

CITY OF GRANTVILLE, GEORGIA
CITY COUNCIL MEETING AGENDA
MONDAY, DECEMBER 19, 2022 AT 6:30 P.M.

Glanton Municipal Complex, City Council Chambers, 123 Lagrange Street, Grantville, GA 30220

The meeting will be available by Audio Conference Dial: 425-436-6364 Access Code: 336977#

Call to Order, Invocation, and Pledge of Allegiance

Citizen Comment Regarding Agenda Items

Approval of Agenda

Approval of Minutes City Council Meeting Minutes November 21, 2022

Discussion/Decision on Appointment of Gregory Crouch to the Historic Preservation Commission

Discussion/Decision on Appointment of Tiffany “Nikki” Clark, Nicholas Dobson, Ashley Mitcho, Dustin Mitcho, and Valerie Mapson to the Parks and Recreation Advisory Board

Discussion/Decision on Letter Agreement: MEAG Power Sale of Excess Reserve Capacity to the City of Grantville on Behalf of the City of Calhoun and Authorization for Mayor to Sign

Discussion/Decision on Intergovernmental Agreement for 2023-2032 Local Option Sales Tax Distribution and Authorization for the Mayor to Sign

Discussion/Decision on Resolution No. 2022-09: Approving the First Amendment to the Power Purchase Contract between the Municipal Electric Authority of Georgia (MEAG) and the City of Grantville

First Reading: Ordinance No. 2022-09: Georgia Municipal Employee Benefit System: Defined Benefit Retirement Plan Amendment (no action required)

Presentation of Plaques by Mayor Pro Tem to Mayor Doug Jewell; Council Member Ruby Hines and Council Member Jim Sells

Swearing in of Newly Elected Mayor Richard Proctor; Council Member Dee Latimore Berry and Council Member David Clark by Honorable Lisa R. Reeves, Judge of Municipal Court

Citizen Comments

City Council and Staff Comments

Adjournment

**CITY OF GRANTVILLE, GEORGIA
CITY COUNCIL SPECIAL CALLED MEETING MINUTES
MONDAY, NOVEMBER 21, 2022 AT 6:30 P.M.**

Glanton Municipal Complex, City Council Chambers, 123 Lagrange Street, Grantville, GA 30220

The meeting was available by Audio Conference Dial: 425-436-6364 Access Code: 336977#

Mayor Doug Jewell called the meeting to order at 6:30 p.m. Councilmember Hines offered the Invocation, followed by the Pledge of Allegiance

Present: Mayor Doug Jewell, Councilmembers Jim Sells, Ruby Hines, Casey Evans, and Alan Wacaser. Also Present: City Manager Al Grieshaber, City Attorney Mark Mitchell, City Engineer Brennan Jones, and City Clerk, Robi Higgins

Citizen Comment Regarding Agenda Items - None

Approval of Agenda – Motion to approve the Agenda by Hines/Evans: 4-0

**Approval of Minutes City Council Meeting Minutes October 24, 2022
 City Council Work Session Minutes November 14, 2022**

Motion to approve minutes by Hines/Wacaser: 4-0

Discussion/Decision on Highway 29 Sewer Line Improvements (Beckham/Clark properties): Proposal by Crawford Grading and Pipeline, Inc. to install new sewer line including coating of four (4) Manholes (\$66,235) SPLOST funds are available for the expenditure. City Engineer Brennan Jones described the scope of work. Motion to approve: Sells/Wacaser: 4-0

Discussion of the Increased Cost to Resurface/Pave Griffin Street

Motion to approve paving Griffin Street at the current higher cost estimate: Hines/Wacaser: 1-3 Sells/Evans/Wacaser opposed. Councilmember Sells/Evans made a motion to table the discussion until January 2023: 3-1 Hines opposed.

Discussion/Decision on ECG Fiscal Year 2022 Year-End Settlement (YES) and Contract Payment Reimbursement Motion to approve Sells/Wacaser: 4-0

**Discussion/Decision on MEAG Power Election forms for Off-System Sales Margins
Approved Wacaser/Evans: 4-0**

Discussion/Decision on Appointment of Marion Cieslik to the Planning and Zoning Commission

Charter limits Commission to five members. No vacancy currently. No Action taken.

Discussion/Decision on Appointments of Richard Marsh, Karon Kunce, and Antonio Parks to the Historic Preservation Commission. Tim Kmetz appointed April 25, 2022 for unknown term. All other terms expired.

Mayor Jewell read written resignations from HPC Commissioners Selma Coty and Barham Lundy. The Historic Preservation Commission consists of five members. On amended motion by Sells/Evans, Council appointed applicants Ric Marsh, Karon Koonce, and Antonio Parks to two-year terms on the HPC effective that date: Vote 3-1 Hines opposed

Discussion/Decision on Resolution 2022-08 Approving an Increase in Water and Wastewater Rates

Approved Rates as presented by motion Sells/Evans: 4-0

Discussion/Decision on Hiring of a Part-Time Experienced History Center Director

Motion by Councilmember Hines to approve. Motion died for lack of a second. Motion failed.

Citizen Comments – Connie Warren re: Griffin Street paving

City Manager announced GOGrantville Mobile app now available for download for citizen notification and engagement

Adjournment on motion Hines/Evans: 4-0 meeting adjourned at 7:26 p.m.



RECEIVED
12/2/22

City of Grantville Application for Commissions & Boards

I am interested in being considered for appointment to the following commissions and boards:

- Historic Preservation Commission
- Planning and Zoning Commission
- Downtown Development Authority
- Parks and Recreation Advisory Board

Name of Applicant:

Gregory Crouch

Home Address:

121 Calico Loop

City: Grantville State: GA Zip Code: Ga 30220

Home Phone: 470-627-9191 Email: greg.l.crouch@l@gmail.com

Number of Years as Grantville Resident? 6

Nominated by (if not by self): _____

Occupation: machinist Business/Company Name: Delta Airlines

Work Address: Atlanta TOC City: College PK Zip Code: _____

Work Phone: 404-714-3810 Fax Number: _____

Preferred Mailing Address Home Work

Do you currently serve on any Grantville Commissions/Boards? ___ Yes No

If so, which one(s)? _____

Degrees earned and schools attended: _____

Professional experience (include professional memberships and previous employment):

Community Activities (include civic clubs, volunteer activities, service organizations, etc.):

Comments/special qualifications: Interested in moving Grantville forward while maintaining its character and history.

Why do you want to serve on this commission/board? _____

Signature: 

Date: 12-2-2022

Thank you for your interest in volunteering to serve on a City of Grantville commission or board! The duties and responsibilities vary, however members are expected to attend all regularly scheduled meetings (most commissions/boards meet once monthly). Additional responsibilities will often include conducting independent research outside of these regular meetings in furtherance of the goals and objectives of the commission or board.

Please note: This application and all information contained herein is a Public Record

(b) Such information shall be provided to the consumer reporting agency as part of the information regularly provided by the city to such agency for the reporting period in which the city establishes a relationship with the customer.

Sec. 2-149. Methods of confirming consumer addresses.

The city employee charged with confirming consumer addresses may, in his discretion, confirm the accuracy of an address through verifying the address with the consumer, reviewing the city's records to verify the consumer's address, verifying the address through third-party sources, or using other reasonable processes.

Secs. 2-150—2-159. Reserved.

ARTICLE VII. RECREATION ADVISORY BOARD

Sec. 2-160. Purpose.

The parks and recreation advisory board is established to enhance the lives of current and future generations of Grantville's residents and to provide vision, leadership, and recommendations to the city council for the best use and development of Grantville's parks, trails, open spaces, and recreation programming.

(Ord. No. 12-2011, 9-12-2011)

Sec. 2-161. Parks and recreation advisory board.

(a) *Creation and designation.* There is hereby created a board whose title shall be the Grantville Parks and Recreation Advisory Board described hereinafter as "board."

(b) *Powers and responsibilities.*

(1) The board serves as an advisory board providing recommendations to the city council on matters of the parks and recreation department which pertain to the planning, programming, evaluating and funding of park and recreation facilities and programs in accordance with local and state law.

(2) The board shall annually prepare and present to the Grantville Planning Commission a prioritized one- to five-year Comprehensive

Plan recommendation that also includes collaboration with Coweta County's long-range parks and recreation goals.

(3) The board shall revise this Comprehensive Plan recommendation and priorities each fiscal year to reflect current Grantville citizen's priorities and needs for the review of the Grantville City Council.

(Ord. No. 12-2011, 9-12-2011)

Sec. 2-162. Board members: Number, appointment, terms, and compensation.

(a) *Number and appointment.* The Grantville Parks and Recreation Advisory Board shall be composed of five members, one of whom shall be 18 years old or younger, appointed by the mayor and city council. All members shall reside within the city limits of the City of Grantville. Members shall be citizens who have expressed a readiness to devote time and effort to learning about recreation and cultural art; a willingness to become knowledgeable in the areas of parks and open green spaces that include standards, trends, and new developments and an initiative and ability to plan creatively. In addition, members shall have an open mind, intellectual curiosity, and respect for the opinions of others, and a willingness to improve the city's park and recreational services on all levels.

(b) *Terms of appointment.*

(1) The four members over 18 years of age shall serve three-year terms, and the member 18 years of age or younger shall serve a one-year term. In order to achieve staggered terms, the first appointments of members over 18 years of age after the adoption of this article shall be: one member for one year, one member for two years, and two members for three years. No member shall be appointed for more than two consecutive full terms.

(2) Vacancies shall be filled in the same manner as appointments are made. If a vacancy occurs prior to the expiration of a member's term, the new appointee shall complete the expired term, but will not be eligible for reappointment to a full term.

(c) *Compensation.* Board members shall receive no compensation. They may be reimbursed for any reasonable and necessary approved expense incurred in the performance of board business. (Ord. No. 12-2011, 9-12-2011)

Sec. 2-163. Election of board officers.

(a) The board with a simple majority vote will elect a chairperson and a secretary. The chairperson will rotate annually.

(b) The secretary shall keep minutes and record the official actions of the board and keep a record of attendance at board meetings. The secretary shall notify the mayor of vacancies on the board. The secretary shall send all copies of the minutes to the city clerk. (Ord. No. 12-2011, 9-12-2011)

Sec. 2-164. Board meetings, notice, quorum.

(a) The board shall meet quarterly, or at the call of the chairperson or a quorum of the board.

(b) Prior to each regular or called meeting, the secretary shall give reasonable notice to each member the date, time, and place of the board meeting, and shall insure that proper notice is given pursuant to the Georgia Open Meetings Act.

(c) Three members of the board constitute a quorum to conduct official board business. No official business may be conducted without a quorum. Except as stated elsewhere in these documents, a simple majority affirmative vote of the quorum present and voting shall be necessary to approve any action before the board. (Ord. No. 12-2011, 9-12-2011)

Sec. 2-165. Meeting attendance and member removal.

(a) A board member shall be removed for failure to attend three consecutive meetings.

(b) A letter reporting the removal and specifying the cause shall be sent to the affected member board member by the mayor. (Ord. No. 12-2011, 9-12-2011)

Secs. 2-166—2-169. Reserved.

ARTICLE VIII. ETHICS

Sec. 2-170. Declaration of policy.

(a) It is the policy of the city that the proper operation of democratic government requires that public officials be independent, impartial and responsible to the people; that governmental decisions and policy be made in proper channels of the governmental structure; that public office not be used for personal gain; and that the public have confidence in the integrity of its government. In recognition of these goals, a code of ethics for all city officials is adopted.

(b) This Code has the following purposes:

- (1) To encourage high ethical standards in official conduct by city officials;
- (2) To establish guidelines for ethical standards of conduct for all such officials by setting forth those acts and actions that are incompatible with the best interest of the city;
- (3) To require disclosure by such officials of private financial or other interests in manners that affect the city; and
- (4) To service as a basis for disciplining those who refuse to abide by it terms.

(c) The provisions of this article shall not apply to political contributions, loans, expenditures, reports of regulation of political campaigns or the conduct of candidates in such campaigns. (Ord. No. 03-2014, 2-10-2014)

Sec. 2-171. Scope of persons covered.

The provisions of this code of ethics shall be applicable to all elected or appointed city officials. Notwithstanding anything to the contrary, state law and the charter of the city shall be controlling in the event of an actual conflict with the provisions of this article. This article shall be interpreted to supplement, and not replace, said provisions of state law and the charter. (Ord. No. 03-2014, 2-10-2014)

RECEIVED
11/28/2022
[Signature]



City of Grantville Application for Commissions & Boards

I am interested in being considered for appointment to the following commissions and boards:

- Historic Preservation Commission
- Planning and Zoning Commission
- Downtown Development Authority
- Parks and Recreation Advisory Board

Name of Applicant:

Tiffany Clark "Nikki"

Home Address:

184 Lagrange St

City: Grantville State: GA Zip Code: GA 30220

Home Phone: 912-286-1633 Email: Nikkico.bittwt@gmail.com

Number of Years as Grantville Resident? 1 1/2

Nominated by (if not by self): SELF

Occupation: All trades "landscaping" Business/Company Name: All Trades Landscaping ^{Home Improvement}

Work Address: 184 Lagrange St City: Grantville Zip Code: 30220

Work Phone: 912-286-1633 Fax Number: —

Preferred Mailing Address Home Work

Do you currently serve on any Grantville Commissions/Boards? ___ Yes ___ No

If so, which one(s)? _____

Degrees earned and schools attended: High School, College "OS.S"

Professional experience (include professional memberships and previous employment):
Management

Community Activities (include civic clubs, volunteer activities, service organizations, etc.):

Comments/special qualifications: I've helped in the organization of School & Church plays, games and 'K' runs.

Why do you want to serve on this commission/board? I feel that I can serve the community with great interest, involvement & to help in the betterment to improve, strengthen & build.

Signature: Jerry Clark (Nikki) Date: 11/28/81

Thank you for your interest in volunteering to serve on a City of Grantville commission or board! The duties and responsibilities vary, however members are expected to attend all regularly scheduled meetings (most commissions/boards meet once monthly). Additional responsibilities will often include conducting independent research outside of these regular meetings in furtherance of the goals and objectives of the commission or board.

Please note: This application and all information contained herein is a Public Record



RECEIVED
11/29/2022
RH

City of Grantville Application for Commissions & Boards

I am interested in being considered for appointment to the following commissions and boards:

- Historic Preservation Commission
- Planning and Zoning Commission
- Downtown Development Authority
- Parks and Recreation Advisory Board

Name of Applicant:

Nicholas Dobson

Home Address:

512 Bohannon Road

City: GRANTVILLE State: GA Zip Code: GA 30220

Home Phone: 678-923-5353 Email: NickDobson83@GMAIL.COM

Number of Years as Grantville Resident? 10

Nominated by (if not by self): David Clark

Occupation: Lawn Care Business/Company Name: Dobson Lawn Care

Work Address: 512 Bohannon Road City: Grantville Zip Code: 30220

Work Phone: 678-524-1103 Fax Number:

Preferred Mailing Address Home Work

Do you currently serve on any Grantville Commissions/Boards? ___ Yes No

If so, which one(s)? _____

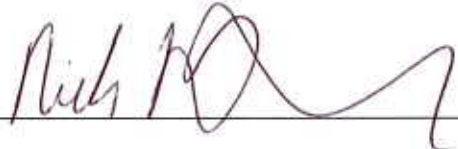
Degrees earned and schools attended: _____

Professional experience (include professional memberships and previous employment):

Community Activities (include civic clubs, volunteer activities, service organizations, etc.):

Comments/special qualifications: _____

Why do you want to serve on this commission/board? I Would Like To See Grantville flourish. We need more things for the residents to do. More things for the kids in the city. The kids are the future.

Signature: 

Date: 11-29-22

Thank you for your interest in volunteering to serve on a City of Grantville commission or board! The duties and responsibilities vary, however members are expected to attend all regularly scheduled meetings (most commissions/boards meet once monthly). Additional responsibilities will often include conducting independent research outside of these regular meetings in furtherance of the goals and objectives of the commission or board.

Please note: This application and all information contained herein is a Public Record



RECEIVED
12/22/22 TM
3:40pm

City of Grantville Application for Commissions & Boards

I am interested in being considered for appointment to the following commissions and boards:

- Historic Preservation Commission
- Planning and Zoning Commission
- Downtown Development Authority
- Parks and Recreation Advisory Board

Name of Applicant:

Ashley Mitcho

Home Address:

25 Chelsea Lane

City: Grantville

State: GA Zip Code: 30220

Home Phone: (423)309-0223 Email: Ashmataz1991@gmail.com

Number of Years as Grantville Resident? 3 years

Nominated by (if not by self):

David Clark

Occupation:

N/A

Business/Company Name:

N/A

Work Address:

N/A

City:

N/A

Zip Code:

N/A

Work Phone:

N/A

Fax Number:

N/A

Preferred Mailing Address



Home



Work

Do you currently serve on any Grantville Commissions/Boards? ___ Yes No

If so, which one(s)? _____

Degrees earned and schools attended: Highschool / Ooltewah high

Professional experience (include professional memberships and previous employment):
N/A

Community Activities (include civic clubs, volunteer activities, service organizations, etc.):
N/A

Comments/special qualifications: _____
Im very good with people + love to help
when I can

Why do you want to serve on this commission/board? _____
To help the community become a safer +
better place for families to enjoy themselves

Signature: Ashley [Signature]

Date: 11/30/22

Thank you for your interest in volunteering to serve on a City of Grantville commission or board! The duties and responsibilities vary, however members are expected to attend all regularly scheduled meetings (most commissions/boards meet once monthly). Additional responsibilities will often include conducting independent research outside of these regular meetings in furtherance of the goals and objectives of the commission or board.

Please note: This application and all information contained herein is a Public Record



RECEIVED
12/2/22 TM
3:40 pm

City of Grantville Application for Commissions & Boards

I am interested in being considered for appointment to the following commissions and boards:

- Historic Preservation Commission
- Planning and Zoning Commission
- Downtown Development Authority
- Parks and Recreation Advisory Board

Name of Applicant:

Dustin Mitcho

Home Address:

25 Chelsea Lane

City:

Grantville

State: GA

Zip Code:

30220

Home Phone:

(678) 877-1343

Email:

D.Mitcho87@gmail.com

Number of Years as Grantville Resident?

6 years

Nominated by (if not by self):

David Clark

Occupation:

Electrician

Business/Company Name:

IBEW 613

Work Address:

501 Pulliam St

City:

Atlanta

Zip Code:

30312

Work Phone:

(678) 877-1343

Fax Number:

N/A

Preferred Mailing Address



Home



Work

Do you currently serve on any Grantville Commissions/Boards? ___ Yes No

If so, which one(s)? _____

Degrees earned and schools attended: JATC Journeyman Certification

Professional experience (include professional memberships and previous employment):
Electrician + Construction worker 11 yrs

Community Activities (include civic clubs, volunteer activities, service organizations, etc.):
N/A

Comments/special qualifications: _____
Been in the construction industry for 11 years.

Why do you want to serve on this commission/board? _____
To help the community become better for the future generations

Signature: 

Date: 11/30/22

Thank you for your interest in volunteering to serve on a City of Grantville commission or board! The duties and responsibilities vary, however members are expected to attend all regularly scheduled meetings (most commissions/boards meet once monthly). Additional responsibilities will often include conducting independent research outside of these regular meetings in furtherance of the goals and objectives of the commission or board.

Please note: This application and all information contained herein is a Public Record



RECEIVED
12/6/22

BR

12:32 pm

City of Grantville Application for Commissions & Boards

I am interested in being considered for appointment to the following commissions and boards:

- Historic Preservation Commission
- Planning and Zoning Commission
- Downtown Development Authority
- Parks and Recreation Advisory Board

Name of Applicant:

Valerie Mapson

Home Address:

138 Jenny Rd

City: Grantville State: GA Zip Code: 30220

Home Phone: 248-224-2653 Email: vmapson1@icloud.com

Number of Years as Grantville Resident? 2

Nominated by (if not by self):

Occupation: Home Loan Business/Company Name: Wells Fargo Home Lending

Work Address: 866-269-9037 x 31896 City: Zip Code:

Work Phone: 866-269-9037 x 31896 Fax Number:

Preferred Mailing Address Home Work

Do you currently serve on any Grantville Commissions/Boards? ___ Yes No

If so, which one(s)? _____

Degrees earned and schools attended: Associates Oakland Community College

Professional experience (include professional memberships and previous employment):

Community Activities (include civic clubs, volunteer activities, service organizations, etc.):

Feed the Needy through my church as well as Gleaners

Comments/special qualifications: I have served in many capacities unofficially in my community back in Michigan. I have been missing that part of giving back since I relocated here in Georgia. Missionary work in my community as well as in Uganda Africa has made me even more hungry to serve.

Why do you want to serve on this commission/board? I believe that I can make a difference in my community. My willingness to serve the community where I reside is a passion I've always loved.

Signature: Valerie Napson

Date: 12/6/22

Thank you for your interest in volunteering to serve on a City of Grantville commission or board! The duties and responsibilities vary, however members are expected to attend all regularly scheduled meetings (most commissions/boards meet once monthly). Additional responsibilities will often include conducting independent research outside of these regular meetings in furtherance of the goals and objectives of the commission or board.

Please note: This application and all information contained herein is a Public Record



November 9, 2022

City of Calhoun, Georgia
Attn: The Honorable James Palmer, Mayor
700 West Line Street
Calhoun, GA 30701

City of Grantville, Georgia
Attn: The Honorable Doug Jewell, Mayor
123 LaGrange Street
Grantville, GA 30220

**Re: MEAG Power Sale of Excess Reserve Capacity to the City of Grantville
on Behalf of the City of Calhoun**

Dear Mayor Palmer and Mayor Jewell:

This Letter Agreement sets forth the agreement between the Municipal Electric Authority of Georgia ("MEAG Power"), City of Calhoun, Georgia ("Calhoun"), and the City of Grantville, Georgia ("Grantville") for MEAG Power's sale on behalf of Calhoun of certain excess reserve capacity to Grantville pursuant to Section 312 of the Power Sales Contract between MEAG Power and Calhoun. MEAG Power is willing to facilitate and execute this transaction pursuant to Section 312, subject to this Letter Agreement.

The capitalized words or terms that are used in this Letter Agreement, but are not defined herein, shall have the same meanings as assigned to them in the Power Sales Contract.

In consideration of the mutual agreements set forth herein, the sufficiency and adequacy of which are acknowledged by MEAG Power, Calhoun and Grantville, it is understood and agreed that:

(1) Sale of Excess Reserve Capacity by MEAG Power on Behalf of Calhoun.

(a) Pursuant to Section 312 of the Power Sales Contract between MEAG Power and Calhoun, Calhoun has declared capacity in the amount of 332 kW, as measured at B1, of the total kW of its Project One Entitlement Share (the "Sales Amount") to be excess to its needs. Calhoun has requested MEAG Power to sell, and MEAG Power shall, in accordance with this Letter Agreement, sell this capacity, but no energy associated therewith, to Grantville.

(b) This Sale Amount shall not reduce Calhoun's cost obligations under the Power Sales Contract and Calhoun shall remain liable to MEAG Power for its entire Entitlement Share. All payments received by MEAG Power from Grantville for the Sale Amount pursuant to this Letter Agreement shall be credited to Calhoun's obligation to MEAG Power to pay for its Entitlement Share.

Municipal Electric Authority of Georgia
1470 Riveredge Parkway NW
Atlanta, Georgia 30328-4640

1-800-333-MEAG 770-563-0300



(2) Purchase of Excess Reserve Capacity by Grantville. Grantville agrees to purchase the Sale Amount for a price of \$13.00 per kW-year (the "Contract Price"). MEAG Power shall bill Grantville for such amount and Grantville shall pay all amounts due in the same manner as other payments under the Power Sales Contract between MEAG Power and Grantville.

(3) Costs. Calhoun shall be obligated for all costs incurred by MEAG Power as a direct result of the transaction identified in this Letter Agreement. MEAG Power agrees to provide sufficient documentation to Calhoun to enable it to verify any such costs.

(4) Indemnification. Calhoun hereby indemnifies and holds MEAG Power and the remaining MEAG Power Participants harmless from and against any and all losses, costs, liabilities, damages, expenses (including without limitation attorneys' fees and expenses) of any kind and incurred or suffered by MEAG Power or its Participants as a result of, or in connection with, Calhoun's sale of excess reserve capacity pursuant to this Letter Agreement, only to the extent permitted by law

(5) Term. The initial term of the sale of Calhoun's excess reserve capacity to Grantville pursuant to this Letter Agreement shall begin at 0000 hours on January 1, 2023 and end at 2400 hours on December 31, 2023. Other than as to the sales transaction, all other provisions of the agreement shall remain in effect until all other obligations under this Letter Agreement are satisfied, including, but not limited to, Calhoun's obligation to indemnify MEAG Power and the Participants. All times referenced herein are Central Prevailing Time.

(6) Termination and Unwind. If MEAG Power changes its policy concerning the computation of necessary reserve capacity from a "budgeted coincident peaks" standard to an "actual peaks" standard and such policy change goes into effect during the Term of this Letter Agreement, Calhoun and Grantville shall be returned to their respective positions as if this Letter Agreement had not been entered into (e.g., Grantville shall receive a credit for amounts it paid pursuant to this Letter Agreement and Calhoun shall be billed for all such amounts). Subsequently, this Letter Agreement shall terminate, except that Sections (3) and (4) shall remain effective.

If you are in agreement with the foregoing and after this Letter Agreement has been duly authorized by the respective governing bodies of Calhoun and Grantville, please execute this Letter Agreement in the space provided below.

**MUNICIPAL ELECTRIC AUTHORITY OF
GEORGIA**

ATTEST:

By:

James E. Fuller
President and Chief Executive Officer

[SIGNATURES CONTINUED ON NEXT PAGE]

Municipal Electric Authority of Georgia
1470 Riveredge Parkway NW
Atlanta, Georgia 30328-4640

1-800-333-MEAG 770-563-0300



Agreed to and accepted, this ____ day
of _____, _____
Month Year

CITY OF CALHOUN

By: _____

ATTEST:

City Clerk

[SEAL]

Agreed to and accepted, this ____ day
of _____, _____
Month Year

CITY OF GRANTVILLE

By: _____

ATTEST:

City Clerk

[SEAL]



November 9, 2022

City of Calhoun, Georgia
Attn: The Honorable James Palmer, Mayor
700 West Line Street
Calhoun, GA 30701

City of Grantville, Georgia
Attn: The Honorable Doug Jewell, Mayor
123 LaGrange Street
Grantville, GA 30220

**Re: MEAG Power Sale of Excess Capacity to the City of Grantville
on Behalf of the City of Calhoun**

Dear Mayor Palmer and Mayor Jewell:

This Letter Agreement sets forth the agreement between the Municipal Electric Authority of Georgia ("MEAG Power"), City of Calhoun, Georgia ("Calhoun"), and the City of Grantville, Georgia ("Grantville") for MEAG Power's sale on behalf of Calhoun of certain excess capacity to Grantville pursuant to Section 312 of the Power Sales Contract between MEAG Power and Calhoun. MEAG Power is willing to facilitate and execute this transaction pursuant to Section 312, subject to this Letter Agreement.

The capitalized words or terms that are used in this Letter Agreement, but are not defined herein, shall have the same meanings as assigned to them in the Power Sales Contract.

In consideration of the mutual agreements set forth herein, the sufficiency and adequacy of which are acknowledged by MEAG Power, Calhoun and Grantville, it is understood and agreed that:

(1) Sale of Excess Capacity by MEAG Power on Behalf of Calhoun.

(a) Pursuant to Section 312 of the Power Sales Contract between MEAG Power and Calhoun, Calhoun has declared capacity in the amount of 46 kW, as measured at B1, of the total kW of its Project One Entitlement Share (the "Sales Amount") to be excess to its needs. Calhoun has requested MEAG Power to sell, and MEAG Power shall, in accordance with this Letter Agreement, sell this capacity, but no energy associated therewith, to Grantville.

(b) This Sale Amount shall not reduce Calhoun's cost obligations under the Power Sales Contract and Calhoun shall remain liable to MEAG Power for its entire Entitlement Share. All payments received by MEAG Power from Grantville for the Sale Amount pursuant to this Letter Agreement shall be credited to Calhoun's obligation to MEAG Power to pay for its Entitlement Share.

Municipal Electric Authority of Georgia
1470 Riveredge Parkway NW
Atlanta, Georgia 30328-4640

1-800-333-MEAG 770-563-0300



(2) **Purchase of Excess Capacity by Grantville.** Grantville agrees to purchase the Sale Amount for a price of \$15.00 per kW-year (the "Contract Price"). MEAG Power shall bill Grantville for such amount and Grantville shall pay all amounts due in the same manner as other payments under the Power Sales Contract between MEAG Power and Grantville.

(3) **Costs.** Calhoun shall be obligated for all costs incurred by MEAG Power as a direct result of the transaction identified in this Letter Agreement. MEAG Power agrees to provide sufficient documentation to Calhoun to enable it to verify any such costs.

(4) **Indemnification.** Calhoun hereby indemnifies and holds MEAG Power and the remaining MEAG Power Participants harmless from and against any and all losses, costs, liabilities, damages, expenses (including without limitation attorneys' fees and expenses) of any kind and incurred or suffered by MEAG Power or its Participants as a result of, or in connection with, Calhoun's sale of excess reserve capacity pursuant to this Letter Agreement, only to the extent permitted by law.

(5) **Term.** The initial term of the sale of Calhoun's excess capacity to Grantville pursuant to this Letter Agreement shall begin at 0000 hours on January 1, 2023 and end at 2400 hours on December 31, 2023. Other than as to the sales transaction, all other provisions of the agreement shall remain in effect until all other obligations under this Letter Agreement are satisfied, including, but not limited to, Calhoun's obligation to indemnify MEAG Power and the Participants. All times referenced herein are Central Prevailing Time.

If you are in agreement with the foregoing and after this Letter Agreement has been duly authorized by the respective governing bodies of Calhoun and Grantville, please execute this Letter Agreement in the space provided below.

**MUNICIPAL ELECTRIC AUTHORITY OF
GEORGIA**

ATTEST:

By:

James E. Fuller
President and Chief Executive Officer

[SIGNATURES CONTINUED ON NEXT PAGE]

Municipal Electric Authority of Georgia
1470 Riveredge Parkway NW
Atlanta, Georgia 30328-4640

1-800-333-MEAG 770-563-0300



Agreed to and accepted, this ____ day
of _____, _____
Month Year

CITY OF CALHOUN

By: _____

ATTEST:

City Clerk

[SEAL]

Agreed to and accepted, this ____ day
of _____, _____
Month Year

CITY OF GRANTVILLE

By: _____

ATTEST:

City Clerk

[SEAL]

STATE OF GEORGIA
COWETA COUNTY

**INTERGOVERNMENTAL AGREEMENT FOR
2023-2032 LOCAL OPTION SALES TAX DISTRIBUTION
AND FOR OTHER PURPOSES**

THIS INTERGOVERNMENTAL AGREEMENT is made and entered into on this _____ day of _____, 2022, and is by and between Coweta County, Georgia, a body politic and a subdivision of the State of Georgia (hereinafter referred to as the “County”), and the City of Newnan, a Georgia Municipal Corporation (hereinafter referred to as “Newnan”).

WITNESSETH:

WHEREAS, the County is a body politic, existing and operating under the laws and Constitution of the State of Georgia with full power to promote economic and infrastructure development and provide general governmental services within the County; and

WHEREAS, Newnan is an incorporated municipality located wholly within the geographical boundaries of the County and its population represents more than fifty percent (50%) of all citizens living within all the municipalities of Coweta County; and

WHEREAS, Grantville, Haralson, Moreland, Newnan, Palmetto, Senoia, Sharpsburg, and Turin (hereinafter referred to as “Qualified Municipalities”) possess full power for the provision of economic development, infrastructure development and general governmental services for the benefit of the citizens located within their respective municipal boundaries; and

WHEREAS, the County and the Qualified Municipalities utilize proceeds received from the Local Sales and Use Tax (hereinafter referred to as “L.O.S.T.”), to assist the County and Qualified Municipalities in funding all or any portion of those services which are to be provided

by such governing authorities pursuant to and in accordance with the 1983 Georgia Constitution, Article IX, Paragraph III; and

WHEREAS, the County and Newnan have agreed to a distribution of L.O.S.T. in accordance with the LOST Mediation Agreement attached hereto as Exhibit “A” and indicated on the Certificate of Distribution attached hereto as Exhibit “B”; and

WHEREAS, in accordance with the LOST Mediation Agreement, the County and Newnan have also agreed to a division of the Special Purpose Local Option Sales Tax proceeds for the period beginning on January 1, 2025, and ending on December 31, 2030, (hereinafter “2025 SPLOST”) if approved by voters.

NOW, THEREFORE, the parties hereto mutually agree as follows:

1.

RECITALS. The foregoing recitals, each being true, are made a part of the Agreement by reference.

2.

REPRESENTATIONS OF THE PARTIES. Each party hereto makes the following representations and warranties, which are specifically relied upon by all of the other parties as a basis for entering this Agreement:

- a. The County has validly adopted this Agreement at a public meeting pursuant to the Open Meetings Act, O.C.G.A § 50-14-1, et seq.
- b. Newnan is a municipal corporation as defined by statutory law and judicial interpretation that has validly adopted this Agreement at a public meeting pursuant to the Open Meetings Act, O.C.G.A. § 50-14-1, et seq.; and

3.

TERM. The term of this Agreement shall become effective on the date referenced in the first paragraph of this Agreement.

4.

L.O.S.T. REVENUES. The County and the Qualified Municipalities shall receive funds from the Georgia Department of Revenue (hereinafter “DOR”) from the imposition of the L.O.S.T. in Coweta County, Georgia. Said funds shall be distributed by the State Revenue Commissioner upon a monthly basis from the Georgia Department of Revenue.

5.

L.O.S.T. DISTRIBUTION. The L.O.S.T. revenues received by the DOR shall be distributed in accordance with the Certificate of Distribution attached hereto as Exhibit “B” unless the Certificate of Distribution is otherwise changed or amended by law. The County and Newnan hereby agree that if the City of Chattahoochee Hills becomes a Qualified Municipality in Coweta County between 2023 and 2032, the County will initiate a revised Certificate of Distribution in accordance with O.C.G.A. § 48-8-89.1. The revised Certificate of Distribution shall be derived by adding a distribution allocation for Chattahoochee Hills equal to its percentage of population (most recent U.S. Census Bureau population estimates) located within the special tax district (Coweta County). The County and all Qualified Municipalities’ distribution shall be reduced on a pro rata basis to reflect the addition of Chattahoochee Hills. If any Qualified Municipality becomes ineligible to receive L.O.S.T. revenues between 2023 and 2032, the County will initiate a revised Certificate of Distribution in accordance with O.C.G.A. § 48-8-89.2.

6.

2025 SPLOST. The County and the Qualified Municipalities shall enter into a separate Intergovernmental Agreement regarding the 2025 SPLOST, which shall incorporate the division of proceeds as defined in Exhibit B of the LOST Mediation Agreement.

7.

CONFLICTS. The parties hereby agree to submit any controversy arising under this Agreement to arbitration pursuant to the provisions of O.C.G.A. § 9-9-1 et seq., the Georgia Arbitration Code. Such arbitration shall in all respects be governed by the provisions of the Arbitration Code and the parties hereby agree to comply with and be governed by the provisions of said Arbitration Code as to any controversy so submitted to arbitration.

8.

COUNTERPARTS. This Agreement may be executed in several counterparts, each of which shall be deemed an original, all of which together shall constitute one in the same instrument.

9.

GOVERNING LAW. This Agreement and all transactions contemplated hereby, shall be governed by, construed and enforced in accordance with the laws of the State of Georgia.

10.

SEVERABILITY. Should any provision of this Agreement or application thereof to any person or circumstance be held invalid or unenforceable, the remainder of this Agreement, or the application of such provision, to any person or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby, and each provision of this Agreement shall be valid and enforceable to the full extent permitted by law.

11.

NOTICES. Any notice required to be given in this Agreement will be made to the address of other parties set forth below:

County:

Coweta County Board of Commissioners
Attn: County Administrator
22 East Broad Street
Newnan, Georgia 30263

Newnan:

City of Newnan
Attn: City Manager
25 LaGrange Street
Newnan, Georgia 30263

IN WITNESS WHEREOF, the County and Newnan have executed this Agreement on the date referenced in the first paragraph of this Agreement.

[Signatures continued on next page]

City of Newnan

By: _____
Mayor

Attest: _____
Clerk

[Signatures continued on next page]

Coweta County, Georgia

By: _____
Chairman

Attest: _____
Clerk

[Signatures continued on next page]

Read and Approved:

City of Grantville
123 LaGrange Street
Grantville, Georgia 30220

By: _____
Mayor

Attest: _____
Clerk

[Signatures continued on next page]

Read and Approved:

Town of Haralson
189 Todd Road
Senoia, Georgia 30276

By: _____
Mayor

Attest: _____
Clerk

[Signatures continued on next page]

Read and Approved:

City of Palmetto
509 Toombs Street
Palmetto, Georgia 30268

By: _____
Mayor

Attest: _____
Clerk

[Signatures continued on next page]

Read and Approved:

Town of Moreland
P.O. Box 158
Moreland, Georgia 30259

By: _____
Mayor

Attest: _____
Clerk

[Signatures continued on next page]

Read and Approved:

City of Senoia
80 Main Street
Senoia, Georgia 30276

By: _____
Mayor

Attest: _____
Clerk

[Signatures continued on next page]

Read and Approved:

Town of Sharpsburg
105 Main Street
Sharpsburg, Georgia 30277

By: _____
Mayor

Attest: _____
Clerk

[Signatures continued on next page]

Read and Approved:

Town of Turin
47 Turin Rd.
Turin, Georgia 30289

By: _____
Mayor

Attest: _____
Clerk

EXHIBIT "A"
LOST Mediation Agreement

MEDIATION AGREEMENT

THIS MEDIATION AGREEMENT between Coweta County, Georgia, the City of Newnan, Georgia, and Michael D. McRae (Mediator).

WHEREAS, a mediation was conducted by Michael D. McRae, Mediator, on October 17, 2022 between Coweta County, Georgia, the City of Newnan, Georgia, with respect to the distribution of Local Option Sales Tax (“LOST”) proceeds within Coweta County for the period January 1, 2023 through December 31, 2032; and

WHEREAS, Coweta County and the City of Newnan reached an agreement as to the distribution of such LOST proceeds for such time period; and

WHEREAS, during such mediation, Coweta County and the City of Newnan discussed other provision of local government services and sales tax distributions, including the distribution of the Special Purpose Local Option Sales Tax (“SPLOST”) for the period of January 1, 2025 through and including December 31, 2030, subject to the approval of the voters in the referendum approving such tax; and

WHEREAS, the parties reached several agreements during the course of such mediation, and desire to reflect such agreement in this Mediation Agreement.

NOW THEREFORE, Coweta County and the City of Newnan do hereby agree as follows:

1. The distribution of LOST proceeds for the period January 1, 2023 through and including December 31, 2032, shall be in accordance with the percentages set forth on Exhibit “A”, such percentages to be contingent upon approval of the other municipalities listed on said Exhibit “A”, said agreement further contingent upon the execution of an Intergovernmental Agreement between Coweta County and all municipalities located

therein for the distribution of SPLOST proceeds in accordance with Paragraph Two (2) below.

2. The distribution of SPLOST proceeds for the period January 1, 2025 through and including December 31, 2030, shall be in accordance with the percentages set forth on Exhibit "B", such percentages to be contingent upon approval of the other municipalities listed on said Exhibit and the approval of such sales tax by the voters in the referendum approving such tax, the projects to be included for such SPLOST to be determined at a later date.
3. Coweta County and the City of Newnan shall jointly release a press release regarding the mediation in the form attached hereto as Exhibit "C".

So agreed in open session this 17th day of October, 2022.

COWETA COUNTY, GEORGIA



Bob Blackburn, Chairman

CITY OF NEWNAN, GEORGIA



Keith Brady, Mayor

Attest:



Clerk (SEAL)

Attest:



Clerk (SEAL)

Approved as to legal form:



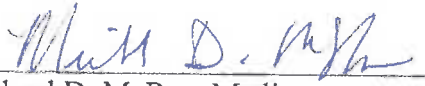
Nathan Lee, County Attorney

Approved as to legal form:



Brad Sears, City Attorney

MEDIATOR:

A handwritten signature in blue ink, appearing to read "Michael D. McRae", written over a horizontal line.

Michael D. McRae, Mediator

Exhibit B – SPLOST Distributions

Chattahoochee Hills	0.00%
Haralson	0.13%
Palmetto	0.23%
Turin	0.25%
Sharpsburg	0.26%
Moreland	0.30%
Grantville	2.30%
Senoia	2.94%
Newnan	26.94%
County	66.66%

5

~~MA~~

EXHIBIT "B"
Certificate of Distribution



CERTIFICATE OF DISTRIBUTION

TO: State Revenue Commissioner

Pursuant to an Act of the Georgia General Assembly, effective January 1, 1980, relating to Local Sales & Use Taxes, the governing authorities for the qualifying municipalities and the county located within the special district coterminous with the boundaries of Coweta County hereby certify that the proceeds of the combination city/county local sales and use tax generated in such district shall be distributed by the State Revenue Commissioner as follows:

As follows for the distributions occurring on January 1, 2023, and ending December 31, 2024:

City of Grantville shall receive 2.87%

City of Haralson shall receive 0.16%

City of Moreland shall receive 0.37%

City of Newnan shall receive 31.19%

City of Palmetto shall receive 0.29%

City of Senoia shall receive 3.13%

Town of Sharpsburg shall receive 0.32%

Town of Turin shall receive 0.26%

County of Coweta shall receive 61.41%

As follows for the distributions occurring on January 1, 2025, and ending December 31, 2032:

City of Grantville shall receive 2.32%

City of Haralson shall receive 0.13%

City of Moreland shall receive 0.30%

City of Newnan shall receive 30.28%

City of Palmetto shall receive 0.37%

City of Senoia shall receive 3.37%

Town of Sharpsburg shall receive 0.26%

Town of Turin shall receive 0.26%

County of Coweta shall receive 62.71%

This certificate shall continue in effect until such time as a new certificate shall be executed as provided in said Act.

By executing this schedule, the county and cities, acting through their respective officers, represent that all municipalities lying wholly or partly in the tax jurisdiction have been given an opportunity to show that they are 'qualified municipalities,' as that term is used in the Act, and that all municipalities listed herein as recipients are 'qualified' and so may receive distribution from the proceeds of the tax.

Executed on behalf of the governing authorities of the qualifying municipalities representing not less than a majority of the aggregate population of all qualifying municipalities located within the special district and the governing authority of the county, this _____ day of _____, 2022.

MAYOR OF THE CITY OF GRANTVILLE

MAYOR OF THE CITY OF HARALSON

MAYOR OF THE CITY OF MORELAND

MAYOR OF THE CITY OF NEWNAN

MAYOR OF THE CITY OF PALMETTO

MAYOR OF THE CITY OF SENOIA

MAYOR OF THE TOWN OF SHARPSBURG

MAYOR OF THE TOWN OF TURIN

CHAIRMAN BOARD OF COMMISSIONERS OF COWETA COUNTY

THE CITY OF GRANTVILLE, GEORGIA

RESOLUTION NO. 2022-09
BEFORE THE CITY COUNCIL

**A RESOLUTION OF THE CITY OF GRANTVILLE APPROVING THE FIRST
AMENDMENT TO THE POWER PURCHASE CONTRACT BETWEEN MUNICIPAL
ELECTRIC AUTHORITY AND THE CITY OF GRANTVILLE**

WHEREAS, the Municipal Electric Authority of Georgia and the City of Grantville had previously entered into a Power Purchase Contract on August 19, 2021; and

WHEREAS, as a result of changes that have occurred impacting the solar industry, an amendment to the Power Purchase Contract is necessitated.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF GRANTVILLE, GEORGIA AS FOLLOWS:**

The First Amendment to the Power Purchase Contract between Municipal Electric Authority of Georgia and the City of Grantville attached hereto as Exhibit A is approved. Exhibit A is incorporated herein as fully as if set forth verbatim.

This Resolution is passed this 19th day of December, 2022.

Doug Jewell, Mayor

ATTEST:

Roberta Higgins, City Clerk



TO: Solar Participants

FROM: MEAG Power

DATE: November 30, 2022

SUBJECT: First Amendment to the Power Purchase Contract (“PPC”) between Municipal Electric Authority of Georgia and the Undersigned Participant

This memo will provide the background concerning the need for the attached First Amendment to the PPC. As you may recall, the original PPC executed by each Solar Participant last summer included Exhibit A, a copy of the Solar Power Purchase Agreement (“SPPA”) between MEAG Power and Pineview Solar LLC (the Solar Developer).

As a result of some significant changes that have occurred the last few months impacting the solar industry, MEAG Power agreed to a conditional amendment to the SPPA with Pineview Solar LLC, which increases the price of the power from \$25.91 per MWh to \$29.06 per MWh and reduces the term from 20 years to 15 years. Absent approval of these provisions, the solar developer will abandon the project. The condition to this amendment is obtaining the approval of the Solar Participants to the new contract terms.

Accordingly, the attached First Amendment to the PPC adds Exhibit B which reflects the new pricing and reduced term with respect to the solar energy. Also, reflected in Exhibit B is an option for MEAG Power to buy the solar facility at the end of the term if beneficial to Solar Participants. Your approval of this Amendment will signify your agreement to these new terms.

Please contact either Steve Jackson at 770-563-0314, Michele Jackson at 770-563-0313 or Pete Degnan at 770-661-2893 with any questions.

FIRST AMENDMENT TO THE POWER PURCHASE CONTRACT
BETWEEN MUNICIPAL ELECTRIC AUTHORITY OF
GEORGIA AND THE UNDERSIGNED PARTICIPANT

This First Amendment to the Power Purchase Contract (this “**Amendment**”), made and entered into as of _____, 2022, by and between the Municipal Electric Authority of Georgia (the “**Authority**” or “**MEAG Power**”), a public body corporate and politic and a public corporation and an instrumentality of the State of Georgia, created by the provisions of the Municipal Electric Authority Act, Ga. L. 1976, p. 107, as amended (the “**Act**”), and the City of Grantville (the “**Solar Participant**”), a political subdivision of the State of Georgia.

WITNESSETH:

WHEREAS, the Authority has previously entered into the Power Purchase Contract (“PPC”) made and entered as of August 19, 2021, with the City of Grantville (the “Solar Participant”);

WHEREAS, Section 1.1 of the PPC references as Exhibit A that certain Power Purchase Agreement with Pineview Solar LLC (the “**Company**”) for the output and services of approximately 80 MWac from a photovoltaic solar energy generation facility located in Wilcox County, Georgia (the “**Facility**”) to be constructed, owned, operated, and maintained by the Company (hereinafter the “**SPPA**”);

WHEREAS, as the result of changes that have occurred impacting the solar industry and subject to the approval of each of the Solar Participants, MEAG Power’s Board has authorized MEAG Power’s President and CEO to execute Amendment No. 1 to the SPPA in substantial form;

NOW, THEREFORE, for and in consideration of the premises and mutual covenants and agreements hereinafter set forth, it is agreed by and between the parties hereto as follows:

1.

Section 1.1 of the Power Purchase Contract between Municipal Electric Authority of Georgia and the Solar Participant is hereby amended by adding Exhibit B which reflects the changes to the SPPA agreed to by the Authority and the Company.

2.

All other provisions of the Power Purchase Contract between Municipal Electric Authority of Georgia and the Solar Participant shall remain in full force and effect and binding upon the parties hereto.

3.

In witness whereof, the Authority has caused this Amendment to be executed in its corporate name by its duly authorized officers and the Authority has caused its corporate seal to be hereunto impressed and attested; the Solar Participant has caused this Amendment to be executed in its corporate name by its duly authorized officers and its corporate seal to be hereunto impressed and attested, and delivery hereof by the Authority to the Solar Participant is hereby acknowledged, all as of the day and year first above written.

MUNICIPAL ELECTRIC AUTHORITY OF
GEORGIA

By: _____
Name: James E. Fuller
Title: President and CEO

ATTEST:

By: _____
Name: _____
Title: _____

(SEAL)

[Solar Participant Signature is on the next page]

CITY OF GRANTVILLE

By: _____

Name: _____

Title: _____

ATTEST:

By: _____

Name: _____

Title: _____

EXHIBIT B

AMENDMENT NO. 1 TO THE SPPA

**AMENDMENT NO. 1 TO THE
POWER PURCHASE AGREEMENT BETWEEN
PINEVIEW SOLAR LLC
AND
MUNICIPAL ELECTRIC AUTHORITY OF GEORGIA**

THIS AMENDMENT NO. 1, dated as of November 14, 2022 (“Amendment”), amends the Power Purchase Agreement by and between PINEVIEW SOLAR LLC (“Seller”) and the MUNICIPAL ELECTRIC AUTHORITY OF GEORGIA (“Buyer”) dated as of September 10, 2021 (“PPA”). Seller and Buyer are individually referred to herein as a “Party” and collectively as the “Parties.”

BACKGROUND RECITALS:

A. Pursuant to the PPA, Seller is planning to construct, own, and operate a solar photovoltaic electric generation facility on a site located in Wilcox County, Georgia and Seller intends to sell and deliver to Buyer the power, output and services of the Facility to provide Supplemental Power to the Solar Participants, and Buyer intends to purchase the same from Seller in accordance with the terms and conditions of the PPA; and

B. Consistent with Section 21 of the PPA, Seller and Buyer agree to amend the PPA as set forth in this Amendment.

NOW, THEREFORE, in consideration of the premises, the mutual promises and agreements contained herein and in the PPA and other good and valuable consideration, the receipt, sufficiency and adequacy of which are hereby acknowledged, the Parties each intending to be legally bound hereby agree as follows:

A. Amendments to PPA.

The Parties hereby agree to amend the PPA as follows:

1. Section 1.1 – Definitions.

(a) Contract Price. The Contract Price of \$25.91 per MWh is replaced with the following: \$29.06 per MWh.

(b) Notice to Proceed Date. The definition of Notice Proceed Date is deleted and replaced with the following:

“Notice to Proceed Date” means the date on which notice is issued by Seller to its contractor under the engineering, procurement and construction agreement or similar contract relating to the construction of the Facility, authorizing and directing the full and unrestricted commencement of construction of the Facility. The Notice to Proceed Date shall occur on or before April 1, 2023.

(c) **Guaranteed Commercial Operation Date.** The definition of Guaranteed Commercial Operation Date is deleted and replaced with the following:

“Guaranteed Commercial Operation Date” means November 1, 2024, provided that the Guaranteed Commercial Operation Date shall be extended on a day-for-day basis for each day of delay in Seller’s development, permitting, construction, interconnection or completion of the Facility associated with (a) the occurrence of a Force Majeure event, (b) a breach by Buyer of any of its obligations under this Agreement, (c) the occurrence of an Emergency condition, or (d) a delay in the in-service date of the Interconnection Facilities beyond the expected date set forth in the Generation Interconnection Agreement, including as a result of a delay in the completion of any Network Upgrades, provided that such delay is not the result of Seller’s failure to perform its obligations under the Generation Interconnection Agreement.

2. **Term.** Section 2.1 is deleted in its entirety and replaced with the following:

2.1 **Term.** This Agreement is entered into as of the date hereof (the “Effective Date”) and, unless earlier terminated as provided herein, shall remain in effect until the end of the fifteenth (15th) Contract Year (the “Term”).

3. **Contract Price.** Section 5.1 is deleted in its entirety and replaced with the following.

5.1 **Contract Price.** Commencing on the Commercial Operation Date and continuing through the Term, Buyer shall pay the Contract Price for all deliveries to Buyer of the Products. The Contract Price includes the consideration to be paid by Buyer to Seller for the Products, and Seller shall not be entitled to any compensation over and above the Contract Price for the Products, except as set forth in Section 4.4.2. Seller agrees to reduce the Contract Price by \$0.50/MWh for each \$0.01/watt reduction in module pricing Seller obtains below \$0.44/watt, as of the Notice to Proceed Date, on a pro rata basis. Seller further agrees to provide Buyer with an “open book” approach to Seller’s module pricing. So, by way of example, if Seller obtains modules at \$0.43/watt, Seller agrees to reduce the Contract Price to \$28.56/MWh.

4. **Buyer Transmission Services.** Section 6.5 is deleted in its entirety and replaced with the following:

6.5 **Buyer Transmission Services.** Beginning no later than October 1, 2023 and continuing throughout the Term, Buyer shall be responsible for arranging and paying for all transmission service required to effectuate the receipt of Test Energy and Net Output at the Point of Delivery. As between Buyer and Seller, Buyer shall bear all responsibility, liability, costs, fees, penalties and any other expenses associated with any failures, errors or omissions solely due to Buyer’s performance of such obligations, including the failure to timely perform such obligations in

accordance with this Agreement or the requirements of any Electric System Authority. Buyer shall indemnify, hold harmless and reimburse Seller for any liability, costs, fees, penalties and any other expenses assessed against or incurred by Seller that are Buyer's responsibility pursuant to the preceding sentence.

5. Purchase Option. A new Section 4.7, Buyer Purchase Option, is added, as follows:

4.7 Buyer Purchase Option.

4.7.1 Purchase Option. Provided that Buyer is not in default under this Agreement, Buyer shall have the option to purchase the Facility (the "Purchase Option") for a purchase price equal to the *greater of* (i) the fair market value of the Facility, or (ii) the depreciated net book value of the Facility (the "Purchase Price"), as follows:

(a) Buyer shall deliver written notice to Seller of its interest in exercising the Purchase Option (the "Preliminary Interest Notice") no less than thirty-one (31) months prior to the end of the 15th Contract Year. If Buyer fails to deliver the Preliminary Interest Notice to Seller 31 months prior to the end of the 15th Contract Year, the Purchase Option shall terminate.

(b) Within thirty (30) calendar days following delivery of the Preliminary Interest Notice, Seller shall provide Buyer its proposed Purchase Price, along with an explanation of whether the Purchase Price is based on (i) its determination of the fair market value of the Facility, or (ii) the depreciated net book value of the Facility. Buyer shall then have a period of thirty (30) days after receipt of such information (i) to conditionally confirm the Purchase Price, (ii) retract its interest in exercising the Purchase Option, or (iii) if the Purchase Price specified by Seller is based on Seller's determination of fair market value of the Facility, to disagree with Seller's determination of such fair market value, in each case, by written notice to Seller. Seller will reasonably cooperate with Buyer in providing information Seller used in determining the proposed Purchase Price.

(i) If the Buyer conditionally confirms its interest in exercising the Purchase Option ("Conditional Purchase Option Confirmation Notice"), Buyer will take steps to establish a new Supplemental Power project with interested Participants on whose behalf Buyer would exercise the Purchase Option. Buyer will notify Seller if Buyer elects to exercise the Purchase Option (the "Purchase Option Confirmation Notice") no later than fifteen (15) months prior to the end of the 15th Contract Year. If Buyer does not provide a Purchase Option Confirmation Notice no less than fifteen months prior to the end of the 15th Contract Year, the Purchase Option shall terminate.

(ii) To the extent the Purchase Price is based on Seller's determination of the fair market value of the Facility, such value is greater than the Facility's depreciated net book value, and Buyer disagrees with Seller's determination of the proposed Purchase Price, Buyer shall so notify Seller of its objection in writing, and the Parties shall determine fair market value of the Facility in accordance with Section 4.7.2 below (the "FMV"). Once FMV has been established pursuant to Section 4.7.2, and Buyer conditionally confirms its interest in exercising the Purchase Option ("Conditional Purchase Option Confirmation Notice"), Buyer will take steps to establish a new Supplemental Power project with interested Participants on whose behalf Buyer would exercise the Purchase Option. Buyer will notify Seller if Buyer elects to exercise the Purchase Option (the "Purchase Option Confirmation Notice") no less than thirty (30) days following the determination of FMV under Section 4.7.2 below.

4.7.2 Determination of Fair Market Value.

(a) If the Purchase Price indicated by Seller in accordance with Section 4.7.1 is based on Seller's determination of the fair market value of the Facility and Buyer disagrees with such stated Purchase Price, then the Parties shall each select and retain, at their own cost and expense, a nationally recognized independent appraiser with experience and expertise in appraising power generation facilities to determine separately the FMV of the Facility. Subject to the appraisers' execution and delivery to Seller of a suitable confidentiality agreement in a form reasonably acceptable to Seller, Seller shall provide each appraiser access to the Facility and its applicable books and records during business hours and upon prior written notice. The appraisers shall act reasonably and in good faith to determine the FMV of the Facility and the Parties shall use their best efforts to cause each appraiser to complete such respective determination no later than ninety (90) calendar days following delivery of the Preliminary Interest Notice. Buyer and Seller may provide to each appraiser a list of factors which they suggest be taken into consideration when the appraisers generate their respective appraisals, consistent with industry standards prevailing at such time for appraising renewable power generation facilities similar to the Facility. Any information provided to an appraiser by Seller or Buyer shall be provided to the other appraiser and the other Party at the same time, it being the intent of the Parties that the appraisers have access to the same information. Buyer and Seller shall deliver the results of their respective appraisal to the other when completed. If so requested by either Buyer or Seller, the appraisals shall be exchanged simultaneously. After each appraisal is completed and exchanged, the Parties and their appraisers shall promptly confer and attempt to agree upon the FMV of the Facility.

(b) If, within fifteen (15) calendar days after completion of each appraisal described above, Buyer and Seller cannot agree on the FMV of the Facility, and the values of the appraisals are within five percent (5%) of each other, the FMV of the Facility shall be the simple average of the two appraisals. If the

values of the two appraisals differ by five percent (5%) or more, the appraisers shall choose a third independent appraiser experienced in appraising renewable power generation assets similar to the Facility. The third appraiser shall have access to the same information as was available to the first two appraisers. Buyer and Seller shall direct the third appraiser to determine the FMV of the Facility within forty-five (45) calendar days following retention of the third appraiser. The costs and expenses of such third appraiser shall be shared equally by Buyer and Seller. Upon completion of the FMV of the Facility by such third appraiser, the FMV of the Facility will be the simple average of the three (3) appraisals completed in accordance with this Section 4.7.2. In each of the determinations of the FMV by the first two appraisers or the determination of the FMV by the third appraiser, as applicable, Buyer shall have a period of thirty (30) days to exercise the Purchase Option or retract its interest in exercising the Purchase Option, and at the end of which period the Purchase Option will terminate.

4.7.3 Closing of Purchase Option; Termination of Agreement; Continuation of Agreement.

(a) Upon reaching agreement on the Purchase Option, (i) the Parties shall promptly execute all definitive agreements necessary to cause title to the Facility to pass to Buyer, free and clear of any unpermitted Liens; and (ii) Buyer shall pay the Purchase Price to Seller in immediately available funds and in accordance with any previous written instructions delivered to Buyer by Seller for payments under this Agreement. Buyer shall also execute such documents reasonably necessary for Buyer to accept, assume and perform all then-existing agreements related to the Facility.

(b) The Facility will be sold as is, where is, with all faults. Seller will assign to Buyer any manufacturer's warranties that are in effect as of the date of purchase and which are then assignable pursuant to their terms, but Seller otherwise disclaims all warranties of any kind, express or implied, concerning the Facility (other than as to title). Seller shall also provide Buyer all Facility operation and maintenance manuals and logs in Seller's possession and provide Buyer basic training on the operation and maintenance of the Facility upon Buyer's reasonable request. Upon purchase of the Facility, Buyer shall assume complete responsibility for the operation and maintenance of the Facility and liability for the performance of (and risk of loss for) the Facility, and, except for any Seller obligations that survive termination as expressly provided in this Agreement, Seller will have no further liabilities or obligations hereunder for the Facility. Each Party shall bear its respective fees, costs and expenses incurred in connection with such Purchase Option transaction

(c) In the event the Purchase Option transaction closes prior to the end of the Term, this Agreement shall terminate upon the closing of such transaction.

(d) In the event Buyer retracts its intent to exercise the Purchase Option or does not timely confirm the Purchase Option in accordance with Section 4.7.1,

in each case, prior to the end of the Term, the provisions of the Agreement shall continue in full force and effect as if Buyer had not notified Seller of its intent to exercise the Purchase Option.

4.7.4 For the avoidance of doubt, in addition to Buyer's remedies set forth in Section 11.2.1, Buyer shall have the remedy of specific performance to compel Seller's performance of its duties hereunder with respect to the Purchase Option.

B. Conditions Precedent.

This Amendment shall have no force or effect unless and until it is approved by each of the Solar Participants.

C. Other Provisions.

1. Unless otherwise specifically provided in this Amendment, capitalized terms in this Amendment shall have the meaning assigned to such terms in the PPA.

2. This Amendment has been duly authorized, executed and delivered by each Party.


3. Except as amended hereby, the terms and conditions of the PPA shall remain in full force and effect. Each reference in the PPA to the PPA shall be a reference to the PPA as amended hereby.

4. This Amendment may be executed by facsimile or PDF (electronic copy) and in multiple counterparts, all of which taken together shall have the same force and effect as one and the same original instrument.

5. This Amendment shall be considered for all purposes as prepared through the joint efforts of the Parties and shall not be construed against one Party or the other because of the preparation or other event of negotiation, drafting or execution hereof.

IN WITNESS WHEREOF, the Parties have duly executed this Amendment as of the date first written above.

PINEVIEW SOLAR LLC

BY: 
NAME: Ilan Caplan
TITLE: Authorized Signatory

**MUNICIPAL ELECTRIC AUTHORITY
OF GEORGIA**

BY: 
NAME: James E. Fuller
TITLE: President & CEO



RISK MANAGEMENT AND
EMPLOYEE BENEFIT SERVICES
BOARD OF TRUSTEES

November 30, 2022

Chair
Rebecca L. Tydings
City Attorney, Centerville

Vice Chair
Marcia Hampton
City Manager, Douglasville

Secretary-Treasurer
Larry H. Hanson
CEO and Executive

Trustees:

Shelly Berryhill
Commissioner, Hawkinsville

Linda Blechinger
Mayor, Auburn

Chris Hobby
City Manager, Bainbridge

Meg Kelsey
City Manager, LaGrange

Jessica O'Connor
City Manager, Griffin

W. D. Palmer, III
Councilmember, Camilla

James F. Palmer
Mayor, Calhoun

John Reid
Mayor, Eatonton

JoAnne Taylor
Mayor, Dahlonega

Albert Thurman
Mayor, Powder Springs

Kenneth L. Usry
Mayor, Thomson

Clemontine Washington
Mayor Pro Tem, Midway

Vince Williams
Mayor, Union City

TRANSMITTED VIA E-MAIL
(agrieshaber@grantvillega.org)

Mr. Al Grieshaber
City Manager
City of Grantville
P.O. Box 160
Grantville, Georgia 30220

RE: City of Grantville Georgia Municipal Employees Benefit System (GMEBS) Defined Benefit Retirement Plan; Amendment to Confirm Provision of up to Five Years of Credited Past Service for Employees in Service October 1, 2021

Dear Mr. Grieshaber:

Attached please find a draft amended Adoption Agreement for the City of Grantville's Georgia Municipal Employees Benefit System ("GMEBS") Defined Benefit Retirement Plan ("Plan"). The amendment makes a technical correction, confirming that employees in service on October 1, 2021 (the original effective date of the Plan), including those who have since terminated, will receive up to five (5) years of credited past service under the Plan with respect to their service with the city prior to such date (see p. 8). This amendment corrects an operational error under the Plan, as the city has funded the trust fund based on its understanding that all eligible regular employees who were in service on October 1, 2021, would receive this additional service credit. The Adoption Agreement provides that the amendment will be effective retroactively as of October 1, 2021.

Per O.C.G.A. § 47-5-40, the Adoption Agreement has been drafted in the form of an ordinance. If the city desires additional revisions to the draft Adoption Agreement, please let us know before the governing authority adopts it. Otherwise, if the Adoption agreement is acceptable as drafted, please have the designated representatives sign and date the Adoption Agreement (p. 36) and email it to Ms. Gina Gresham at rgresham@gacities.com. We will then countersign the Adoption Agreement and email the fully executed version to you.

Please contact me at 678-686-6212 with any questions.

Sincerely,

Gwin C. Hall
Senior Associate General Counsel

Attachment

C: Mr. Mark Mitchell, City Attorney, City of Grantville (w/encl.)
Ms. Michelle Warner, Director, Retirement Field Services and DC Program (w/o encl.)

Ordinance No. 2022-09

GEORGIA MUNICIPAL EMPLOYEES
BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE
and
ADOPTION AGREEMENT
for

City of Grantville

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

TABLE OF CONTENTS

	<u>PAGE</u>
I. AN ORDINANCE	1
II. GMEBS DEFINED BENEFIT RETIREMENT PLAN	
ADOPTION AGREEMENT	2
1. ADMINISTRATOR	2
2. ADOPTING EMPLOYER	2
3. GOVERNING AUTHORITY	2
4. PLAN REPRESENTATIVE	2
5. PENSION COMMITTEE	3
6. TYPE OF ADOPTION	3
7. EFFECTIVE DATE	4
8. PLAN YEAR	5
9. CLASSES OF ELIGIBLE EMPLOYEES	5
A. Eligible Regular Employees	5
B. Elected or Appointed Members of the Governing Authority	5
10. ELIGIBILITY CONDITIONS	6
A. Hours Per Week (Regular Employees)	6
B. Months Per Year (Regular Employees)	6
11. WAITING PERIOD	7
12. ESTABLISHING PARTICIPATION IN THE PLAN	7
13. CREDITED SERVICE	7
A. Credited Past Service with Adopting Employer	8
B. Prior Military Service	9
C. Prior Governmental Service	10
D. Leave Conversion for Unused Paid Time Off (e.g., Sick, Vacation, or Personal Leave)	12
14. RETIREMENT ELIGIBILITY	14
A. Early Retirement Qualifications	14
B. Normal Retirement Qualifications	14
C. Alternative Normal Retirement Qualifications	16
D. Disability Benefit Qualifications	20
15. RETIREMENT BENEFIT COMPUTATION	20
A. Maximum Total Credited Service	20
B. Monthly Normal Retirement Benefit Amount	21
C. Monthly Early Retirement Benefit Amount	23
D. Monthly Late Retirement Benefit Amount (check one):	24
E. Monthly Disability Benefit Amount	25
F. Minimum/Maximum Benefit For Elected Officials	25
16. SUSPENSION OF BENEFITS FOLLOWING BONA FIDE SEPARATION OF SERVICE; COLA	26

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)	26
B.	Cost Of Living Adjustment.....	27
17.	TERMINATION OF EMPLOYMENT BEFORE RETIREMENT; VESTING	28
A.	Eligible Regular Employees	28
B.	Elected or Appointed Members of the Governing Authority	29
18.	PRE-RETIREMENT DEATH BENEFITS	29
A.	In-Service Death Benefit.....	29
B.	Terminated Vested Death Benefit.....	31
19.	EMPLOYEE CONTRIBUTIONS	32
20.	MODIFICATION OF THE TERMS OF THE ADOPTION AGREEMENT	33
21.	TERMINATION OF THE ADOPTION AGREEMENT.....	33
22.	EMPLOYER ADOPTION AND AUTHORIZATION FOR AMENDMENTS	33

I. AN ORDINANCE

An Ordinance to establish the Retirement Plan for the Employees of the City of Grantville, 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 Grantville, Georgia, and it is hereby ordained by the authority thereof:

Section 1. The Retirement Plan for the Employees of the City of Grantville, Georgia is hereby established 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 Grantville, Georgia**

3. GOVERNING AUTHORITY

Name: **Mayor and Council**
Address: **P.O. Box 160, Grantville, GA 30220-0160**
Phone: **(770) 583-2289**
Facsimile: **(770) 583-2280**

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 160, Grantville, GA 30220-0160**
Phone: **(770) 583-2289**
Facsimile: **(770) 583-2280**

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: **City Manager**

Position: **City Clerk**

Position: **Assistant City Clerk**

Pension Committee Secretary: **Assistant City Clerk**

Address: **P.O. Box 160, Grantville, GA 30220-0160**

Phone: **(770) 583-2289**

Facsimile: **(770) 583-2280**

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 a technical correction amendment to confirm that Eligible Regular Employees who were employed on October 1, 2021 (i.e., the original Effective Date of the Plan), including those who have since Terminated, will receive a maximum of five (5) years of Credited Past Service for their Service with the City prior to October 1, 2021 (see p. 8). This Credited Past Service will count for all purposes under the Plan. This amendment conforms the Plan to the City's historic operation of the Plan.**

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 the _____.
(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 effective retroactively **October 1, 2021** **(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 **October 1, 2021** **(insert effective date of most recent Adoption Agreement preceding this Adoption Agreement)**.

The Employer's first Adoption Agreement became effective **October 1, 2021** **(insert effective date of Employer's first GMEBS Adoption Agreement)**. The Employer's GMEBS Plan was originally effective **October 1, 2021** **(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 **October 1**.
- 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 12 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**): City Manager in such position on October 1, 2021.

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): All Eligible Regular Employees employed on October 1, 2021, shall receive a maximum of five (5) years of Credited Past Service under the Plan with respect to their Service with the City prior October 1, 2021. Such Credited Past Service shall count for all purposes (e.g., Vesting, benefit eligibility and benefit computation) under the Plan.**
- 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 85 (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 **55 (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 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 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.
- 5 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% (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 2% **(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 _____ 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 (1/2) _____ (**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 retroactively October 1, 2021.

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

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

Attest:

CITY OF GRANTVILLE, 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