

City of Guyton, Georgia
CITY COUNCIL MEETING
February 14, 2023 at 7:00 P.M.



C.D. Dean, Jr., Public Safety Complex
GUYTON GYMNASIUM
505 Magnolia Street
Guyton, GA 31312

AGENDA

1. **Call to Order**
2. **Invocation and Pledge of Allegiance – Cub Scout Pack 295**
3. **Consideration to Approve the Agenda**
4. **Consideration to Approve Minutes of Meetings**

January 10, 2023 City Council Meeting
5. **Reports from Staff or Committees**

Police Department	James Breletic
Fire Department	Clint Hodges
City Clerk	Matthew Walker
Public Works/Water/Sewer	EOM
Planning and Zoning	Lon Harden
Industrial Development	Lon Harden
Historical Commission	Lucy Powell
Leisure Services	Lula Seabrooks
Hospital Authority	Tamela Mydell
Library Board	Jim Odum
Chamber of Commerce	Hursula Pelote
6. **Public Comments (will be limited to Agenda Items only)**
7. **Old Business**
 - a. Second reading and consideration of Ordinance 2023-01 authorizing the Board of Elections and Registration of Effingham County to conduct the City of Guyton’s Municipal Elections to occur during the 2023 elections cycle
8. **New Business**
 - a. First reading of Ordinance 2023-02 for the Defined Benefit Retirement Plan
 - b. Consideration to approve 2023 Calendar of Events
 - c. Consideration to approve 2023 Trash Amnesty Day Plan
 - d. Consideration to approve updated Pay Plan

- e. Consideration to approve change order for Phase 2 archeologic testing of new LAS site
- f. Consideration to approve \$2500 from SPLOST for Camelia Pilgrim Trail Project

9. General Government

- a. Cub Scout Trail Clean Up Project
- b. Training Certificate Presentation
- c. Sidewalk Tap Grant
- d. Community Prayer
- e. Downtown Development Authority
- f. Agricenter Water Agreement

10. Dates to Remember

- a. Thursday, February 23, 2023 at 10:00am – TAP Grant Kick Off Meeting, Guyton Gymnasium, 505 Magnolia Street, Guyton, GA 31312
- b. Saturday, February 25, 2023 at 4:00pm – Community Prayer, Caboose on the Walking Trail, 310 Central Boulevard, Guyton, GA 31312
- c. Wednesday, March 1, 2023 from 8:00am to 1:00pm – American Red Cross Blood Drive, Guyton Gymnasium, 505 Magnolia Street, Guyton, GA 31312
- d. Saturday, March 4, 2023 from 10:00am to 2:00pm – Savannah River Fire Festival, Warnell Forest Education Center, 5960 Highway 17 South, Guyton, GA 31312
- e. Tuesday, March 7, 2023 from 9:00am to 1:00pm – Seniors in the Know, Guyton Gymnasium, 505 Magnolia Street, Guyton, GA 31312
- f. Tuesday, March 7, 2023 at 7:00pm – Public Hearing on Mobile/Manufactured Homes, Guyton Gymnasium, 505 Magnolia Street, Guyton, GA 31312
- g. Tuesday, March 14, 2023 at 7:00pm – City Council Meeting, Guyton Gymnasium, 505 Magnolia Street, Guyton, GA 31312
- h. Tuesday, March 20, 2023 at 2:00pm – Comprehensive Plan Stakeholder Meeting, Guyton Gymnasium, 505 Magnolia Street, Guyton, GA 31312

11. Consideration to move from the Regular Meeting into an Executive Session referencing Property and Litigation

12. Consideration to take any action needed arising from Executive Session

13. Public Comments (will be limited to Agenda Items only)

14. Consideration to adjourn this meeting

Rules of Decorum for All Meetings

The purpose of the Rules of Decorum is to foster an atmosphere of civil and courteous discourse, even and especially when discussing contentious topics, at all meetings held by the City of Guyton.

(a) General rules applicable to all (Mayor and Council, Staff, Members of the Public)

1. Each speaker will direct his or her comments to the Mayor and or presiding officer and not to any other individual present.
2. Each speaker will refrain from personal attacks, foul or abusive language, and will maintain a civil and courteous manner and tone.
3. Each speaker will speak only about agenda items. Members of the public will be limited to 3:00 minutes speaking time.
4. Members of the audience will respect the rights of others and will not create noise or other disturbances that will disrupt or disturb persons who are addressing the Mayor and Council or Committee or Board or Commission, or members of those bodies who are speaking, or otherwise impede the orderly conduct of the meeting.

(b) Additional Rules for Members of Mayor and Council, Committees, Boards or Commissions

1. Members of Mayor and Council, Committees, Boards or Commissions will conduct themselves in a professional and respectful manner at all meetings.
2. Members of Mayor and Council, Committees, Boards or Commissions will not speak until recognized by the Mayor or presiding officer.
3. Remarks by members of Mayor and Council, Committees, Boards or Commissions will be directed to the Mayor or presiding officer and not to individuals, other Council, Committee, Board or Commission members, staff or Members of the public in attendance. Questions for staff or individuals or other Council, Committee, Board or Commission members will be directed to the Mayor or presiding officer, who will then direct the appropriate person to answer.
4. Members of Mayor and Council, Committees, Boards or Commissions are always free to criticize or question policies, positions, data or information presented. However, members of Mayor and Council, Committees, Boards or Commissions will not attack or impugn the person presenting.

(c) Enforcement

The Mayor or presiding officer has the authority to enforce each of the Rules of Decorum regarding members of the public. If any Rule is violated, the Mayor or presiding officer will give the speaker a warning, citing the Rule being violated, and telling the speaker that a second violation will result in a forfeiture of the right to speak further. The Mayor or presiding officer also may have the offending speaker removed from the meeting if the misconduct persists. The Mayor or presiding officer shall not have any power under this provision regarding a Council, Committee, Board or Commission member.



**City of Guyton
City Council Hearing and Meeting
January 10, 2023 – 7:00 p.m.**

MINUTES OF MEETING

Call to Order – The City of Guyton Council held a Council Meeting on January 10, 2023, at the City of Guyton Gymnasium, 505 Magnolia Street in Guyton. This meeting was called to order by Mayor Russ Deen at approximately 7:00 p.m. Mayor Russ Deen, Mayor Pro Tem Michael Johnson, Councilmember Joseph Lee, Councilmember Hursula Pelote, and Councilmember Marshall Reiser were present at this meeting.

Other Administrative Staff Present – City Attorney Brian Griffin, City Accountant Matthew Caines, City Manager Meketa Brown, and City Clerk Matthew Walker were present.

Guest Present - The guests sign-in sheets are filed in the office of the City Clerk.

Invocation – Johnson gave the invocation.

Pledge of Allegiance – The Pledge of Allegiance was led by Johnson.

Consideration to Approve the Agenda adding amendments – Item F- consideration to switch Poplar St Extension at 4th Street from 2022 LMIG to 2023 LMIG and move the 2022 LMIG funds to the Guyton Street Improvements Project. Item G – consideration to appoint Matthew Walker as Qualifying Officer for 2023 Municipal Elections. Item H – Consideration to approve 2023 Qualifying Dates and Fees. Item I – Consideration to approve 2023 Election Qualifying Fees advertisement; Under General Government – Item A – Camellia Project Update. Item B – GDOT TAP Grant – Reiser made a motion to approve the amended agenda. Pelote seconded the motion. **Motion passed unanimously.**

Consideration to Approve Minutes of Meeting for the December 13, 2022, Council Meeting – Johnson made a motion to approve minutes of meeting from December 13, 2022. Lee seconded. **Motion passed unanimously.**

Reports from Staff or Committees

Police Department	Joseph Coppola
Fire Department	Clint Hodges
City Clerk	Matthew Walker
Public Works/Water/Sewer	EOM
Historical Commission	Lucy Powell – No Report
Leisure Services	Lula Seabrooks
Library Board	Jim Odum – No Report
Chamber of Commerce	Hursula Pelote
Audit	Matthew Caines

Old Business

Consideration to ratify the City Council's Cost of Living Adjustment payroll decision from its regular December 13, 2022 meeting - Johnson made a motion to ratify the Council's 12/13 vote to implement a 5% COLA effective 1/4/23. **Pelote** seconded. **Motion passed unanimously.**

New Business

First reading of Ordinance 2023-01 authorizing the Board of Elections and Registration of Effingham County to conduct the City of Guyton's Municipal Elections to occur during the 2023 elections cycle

Consideration to approve Resolution 2023-01 authorizing the signature of the Intergovernmental Agreement to conduct Municipal Elections - Pelote made a motion to approve Resolution 2023-01. **Lee** seconded. **Motion passed unanimously.**

Consideration to approve Resolution 2023-02 awarding the 2022 Guyton Street Improvements contract award to McLendon Enterprises, Inc. in the amount of \$378,825.39. - Johnson made a motion to approve Resolution 2023-02 awarding the 2022 Guyton Street Improvements contract award to McLendon Enterprises, Inc., in the amount of \$378,825.39. **Reiser** seconded. **Motion passed unanimously.**

Consideration to approve Resolution 2023-03 to impose a temporary moratorium on the acceptance of applications related to manufactured homes and mobile homes within the municipal boundaries of the City of Guyton, GA - Pelote made a motion to approve Resolution 2023-03 to impose a temporary moratorium on the acceptance of applications related to manufactured homes and mobile homes within the municipal boundaries of the City of Guyton, GA. **Reiser** seconded. **Deen, Johnson, Pelote, and Reiser** voted aye. **Lee** voted nay. **Motion passed 4 to 1.**

Consideration to approve Seniors in the Know Event - Johnson made a motion to approve Seniors in the Know Event. **Reiser** seconded. **Motion passed unanimously.**

Consideration to switch Poplar St. Extension at 4th Street from 2022 LMIG to 2023 LMIG and move the 2022 LMIG funds to the Guyton Street Improvements Project - Johnson made a motion to switch Poplar St. Extension at 4th Street from 2022 LMIG to 2023 LMIG and move the 2022 LMIG funds to the Guyton Street Improvements Project. **Reiser** seconded. **Motion passed unanimously.**

Consideration to appoint Matthew Walker as Qualifying Officer for 2023 Municipal Elections - Reiser made a motion to appoint Matthew Walker as Qualifying Officer for 2023 Municipal Elections. **Pelote** seconded. **Motion passed unanimously.**

Consideration to approve 2023 Qualifying Dates and Fees - Pelote made a motion to approve 2023 Qualifying Dates and Fees. **Johnson** seconded. **Motion passed unanimously.**

Consideration to approve 2023 Election Qualifying Fees advertisement - Lee made a motion to approve 2023 Election Qualifying Fees advertisement. **Johnson** seconded. **Motion passed unanimously.**

General Government

Camellia Project Update – Council Member Reiser

Dates to Remember

Monday, January 16, 2023 – City Hall Closed for Martin Luther King, Jr. Day

Monday, January 16, 2023 at 7:30am – Homer L. Wallace Unity Breakfast, Effingham County Recreation Department, Hwy 119, Springfield, GA 31329

Monday, January 16, 2023 at 10:00am – Martin Luther King, Jr. Day Parade, Laurel Street, Springfield, GA 31329

Tuesday, January 24, 2023 at 7:00pm – Planning and Zoning Public Hearing and Meeting, Guyton Gymnasium, 505 Magnolia Street, Guyton, GA 31312

Tuesday, February 14, 2023 at 7:00pm – Guyton City Council Meeting, Guyton Gymnasium, 505 Magnolia Street, Guyton, GA 31312

Consideration to move from the Regular Meeting into an Executive Session referencing Property - Johnson made a motion at 7:58 pm to move from the Regular Meeting into an Executive Session referencing Property. Reiser seconded. Motion passed unanimously.

Consideration to take any action needed arising from Executive Session – No action taken

Public Comments (will be limited to Agenda Items only) – No public were present at this time

Consideration to adjourn- Pelote made a motion to adjourn. Reiser seconded. Motion passed unanimously. Meeting adjourned at approximately 8:38 p.m.

City of Guyton

Russ Deen, Mayor

Attest:

Matthew D. Walker, City Clerk

**CITY OF GUYTON
STATE OF GEORGIA**

ORDINANCE NUMBER 2023-01

AN ORDINANCE OF THE CITY OF GUYTON AUTHORIZING THE BOARD OF ELECTIONS AND REGISTRATION OF EFFINGHAM COUNTY TO CONDUCT THE CITY OF GUYTON'S MUNICIPAL ELECTIONS TO OCCUR DURING THE 2023 ELECTIONS CYCLE; TO PROVIDE AN EFFECTIVE DATE; TO REPEAL ALL ORDINANCES AND RESOLUTIONS AND PARTS THEREOF IN CONFLICT HEREWITH; AND FOR OTHER PURPOSES.

WHEREAS, the duly elected governing authority of the City of Guyton, Georgia is authorized by O.C.G.A. §36-35-3 to adopt ordinances and resolutions relating to its property, affairs, and local government; and

WHEREAS, Section 5.15 of the Charter of the City of Guyton provides that except otherwise provided by the Charter, the City Council shall, by ordinance, prescribe such rules and regulations as it deems appropriate to fulfill any options under Chapter 2 of Title 21 of the O.C.G.A., the "Georgia Election Code"; and

NOW, THEREFORE, IT IS HEREBY ORDAINED BY THE GOVERNING AUTHORITY OF THE CITY OF GUYTON, GEORGIA IN A REGULAR MEETING ASSEMBLED AND PURSUANT TO LAWFUL AUTHORITY THEREOF, AS FOLLOWS:

Section 1. Authorization of Effingham County Board of Elections and Registration to Conduct 2023 Municipal Elections. The City Council of the City of Guyton hereby authorizes the Effingham County Board of Elections and Registration to conduct the City of Guyton's municipal elections to occur in 2023, as well as any run-off elections occurring in 2024 to determine the victor of a race originally on the November 2023 ballot, pursuant to the Intergovernmental Agreement attached hereto as Exhibit A.

Section 3. Severability. If any section, clause, sentence or phrase of this ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this ordinance.

Section 4. Repealer. All ordinances and resolutions and parts thereof in conflict with this ordinance are hereby repealed.

Section 5. Effective Date. This ordinance shall become effective immediately upon its adoption, so long the City of Guyton and Effingham County have, at the time this ordinance is adopted, executed the Intergovernmental Agreement attached hereto as Exhibit A. If the City of Guyton

and Effingham County have not executed that Agreement, this Ordinance shall become effective upon its execution.

SO ORDAINED, this ____ day of _____, 2023.

CITY OF GUYTON

Russ Deen, Mayor

Attest:

Matthew D. Walker, City Clerk

Mayor Pro Tem Michael Johnson

Council Member Joseph Lee

Council Member Hursula Pelote

Council Member Marshall Reiser

Meketa H. Brown, City Manager

GEORGIA MUNICIPAL EMPLOYEES
BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

ORDINANCE 2023-02
and
ADOPTION AGREEMENT
for
City of Guyton

Form Volume Submitter Adoption Agreement
Amended and Restated as of January 1, 2013
(With Amendments Taking Effect on or Before January 1, 2017)

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I. AN ORDINANCE

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Guyton, Georgia 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) Master Plan Document, and the GMEBS Trust Agreement. When accepted by the authorized officers of the City and GMEBS, the foregoing shall constitute a Contract between the City and GMEBS, all as authorized and provided by O.C.G.A. § 47-5-1 et seq.

BE IT ORDAINED by the Mayor and Council of the City of Guyton, Georgia, and it is hereby ordained by the authority thereof:

Section 1. The Retirement Plan for the Employees of the City of Guyton, Georgia 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) Master Plan Document, and the GMEBS Trust Agreement.

Ordinance continued on page 36

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 Guyton, Georgia**

3. GOVERNING AUTHORITY

Name: **Mayor and Council**
Address: **P.O. Box 99, Guyton, GA 31312-0099**
Phone: **(912) 772-3353**
Facsimile: **(912) 772-3152**

4. PLAN REPRESENTATIVE

[To represent Governing Authority in all communications with GMEBS and Employees]
(See Section 2.49 of Master Plan)

Name: **City Manager**
Address: **P.O. Box 99, Guyton, GA 31312-0099**
Phone: **(912) 772-3353**
Facsimile: **(912) 772-3152**

5. PENSION COMMITTEE

[Please designate members by position. If not, members of Pension Committee shall be determined in accordance with Article XIV of Master Plan]

Position:
Position:
Position:
Position:
Position:

Pension Committee Secretary: **City Manager**
Address: **P.O. Box 99, Guyton, GA 31312-0099**
Phone: **(912) 772-3353**
Facsimile: **(912) 772-3152**

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 PPA, HEART, WRERA, and other applicable federal laws and guidance.
 - 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): This is an amendment to reduce the Vesting requirement from 10-year cliff Vesting to 5-year cliff Vesting for Eligible Regular Employees who Terminate on or after March 15, 2023 (see Adoption Agreement, p. 28).**

7. EFFECTIVE DATE

NOTE: This Adoption Agreement and any Addendum, with the accompanying Master 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 Pension

Protection Act of 2006 ("PPA"); the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART"); and the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA"); 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 2012-76 (the 2012 Cumulative List) are effective as of the applicable effective dates set forth in the Adoption Agreement and Master Plan Document. By adopting this Adoption Agreement, with its accompanying Master Plan Document, the Adopting Employer is adopting a plan document intended to comply with Internal Revenue Code Section 401(a), as updated by PPA, HEART, WRERA, and the 2012 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 _____.

(insert effective date of this Adoption Agreement not earlier than January 1, 2013).

- (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 Master Document or in this Adoption Agreement, the effective date of this restatement shall be the _____ **(insert effective date of this Adoption Agreement not earlier than January 1, 2013)**. 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 Master Document or in this Adoption Agreement, the effective date of this restatement shall be **March 15, 2023** **(insert effective date of this Adoption Agreement not earlier than January 1, 2013)**.

This Plan is adopted as an amendment and restatement of the Employer's preexisting GMEBS Adoption Agreement, which became effective on **June 11, 2019** **(insert effective date of most recent Adoption Agreement preceding this Adoption Agreement)**.

The Employer's first Adoption Agreement became effective **January 1, 2003** **(insert effective date of Employer's first GMEBS Adoption Agreement)**. The Employer's GMEBS Plan was originally effective **January 1, 1999** **(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**): _____.

9. CLASSES OF ELIGIBLE EMPLOYEES

Only Employees of the Adopting Employer who meet the Master Plan'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 Master Plan 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**):
_____.

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 Master Plan'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): _____.

(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: _____ (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 Master Plan, 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 Master Plan. 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, he must make a written election to participate within 120 days after employment, election or appointment to office, or if later, the date he 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 Master Plan).
- 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**): _____.

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)**): _____.
- 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 he returns to Service with the Adopting Employer sometime after the Effective Date, his Service prior to the date he becomes 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 his return 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))**: ____.

(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, his Credited Past Service shall include only the number of years and complete months of Service from his initial employment date to the date he 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 Master Plan 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 Master Plan. 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. Prior Governmental Service

Note: 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 Master Plan, 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 Master Plan.

(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 Master Plan, 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))**: _____.

(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))**: _____.

(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 Master Plan; 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)): _____.

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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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 _____ (**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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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 he 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), subject to applicable Plan provisions concerning recalculation and offset applied at 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 he 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 he 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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 he 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 is at least age 62 (unless a lower safe-harbor age is permitted under applicable federal law), 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 he 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 is at least age 50 (unless a lower safe-harbor age is permitted under applicable federal law), 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 he 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 Master Plan 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 Master Plan. The Disability Retirement benefit shall commence as of the Participant's Disability Retirement Date under Section 2.24 of the Master Plan.

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 _____ years for all Participants.
- 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.** 1.5% (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.** _____% (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 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 Master Plan. 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 Master Plan. 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 Master Plan. 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).
- \$ _____ **(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 or major fraction thereof (6 months and 1 day).

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. Monthly Early Retirement Benefit Amount

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

Master Plan 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

<u>Number of Years Before</u> <u>[Age (Insert Normal</u>	<u>Percentage of</u>
<u>Retirement Age)]</u>	<u>Normal Retirement Benefit*</u>
(check as applicable)	(complete as applicable)
<input type="checkbox"/> 0	1.000
<input type="checkbox"/> 1	0.____
<input type="checkbox"/> 2	0.____
<input type="checkbox"/> 3	0.____
<input type="checkbox"/> 4	0.____
<input type="checkbox"/> 5	0.____
<input type="checkbox"/> 6	0.____
<input type="checkbox"/> 7	0.____
<input type="checkbox"/> 8	0.____
<input type="checkbox"/> 9	0.____
<input type="checkbox"/> 10	0.____
<input type="checkbox"/> 11	0.____
<input type="checkbox"/> 12	0.____
<input type="checkbox"/> 13	0.____
<input type="checkbox"/> 14	0.____
<input type="checkbox"/> 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 his 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 Master Plan; 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 Master Plan.

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 his 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 his 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 his 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.)

Note: The Adopting Employer is responsible for reporting to GMEBS any amounts to be used in an offset.

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)**): _____.

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 Master Plan Section 6.06(c) Regarding Re-Employment as an Ineligible Employee and Master Plan 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 his 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 his 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 Master Plan for as long as the Participant remains employed.
- (b) The Participant may continue to receive his retirement benefit in accordance with Section 6.06(b) of the Master Plan. 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 Master Plan 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 his 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 his 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 Master Plan 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 Master Plan. However, the Participant may begin receiving benefits after he satisfies 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 Master Plan, in accordance with Section 6.06(b)(2)(B)(i) of the Master Plan.

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 Master Plan.

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 Master Plan. 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 Master Plan, 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 his 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 5 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**):

<u>COMPLETED YEARS OF TOTAL CREDITED SERVICE</u>	<u>VESTED PERCENTAGE</u>
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**): _____.

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)**): _____.

B. Elected or Appointed Members of the Governing Authority

Subject to the terms and conditions of the Master Plan, a Participant who is an elected or appointed member of the Governing Authority or a Municipal Legal Officer shall earn a vested right in his 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)**): _____.

18. PRE-RETIREMENT DEATH BENEFITS

A. In-Service Death Benefit

Subject to the terms and conditions of the Master Plan, 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 he elected a 100% joint and survivor benefit under Section 7.03 of the Master Plan. 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 10 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))**: _____.

(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 Master Plan.
- 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 Master Plan 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 he 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 Master Plan, 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 he elected a 100% joint and survivor benefit under Section 7.03 of the Master Plan.
- 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 volume submitter 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 ordinance. 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 volume submitter advisory letter if it makes certain elections under the Adoption Agreement or the Addendum.

The Adopting Employer hereby agrees to abide by the Master Plan, 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 Master Defined Benefit Plan Document) and any other applicable provisions of O.C.G.A. Title 47;
- (2) The Master Defined Benefit Plan Document and Trust Agreement;
- (3) This Ordinance 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 Master Defined Benefit Retirement Plan Document approved by the Internal Revenue Service under advisory letter J501718a dated March 30, 2018. 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), Master 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 advisory 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 volume submitter practitioner 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 volume submitter practitioner 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 Practitioner 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 volume submitter plan as described in Revenue Procedure 2015-36; 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 advisory letter, the Practitioner'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 volume submitter advisory letter.

AN ORDINANCE (continued from page 1)

Section 2. Except as otherwise specifically required by law or by the terms of the Master Plan or Adoption Agreement (or any Addendum), the rights and obligations under the Plan with respect to persons whose employment with the City was terminated or who vacated his office with the City for any reason whatsoever prior to the effective date of this Ordinance 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 Ordinance shall be March 15, 2023.

Section 4. All Ordinances and parts of ordinances in conflict herewith are expressly repealed.

Approved by the Mayor and Council of the City of Guyton, Georgia this _____ day of _____, 20____.

Attest:

CITY OF GUYTON, GEORGIA

City Clerk

Mayor

(SEAL)

Approved:

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

2023 Events Calendar

March 7	Seniors in the Know	9:00am to 1:00pm
April 22	Spring Sale on Trail/Earth Day Festival	8:00am to 2:00pm
April 28	Trash Amnesty Day	12:00pm to 6:00pm
April 29	Trash Amnesty Day	9:00am to 1:00pm
June 15	Historical Committee Summer Social	5:00pm
July 22	Summer Sale on Trail	8:00am to 2:00pm
October 22	Fall Sale on Trail	8:00am to 2:00pm
October 28	CASA Superhero Run	8:00am
October 28	Trick or Trail	5:00pm to 7:00pm
November 26	Christmas Tree Lighting	6:00pm
December 2	Winter Sale on the Trail and Christmas Parade	8:00am to 2:00pm
December ?	Guyton Tour of Churches	???
December 12	Luminary Service	5:30pm

Blood Drive Dates

Wednesday 3/1/23	8:00am to 1:00pm at the Guyton Gym
Wednesday 4/26/23	1:00pm to 6:00pm at the Guyton Gym
Wednesday 6/21/23	1:00pm to 6:00pm at the Guyton Gym
Wednesday 8/16/23	1:00pm to 6:00pm at the Guyton Gym
Wednesday 10/25/23	1:00pm to 6:00pm at the Guyton Gym
Wednesday 12/20/23	1:00pm to 6:00pm at the Guyton Gym



CITY OF GUYTON

PO Box 99 Guyton, Georgia 31312
Telephone – 912.772.3353 • Fax – 912.772.3152

www.cityofguyton.com

Working Together to Make a Difference

Mayor

Russell Deen

City Manager

Meketa Brown

City Clerk

Matthew Walker

Trash Amnesty Day Project Budget

Category	Expected Funding Mechanism	Projected Cost
Don't Litter Signage	BRACE	\$1000
Tire Disposal	BRACE	\$4000
Litter Clean Up Equipment	City Budget	\$300
Dumpster Rent and Removal	City Budget	\$2000
Advertisement	City Budget	\$200
Total BRACE Expenses		\$5000
Total Project Expenses		\$7500

TRASH AMNESTY DAYS



Free Trash and Tire Disposal to encourage cleaning up our city!



C.D. Dean, Jr., Public Safety Complex
505 Magnolia Street
Guyton, GA 31312

Friday, April 28 12:00pm to 6:00pm
Saturday, April 29 9:00am to 1:00pm

No hazardous waste, flammable materials, batteries, liquids, medical waste, ACs, or fridges

Now accepting Tires!





CITY OF GUYTON

PO Box 99 Guyton, Georgia 31312
Telephone – 912.772.3353 • Fax – 912.772.3152
www.cityofguyton.com
Working Together to Make a Difference

Mayor
Russell Deen
City Manager
Meketa Brown
City Clerk
Matthew Walker

City of Guyton Pay Plan

Administration

Position	Status	Minimum	Maximum
City Manager	Exempt	\$73,500	\$103,950
City Clerk	Exempt	\$40,950	\$54,600
Facilities Maintenance Tech	Non-Exempt	\$36,750	\$47,250

Public Works

Position	Status	Minimum	Maximum
Utility Billing/Permits Clerk	Non-Exempt	\$36,750	\$47,250

Police Department

Position	Status	Minimum	Maximum
Chief	Exempt	\$57,750	\$75,750
Lieutenant	Exempt	\$47,250	\$57,750
School Resource Officer	Non-Exempt	\$44,100	\$52,500
Sergeant	Non-Exempt	\$44,100	\$51,450
Corporal	Non-Exempt	\$44,100	\$50,400
Officer	Non-Exempt	\$43,050	\$49,350
Municipal Clerk/Receptionist	Non-Exempt	\$36,750	\$47,250

CHANGE ORDER 1

This Change Order dated _____, shall serve as an exhibit to the Services Agreement, dated 11/08/2022, currently in effect between **Brockington and Associates, Inc.**, and **The City of Guyton**.

Description of Services:

Conduct Phase II testing of 9EF213 and 9EF218. Results of Phase II testing will be included into a combined Phase I Survey/Phase II Testing Report.

Fee Schedule:

Original Contracted Amount:	\$19,418.47
Change Order 1:	\$15,448.75
Change Order 2:	\$
Change Order 3:	+ \$
Total Subcontracted Amount:	\$34,867.22

IN WITNESS WHEREOF, the parties represent and warrant that this Agreement is executed by duly authorized representatives of each Party as set forth below on the date first stated above.

The City of Guyton

Brockington and Associates, Inc.

By: _____

By: _____

Russel Deen
Mayor
P.O. Box 99
Guyton, GA 31312

Alex Sweeney
Vice President
31 Park of Commerce Way, STE 200A
Savannah, GA 31405

Date: _____

Date: _____

Matthew Walker

From: David Cook <dcook@eomworx.com>
Sent: Tuesday, February 14, 2023 1:53 PM
To: Russ Deen; Meketa Brown
Cc: Matthew Walker; Kristen Achtziger; Brandon Fulton
Subject: RE: EOM Monthly Report - Guyton January 2023

EOM Council Report

The City treated 3.08 million gallons of waste water utilizing 71% of the permit capacity

The City treated 7.5 million gallons of drinking water utilizing 35% of the permit capacity

Completed Work Orders

- 9 Meter Diagnostics
- 1 Meter Changeout
- 3 New Meter Installs
- 6 Water leaks
- 3 Sewer Blockages
- Installed Fire Station Sewer Tap
- 6 Street Signs
- 29 loads of dry trash
- 3 debris removal
- 2 road kill work orders
- Continued digging ditches
- 1 Well repair
- 4 WWTP repairs



David Cook

Director of Field Operations

P 912-445-0050 | F 912-756-5882 | M 912-445-1473

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From: Guyton Operations <Guyton@eomworx.com>

Sent: Monday, February 13, 2023 4:18 PM

To: Russ Deen <Russ.Deen@cityofguyton.com>; Meketa Brown <meketa.brown@cityofguyton.com>

Cc: Kristen Achtziger <kachtziger@eommgmt.com>; Charlie Heino, MPA <cheino@eomworx.com>; Brandon Fulton <bfulton@eomworx.com>; David Cook <dcook@eomworx.com>; Guyton Operations <Guyton@eomworx.com>

Subject: EOM Monthly Report - Guyton January 2023

Russ,

Attached you will find our monthly report for inclusion in your next council meeting. If you have any questions or concerns, please let us know.



Guyton Operations

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