTATE OF
Mary Ernestine Dale, DECEASED
ESTATE NO..E-24-242
PETITION FOR LETTERS OF ADMINISTRATION NOTICE
TO: whom it may concern:
Jackie Betriece Brooks and James Michael Dale have petitioned for (Letters of Administration) to be appointed administrators of the estate of **Mary Ernestine Dale**, deceased, of said county. (The petitioner has also applied for waiver of bond, waiver of reports, waiver of
statements, and/or grant of certain powers contained in 0.C.G.A. 8 53-12-261.) All interested persons are hereby notified to show cause why said petition should not be granted. All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed with the Court on or before 10:00 a.m. July 1st, 2024.
BE NOTIFIED FURTHER: All objections to the petition must be in writing, setting forth the grounds of any such objections. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed, the petition may be granted without a hearing.
Patty Walters Laine
Judge of the Probate Court
By: S Carley
Clerk of the Probate Court
116 Spring Street First Floor
Gainesville, Georgia 30501
Address
770-531-6923
Telephone Number
135093 5/29,6/5,12,19

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
IN RE: ESTATE OF PATRICIA_ LOUISE GIRDNER, DECEASED
ESTATE NO. E-24-275
PETITION FOR LETTERS OF ADMINISTRATION NOTICE
TO: WHOM IT MAY CONERN,
Jennifer Jarrard and Jason Akins have petitioned for **Letters of Administration** to be appointed administrator of the estate of **Patricia Louise Girdner** deceased, of said county. (The petitioner have also applied for waiver of bond, waiver of reports, waiver of statements, and/or grant of certain powers contained in 0.C.G.A. $ 53-12-261.) All interested persons are hereby notified to show cause why said petition should not be granted. All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed with the Court on or before July 1, 2024 by 10:00 A.M.
BE NOTIFIED FURTHER: All objections to the petition must be in writing, setting forth the grounds of any such objections. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed, the petition may be granted without a hearing.
Mark D. Loggins
Judge of the Probate Court
By: Cohrren Williams
Clerk of the Probate Court
116 Spring Street SE, First Floor
Gainesville, GA 30501
Address
770-535-9710 Ext 7011
Telephone Number
135355 5/29,6/5,12,19

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
IN RE: ESTATE OF
BETTY TELFORD HIGHSMITH aka BETTY T. HIGHSMITH DECEASED
ESTATE NO. E-23-178
NOTICE
ESTATE NO. E-23-178
IN RE : Petition for Discharge of Personal Representative
TO : WHOM IT MAY CONCERN ,
This is to notify you to file an objection , if there is any , to the petition for discharge of personal representative, in this Court on or before July 1 . 2024 by 10:00 a. m.
BE NOTIFIED FURTHER: All objections to the Petition must be in writing, setting forth the grounds of any such objections. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed , the petition may be granted without a hearing.
Patty Walters Laine
Judge of the Probate Court
By: Cohrren Williams
Clerk of the Probate Court
116 Spring Street SE, First Floor
Gainesville , GA 30501
770-535-9710 Ext 7011
136055 06/19

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
IN RE: ESTATE OF
ELIZABETH ANN LESTER, DECEASED
ESTATE NO. E-24-321
PETITION FOR LETTERS OF ADMINISTRATION NOTICE
TO: WHOM IT MAY CONERN,
Kathryn Lynn Lester Williams has petitioned for Letters of Administration to be appointed administrator of the estate of Elizabeth Ann Lester deceased, of said county. (The petitioner has also applied for waiver of bond, waiver of reports, waiver of statements, and/or grant of certain powers contained in O.C.G.A. § 53-12-261.) All interested persons are hereby notified to show cause why said petition should not be granted. All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed with the Court on or before August 5, 2024 by 10:00 A.M.
BE NOTIFIED FURTHER: All objections to the petition must be in writing, setting forth the grounds of any such objections. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing foes. If any objections

GAINESVILLE PLANNING and APPEALS BOARD
RECOMMENDATION

Applicant.....Outer Banks, LLC (Paul Brown)

Property Owner.....KNA Family Investments, LLC (Bhushan Khana)

Location.....2590 and 2600 Old Thompson Bridge Road, NW

Request.....Rezone from R-I and G-B to R-II

Total Acres.....4.08± acres

Ward.....One

Proposed Use.....Residential townhomes

Planning Division Staff Recommendation.....**Approval, with conditions**

Planning & Appeals Board Recommendation.....**Denial**

Date.....June 11, 2024

- ***Applicant's Proposal and Background Information***

The applicant is proposing to rezone two parcels for a total of 42 owner occupied, fee-simple townhomes at a proposed density of 10.3 du/ac. Access is proposed from Minor Drive which is a private road within the property that intersects with Old Thompson Bridge Road. The townhomes are proposed on both sides of Minor Drive and consist of 3 bedroom and 2 ½ bath units, with a master suite on the main level. The typical townhome unit will be two-stories with a minimum of 1,600 square feet in size. Parking for each unit will consist of a one car garage and surface level parking. Amenities include a pickle ball court and mail kiosk. The townhome community will be managed by a mandatory Home Owners Association (HOA) to provide for the financial management, architectural controls, and enforcement of community standards and common areas.

The Residential-I (R-I) zoned portion of the property fronting Thompson Bridge Road is located within the Gateway Corridor Overlay Zone and has remained undeveloped except for Minor Drive which is a private, two lane road with no curb and gutter. Public water and sanitary sewer traverse the property and parallel Minor Drive. The smaller General Business (G-B) zoned tract was previously the location of the "The Landing" seafood restaurant and later a mobile home which has since been removed. Both parcels are heavily wooded with sloping topography.

Adjacent Land Use and Zoning

Location	Use	Zoning
North	Holly Park Future Townhome Tract The Dance Company, Alfa Insurance Co.	Office and Institutional (O-I) Residential-II (R-II) General Business (G-B)
South	Terrace View Condominiums Hidden Cove Condominiums	Office and Institutional (O-I) Planned Unit Development (P-U-D)
East	Vista Ridge at Lake Lanier Apartments	Residential-II (R-II)

West	Lake Lanier (Holly Park)	Office and Institutional (O-I)

- ***Other Departmental Comments***

There were no other departmental comments regarding this request.

- ***Zoning History***

The following zoning actions have taken place in the immediate area during the last ten years:

2024 – A request by Constantino Guitierrez to rezone a 0.38+ acre tract located at 934 Etta Vesta Circle, NE from Neighborhood Business (N-B) to Residential-I (R-I) was approved for a single-family home.

2023 – A request by Eric Owens for site plan approval on a 0.34± acre tract zoned Residential and Office (R-O) located at 1714 Thompson Bridge Road was conditionally approved for an office building.

2022 – A request by Easto Construction to amend a 4.847± acres tract zoned Planned Unit Development (P-U-D) located at 2702 High Visa Point, NE was withdrawn to the City Council meeting for 50 residential townhomes.

2019 – A request by Fred Godbee to rezone a 0.5+ acre tract located at 1831 Thompson Bridge Road, NW from Residential-I (R-I) to Neighborhood Business (N-B) was conditionally approved for a security office.

2016 - A request by Jack Bailey to rezone a 0.61± acre tract located at 1665 Thompson Bridge Road, NW from Residential-I (R-I) to Office and Institutional (O-I) was approved with conditions for an insurance office.

2014 - A request by Over the Hill Holdings, LLC to amend a 10.34± acres tract located at 2601 Thompson Bridge Road zoned Planned Unit Development (P-U-D) for an assisted living facility (Phoenix) was approved with conditions.

- ***Staff Analysis***

(1) Is the proposed use suitable in view of the zoning and development of adjacent and nearby property?

The proposed use appears suitable given the adjacent and nearby properties consist of mostly residential condominiums and apartments. Other nearby uses include an insurance office, dance studio, Social Security Administration office (Rubicon office building) and The Phoenix at Lake Lanier assisted living facility. These properties are zoned Residential-II (R-II), Planned Unit Development (P-U-D), Office and Institutional (O-I) and General Business (G-B).

(2) Will the proposed use adversely affect the existing use or usability of adjacent or nearby property?

The proposed use will increase vehicular trips within the immediate area. Minor Drive is an underutilized private access road that at times serves as a cut through for motorists. Minor Drive has been incorporated as part of the overall design given the location of existing water and sewer utility easements. Proper soil erosion and sedimentation control measures are critical given the subject property slopes downward as much as 80 to 100 feet from Thompson Bridge Road to Lake Lanier. Other than some increase in vehicular and pedestrian traffic, the adjacent and nearby properties should not be adversely affected.

(3) Is the proposed use compatible with the purpose and intent of the Comprehensive Plan?

The Future Development Map for the City of Gainesville places the property within the *General Mixed-Use* land use category which includes areas containing or planned for a mixture of land uses including office, neighborhood retail, detached residential and attached residential.

According to the Character Area map for the City of Gainesville, the subject property is located within the *Lake District*. The main character area driver is the presence of Lake Lanier and its distinctive rolling landscape. New housing will be a major source of growth for the area and should feature a wide range of product, from townhouses to high-end single-family detached homes. The area should maintain and advance a residential focus on both sides of the Lake Lanier bridge, combining traditional neighborhood development (TND) walkability with the natural character of the Country Club. The character area can accommodate limited mixed-use and commercial growth, but it must be carefully planned to avoid suburban sprawl. Land uses allowed in the Lake District are Parks and recreation, single-family residential, limited multi-family residential, limited general mixed-use, limited commercial (retail and office) and public and institutional uses.

(4) Are there substantial reasons why the property cannot or should not be used as currently zoned?

The subject properties are zoned Residential-I (R-I) and General Business (G-B) which does not permit residential townhomes. Given the adjacent uses, sloping topography and limited visibility from Thompson Bridge Road, the properties appear more conducive for the proposed fee-simple townhome development. The property would retain its right to be developed for both single-family and commercial purposes if the rezoning were to be denied.

(5) Will the proposed use cause an excessive or burdensome use of public facilities or services, including but not limited to streets, schools, water or sewer utilities, and police or fire protection?

City water, sewer and public safety services are currently provided to the property. Gainesville Fire Station #3 is located off of Nancy Creek Road and is approximately 1.8± miles from the subject property.

The proposal will increase ingress and egress traffic movements primarily impacting the intersection of Old Thompson Bridge Road and Thompson Bridge Road (SR 60). Secondary access is located at Minor Drive and a private driveway which serve the adjacent Dance Studio and insurance office off of Thompson Bridge Road. According to the Institute of Transportation Engineers (ITE) Trip Generation Handbook (9th Edition), the duplex apartments on average could generate 244± new trips per day, 19± A.M. and 22± P.M. peak hour trips.

The proposed use could have minimal impact on the Gainesville City School System given there are 42 residential units proposed. The applicant states that each townhome unit will be marketed toward residents without children. The school system currently provides school bus transportation within the immediate area.

(6) Is the proposed use supported by new or changing conditions not anticipated by the Comprehensive Plan or reflected in the existing zoning on the property or surrounding properties?

The subject properties have remained undeveloped for many years and are located in a secluded location but close to other residential developments. The Comprehensive Plan identifies the need for quality housing that is walkable to Lake Lanier and nearby parks. The proposed development would be adjacent to Holly Park of which future improvements are planned to better serve the community.

(7) Does the proposed use reflect a reasonable balance between the promotion of the public health, safety, morality, or general welfare and the right to unrestricted use of property?

Based on the Comprehensive Plan and the adjacent mixture of uses, the proposal with the recommended conditions appears to reflect a reasonable balance between the promotion of the public health, safety, morality, or general welfare and the right to unrestricted use of property.

- ***Staff Recommendation***

The Planning Division staff is recommending **conditional approval** of this rezoning request based on the Comprehensive Plan and the adjacent mixture of uses.

Conditions

1. **The proposed residential townhomes shall not exceed 42 units. Apartments are not an approved use for the property.**

2. **The proposed development shall closely reflect the applicant's site plan and architectural rendering submitted with this rezoning request. In addition, all roof structures shall be constructed with architectural shingles, and the front and sides of each townhome building shall be constructed with a minimum 3-foot high watermark of brick or stone. The final location and architecture of each townhome unit shall be subject to the approval of the Community & Economic Development Director.**

3. **A mandatory Homeowners Association (HOA) shall be required for the proposed development providing for the financial management, architectural controls, enforcement of community standards and management of all common areas. The Board will be established and operated by the developer until such time the powers are transferred to the HOA(s). A covenant shall be required to be recorded for the proposed development stating that no more than 20% of the total residential units may be rented.**

4. **A mixture of evergreen buffer trees shall be planted along Thompson Bridge Road. The minimum installation height of the trees shall be 7-feet. The location, spacing, size and type of trees planted shall be subject to the approval of the Community & Economic Development Director.**

5. **All trash receptacles shall be screened from view from the road and adjacent properties.**

6. **In addition to the driveway and garage parking provided for each townhome unit, a minimum of 8 guest parking spaces shall be provided within the proposed development. The final location of the guest parking spaces shall be subject to the approval of the Community & Economic Development Director.**

7. **Driveway access shall not be permitted on Old Thompson Bridge Road or Holly Park Drive.**

8. **Minimum 5-foot wide sidewalks with a 2-foot grass beauty strip shall be required on both sides of Minor Drive and the proposed interior roads within the subject property.**

9. **All access point design for the subject property shall be submitted for review by the Gainesville Public Works Director, and approval of said design shall be required prior to issuance of a development permit. All required access/traffic/sidewalk improvements**

associated with the proposed development shall be at the full expense of the developer/property owner.

Excerpts from the June 11, 2024 PAB Meeting Minutes

Applicant Presentation: Carla Walker, 340 Jesse Jewell, Suite 650, stated she represents the applicant and encouraged the board to follow the recommendation of the staff for approval. Ms. Walker stated Holly Park is scheduled for improvements in the future by the city and stated the proposed rezoning request will support the park and will improve the area. She also stated the area has kudzu along with trash and has become a site for people taking advantage of the secluded area. Ms. Walker spoke about the project with it being proposed for adults 55 and older with master suites on the main level, utilities currently present and zoned residential. She stated due to the topography a vertical product will be a better fit than a single-family home footprint. She then asked for reconsideration of the condition regarding the additional parking spaces in order to preserve green space and landscaping and stated the ordinance only requires two parking spaces per unit which is one more than required and asked for the condition be removed. Ms. Walker stated adhering to the condition regarding the sidewalks would make the project not viable due to the topography and size of the land and requiring additional green space outside Minor Drive would affect the ability to have the number of units needed to make it a viable project. The last concern was regarding the leasing restrictions, Ms. Walker stated that some hardship exemptions should be added to the conditions since it is intended to be marketed toward an older community. She asked the board to consider approval of the request as recommended by the staff.

FAVOR: None

OPPOSE: Chairman Carter stated the Board had a copy of an email in opposition that was provided by the staff.

Beth Henson Law, 820 Park Street, asked if there was research done on the developers and corporations. Chairman Carter stated there is no research done individually on the developers but said staff meets regularly with the applicant, the Board makes a recommendation to the City Council which has the final decision. Ms. Law stated she researched it and found it to be an admin dissolved LLC since 2018 on the Secretary of State website. This was due to the failure of filing its annual registration and/or failure to maintain a registered agent or office in the state for Outer Banks, LLC. She questioned the comment regarding the topography and sloping of lake property doesn't support single-family homes and mentioned Island Drive with similar topography. She stated 42 homes on four acres doesn't seem to be the answer for the property. She also mentioned DOT projected 250 new car trips per day along with noise pollution, ecological impact by Lake Lanier to an already overdeveloping area. She stated the city limits is facing a tremendous housing problem which not many seem to care. She then stated there is an expected thirty percent increase in homeless count and noted the staff analysis stated "the proposed use could have minimal impact on the Gainesville City School System" although there is school bus transportation and "the applicant states that each townhome unit will be marketed toward residents without children". Ms. Law stated she is a life-long resident of the City of Gainesville and has young kids with some of their friends being homeless or living in the Motel 6. She questioned the City's incentive that hopefully no children will live in the development in a nice house by a public park within the city limits at the lake. She stated it seems the development would not be built for the citizens of Gainesville, certainly not children or the ecological impact as a priority and appears to be a clear money grab by non-Gainesville individuals and murky corporations without considerations to the needs of the community nor the environmental impact to Lake Lanier and surrounding green space. Ms. Law stated she has visited the park many times in forty years including fishing, and stated the road to the park needs to be fixed but has never seen anything unsafe.

Rebuttal: Ms. Walker stated it was nice to have Ms. Law speak and would encourage all the citizens to participate and know what is going on. She thinks Ms. Law put a lot of stock into the work of the planning staffing but urged the board that the staff has done the homework and looked into things and recommended approval. She is willing to speak with Ms. Law afterwards to address any specific concerns and believes the project is viable and worthwhile and will be sure to have the LLC renewed.

Board Comments: Board Member Fleming asked about the development being for only those 55 and older along with percentage of units rented be monitored and the additional parking situation. Ms. Walker stated there are no restrictions requiring it but would be marketed toward that age group. She also said the HOA would monitor the rentals and with covenants at time of purchase along. She mentioned Code Enforcement would need to be called but the HOA would be responsible for maintaining and required to know who was living in each unit. Ms. Walker said the request to have an ability for an exemption for example a medical hardship situation would need to be applied for with the HOA. She advised planning staff requested eight additional spaces for the development in addition to what is already proposed and would prefer only the three parking spaces per unit. Ms. Walker stated the reason for not having additional parking was to balance green space and landscape. Board Member Fleming agreed Holly Park needs to be used more often with needed improvements made to it and would not have an issue if the project was for 55 and older. Ms. Walker advised that was the intent for the property and best option to sell the units but would not want it to be limited to it.

Chairman Carter asked if there had been any discussions of limiting apartment rentals. Ms. Walker commented it would be the responsibility of the HOA since there would be individual owners and currently have no leasing conditions on the property and would need to be added by the Board. Chairman Carter asked Deputy Director Tate to comment the percentage of rentals. Mr. Tate advised there have been other properties rezoned that limited the number of rental units to no more than 20 percent. The HOA would be in charge of regulating the 20 percent rule and then Code Enforcement if need be.

Chairman Carter advised the Board not knowing the motion which will be made but in his personal opinion it is reasonable to keep the conditions by staff with no exceptions regarding guest parking and development of sidewalks which is standard on every development.

Vice Chair Thompson commented condition three of the staff report states no more than 20 percent of the units rented.

Board Member Martin advised it should be stated if the project was restricted to 55 and older. Chairman Carter commented that it would be the responsibility of the developer to do so and mentioned a previous subdivision that had done an age restriction.

Deputy Director Tate commented the development was Weekly Homes at Lanier Landing which was restricted to 55 and older along with no more than 20 percent of the homes could be rented.

There was a discussion among Board Members regarding rentals and reporting problems along with the 20 percent rental restriction and creating problems on mortgages and values.

There was a motion to recommend denial to rezone the subject property for residential townhomes from Residential-I (R-I) and General Business (G-B) to Residential-II (R-II).

Motion made by Board Member Martin
Motion seconded by Board Member Fleming
Vote – 4 favor, 2 oppose (Carter, Thompson), 1 vacant

Passed: _____

AN ORDINANCE

No. 2024-

AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF GAINESVILLE, GEORGIA, BY CHANGING THE ZONING ON A 4.08± ACRES TRACT LOCATED ON THE NORTHSIDE OF OLD THOMPSON BRIDGE ROAD AT ITS TERMINUS AND ON THE WEST SIDE OF THOMPSON BRIDGE ROAD, HAVING ROAD FRONTAGE ON THOMPSON BRIDGE ROAD AND MINOR DRIVE (A/K/A 2590 AND 2600 OLD THOMPSON BRIDGE ROAD, NW) FROM RESIDENTIAL-I (R-I) AND GENERAL BUSINESS (G-B) TO RESIDENTIAL-II, WITH CONDITIONS (R-II-c); TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR SEVERABILITY; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

BE IT HEREBY ORDAINED BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, AS FOLLOWS:

SECTION I

That from and after the passage of this Ordinance the following described lands shall be zoned and so designated on the Zoning Map of the City of Gainesville as **Residential-II, with conditions (R-II-c)**.

Conditions

1. **The proposed residential townhomes shall not exceed 42 units. Apartments are not an approved use for the property.**

2. **The proposed development shall closely reflect the applicant's site plan and architectural rendering submitted with this rezoning request. In addition, all roof structures shall be constructed with architectural shingles, and the front and sides of each townhome building shall be constructed with a minimum 3-foot high watermark of brick or stone. The final location and architecture of each townhome unit shall be subject to the approval of the Community & Economic Development Director.**

3. **A mandatory Homeowners Association (HOA) shall be required for the proposed development providing for the financial management, architectural controls, enforcement of community standards and management of all common areas. The Board will be established and operated by the developer until such time the powers are transferred to the HOA(s). A covenant shall be required to be recorded for the proposed development stating that no more than 20% of the total residential units may be rented.**

4. **A mixture of evergreen buffer trees shall be planted along Thompson Bridge Road. The minimum installation height of the trees shall be 7-feet. The location, spacing, size and type of trees planted shall be subject to the approval of the Community & Economic Development Director.**

5. **All trash receptacles shall be screened from view from the road and adjacent properties.**
6. **In addition to the driveway and garage parking provided for each townhome unit, a minimum of 8 guest parking spaces shall be provided within the proposed development. The final location of the guest parking spaces shall be subject to the approval of the Community & Economic Development Director.**
7. **Driveway access shall not be permitted on Old Thompson Bridge Road or Holly Park Drive.**
8. **Minimum 5-foot wide sidewalks with a 2-foot grass beauty strip shall be required on both sides of Minor Drive and the proposed interior roads within the subject property.**
9. **All access point design for the subject property shall be submitted for review by the Gainesville Public Works Director, and approval of said design shall be required prior to issuance of a development permit. All required access/traffic/sidewalk improvements associated with the proposed development shall be at the full expense of the developer/property owner.**

Legal Description

ALL THAT TRACT or parcel of land lying and being in Land Lot 143, 9th District, Hall County, Georgia, and being more particularly described as follows:

BEGINNING at an iron pin found (3/8" rebar) at the intersection of westerly right-of-way of Thompson Bridge Road (State Route 60) (a variable right-of-way) with the common land lot line between Land Lots 143 and 144; thence leaving said westerly right-of-way of Thompson Bridge Road and proceeding along said common land lot line between Land Lots 143 and 144 South 60 degrees 27 minutes 17 seconds West a distance of 335.96 feet to an iron pin found; thence continuing along said common land lot line between Land Lots 143 and 144 South 58 degrees 19 minutes 22 seconds West a distance of 105.20 feet to an iron pin found on the northeasterly right-of-way of Old Thompson Bridge Road (a 60-foot right-of-way); thence proceeding northwesterly along said northeasterly right-of-way of Old Thompson Bridge Road North 56 degrees 36 minutes 02 seconds West a distance of 96.30 feet to a nail found; thence proceeding South 22 degrees 50 minutes 52 seconds West a distance of 30.50 feet to a nail found; thence proceeding North 65 degrees 34 minutes 18 seconds West a distance of 112.79 feet to an iron pin found; thence proceeding North 69 degrees 49 minutes 45 seconds West a distance of 60.00 feet to a nail found; thence proceeding North 22 degrees 35 minutes 15 seconds East a distance of 109.72 feet to an iron pin found; thence proceeding North 58 degrees 01 minutes 05 seconds East a distance of 160.00 feet to an iron pin found; thence proceeding North 24 degrees 57 minutes 19 seconds East a distance of 134.99 feet to a point; thence proceeding North 58 degrees 09 minutes 46 seconds East a distance of 163.52 feet to a nail set; thence proceeding North 58 degrees 09 minutes 46 seconds East a distance of 85.51 feet to an iron pin found on the westerly right-of-way of Thompson Bridge Road; thence proceeding southerly along said westerly right-of-way of Thompson Bridge Road South 14 degrees 11 minutes 28 seconds East a distance of 63.08 feet to an iron pin found; thence proceeding North 72 degrees 44 minutes 19 seconds East a distance of 64.79 feet to an iron pin found on said westerly right-of-way of Thompson Bridge Road; thence proceeding southerly along said westerly right-of-way of Thompson Bridge Road along the following courses and distances: South 19 degrees 16 minutes 31 seconds East, 38.00 feet, South 20 degrees 57 minutes 01 seconds East, 87.15 feet, South 22 degrees 47 minutes 43 seconds East, 78.75 feel and South 23 degrees 52

minutes 40 seconds East, 86.77 feet to an iron pin found and the TRUE POINT OF BEGINNING, being unimproved property and containing 4.058 acres, more or less, all as shown as Tracts 1 and 2 on that certain Survey for Yong S. Lee and Kyung J. Lee, First Intercontinental Bank and Lawyers Title Insurance Corporation, dated October 22, 1998, last revised November 27, 2006, by Donald Rex Jones, G.R.L.S. No. 2396, of Moreland Altobelli Associates, Inc. (hereinafter referred to as the survey").

SECTION II

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

SECTION III

If any portion of this Ordinance shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that such other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional.

SECTION IV

This Ordinance is enacted as an amendment to the Code of the City of Gainesville, Georgia, and is to be codified as a part of Section 9-1-1-5.

SECTION V

The effective date of this Ordinance shall be upon approval by the governing body of the City of Gainesville, Georgia.

_____

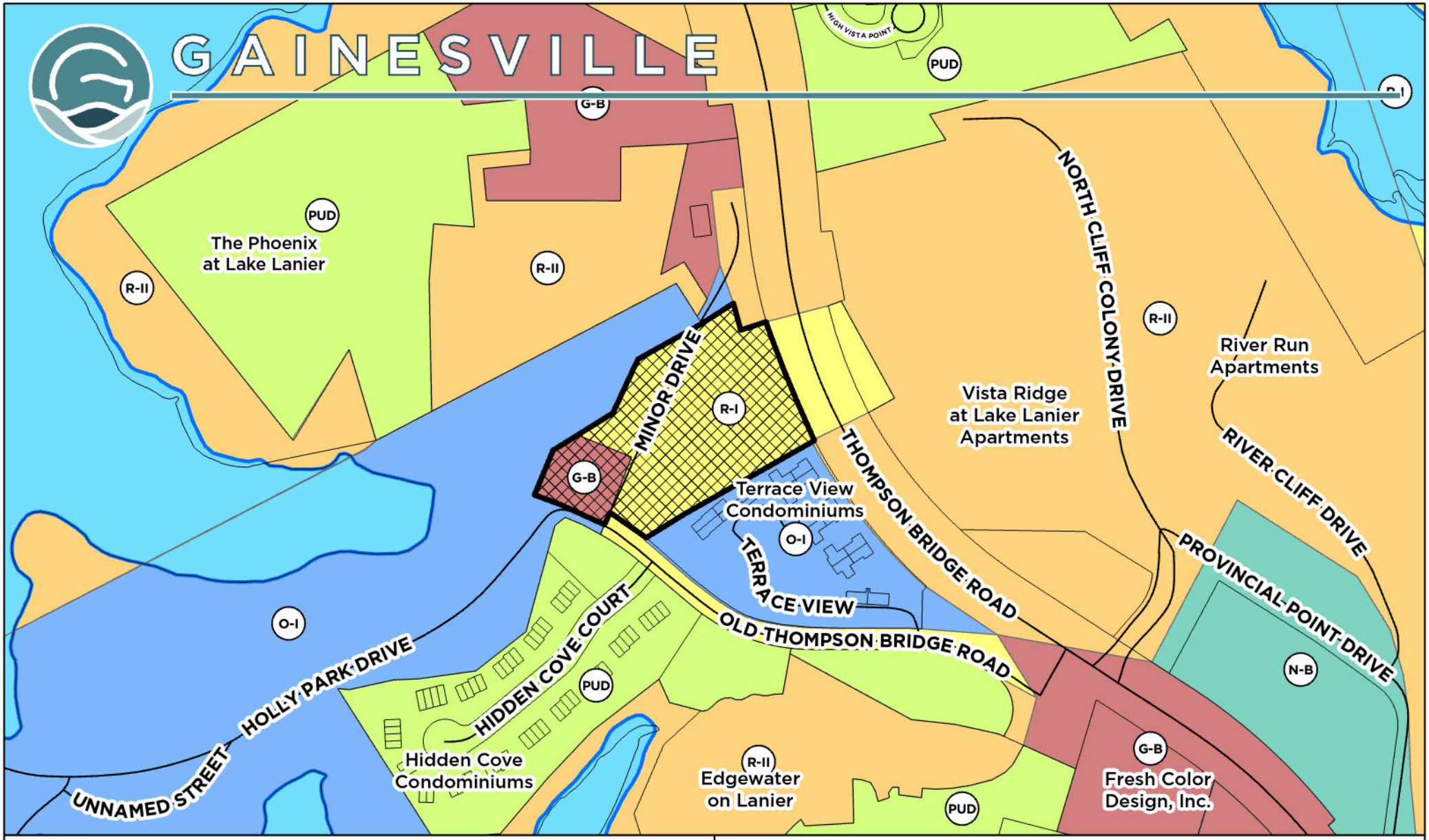
W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Ordinance was adopted as stated and will be recorded in the official minutes.

ATTEST:

_____

Denise O. Jordan, City Clerk



Applicant:
OUTER BANKS, LLC (PAUL BROWN)

REZONING REQUEST

Request:
Rezone +/- 4.08 AC currently zoned Residential-I (R-I) & General Business (G-B) to Residential-II (R-II) for residential townhomes.

Subject Property Address:
2590 Old Thompson Bridge Rd. NW
2600 Old Thompson Bridge Rd. NW

Tax Parcel:
01-100-001-001A
00-100-001-001 (Part)

Subject Property

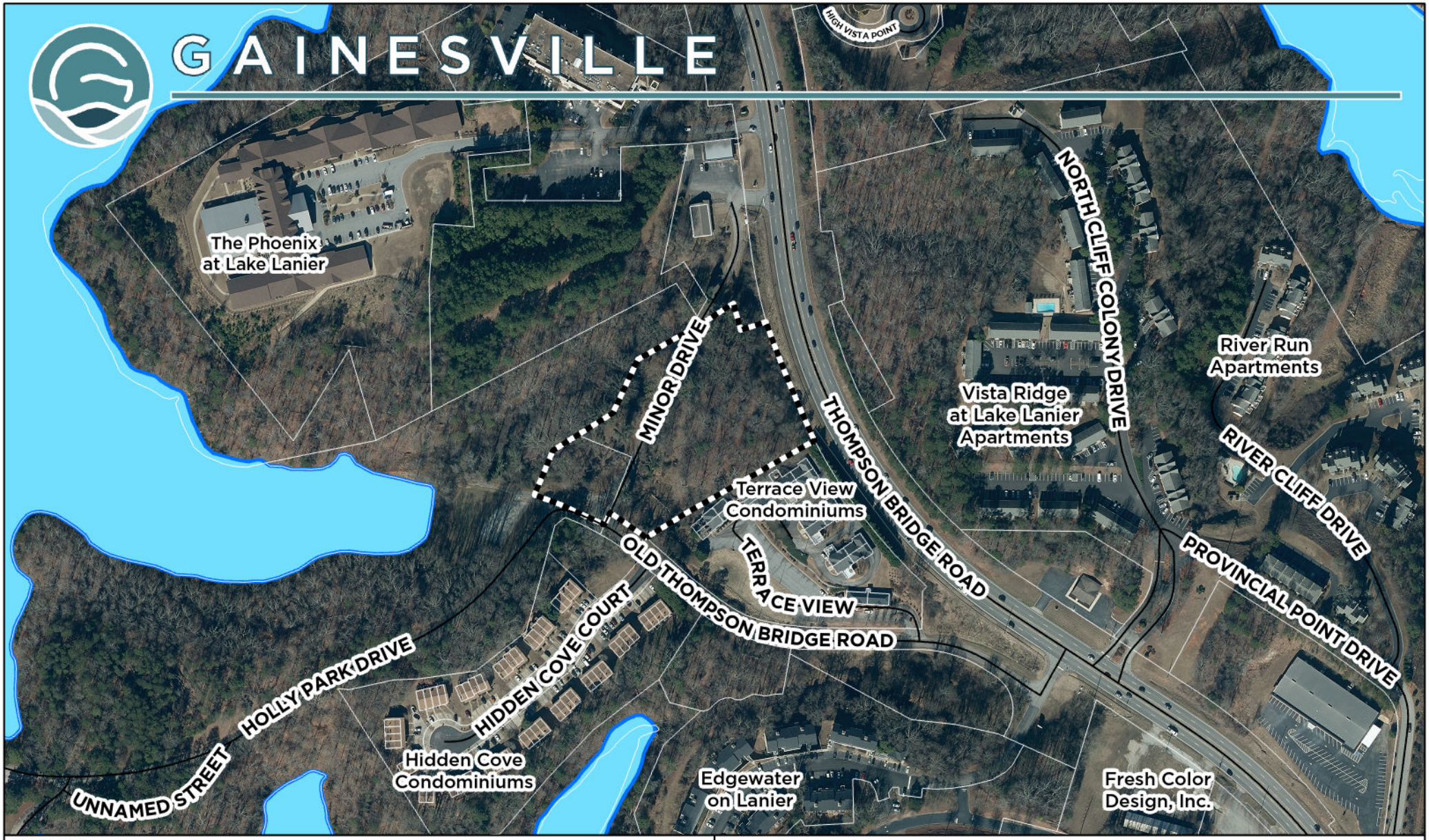
Meeting Date: 5/14/2024

Map Prepared: 4/11/2024

0 200 300 500 600 Feet

Scale: 1" = 300'

N W E S



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Rezone +/- 4.08 AC currently zoned Residential-I (R-I) & General Business (G-B) to Residential-II (R-II) for residential townhomes.

Subject Property Address:
2590 Old Thompson Bridge Rd. NW
2600 Old Thompson Bridge Rd. NW

Tax Parcel:
01-100-001-001A
00-100-001-001 (Part)

Subject Property

Aerial from 2023

Meeting Date: 5/14/2024

Map Prepared: 4/11/2024

0 200 300 500 600 Feet

Scale: 1" = 300'

N W E S

LETTER OF INTENT
REQUEST FOR REZONING
CITY OF GAINESVILLE, GEORGIA

RE: 4.08 acres located at Old Thompson Bridge Rd
Parcel ID 00100 001001 and 01100 001001A

Through its engineer and as authorized by the Applicant, Outer Banks, LLC (the "Applicant") respectfully submits this Letter of Intent to the Gainesville City Council in support of an application for rezoning for townhomes with a R-II zoning. The property is currently zoned G-B and R-1 in the City of Gainesville. Currently the property is in the Gainesville Gateway District and has the addresses 2590 and 2600 Old Thompson Bridge Road.

The accompanied site plan has 42 proposed townhome units with a density of 10.29 units per acre. Due to the topographical constraints of the property, this is most likely the maximum number of units using the preferred unit dimensions shown on the site plan. Minor Road, an existing private drive, in located through the property and the site plan utilizes this road. The units will be fee-simple with the residents owning the footprint of the unit. The area outside of the units will be owned and maintained by the HOA. The units will be 3 bedroom, 2 ½ bath, approximately 1,600 sf of heated space, and will have a garage. Currently, a pickleball court is planned as an active amenity.

The property is served by Gainesville water and sewer and a bioretention area is proposed to address stormwater management. The proposed development is consistent with the adjacent land uses and will encourage more visitation with Holly Park.

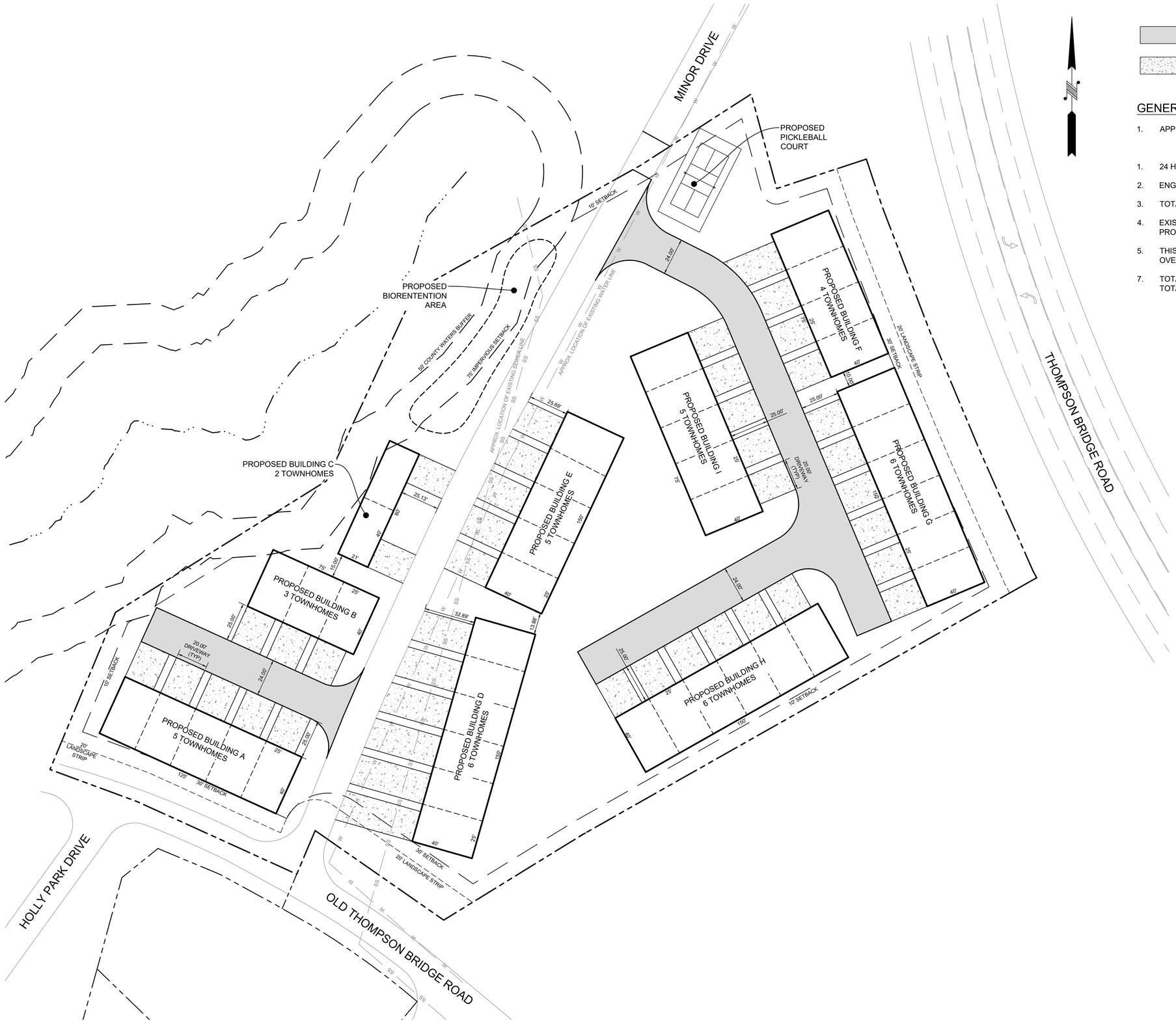
A Site plan and the appropriate authorization forms have been included in the application to allow for comprehensive review and approval of the proposed annexation and rezoning. Please contact us or the applicant if there are any questions or necessary clarifications.

Sincerely,

James Irvin, PE
Engineer for Applicant
Foothills Land Design, LLC

Foothills Land Design, LLC
164 Professional Drive
Baldwin, GA 30511

Ph: 706-778-0067
Fax: 706-778-0069
www.foothillsld.com



LEGEND

PROPOSED LIGHT DUTY ASPHALT PAVING

PROPOSED CONCRETE PAVING

GENERAL NOTES:

1. APPLICANT: OUTER BANKS, LLC
   3070 STILLWATER DRIVE
   GAINESVILLE, GA 30506

1. 24 HOUR CONTACT: PAUL BROWN @ (770) 377-2175

2. ENGINEERING CONTACT: JAMES IRVIN @ (706) 778-0067

3. TOTAL SITE AREA: 4.08 ACRES

4. EXISTING ZONING: G-B AND R-I
   PROPOSED ZONING: R-II

5. THIS PROPERTY IS LOCATED IN THE GAINESVILLE GATEWAY OVERLAY DISTRICT.

7. TOTAL UNITS ALLOWED: 48 (12 UNITS/ACRE)
   TOTAL UNITS SHOWN: 42 (10.29 UNITS/ACRE)

0' 30' 60' 90'
SCALE: 1" = 30'

foothills land design
164 PROFESSIONAL DRIVE
BALDWIN, GA 30511
PHONE: (706) 778-0067
FAX: (706) 778-0069
www.foothillsld.com

OWNER:
KNA FAMILY INVESTMENTS, LLC
312 WEST MAIN STREET
CUMMING, GA 30040

SITE PLAN
MINOR DRIVE TOWNHOMES
LAND LOTS 143 &149, 9TH DISTRICT
CITY OF GAINESVILLE
HALL COUNTY, GA

REVISIONS:		
NO.	DESCRIPTION	DATE

GEORGIA REGISTERED No. 25938 PROFESSIONAL ENGINEER JAMES D. IRVIN

GSWCC LEVEL II #9832

DATE: MARCH 29, 2024

SCALE: 1" = 30'

SHEET:
C1
JOB #23170

30153
ahp

ahp

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	June 20, 2024
Date Submitted:	June 24, 2024
Final Approval Date:	July 9, 2024
Presenter:	Abb Hayes, City Attorney
Item of Business:	**Public Hearing Item: July 16, 2024, Council Meeting** Request from **Don Jones** to annex a 1.25± acres tract located on the west side of Gould Drive, between McEver Road and S Smith Road (a/k/a **2575 Gould Drive**) and to establish a zoning of Residential-I (R-I). **Ward Number: Five**. Tax Parcel Number(s): 08-015-006-014E. **Request: Sewer for an existing single-family home**.
Meeting Date:	July 11, 2024

Purpose of Request:
To provide an overview of the following zoning request as presented at the June 11, 2024, Planning and Appeals Board meeting.

Facts & Issues / History & Background:
The applicant is proposing to annex a 1.25± acres property with a zoning of Residential-I (R-I). The subject property is currently zoned Residential-I (R-I) within Hall County and contains a two-story, single-family home and detached shed. There are two access driveways off of Gould Drive. The existing septic system is failing and the property owner desires to utilize City sewer. There are no other proposed changes to the property at this time. The adjacent uses include single-family homes within unincorporated Hall County and the Gainesville Middle School West Campus is located directly across the street off of Gould Drive.

Department Recommendation:
Staff and PAB recommended approval. See the PAB Recommendation report for details and excerpts from the meeting minutes.

SAMPLE MOTIONS:

Approval of Ordinance 2024- :
I move to approve the ordinance to annex the subject property for sewer for an existing single-family home as presented.

Approval of Ordinance 2024- :
I move to approve the ordinance to establish zoning as Residential-I (R-I) as presented.

Denial of the Request:
I move to deny the request.

Department Director:
Rusty Ligon

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:

1. Legal Ad
2. PAB Recommendation Report
3. Proposed Annexation Ordinance
4. Proposed Zoning Ordinance
5. Location Maps
6. Narrative
7. Survey
8. Picture of Home

Petitioner.
Civil Action Case No. 2024CV001025CGB
NOTICE OF NAME CHANGE OF ADULT
Petitioner filed a petition in Hall County Superior Court on June 11, 2024, to change Petitioner's name from: Preston E. Barriga Ramirez to Preston Garcia Ramirez. Any interested party has the right to appear in this case and file objections within 30 days after the petition was filed.
Dated: June 11, 2024
Prestion Petitioner, Pro se
Name: Preston E. Barriga Ramirez
Address: 5752 Hickory Wood Ln Buford, GA 30518
Phone (day) 678-267-4925
Email: prestonramirez085@gmail.com
135954
6/19, 6/26, 7/3, 7/10

SUPERIOR COURT OF HALL COUNTY
STATE OF GEORGIA
In re the Name Change of Child(ren):
KAMRYN LEE ODOM
Susannah Palmer Petitioner,
v.
Steven Kyle Odom
Respondent.
Civil Action File No: 2024CV001010CGB
NOTICE OF FILING PETITION TO CHANGE NAME(S) OF MINOR CHILD(REN)
A petition was filed in the Superior Court of Hall County on June 7 , 2024, to change the name of the following minor child(ren):
From:
KAMRYN LEE ODOM
to:
KAMRYN ROSEHEART PALMER
Any interested party has the right to appear in this case and file objections within the time prescribed in OCGA sec. 19-12-1(f)(2) and (3).
Dated: June 7, 2024
Susannah Palmer
Petitioner Pro se
Name: Susannah Palmer
Address: 325 Main Street Talmo, GA 30575
Phone: 762-305-7913
135908
6/19, 6/26, 7/3, 7/10

SUPERIOR COURT OF HALL COUNTY
STATE OF GEORGIA
In re the Name Change of Colton James Daniel McCullough Jorgensen, Petitioner
Civil Action Case Number: 2024CV000932CGB
NOTICE OF PETITION TO CHANGE NAME OF ADULT
Colton James Daniel McCullough Jorgensen filed a petition in the Superior Court of Hall County on 5/21, 2024 to change the name from Colton James Daniel McCullough Jorgensen to Sage Kaheawai Fullsend. Any interested party has the right to appear in this case and file objections within 30 days after the Petition was filed.
Colton James Daniel McCullough Jorgensen
Petitioner, Pro se
Name: Colton James Daniel McCullough Jorgensen
Address: 3457 Duckett Mill Rd. Gainesville, GA 30506
Email: onealohanow@gmail.com
Phone (day) 808-763-8342
135239 5/29,6/5,12,19

Public Hearings

NOTICE is hereby given that the Hall County Board of Commissioners shall conduct a public hearing at the Hall County Government Center, 2nd Floor Meeting Room, 2875 Browns Bridge Road, Gainesville, Georgia, at 6:00 p.m. on Thursday, July 25, 2024, to consider the following:
1. **5231 Whitehall Road** | Appeal of an administrative official | on a 1.45± acre tract located on the south side of Whitehall Road, approximately 2,300 feet from its intersection with Noah Martin Road | Zoned AR-IV; Tax Parcel 15007 000290 | Proposed Use: Pole barn | * Commission District 3 | Julian Cantrell, applicant.
2. **448 West Highland Drive** | Use Subject to County Commission Approval | 17.160.040 Food processing involving animals | on a 2.57± acre tract located at the terminus of West Highland Drive | Zoned I-I, Tax Parcel 00128 002009G | Proposed Use: Food processing involving animal by-products | ** Commission District 4 | Jose Luis Bauza Faria
3. **4745 Cagle Mill Road, 4673 & 4691 Noah Martin Drive** | Rezone | from Agricultural Residential III (AR-III) & Agricultural Residential IV (AR-IV) to Planned Residential Development (PRD) | on a combined 130.84± acre tract located on the west side of Cagle Mill Road, at its intersection with Noah Martin Drive | Zoned AR-III & AR-IV; Tax Parcels 15007 000254 (pt.), 15019 000043 & 15019 000114 | Proposed Use: 349-unit residential development | ** Commission District 3 | Josh Boling, applicant
4. **4745 Cagle Mill Road** | Rezone | from Agricultural Residential III (AR-III) & Agricultural Residential IV (AR-IV) to Planned Industrial Development (PID) & Gateway Corridors Overlay District (GCOD) | on a 10.59± acre tract located on the east side of Cornelia Highway (GA-365), approximately 4,970 feet from Cagle Road | Zoned AR-III & AR-IV; Tax Parcel 15007 00254 (pt.) | Proposed Use: Industrial development | ** Commission District 3 | Josh Boling, applicant
5. **1560 Pine Valley Road** | Rezone | from Planned Residential Development (PRD) to Planned Industrial Development (PID) | on an approximately 3.0± acre tract located on the west side of Pine Valley Road, approximately 1,330 feet from its intersection with White Sulphur Road | Zoned PRD; Tax Parcels 09124 000039 (pt.) | Proposed Use: Self-storage warehouse | ** Commission District 3 | Shadow Stone Partners, LLC, applicant
6. **4336, 4370, & 4420 Benefield Road** | Rezone | from Agricultural Residential IV (AR-IV) and Planned Commercial Development (PCD) to Planned Residential Development (PRD) | on a combined 68.83± acre tract located on the south side of Benefield Road, approximately 900 feet from its intersection with Village South Drive | Zoned AR-IV and PCD; Tax Parcels 15028 000014, 000070, & 000090 (pt.) | Proposed Use: 302-unit residential development | ** Commission District 1 | Edge City Properties, Inc., applicant
* Unless appealed to the Board of Commissioners within 30 days, the Planning Commission's decision will be the final action taken on Monday, June 17, 2024. If appealed, the appeal will be heard by the Board of Commissioners on Thursday, July 25, 2024, at 6:00 p.m. at the Hall County Government Center, 2nd Floor Meeting Room, 2875 Browns Bridge Road, Gainesville, Georgia.
** The Board of Commissioners' decision will be the final action taken unless appealed. To do so, an appeal must be filed within 30 days of the Board of Commissioners' final decision.
136068 06/19

NOTICE OF PLANNING AND APPEALS BOARD PUBLIC HEARING
Notice is hereby given that the Gainesville Planning and Appeals Board will conduct a public hearing on Tuesday, July 9, 2024 at 5:30 p.m. in the Gainesville Justice Center (Municipal Courtroom at the Public Safety Complex), 701 Queen City Parkway in midtown Gainesville on the following request:
1) Request from Sergio Antonio Lara to vary the stream buffer requirement on a 0.34± acre tract located on the south side of Holland Avenue, west of Dorsey Street (a/k/a 1203 Holland Avenue SW), having a zoning classification of Residential-II (R-II).
Ward Number: Two
Tax Parcel Number(s): 01-130-005-001
Request: Triplex apartment building
2) Request from AP2 Ventures, LLC for a special use on a 7.01± acres tract located on the west side of Mabry Road, southeast of Old Flowery Branch Road
(a/k/a 3521 Mabry Road, SW), having a zoning of Light Industrial (L-I).
Ward Number: Four
Tax Parcel Number(s): 08-024-002-047
Request: Vehicle storage yard
3) Request from the City of Gainesville to amend the Gainesville Unified Land Development Code consisting of Articles 9-1 through 9-24, as published by Municode. The City of Gainesville is proposing to amend Articles 9-1 through 9-24 of the Gainesville Unified Land Development Code as part of the update of both the Code of Ordinances and the Unified Land Development Code in partnership with Municode.
Additional information is available from the Community and Economic Development Department, Planning Division, by calling 770-531-6570
136066 06/19

NOTICE OF PUBLIC HEARING ON PROPOSED AMENDMENTS TO THE GAINESVILLE ZONING MAP
Notice is hereby given that the Gainesville City Council will conduct a public hearing on Tuesday, July 16, 2024 at 5:30 p.m. in the Gainesville Justice Center (Municipal Courtroom at the Public Safety Complex), 701 Queen City Parkway in Gainesville on the following requests:
1) Request from Outer Banks, LLC (Paul Brown) to rezone a 4.08± acres tract located on the northside of Old Thompson Bridge Road at its terminus and on the west side of Thompson Bridge Road, having road frontage on Thompson Bridge Road and Minor Drive (a/k/a 2590 and 2600 Old Thompson Bridge Road, NW) from Residential-I (R-I) and General Business (G-B) to Residential-II (R-II).
Ward Number: One
Tax Parcel Number(s): 01-100-001-001A and 00-100-001-001 (Part)
Request: Residential townhomes
2) Request from Don Jones to annex a 1.25± acres tract located on the west side of Gould Drive, between McEver Road and S Smith Road (a/k/a 2575 Gould Drive) and to establish a zoning of Residential-I (R-I).
Ward Number: Five
Tax Parcel Number(s): 08-015-006-014E
Request: Sewer for an existing single-family home
Additional information is available from the Community and Economic Development Department, Planning Division, by calling 770-531-6570
136065 06/19

Public Sales/Auctions

Extra Space Storage, on behalf of itself or its affiliates, Life Storage or Storage
Express, will hold a public auction to sell personal property described below
belonging to those individuals listed below at the location indicated:
3719 Winder Hwy Flowery Branch GA 30542, 7/4/2024 at 2:00pm
Trenton Varnadore
4046
Household Goods
Alverto Alejandre
4109
Household Goods
Patricia Selkirk
6125
couches tv stand misc. items
Laceem McCall
701
Couch king size bed dresser tv stand
The auction will be listed and advertised on www.storagetreasures.com. Purchase
must be completed at the facility referenced above and cash is the only accepted form
of payment. Extra Space Storage may refuse any bid and may rescind any purchase
until the winning bidder takes possession of the personal property
135630 6/19, 6/26

Gainesville Financial Services
636 Bradford Street
PO Box 75
Gainesville, GA 30501
May 29, 2024
NOTICE OF OUR PLAN TO SELL PROPERTY
Richard Bradford
2760 Thompson Mill Rd.
Buford, GA 30519

Walter Bishop
6014 Rockingham Way
Gainesville, GA 30506

Ted Townsend
8915 Pine Tree Circle
Gainesville, GA 30506-4042
678-933-5905

Subject: Loan Number 13175-7

We have your 1978 Ultraglass Sumerset Houseboat (GADNR# GA9501TN / Hull ID # SST009630978), because you broke promises in our agreement.
We will sell the 1978 Ultraglass Sumerset Houseboat at public sale. A sale could include a lease or license. The sale will be held as follows:
Date: July 8, 2024
Time: 11:00 AM EDT
Place: Holiday Marina/ Holiday on Lake Lanier
6900 Lanier Islands Parkway
Buford, GA 30518
Dock L

You may attend the sale and bring bidders if you want.
The money that we get from the sale (after paying our costs) will reduce the amount you owe. If we get less money than you owe, you will still owe us the difference. If we get more money than you owe, you will get the extra money, unless we must pay it to someone else.
You can get the property back at any time before we sell it by paying us the full amount you owe (not just the past due payments), including our expenses. To learn the exact amount you must pay, call us at (770) 534-3661.
If you want us to explain to you in writing how we have figured the amount that you owe us, you may call us at (770) 534-3661 or write us at Gainesville Financial Services, 636 Bradford Street, Gainesville, GA 30501, and request a written explanation.
If you need more information about the sale call us at (770) 534-3661 or write us at Gainesville Financial Services, 636 Bradford Street, Gainesville, GA 30501.
We are sending this notice to the following other people who have an interest in the 1978 Ultraglass Sumerset Houseboat or who owe money under your agreement:
(Names of all other debtors and obligors, if any);

Ted Townsend
8915 Pine Tree Cir.
Gainesville, GA 30506-4042
678-933-5905

Richard Bradford
2760 Thompson Mill Rd.
Buford, GA 30519

Walter Bishop
6014 Rockingham Way
Gainesville, GA 30506
135543 6/5, 12, 19, 26

Notice is hereby that on the 26th of June, 2024 at 5140 McEver Road Self Storage Oakwood, GA 30566 the undersigned will sell at the public auction by competitive bidding online on or after 2:00pm at storageauctions.com.
The following personal property stored with this facility. All sales are cash only and all items must be removed from the unit within 48 hours.
Brett Culpepper
Unit #128
Household Goods, Misc.
Thomas Long
Unit #205
Household Goods, Misc.
Jerry Mintz
Unit #215
Household Goods, Misc.
Shuntay Jackson
Unit #215
Household Goods, Misc.
Cristian Leto
Unit #314
Household Goods, Misc.
Crystal Perez
Unit #573
Household Goods, Misc.
Anthony Ely
Unit #581
Household Goods, Misc.
James Loving
Unit #590
Household Goods, Misc.
Felipe Rios
Unit #604
Household Goods, Misc.
Timothy Wrigley
Unit #718
Household Goods, Misc.
Marvin Reynolds
Unit #851
Household Goods, Misc.
135653 6/12, 6/19

NOTICE OF PUBLIC SALE
Gainesville Financial Services will sell to highest bidder for cash at 11:00 AM JULY 8, 2024 at Holiday Marina/Holiday on Lake Lanier 6900 Lanier Islands Parkway, Buford, GA 30518, Dock L, ONE 1978 Ultraglass Sumerset Houseboat (GADNR# GA 9501TN/ Hull ID# SST009630978 per O.C.G.A. 11-9-614.
YOU ARE INVITED TO ATTEND AND BID
Gainesville Financial Services
636 Bradford Street
Gainesville, GA 30501
770-534-3661
135544 6/5, 12, 19, 26

Notice of Sale.
Notice is Hereby given that Northeast Georgia Storage Center LLC, intends to sell the personal property described below to enforce a lien imposed on said property pursuant to the Georgia Self-Storage Facility Act, Georgia Code Section 10-4-210 to 10-4-215. The undersigned will sell at public sale by competitive bidding on Friday, June 28th, 2024 at 9:00 am on the premises where said property is being stored and which is located at, Northeast Georgia Storage Center, 1980 Delta Drive, Gainesville Georgia 30501, County of Hall, State of Georgia. 770-536-5173. The personal property found in units: A024 Sequita Hudson- Boxes of clothes, stuffed animals, TV; E012 Deborah Howell- Boxes of Clothes, Suitcases; E020 Johious Cantrell- Boxes of flooring, sofa, chairs, bicycle, headboard, dollies, microwave; F033 Nicholas Roberson- Tent, Furniture, Refrigerator, Clothes, Bicycle; I009 Nicholas Roberson- Outdoor furniture, car seat, grill, cabinets, tools, equipment, hydrant hose; L011 Nicholas Roberson- Pressure washing equipment, shop vacuum, small engine, wagon, fishing poles, toys; L016 Willie Brown- Plywood, Popup canopy, boxes; M004 Stanford Walker- Vacuum, DVD's, headphones, bags. Purchases must be made with cash. All items are sold as is. Sale is subject to cancellation and Tenant has the right to redeem prior to sale.
135763 6/12, 6/19

Probate Notices

CITATION
PROBATE COURT OF HALL COUNTY
RE: ESTATE OF: BETTY HATFIELD GOLDBERG (FORMER) MINOR/WARD.
Date of Publication, if any: June 19 , 2024
TO WHOM IT MAY CONCERN AND: David B. Goldberg
The conservator(s) of the above estate, has/have applied for Discharge from said trust. This is to notify the above interested party(ies) to show cause, if any they can, why said conservator(s) should not be discharged from office and liability. All objections must be in writing, setting forth the grounds of any such objections, and filed with the above Probate Court, (address) 116 Spring Street, Gainesville, GA 30501 on or before 10:00 a.m. August 5, 2024, said date being more than 30 days from the date of publication, or if personally served, then l O days from the date of such service. All pleadings must be signed before a notary public or probate court clerk, and filing fees must be tendered with your pleadings, unless you qualify to file as an indigent party. Contact probate court personnel at the below address/telephone number for the required amount of filing fees.
If any objections are filed, a hearing will be scheduled for a later date. If no objections are filed, the petition may be granted without a hearing.
Patty Walters Caine
PROBATE JUDGE
By: Robin Jones
PROBATE CLERK/DEPUTY CLERK
116 Spring Street Gainesville, GA. 3050 I
ADDRESS
(770) 531-6925
TELEPHONE
134878 6/19

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
INRE:
SHIRLEY ANN SMITH, DECEASED
ESTATE NO. E-24-133
NOTICE OF PETITION TO FILE FOR YEAR'S SUPPORT
The petition of Johnny Baxter Smith, for a year's support from the estate of Shirley Ann Smith, deceased, for decedent's surviving spouse, having been duly filed, all interested persons are hereby notified to show cause, if any they have, on or before 10:00 am, July 1, 2024, why said petition should not be granted.
All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed on or before the time stated in the preceding sentence. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed the petition may be granted without a hearing.
Mark Loggins
Judge of the Probate Court
By: Riley Norris
Clerk of the Probate Court
116 Spring Street, SE Gainesville, GA 3050 I
Address
770-533-7828
Telephone Number
135359 5/29,6/5,12,19

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
IN RE: ESTATE OF
Dorothy Jean Butler, DECEASED
ESTATE NO. E-21-489
PETITION FOR LETTERS OF ADMINISTRATION NOTICE
TO : whom it may concern:
Samuel R. Bagwell has petitioned for (Letters of Administration) to be appointed administrator of the estate of Dorothy Jean Butler, deceased of said county. (The petitioner has also applied for waiver of bond, waiver of reports, waiver of statements, and/or grant of certain powers contained in O.C.G.A. § 53-12-261.) All interested persons are hereby notified to show cause why said petition should not be granted. All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed with the Court on or before 10:00
a. m. August 5th , 2024.
BE NOTIFIED FURTHER: All objections to the petition must be in writing, setting forth the grounds of any such objections. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections , unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed, the petition may be granted without a hearing.
Patty Walters Laine
Judge of the Probate Court
By : S. Carley
Clerk of the Probate Court
116 Spring Street First Floor
Gainesville. Georgia 30501
770-531-6923
136059 06/19,26 07/03,10

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
IN RE: ESTATE OF
Mary Ernestine Dale, DECEASED
ESTATE NO..E-24-242
PETITION FOR LETTERS OF ADMINISTRATION NOTICE
TO: whom it may concern:
Jackie Betriece Brooks and James Michael Dale have petitioned for (Letters of Administration) to be appointed administrators of the estate of **Mary Ernestine Dale**, deceased, of said county. (The petitioner has also applied for waiver of bond, waiver of reports, waiver of
statements, and/or grant of certain powers contained in 0.C.G.A. 8 53-12-261.) All interested persons are hereby notified to show cause why said petition should not be granted. All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed with the Court on or before 10:00 a.m. July 1st, 2024.
BE NOTIFIED FURTHER: All objections to the petition must be in writing, setting forth the grounds of any such objections. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed, the petition may be granted without a hearing.
Patty Walters Laine
Judge of the Probate Court
By: S Carley
Clerk of the Probate Court
116 Spring Street First Floor
Gainesville, Georgia 30501
Address
770-531-6923
Telephone Number
135093 5/29,6/5,12,19

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
IN RE: ESTATE OF PATRICIA_ LOUISE GIRDNER, DECEASED
ESTATE NO. E-24-275
PETITION FOR LETTERS OF ADMINISTRATION NOTICE
TO: WHOM IT MAY CONERN,
Jennifer Jarrard and Jason Akins have petitioned for **Letters of Administration** to be appointed administrator of the estate of **Patricia Louise Girdner** deceased, of said county. (The petitioner have also applied for waiver of bond, waiver of reports, waiver of statements, and/or grant of certain powers contained in 0.C.G.A. $ 53-12-261.) All interested persons are hereby notified to show cause why said petition should not be granted. All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed with the Court on or before July 1, 2024 by 10:00 A.M.
BE NOTIFIED FURTHER: All objections to the petition must be in writing, setting forth the grounds of any such objections. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed, the petition may be granted without a hearing.
Mark D. Loggins
Judge of the Probate Court
By: Cohrren Williams
Clerk of the Probate Court
116 Spring Street SE, First Floor
Gainesville, GA 30501
Address
770-535-9710 Ext 7011
Telephone Number
135355 5/29,6/5,12,19

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
IN RE: ESTATE OF
BETTY TELFORD HIGHSMITH aka BETTY T. HIGHSMITH DECEASED
ESTATE NO. E-23-178
NOTICE
ESTATE NO. E-23-178
IN RE : Petition for Discharge of Personal Representative
TO : WHOM IT MAY CONCERN ,
This is to notify you to file an objection , if there is any , to the petition for discharge of personal representative, in this Court on or before July 1 . 2024 by 10:00 a. m.
BE NOTIFIED FURTHER: All objections to the Petition must be in writing, setting forth the grounds of any such objections. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed , the petition may be granted without a hearing.
Patty Walters Laine
Judge of the Probate Court
By: Cohrren Williams
Clerk of the Probate Court
116 Spring Street SE, First Floor
Gainesville , GA 30501
770-535-9710 Ext 7011
136055 06/19

IN THE PROBATE COURT OF HALL COUNTY STATE OF GEORGIA
IN RE: ESTATE OF
ELIZABETH ANN LESTER, DECEASED
ESTATE NO. E-24-321
PETITION FOR LETTERS OF ADMINISTRATION NOTICE
TO: WHOM IT MAY CONERN,
Kathryn Lynn Lester Williams has petitioned for Letters of Administration to be appointed administrator of the estate of Elizabeth Ann Lester deceased, of said county. (The petitioner has also applied for waiver of bond, waiver of reports, waiver of statements, and/or grant of certain powers contained in O.C.G.A. § 53-12-261.) All interested persons are hereby notified to show cause why said petition should not be granted. All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed with the Court on or before August 5, 2024 by 10:00 A.M.
BE NOTIFIED FURTHER: All objections to the petition must be in writing, setting forth the grounds of any such objections. All objections should be sworn to before a notary public or before a probate court clerk, and filing fees must be tendered with your objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing foes. If any objections

GAINESVILLE PLANNING and APPEALS BOARD
RECOMMENDATION

Applicant.....Don Jones
Property Owner.....Martin Arellano
Location.....2575 Gould Drive
Request.....Annex, with R-I zoning
Total Acres.....1.25± acres
Ward.....Five
Proposed Use.....Sewer for an existing single-family home
Planning Division Staff Recommendation.....**Approval**
Planning & Appeals Board Recommendation.....**Approval**
Date.....June 11, 2024

- ***Applicant's Proposal and Background Information***

The applicant is proposing to annex a 1.25± acres property with a zoning of Residential-I (R-I). The subject property is currently zoned Residential-I (R-I) within Hall County and contains a two-story, single-family home and detached shed, with two access driveways off of Gould Drive. The existing septic system is failing and the property owner is in need of City sewer. There are no other proposed changes to the property at this time.

- ***Adjacent Land Use and Zoning***

Location	Use	Zoning
North	Single-family home	Residential-I (R-I) -County
South	Single-family home	Residential-I (R-I) -County
East	Gainesville Middle School (West Campus)	Office and Institutional (O-I) -City
West	Single-family home	Agricultural Residential-III (AR-III) -County

- ***Other Departmental Comments***

There were no departmental comments for this request.

- ***Zoning History***

The following zoning actions have taken place in the immediate area during the last ten years:

2023 – A request by Weekley Homes, LLC to amend a 120.98± acres tract located at 0 and 1300 Gould Drive, SW zoned Planned Unit Development (P-U-D) was conditionally approved for a mixed-use development.

2023 - A request by Loan Donuts Holdings, LLC to rezone a 1.063± acres tract located at 2895 Browns Bridge Road from Office and Institutional (O-I) to Neighborhood Business (N-B) was conditionally approved for a Dunkin Donuts restaurant.

2023 – A request by QuikTrip Corporation C/O Eric Bikas to amend a 2.86± acres tract located at 2925 Browns Bridge Road, SW zoned Planned Unit Development (P-U-D) was conditionally approved for QuickTrip convenience store/gas station.

2022 – A request by Jeff Arkema for a special use on a 1.77± acres tract located at 2888 Browns Bridge Road, SW was approved with conditional Office and Institutional (O-I) zoning for an automotive styling center.

2022 – A request by McKinley Homes US, LLC, for a special use on a 7.74± acres tract located at 2920 Florence Drive was approved with conditional Office and Institutional (O-I) zoning for 70 residential townhomes.

2021 – A request by Tidal Wave Auto Spa to amend a 7.76± acres tract located at 1440 McEver Road zoned Planned Unit Development (P-U-D) was conditionally approved for an express car wash facility.

2021 - A request by Adventures Real Estate, LLC to rezone a 17.028± acres tract located at 2520 Browns Bridge Road from Residential-I-A (R-I-A) to General Business (G-B) was conditionally approved for an automotive related facility.

2021 – A request by Pamela Eagar to annex a 0.15± acre tract located at 2834 Browns Bridge Road with a zoning of General Business (G-B) was conditionally approved for no proposed use.

2020 – A request by CenterPoint Integrated Solutions to annex a 7.81± acres tract located at 2602 Browns Bridge Road with a zoning of General Business (G-B) was conditionally approved for a CarMax Auto Superstore.

2020 – A request by Gainesville City Board of Education to rezone a 16.67± acres tract located at 1263 and 1279 McEver Road, SW from Residential-I (R-I) to Office and Institutional (O-I) was conditionally approved for a new middle school.

2020 – A request by Gainesville City Board of Education to annex a 5.931± acres tract located at 2550 and 2560 Gould Drive with Office and Institutional (O-I) zoning with a special use was conditionally approved for a new middle school and existing single-family home.

2020 – A request by Mauricio Ortega to annex a 0.51± acre tract located at 23 Cherrywood Drive with Residential-I (R-I) zoning was approved for sewer for a single-family home.

2017 – A request by Pro Building Systems to annex a 0.516± acre tract located at 2431 S Smith Road was approved with conditional General Business (G-B) zoning for an auto collision center.

2017 – A request by Manor Lake Development, LLC for a special use on a 9.24± acres tract located at 2900 McEver Road was approved with conditional Office and Institutional (O-I) zoning for an assisted living facility.

2015 – A request by the Roman Catholic Archdiocese of Atlanta to amend a 14.233± acres tract located at 2436 S. Smith Road and zoned Planned Unit Development (P-U-D) was conditionally approved for a church.

2015 – A request by the Roman Catholic Archdiocese of Atlanta to amend and rezone a 4.899± acres tract located at 0 S Smith Road from Residential-I (R-I) to Planned Unit Development (P-U-D) was conditionally approved for a church.

2013 – A request by Foote & Miller Properties, LLC to annex a 2.72± acres tract located at 2420 Browns Bridge Road was approved with General Business (G-B) zoning for sewer for an existing auto dealership.

- ***Staff Analysis***

(1) Is the proposed use suitable in view of the zoning and development of adjacent and nearby property?

The adjacent properties include single-family homes within unincorporated Hall County and the Gainesville Middle School West Campus which is in the city limits. The purpose of the request is to connect sewer which is located in front of the property along Gould Drive.

(2) Will the proposed use adversely affect the existing use or usability of adjacent or nearby property?

The use of the property will remain the same and should not impact the use or usability of the adjacent or nearby property. The subject property is similar in size with other nearby county lots but is larger than typical R-I zoned lots within the city limits. It may be possible to subdivide the property in the future given its size.

(3) Is the proposed use compatible with the purpose and intent of the Comprehensive Plan?

The Comprehensive Plan for the City of Gainesville places the property within the *General Mixed-Use* Future Land Use category and within the *Suburban Neighborhoods* Character Area.

The *General Mixed-Use* Future Land Use category which includes areas containing or planned for a mixture of land uses including office, neighborhood retail, detached residential and attached residential.

The vision for the *Suburban Neighborhoods* Character Area is to preserve older, stable residential subdivisions and encourage newer projects with smaller lot sizes, pedestrian infrastructure, and buildings patterned after traditional local housing, possibly containing a small neighborhood-serving "village center". Neighborhood-scale businesses are prioritized that can serve local residents. Future population growth should be balanced between new development and infill areas. Housing choices should be diverse to support a range of household incomes, lifestyles, sizes and types, but consist mostly of single-family detached lots. Land uses allowed include parks and recreation, single-family residential, limited multi-family residential, limited general mixed-use, limited commercial (retail and office), public and institutional.

(4) Are there substantial reasons why the property cannot or should not be used as currently zoned?

The existing use of the property will remain the same. The property is contiguous to the city limits and desires to utilize City sewer service which requires the property to be annexed. Abandoning the failed private septic system will improve any environmental impacts.

(5) Will the proposed use cause an excessive or burdensome use of public facilities or services, including but not limited to streets, schools, water or sewer utilities, and police or fire protection?

The change from county jurisdiction to city jurisdiction should not substantially affect public facilities or services.

There is sufficient water and sewer capacity that can serve the property. The Gainesville Fire and Police Departments currently respond to adjacent and nearby properties and Gainesville Fire

Station #4 located off of Memorial Park Drive is approximately 1.75 miles from the subject property. It is anticipated that the existing single-family residential use will have no additional impact on existing roads.

Given the scale of the request (1 home), minimal impacts to the City school system are anticipated as Gainesville Middle School West Campus is directly across the street. Gainesville Exploration Academy (elementary school) and Gainesville High School are also located within a one to three mile radius from the subject property.

(6) Is the proposed use supported by new or changing conditions not anticipated by the Comprehensive Plan or reflected in the existing zoning on the property or surrounding properties?

The property is located between McEver Road (SR 53) and Browns Bridge Road (SR 369) which is conducive for a mixture of uses. However, it's is staff's opinion that most of the uses along this segment of Gould Drive will remain single-family in nature for many years given the current ownership.

(7) Does the proposed use reflect a reasonable balance between the promotion of the public health, safety, morality, or general welfare and the right to unrestricted use of property?

Based on the subject property's proximity to city limits and other residential properties, the proposed annexation request appears to promote a reasonable balance between the promotion of the public health, safety, morality, or general welfare, and the right to unrestricted use of property.

- ***Staff Recommendation***

The Planning Division staff is recommending **approval** of this annexation request with **Residential-I (R-I)** zoning, based on the Comprehensive Land Use Plan and the adjacent residential land uses.

Excerpts from the June 11, 2024 PAB Meeting Minutes

Applicant Presentation: Don Jones, 930 Interstate Ridge Drive, stated he is with Atlas Technical Consultants Civil Engineers and Surveyors and represents the property owner for the request of annexation. Mr. Jones said it was a straight-forward request and happy to answer any questions.

FAVOR: None

OPPOSE: None

There was a motion to recommend approval to of the annexation request for sewer for an existing single-family home and establish zoning as Residential-I (R-I).

Motion made by Board Member Martin
Motion seconded by Board Member Young
Vote – 6 favor, 1 vacant

Passed: _____

AN ORDINANCE

No. 2024-

AN ORDINANCE ANNEXING A 1.25± ACRES TRACT LOCATED ON THE WEST SIDE OF GOULD DRIVE, BETWEEN MCEVER ROAD AND S SMITH ROAD (A/K/A 2575 GOULD DRIVE) AND TO ESTABLISH A ZONING OF RESIDENTIAL-I (R-I); TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR SEVERABILITY; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

BE IT HEREBY ORDAINED BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, AS FOLLOWS:

SECTION I

That from and after the passage of this Ordinance the following described lands are and shall be annexed into the existing corporate limits of the City of Gainesville, Georgia, so that said lands shall constitute a part of the land within the corporate limits of the City of Gainesville, Georgia, as fully and completely as if the limits had been so defined by the General Assembly of Georgia.

Legal Description

All that tract or parcel of land lying and being in Land Lot 15 of the 8th District, Hall County, Georgia and being more particularly described as follows:

BEGINNING at an iron pin found (1/2" rebar) in concrete on the westerly right-of-way of Gould Drive having a right-of-way of forty (40) feet in width, said iron pin having a Georgia West Zone State Plane coordinate position of N: 1,557,165.96 and E: 2,385,918.14; Thence, South 25 degrees 11 minutes 27 seconds East for a distance of 197.19 feet along said right-of-way to a nail set at the base of an iron pin found (1/2" open top); Thence, South 88 degrees 19 minutes 46 seconds West for a distance of 189.67 feet leaving said right-of-way to an iron pin found (1/2" crimp top); Thence, North 83 degrees 14 minutes 40 seconds West for a distance of 215.07 feet to an iron pin found (1/2" open top); Thence, North 03 degrees 17 minutes 47 seconds West for a distance of 100.00 feet to an iron pin found (1/2" rebar) with a brass cap; Thence, North 79 degrees 44 minutes 22 seconds East for a distance of 330.27 feet to an iron pin found (1/2" rebar) in concrete at the POINT OF BEGINNING.

Containing within said bounds an area of 1.252 Acres as shown on a retracement survey for Martin Arellano, prepared by Atlas Technical Consultants, LLC, dated 10-25-2023. Said survey by specific reference is made a part hereof for a more detailed and accurate description.

The annexation is to include all that portion of right-of-way known as Gould Drive located between the subject property and the existing city limits shown on the location map.

SECTION II

The Community and Economic Development Department of the City of Gainesville is directed to make and file with the Department of Community Affairs of the State of Georgia a certified copy of this Ordinance together with a plat describing lands annexed to the City of Gainesville by this Ordinance.

SECTION III

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

SECTION IV

If any portion of this Ordinance shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that such other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional

SECTION V

The effective date of this Ordinance shall be the first day of the month following approval by the governing body of the City of Gainesville, Georgia.

_____
W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Ordinance was adopted as stated and will be recorded in the official minutes.

ATTEST:

_____
Denise O. Jordan, City Clerk

Passed: _____

AN ORDINANCE

No. 2024-

AN ORDINANCE AMENDING THE ZONING MAP OF THE CITY OF GAINESVILLE, GEORGIA BY ESTABLISHING THE ZONING ON A 1.25± ACRES TRACT LOCATED ON THE WEST SIDE OF GOULD DRIVE, BETWEEN MCEVER ROAD AND S SMITH ROAD (A/K/A 2575 GOULD DRIVE) AND TO ESTABLISH A ZONING OF RESIDENTIAL-I (R-I) AND TO ESTABLISH A ZONING OF RESIDENTIAL-I (R-I); TO REPEAL CONFLICTING ORDINANCES; TO PROVIDE FOR SEVERABILITY; TO PROVIDE FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

BE IT HEREBY ORDAINED BY THE GOVERNING BODY OF THE CITY OF GAINESVILLE, GEORGIA, AS FOLLOWS:

SECTION I

That from and after the passage of this Ordinance the following described lands shall be zoned and so designated on the Zoning Map of the City of Gainesville as **Residential-I (R-I)**.

Legal Description

All that tract or parcel of land lying and being in Land Lot 15 of the 8th District, Hall County, Georgia and being more particularly described as follows:

BEGINNING at an iron pin found (1/2" rebar) in concrete on the westerly right-of-way of Gould Drive having a right-of-way of forty (40) feet in width, said iron pin having a Georgia West Zone State Plane coordinate position of N: 1,557,165.96 and E: 2,385,918.14; Thence, South 25 degrees 11 minutes 27 seconds East for a distance of 197.19 feet along said right-of-way to a nail set at the base of an iron pin found (1/2" open top); Thence, South 88 degrees 19 minutes 46 seconds West for a distance of 189.67 feet leaving said right-of-way to an iron pin found (1/2" crimp top); Thence, North 83 degrees 14 minutes 40 seconds West for a distance of 215.07 feet to an iron pin found (1/2" open top); Thence, North 03 degrees 17 minutes 47 seconds West for a distance of 100.00 feet to an iron pin found (1/2" rebar) with a brass cap; Thence, North 79 degrees 44 minutes 22 seconds East for a distance of 330.27 feet to an iron pin found (1/2" rebar) in concrete at the POINT OF BEGINNING.

Containing within said bounds an area of 1.252 Acres as shown on a retracement survey for Martin Arellano, prepared by Atlas Technical Consultants, LLC, dated 10-25-2023. Said survey by specific reference is made a part hereof for a more detailed and accurate description.

The annexation is to include all that portion of right-of-way known as Gould Drive located between the subject property and the existing city limits shown on the location map.

SECTION II

All Ordinances and parts of Ordinances in conflict herewith are hereby repealed.

SECTION III

If any portion of this Ordinance shall be held to be invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or impair the remaining portions unless it clearly appears that such other parts are wholly and necessarily dependent upon the part held to be invalid or unconstitutional

SECTION IV

The effective date of this Ordinance shall be the first day of the month following approval by the governing body of the City of Gainesville, Georgia.

_____

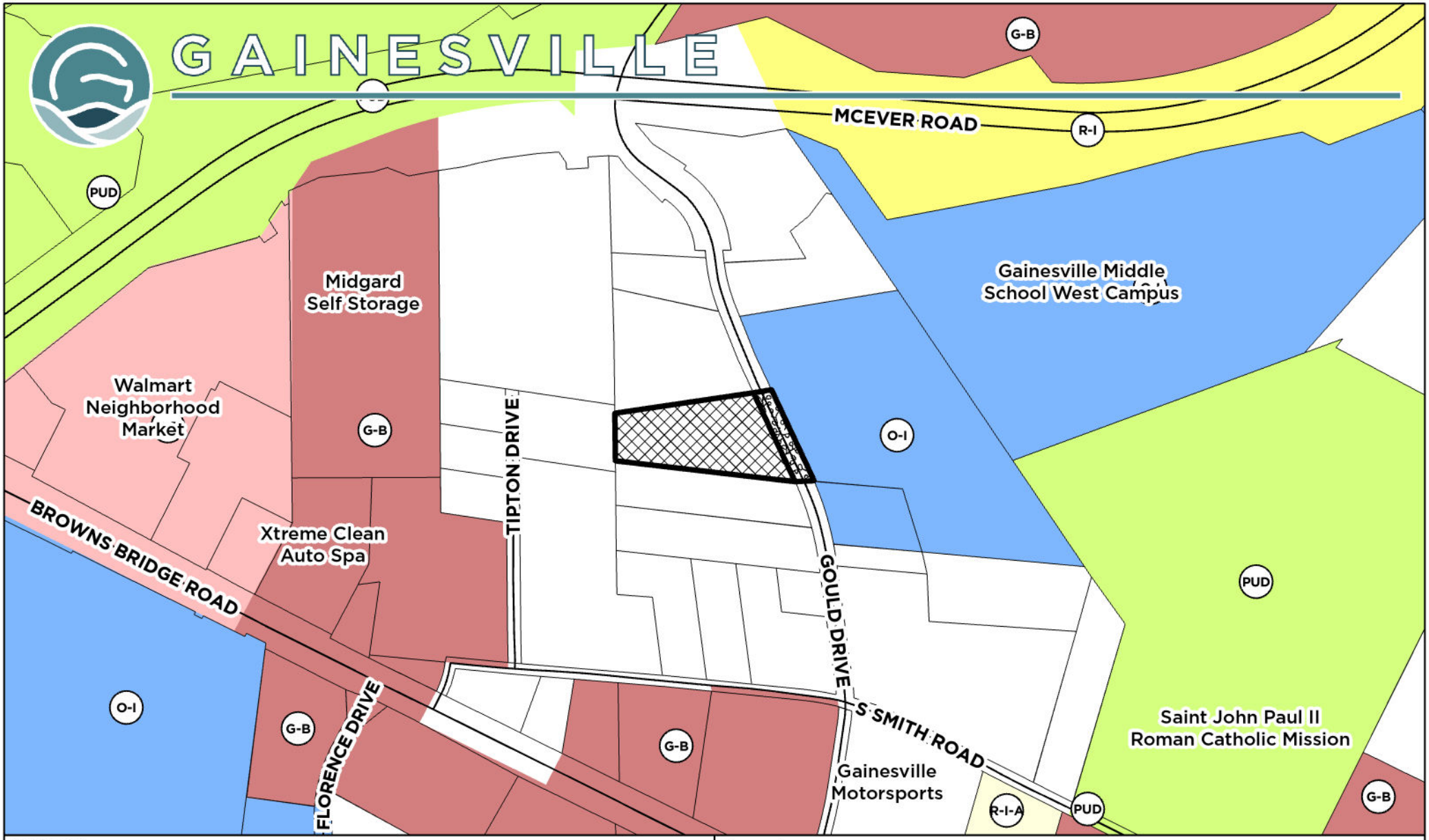
W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Ordinance was adopted as stated and will be recorded in the official minutes.

ATTEST:

_____

Denise O. Jordan, City Clerk



Applicant:

DON JONES

ANNEXATION REQUEST

Request:
Annex +/- 1.25 AC and establish zoning as Residential-I (R-I) for sewer for an existing single-family home.

Subject Property Address:
2575 Gould Drive

Tax Parcel:
08-015-006-014E

Subject Property

Right-Of-Way to be annexed

Meeting Date: 6/11/2024

Map Prepared: 4/30/2024

0 200 300 500 600 Feet

Scale: 1" = 300'

N W E S

Applicant:

DON JONES

ANNEXATION REQUEST

Request:
Annex +/- 1.25 AC and establish zoning as Residential-I (R-I) for sewer for an existing single-family home.

Subject Property Address:
2575 Gould Drive

Tax Parcel:
08-015-006-014E

Subject Property and Right-of-Way to be Annexed

Aerial from 2023

Meeting Date: 6/11/2024

Map Prepared: 4/30/2024

0 200 300 500 600 Feet

Scale: 1" = 300'

N W E S

Narrative for Annexation of 2575 Gould Drive into City Limits of Gainesville Georgia

Mr. Martin Arellano, is requesting that above mentioned property to be annexed into the City of Gainesville. Mr. Arellano is the current owner of said property and would like to connect to the City of Gainesville sanitary sewer system. The property is currently residential property containing a 2 story house with basement. At present, there are no plans to subdivide. Any future subdivision of the property will be addressed at a later date.

SURVEYOR CERTIFICATION:

This plat is a retracement of an existing parcel or parcels of land and does not subdivide or create a new parcel or make any changes to any real property boundaries. The recording information of the documents, maps, plats, or other instruments which created the parcel or parcels are stated hereon. RECORDATION OF THIS PLAT DOES NOT IMPLY APPROVAL OF ANY LOCAL JURISDICTION, AVAILABILITY OF PERMITS, COMPLIANCE WITH LOCAL REGULATIONS OR REQUIREMENTS, OR SUITABILITY FOR ANY USE OR PURPOSE OF THE LAND. Furthermore, the undersigned land surveyor certifies that this plat complies with the minimum technical standards for property surveys in Georgia as set forth in the rules and regulations of the Georgia Board of Registration for Professional Engineers and Land Surveyors and as set forth in O.C.G.A. Section 15-6-67.

Susan S. Anderson, PLS 2933 — Date: 10-25-2023

GEORGIA REGISTERED No. 2933 PROFESSIONAL LAND SURVEYOR SUSAN S. ANDERSON

GRID NORTH (GA WEST ZONE)

NOTES:

1.) THIS PLAT HAS BEEN DONE FOR THE USE AND PURPOSE OF THE CLIENT ASCRIBED AND CONTRACTED WITH BELOW. ALL OTHER PARTIES ARE SUBSEQUENTLY PUT ON NOTICE AS TO THE LIMITED DEGREE OF RELIANCE UPON THIS PLAT BY THIRD PARTIES.

2.) THE PUBLIC RECORDS REFERENCED ON THIS PLAT ARE ONLY THOSE USED AND/OR NECESSARY TO THE BOUNDARY OF THIS PROPERTY. THEY ARE NOT AND DO NOT CONSTITUTE A TITLE SEARCH.

3.) THE NORTH MERIDIAN SHOWN HEREON IS BASED ON GRID NORTH AS OBTAINED BY GPS.

4.) STATE PLANE COORDINATES ARE GEORGIA WEST ZONE NAD83/NAVD88 AS ESTABLISHED BY RTK METHODS USING A LEICA GPS UNIT CONNECTED TO A BASE STATION ON THE EGPS NETWORK AND ARE BASED ON GEOID 2012B UTILIZING U.S. SURVEY FEET.

5.) THE CURRENT OWNER OF THE PROPERTY SHOWN HEREON IS MARTIN ARELLANO, TAX PARCEL # 08015 006014E.

6.) EXISTING ZONING: R-1

PLAT REFERENCES:

1.) SUBDIVISION PLAT OF THE J.S. GOULD SUBDIVISION, PREPARED BY McGILL-GROGAN & ASSOCIATES, INC., RECORDED IN PLAT BOOK 7, PAGE 144.

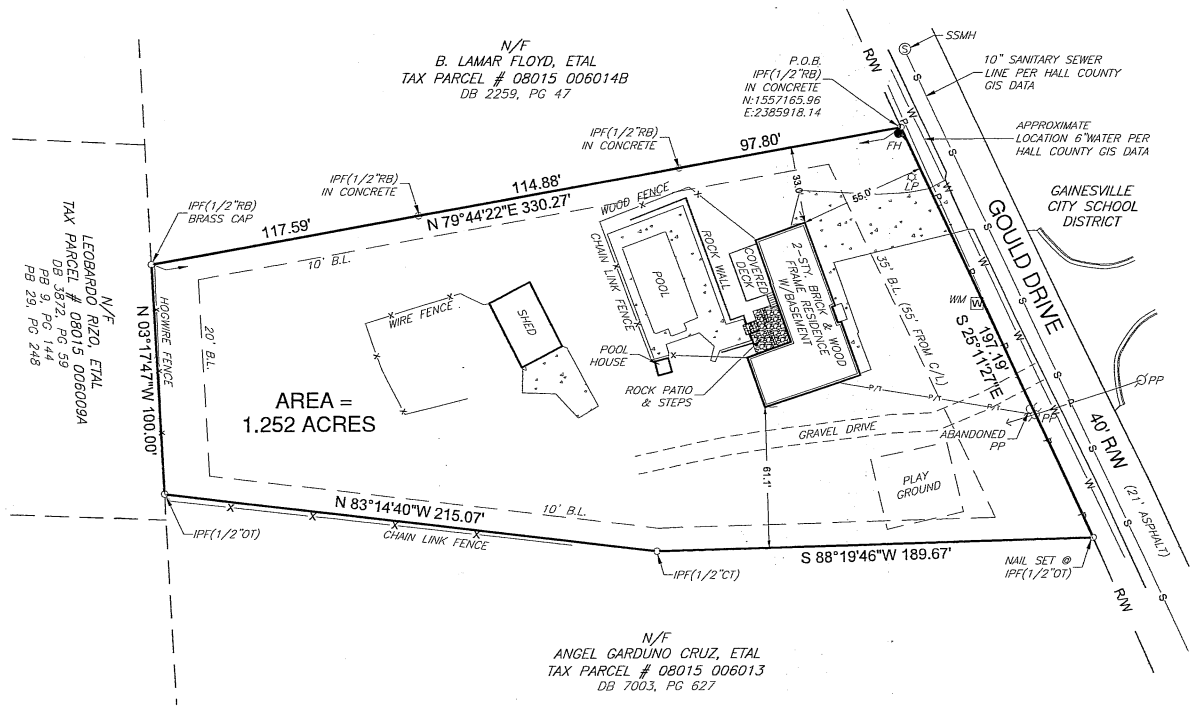
2.) SURVEY FOR JAMES T. HILL, PREPARED BY McGILL-GROGAN & ASSOCIATES, INC., DATED 9/26/1977, RECORDED IN PLAT BOOK 68, PAGE 188.

DEED REFERENCES:

1.) LIMITED WARRANTY DEEDS FROM GLORIA IBARRA TO MARTIN ARELLANO, RECORDED IN DEED BOOK 9173, PAGE 753-755 AND DEED BOOK 9173, PAGE 768-770, HALL COUNTY, GEORGIA RECORDS.

LEGEND

IPF	= IRON PIN FOUND
IPS	= IRON PIN SET (1/2"REBAR)
OT	= OPEN TOP PIPE
CT	= CRIMP TOP PIPE
R/W	= RIGHT OF WAY
P/L	= PROPERTY LINE
C/L	= CENTERLINE
LL	= LAND LOT
LLL	= LAND LOT LINE
N/F	= NOW OR FORMERLY
DB	= DEED BOOK
PB	= PLAT BOOK
-X-	= FENCE LINE
PP	= POWER POLE
TP	= TELEPHONE POLE
T	= TRANSFORMER
-P-	= OVERHEAD POWER
-T-	= OVERHEAD TELEPHONE
-P/T-	= OVERHEAD POWER & TELE
-UGP-	= UNDERGROUND POWER
-UGT-	= UNDERGROUND TELEPHONE
-G-	= UNDERGROUND GAS
FH	= FIRE HYDRANT
WM	= WATER METER
WV	= WATER VALVE
SSMH	= SANITARY SEWER MANHOLE
CO	= CLEANOUT
DI	= DRAIN INLET
GI	= GRATE INLET
CI	= CURB INLET
YI	= YARD INLET
JB	= JUNCTION BOX
CMP	= CORRUGATED METAL PIPE
RCP	= REINFORCED CONCRETE PIPE
CPP	= CORRUGATED PLASTIC PIPE
CIP	= CAST IRON PIPE
DIP	= DUCTILE IRON PIPE
B.L.	= BUILDING SETBACK LINE
P.O.B.	= POINT OF BEGINNING



FLOOD NOTE:

ACCORDING TO THE F.I.R.M. OF HALL COUNTY, PANEL NUMBER 13139C0188G, DATED APRIL 4, 2018, THIS PROPERTY IS LOCATED WITHIN ZONE X, AN AREA OF MINIMAL FLOOD AND IS NOT LOCATED WITHIN A SPECIAL FLOOD HAZARD AREA..

40 0 40 80 120
GRAPHIC SCALE - FEET

THE FIELD DATA ON WHICH THIS MAP OR PLAT IS BASED HAS A CLOSURE PRECISION OF ONE FOOT IN 778,187 FEET AND AN ANGULAR ERROR OF 00 SECONDS PER ANGLE POINT, AND WAS ADJUSTED USING THE COMPASS RULE METHOD. THIS MAP OR PLAT HAS BEEN CALCULATED FOR CLOSURE AND IS FOUND TO BE ACCURATE WITHIN ONE FOOT IN 278,228 FEET.

THIS SURVEY WAS PREPARED IN CONFORMITY WITH THE TECHNICAL STANDARDS FOR PROPERTY SURVEYS IN GEORGIA AS SET FORTH IN CHAPTER 180-7 OF THE RULES OF THE GEORGIA BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS AND AS SET FORTH IN THE GEORGIA PLAT ACT O.C.G.A. 15-6-67. AUTHORITY O.C.G.A. SECS. 15-6-67, 43-15-4, 43-15-6, 43-15-19, 43-15-22.

TYPE OF EQUIPMENT: LEICA MS60

Atlas Technical Consultants, LLC
Engineering * Planning * Landscape Architecture * Land Acquisition * Surveying
LSF001323, EXP.:6/30/2024
930 Interstate Ridge Drive Suite "F"
Gainesville, Georgia 30501
PHONE:(770)532-4021 FAX:(770)532-4023

RETRACEMENT SURVEY FOR:

MARTIN ARELLANO

LAND LOT 15 - 8TH DISTRICT
HALL COUNTY, GEORGIA

SHEET 1 of 1 SHEETS

VERTICAL SCALE:	N/A
HORIZONTAL SCALE:	1" = 40'
DATE:	10/25/2023
DATE OF FIELD SURVEY:	10/23/2023
DRAWN BY:	SA
CHECKED BY:	DRJ
JOB NO.:	23-5000-G282

G:\DATA\SURVEY\23G282\23G282.DWG

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	July 8, 2024
Date Submitted:	July 8, 2024
Final Approval Date:	July 10, 2024
Presenter:	Bryan Lackey, City Manager
Item of Business:	Resolution: Builders First Source Second Airport Lease Extension Agreement
Meeting Date:	July 11, 2024

Purpose of Request:
To approve the Second Lease Extension for Builders First Source.

Facts & Issues / History & Background:
In 2023, Builders First Source was granted a lease extension through August of 2025. The company has requested one additional year (through 2026) so they can find a suitable site to relocate.

Department Recommendation:
Approve the resolution.

Department Director:
Bryan Lackey

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:

1. Resolution: Builders First Source Second Airport Lease Extension Agreement
2. Attachment: BFS Second Airport Lease Extension Agreement

RESOLUTION BR-2024 - ___

Builders First Source Second Airport Lease Extension Agreement

WHEREAS, the City of Gainesville owns and operates the Lee Gilmer Memorial Airport for the public interest; and

WHEREAS, the successor to BFS Operations, LLC originally leased Airport Industrial Park Lots 81, 82, and 83 at the Airport pursuant to a Lease Agreement dated September 24, 1973, and Airport Industrial Park Lot 84 pursuant to a Lease Agreement dated May 2, 2023, which Lease Agreements currently expire on August 31, 2025 (hereinafter referred to as "the Leases"); and

WHEREAS, the City desires to extend the term of the Leases an additional (1) year through August 31, 2026, as set forth in the attached Lease Extension Agreement.

NOW, THEREFORE, BE IT RESOLVED THAT the governing body for the City of Gainesville hereby approves the attached Lease Extension Agreement and hereby authorizes the Mayor, City Manager, and the City Attorney to sign the attached Lease Extension Agreement and such documents as necessary to effectuate the provisions set forth in the attached Lease Extension Agreement.

BE IT FURTHER RESOLVED THAT the City of Gainesville Mayor, City Manager, and/or City Attorney are authorized to sign all documents necessary to effectuate the terms of the Addendum.

Adopted this _____ day of_____, 2024.

_____

W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

_____

Denise O. Jordan, City Clerk

4879-9930-9993, v. 1

SECOND LEASE EXTENSION AGREEMENT

BFS Operations LLC, successor in interest to Builders First Source – Southeast Group, LLC ("Lessee") and THE CITY OF GAINESVILLE, GEORGIA (the "City") (collectively, the "Parties") enter into this Second Lease Extension Agreement (the "Agreement") as of the 18th day of June, 2024 (the "Effective Date").

On or about September 24, 1973, Builder Marts of America, Inc. and the City entered into a Lease Agreement relating to Airport Industrial Park Lots B1, B2, and B3. On or about May 28, 1999, Builderway of Gainesville, a Pelican Company, with execution by Pelican Companies, Inc. on behalf of the tenant, and the City entered into a Lease Agreement relating to Airport Industrial Park Lot B4. Said Lease Agreements are hereinafter collectively referred to as "the Leases." Subsequent to execution of the Leases, the City extended the terms of the Leases through August 31, 2023, upon a request by Builders First Source – Southeast Group, LLC on behalf of the original tenants under the Leases. By a Lease Extension Agreement with an Effective Date of September 1, 2023, the City and BFS Operations LLC extended the Leases through August 31, 2025. By execution below, Lessee confirms and represents that Lessee has the full power and authority to extend the Leases on behalf of the original tenants under the Leases. The Parties hereby extend the terms of the Leases, such that the Leases will terminate on August 31, 2026. The Parties hereby agree the rent due under the Leases will continue at $8,590 per month.

Except as set forth herein, all terms and conditions of the Leases shall remain unchanged.

The Parties execute this **LEASE EXTENSION AGREEMENT** as of the Effective Date.

BFS Operations LLC

By: _____
Print Name: PAUL W. DUNN
Title: VICE PRESIDENT- REAL ESTATE

APPROVED AS TO FORM

_____
Abbott S. Hayes, Jr.
City Attorney

CITY OF GAINESVILLE

By: _____
Bryan Lackey
City Manager

Attest: _____
Denise O. Jordan, City Clerk

CITY SEAL

4877-6782-7141, v. 2

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	July 8, 2024
Date Submitted:	July 9, 2024
Final Approval Date:	July 10, 2024
Presenter:	Abb Hayes, City Attorney
Item of Business:	2024 Special Election Addressing House Bill 1269
Meeting Date:	July 11, 2024

Purpose of Request:
The purpose of this request is to authorize the Hall County Board of Elections to place a homestead exemption referendum question on the November 5, 2024 ballot.

Facts & Issues / History & Background:
The State of Georgia passed House Bill 1269 which provides that the City of Gainesville shall call and conduct an election on November 5, 2024 related a homestead exemption.

Department Recommendation:
Adopt the resolution.

Department Director:
Bryan Lackey

If funding is involved, are funds approved within the current budget? No

Amount Requested:

Sources of Funds:

Finance Comments:

Administrative Comments:

Attachments:
1. House Bill 1269

House Bill 1269 (AS PASSED HOUSE AND SENATE)

By: Representatives Hawkins of the 27th, Dunahoo of the 31st, Dubnik of the 29th, McCollum of the 30th, Clark of the 100th, and others

A BILL TO BE ENTITLED

AN ACT

To provide for a new homestead exemption from City of Gainesville ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value of such homestead; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, and automatic repeal; to provide for mandatory execution of election and judicial remedies regarding failure to comply; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:

(1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal purposes levied by, for, or on behalf of the City of Gainesville, except for any ad valorem taxes levied to pay interest on and to retire bonded indebtedness.

(2) "Adjusted base year assessed value" means the sum of:

(A) The previous adjusted base year assessed value;

17 (B) An amount equal to the difference between the current year assessed value of the
18 homestead and the base year assessed value of the homestead, provided that such
19 amount shall not exceed 3 percent of the previous adjusted base year assessed value of
20 the homestead; and
21 (C) The value of any substantial property change, provided that no such value added
22 improvements to the homestead shall be duplicated as to the same addition or
23 improvement.
24 (3) "Base year assessed value" means:
25 (A) With respect to an exemption under this section which is first granted to a person
26 on such person's homestead for the 2025 taxable year, the assessed value for taxable
27 year 2023, including any final determination of value on appeal pursuant to Code
28 Section 48-5-311, of the homestead; or
29 (B) In all other cases, the assessed value, including any final determination of value on
30 appeal pursuant to Code Section 48-5-311, of the homestead from the taxable year
31 immediately preceding the taxable year in which the exemption under this section is
32 first granted to the applicant.
33 (4) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
34 the O.C.G.A., as amended.
35 (5) "Previous adjusted base year assessed value" means:
36 (A) With respect to the year for which the exemption under this section is first granted
37 to a person on such person's homestead, the base year assessed value; or
38 (B) In all other cases, the adjusted base year assessed value of the homestead as
39 calculated in the taxable year immediately preceding the current year, including any
40 final determination of value on appeal pursuant to Code Section 48-5-311.
41 (6) "Substantial property change" means any increase or decrease in the assessed value
42 of a homestead derived from additions or improvements to, or the removal of real
43 property from, the homestead which occurred after the year in which the base year

assessed value is determined for the homestead. The assessed value of the substantial property changes shall be established following any final determination of value on appeal pursuant to Code Section 48-5-311.

(b)(1) Each resident of the City of Gainesville is granted an exemption on that person's homestead from City of Gainesville ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of that homestead, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., exceeds its previous adjusted base year assessed value.

(2) Except as provided for in subsection (c) of this section, no exemption provided for in this subsection shall transfer to any subsequent owner of the property, and the assessed value of the property shall be as provided by law.

(c) The surviving spouse of the person who has been granted the exemption provided for in subsection (b) of this section shall continue to receive the exemption provided under subsection (b) of this section, so long as such surviving spouse continues to occupy the residence as a homestead.

(d) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the governing authority of the City of Gainesville or the designee thereof giving such information relative to receiving such exemption as will enable the governing authority of the City of Gainesville or the designee thereof to make a determination regarding the initial and continuing eligibility of such person for such exemption or such person has already filed for and is receiving a homestead exemption and such existing application provides sufficient information to make such determination of eligibility. The governing authority of the City of Gainesville or the designee thereof shall provide application forms for this purpose.

(e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year

to year so long as the owner occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (d) of this section, it shall not be necessary to make application thereafter for any year and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the governing authority of the City of Gainesville or the designee thereof in the event that such person for any reason becomes ineligible for that exemption.

(f)(1) The exemption granted by subsection (b) of this section shall not apply to or affect state or county ad valorem taxes or county or independent school district ad valorem taxes for educational purposes.

(2) Except as otherwise provided in paragraph (3) of this subsection, the homestead exemption granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to ad valorem taxes.

(3) The homestead exemption granted by subsection (b) of this section shall be in lieu of and not in addition to any other base year value or adjusted base year value homestead exemption provided by local Act which is applicable to City of Gainesville ad valorem taxes for municipal purposes.

(g) The exemption granted by this Act shall be applicable to all taxable years beginning on or after January 1, 2025.

SECTION 2.

In accordance with the requirements of Article VII, Section II of the Constitution of the State of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority vote in both the Senate and the House of Representatives.

SECTION 3.

(a) The election superintendent of the City of Gainesville shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Gainesville for approval or rejection. The municipal election superintendent shall conduct such election on the Tuesday after the first Monday in November, 2024, and shall issue the call and conduct such election as provided by general law. The municipal election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Hall County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from City of Gainesville ad valorem taxes for municipal purposes in an amount equal
( ) NO to the amount by which the current year assessed value of a homestead exceeds its base year assessed value, provided that the base year assessed value of such homestead shall be subject to annual increases of up to 3 percent?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No."

(b) If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2025. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of July immediately following that election date.

(c) The expense of such election shall be borne by the City of Gainesville. It shall be the municipal election superintendent's duty to certify the result thereof to the Secretary of State.

(d) The provisions of this section shall be mandatory upon the municipal election superintendent and are not intended as directory. If the municipal election superintendent

121 fails or refuses to comply with this section, any elector of the City of Gainesville may apply
122 for a writ of mandamus to compel the election superintendent to perform his or her duties
123 under this section. If the court finds that the municipal election superintendent has not
124 complied with this section, the court shall fashion appropriate relief requiring the municipal
125 election superintendent to call and conduct such election on the date required by this
126 section or on the next date authorized for special elections provided for in Code Section
127 21-2-540 of the O.C.G.A.

128 **SECTION 4.**

129 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
130 its approval by the Governor or upon its becoming law without such approval.

131 **SECTION 5.**

132 All laws and parts of laws in conflict with this Act are repealed.