Mayor and City Council Work Session



Tuesday, April 16, 2024 at 6:30 PM

City Hall, 875 Main Street, Stone Mountain, Georgia 30083

Agenda

Mayor and Council: Dr. Beverly Jones – Mayor | Post 3 Ryan Smith - Mayor Pro Tem
Post 1 Anita Bass | Post 2 Mark Marianos | Post 4 Gil Freeman
Post 5 Shawnette Bryant | Post 6 Teresa Crowe

Staff: Darnetta Tyus - City Manager | Shawn Edmondson - Assistant City Manager - City Clerk | Danny Mai - Assistant City Clerk | Jeff Strickland - City Attorney

City of Stone Mountain, GA Facebook page: https://www.facebook.com/CityofStoneMtn/

Link to join Webinar: https://us06web.zoom.us/j/81079327852

Public Hearing

Adjournment

Call to Order

Determination of Quorum

Invocation and Pledge

Citizen Comments – Including comments from public/stakeholders (3 minutes per comment)

Comments from the Public

The public comments are reserved exclusively for comments from the public and not for immediate reply. The purpose of public comment is to allow the public to voice city related requests, concerns or opinions only during the public comment portion of the City Council meeting. I. The Mayor and City Council reserves the right to extend or limit the length of public comments based on: (1) the issue under discussion; (2) the number of items on the agenda; and (3) the extent to which the speaker remains constructive in their comments and questions. II. The public may not directly confront the public speaker but must direct all comments and questions to the Mayor and City Council. III. Public harassment of or

confrontation with a public speaker will not be tolerated. Members of the public violating tenets two or three will be asked to sit down or leave the premises.

Review of the Journal (City Clerk)

1. Request minutes from Council Regular Meeting 04.02.2024 be approved.

Reading of Communications

Adoption of The Agenda of The Day

Committee Discussion Items

- 2. Planning Commission
- 3. Economic Development/Downtown Development Authority
- 4. Historic Preservation Commission
- 5. Parks and Recreation Committee

Staff Reports

- 6. Public Safety- Police Chief- James Westerfield Jr
- 7. Administration- Assistant City Manager-City Clerk- Shawn Edmondson

City Manager's Report

City Manager- Darnetta Tyus

Council Policy Discussion Topics

Unfinished Business

New Business

- 9. The Downtown Development Authority requests the approval of Thom Deloach as the DDA Vice Chairperson. (Assistant City Manager & City Clerk Edmondson)
- 10. The Downtown Development Authority requests the approval of Michelle Dunbar as a member of the Downtown Development Authority. (Assistant City Manager & City Clerk Edmondson)
- 11. Applicant Kenny Bittick requests a variance from Section 5-2.5(A)(8) to reduce the minimum heated floor area from 1,500 square feet to 728 square feet. (City Planner Edwards)
- 12. Applicant Kenny Bittick requests a variance from Section 5-2.7(A)(1) for relief from the requirement to develop a single-family dwelling with a two-car garage or carport parking spaces. (City Planner Edwards)
- 13. Adoption of the Official Zoning Map of the City of Stone Mountain (City Planner Edwards)
- **14.** Discussion on Short-Term Rentals. (City Planner Edwards)

- 15. Discussion on the approval of a purchase to upgrade and modernize the City Council/Court Room through Sharp Business Systems dependent on upgrade. Options are listed below. (Assistant City Manager & City Clerk Edmondson)
 - **OPTION (A):** A partial upgrade for the Audio Systems of the City Council/Court Room for an amount of \$13,923.99 without sales tax;
 - **OPTION (B):** A partial upgrade for the Video Systems of the City Council/Court Room for an amount of \$21,726.75 with sales tax (\$20,673.02 without sales tax;
 - **OPTION (C):** A full upgrade and modernization of the entire City Council/Court Room for an amount of \$26,121.51 without sales tax.
- Discussion on establishing a pool of attorneys to advise on various city functions (Mayor Jones)
- 17. Discussion on Traffic Calming Study and Ordinace 2022-02. (Councilmember Bryant & City Attorney Strickland)
- 18. Discussion on Adopting the Enterprise Fleet Management Program to manage and monitor maintenance and inventory of the City of Stone Mountain's Vehicles. (City Manager Tyus)
- 19. Executive Session Item: Real Estate Item #1 (City Council)

New Ordinances and Resolutions

- 20. Discussion on the adoption of Ordinance 2024-04, "The Adoption Agreement for the City of Stone Mountain's Defined Benefit Retirement Plan through the Georgia Municipal Employees Benefit System. (Assistant City Manager & City Clerk Edmondson)
- 21. Discussion on Resolution 2024-03, asking city council for approval for the city auditor to proceed with initializing fiscal year Audit 2023 (City Manager Tyus)
- 22. Discussion on the modification and re-adoption of Resolution 04-01 to Resolution 2024-04 (Councilmember Bass)

Remarks of Privilege

Announcements by The Mayor

Executive Session to Discuss Personnel, Legal, and/or Real Estate (if needed)

23. Real Estate – Item #1

Adjournment



MAYOR & CITY COUNCIL PUBLIC HEARING/REGULAR MEETING AGENDA

This meeting will be IN Person

Link to join Webinar https://us06web.zoom.us/j/82926013751

Tuesday, April 2nd, 2024 @ 6:30 pm City Hall, 875 Main Street, Stone Mountain, Georgia 30083

PUBLIC HEARING

• Applicant Tracee Randall request a Special Use Permit to allow for a vacation home facility at 5275 West Mountain Street (parcel ID: 18 090 13 004).

Interim City Attorney Patel explained the rules and procedures of the Public Hearing to Council, Staff, and all in attendance. City Planner Edwards asked the Council to combine the two items into one item. City Mayor Jones noted that they will proceed with each item separately. City Planner Edwards explained the contingencies that staff recommend to City Council. City Planner Edwards noted that the second public hearing item has the same contingencies. Council asked for the applicant to come speak to the Council.

Comments made by Applicant Tracee Randall:

• The Applicant noted that the property manager lives near the rental. The applicant also noted that they have put a lot of money into this project to ensure its success. Noted the impressiveness of the city, and that they want to respect the atmosphere and climate of the city.

Comments made in favor of Applicant Tracee Randall

N/A; there was no citizen that wanted to speak in Favor

Comments made in opposition of Applicant Tracee Randall

- Joan Monroe: Monroe noted that there are a lot of rentals within this city. Monroe stressed the importance of researching how many rentals there are VS homeowners.
- Theresa Thomas: Thomas asked for controls regarding how many short-term renters are allowed within the city. Noted that if there are too many renters, then the quality of life for citizens will diminish.

The applicant did not responds to the comments made in opposition.

Questions/Comments from Council Members:

- CM Bryant asked questions to the Applicant regarding the security (Keys/Lock Combination/ Etc.)
 - The Applicant noted what security controls they have in place, and noted that they have introduced themselves to the neighbors of the property.
- CM Bass asked if this is their first venture
 - o The Applicant noted that this is not their first time. They also noted the importance of security.

City Planner Edwards noted that staff is working on analyzing how many short-term renters there are on a map.

• Applicant Tracee Randall request a variance from Section 16-2.1(A)(4) requiring the owner of a vacation home facility to live within the corporate boundaries of DeKalb County, Georgia at 5275 West Mountain Street (parcel ID: 18 090 13 004).

Comments made by Applicant Tracee Randall:

• Combined with Item #1

Comments made in favor of Applicant Tracee Randall

Combined with Item #1

Comments made in opposition of Applicant Tracee Randall

• Combined with Item #1

ADJOURNMENT

[MPT Ryan Smith] called the public hearing to adjourn at [06:48] PM ET. [CM Gil Freeman] Seconded.

CALL TO ORDER

Mayor Jones called the meeting to order at [06:48] PM ET.

DETERMINATION OF A QUORUM

Mayor Jones determined and announced that a quorum of the City Council of Stone Mountain was present.

Members Present (Y/N)

Post 1: Anita Bass (Y)	Post 2: Mark Marianos (Y)
Post 3: Ryan Smith (Mayor Pro Tem)(Y)	Post 4: Gil Freeman (Y)
Post 5: Shawnette Bryant (Y)	Post 6: Teresa Crowe (Y)

Also present as participants to the meeting were Priya Patel, Interim City Attorney; Darnetta Tyus, City Manager;

Shawn Edmondson, Assistant City Manager & City Clerk; Danny Mai, Assistant City Clerk. Members of the general public also attended and observed the meeting.

INVOCATION AND PLEDGE

[Mayor Jones] lead the pledge of allegiance at [06:49] PM ET. [Mayor Jones] lead the invocation.

CITIZEN COMMENTS – (Including comments from Public/Stakeholders; 3 minutes per comment)

- Citizen #1 (Sara Abrams): Abrams noted that the Visitors Center is overran with plants, etc... and requested that the Visitors Center be apart of the City Wide Clean Up Event.
- Citizen #2 (Theresa Thomas): Thomas requested that the SPLOST documents be posted on the City Website. Thomas noted that an example of such, is on the DeKalb County website on the "SPLOST" tab. Thomas stressed the importance of transparency and once again stressed that the documents be posted on the City Website. Thomas requested clarification on whether MPT and Mayor can be on the same agenda if the mayor is present.
- Citizen #3 (Carl Wright): Wright noted that the DDA has changed the time for the unveiling of the mural to 03:00 PM ET but said that the date will remain the same. Wright noted that the owners of AirBNB's tend to maintain properties better than some homeowners.
- Citizen #4 (Joan Monroe): Monroe stressed the importance of the meeting minutes' accuracy. Monroe noted that there is not enough facts within the minutes. Monroe also asked the auditor for a breakdown of the Audit.
- Citizen #5 (Jelani Linder): Linder request that the City Council move more progressive items within the city. He also urged council to move the city towards more modernization.

COMMENTS FROM THE PUBLIC

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REVIEW OF THE JOURNAL (City Clerk)

A. Request minutes from the Mayor and Council Work Session 03/19/2024 be approved.

[CM Anita Bass] made a motion to approve the meeting minutes for the City Council Work Meeting held on

March 19th, 2024, with adjustments previously sent out to council. The motion was seconded by [CM Mark Marianos].

The City Council Voted and approved the motion by vote of (4) - (2)

Members Voted (Y/N/A)

Post 1: Anita Bass (Y) Post 2: Mark Marianos (Y)

Post 3: Ryan Smith (Mayor Pro Tem)(Y) Post 4: Gil Freeman (N)

Post 5: Shawnette Bryant (N) Post 6: Teresa Crowe (Y)

MOTION TO APPROVE PASSED

READING OF COMMUNICATIONS

ADOPTION OF THE AGENDA OF THE DAY

The city manager requested that agenda item "Unfinished Business" be moved up prior to the City Manager's Report. [CM Mark Marianos] made a motion to adjust the agenda of the day. The motion was seconded by [MPT Ryan Smith] [MPT Ryan Smith] made a motion to adopt the agenda of the day with the changes proposed by the city manager. The motion was seconded by [CM Shawnette Bryant]. The City Council voted and approved the motion by vote of (6)-(0)

CITY MANAGER'S REPORT

A. City Manager Darnetta Tyus

City Manager Tyus noted that city staff has had initial contact with Stone Mountain Elementary School, and that the school was ecstatic with the relationship that the city was creating with the school itself. City Manager Tyus noted that the auditor is in the audience and will be ready to answer questions that the council has. City Manager Tyus stated that the road paving project has started. City Manager Tyus informed the council that the city has signed a notice to proceed; regarding the park projects and that it will be completed in 190 days. City Manager Tyus noted that it would be cost prohibited to have signage with the handprints of children. City Mayor Jones requested that a member of Parks and Recreation be a part of the decision-making process. City Manager Tyus informed the council that the Parks and Recreation committee will receive three options from local vendors to choose from. City Manager Tyus discussed the city wide clean up event and informed the city council that Atlanta Gas light & local businesses are contributing to the event. City Manager Tyus provided an update to the sink hole projects. City Manager Tyus informed the city council that SeeQuikFix is also here to present.

City Manager Tyus introduced SeeQuickFix to the City Council. The Representative informed City Council with the what the company does and their experience. The Representative noted that this would allow the city to have a better way to voice complaints to the city itself. The Representative showcased other cities that have utilized this application and provided a high-quality trial run of how other cities utilize this portal. City Manager Tyus noted that city council will have the opportunity to "play around with the application" prior to full launch. City Manager Tyus noted that there is a free mobile app. City Manager Tyus noted that this application will cost \$2000 initially, with it increasing to \$5000+ moving forward.

THERE IS A MOTION TO APPROVE THE CONTRACT WITH CIVICPLUS IN REGARD TO THEIR SEEQUICKFIX APPLICATION. [MPT RYAN SMITH] MOTIONED TO APPROVED THE CONTRACT WITH CIVIC PLUS REGARDING THEIR SEEQUICKFIX APPLICATION. [CM TERESA CROWE] SECONDED THE MOTION.

Members Voted (Y/N/A)

Post 1: Anita Bass (Y) Post 2: Mark Marianos (Y)

Post 3: Ryan Smith (Mayor Pro Tem)(Y) Post 4: Gil Freeman (N)

Post 5: Shawnette Bryant (N) Post 6: Teresa Crowe (Y)

THE CITY COUNCIL VOTED AND APPROVED THE MOTION BY A VOTE OF (4) – (2)

City Manager Tyus introduced the auditor to council. The auditor then explained items within the audit itself, and answered questions that the City Council may have. Mayor Beverly Jones asked the Auditor if this audit is for Fiscal Year 2022. The Auditor replied that it is for Fiscal Year 2022.

COUNCIL POLICY DISCUSSION TOPICS

UNFINISHED BUSINESS

 Applicant Tracee Randall request a Special Use Permit to allow for a vacation home facility at 5275 West Mountain Street (parcel ID: 18 090 13 004).

[MPT Ryan Smith] made a motion to approve "Applicant Tracee Randall requests for a Special Use Permit to allow for a vacation home facility at 5275 West Mountain Street (parcel ID: 18 090 13 004)", contingent on staff recommendations made by City Planner. The motion was seconded by [CM Anita Bass]. The City Council voted and approved the motion by vote of (5) - (1).

Members Voted (Y/N/A)

Post 1: Anita Bass (Y) Post 2: Mark Marianos (Y)

Post 3: Ryan Smith (Mayor Pro Tem)(Y) Post 4: Gil Freeman (N)

Post 5: Shawnette Bryant (Y) Post 6: Teresa Crowe (Y)

• Applicant Tracee Randall request a variance from Section 16-2.1(A)(4) requiring the owner of a vacation home facility to live within the corporate boundaries of DeKalb County, Georgia at 5275 West Mountain Street (parcel ID: 18 090 13 004).

[MPT Ryan Smith] made a motion to approve "Applicant Tracee Randall request a variance from Section 16-2.1(A)(4) requiring the owner of a vacation home facility to live within the corporate boundaries of DeKalb County, Georgia at 5275 West Mountain Street (parcel ID: 18 090 13 004)", contingent on staff recommendations made by City Planner. The motion was seconded by [CM Mark Marianos]. The City Council voted and approved the motion by vote of (5) - (1).

Members Voted (Y/N/A)

Post 1: Anita Bass (Y) Post 2: Mark Marianos (Y)

Post 3: Ryan Smith (Mayor Pro Tem)(Y) Post 4: Gil Freeman (N)

Post 5: Shawnette Bryant (Y) Post 6: Teresa Crowe (Y)

NEW BUSINESS

 Dwayne Washington, owner of Stone Mountain Front Porch, requests for the temporary closure of East Mountain Street, Stone Mountain, GA 30083 on May 5th, 2024 (Cinco de Mayo) from 09:00 AM ET to 05:00 PM ET. (Assistant City Manager – City Clerk Edmondson)

Assistant City Manager & City Clerk Edmondson noted that this closure would be in front of his restaurant, not the entirety of the street. Assistant City Manager & City Clerk Edmondson noted that there would be a detour route. City Council requested that there be a map showing the street closures.

Discussion was tabled to the next working session.

NEW ORDINANCES AND RESOLUTIONS

REMARKS OF PRIVILEGE

ANNOUNCEMENTS BY THE MAYOR

- A. Real Estate
- B. Personnel
- C. Legal

ADJOURNMENT

CITY OF STONE MOUNTAIN 2024 CRIME STATISTICS

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*Statistics include NIBRS Group A Crimes (formerly known as FBI Part 1 Crimes), and Simple Assaults and Frauds, which are NIBRS Group B Crimes.

Print Date: 4/10/2024

CITY OF STONE MOUNTAIN 2024 CRIME STATISTICS

2024	VIOLENT CRIME	PROPERTY CRIME	Statistic	Stone Mountain					
JAN	2	15	Violent Crime per 1,000 Residents	4.18					
FEB	4	17	Property Crime per 1,000 Residents	26.85					
MAR	1	13	Total Crime per 1,000 Residents	31.03					
APR									
MAY			Total Cases Assigned to CID YTD*	31					
JUN			CID Active YTD	16					
JUL			CID Inactive YTD	7					
AUG			CID Cleared YTD	8					
SEP			CID Clearance Rate (Cleared/Total Cases)	26%					
OCT									
NOV									
DEC									
TOTALS	7	17							
MO. AVERAGE	2.33	15.00							
ANNUALIZED	28.00	180.00							
CRIME RATE PER 1,000 POP	4.18	26.85							
				2024 YTD	2023	2022	2021	2020	2019
			Simple Assault	17	92	107	123	101	112
			Simple Assault per 1,000 Residents	2.54	13.73	15.96	19.44	15.96	17.70
*Cases Assigned to	CID include I	NIBRS Group A	A and Group B Crimes						

Print Date: 4/10/2024

CITY OF STONE MOUNTAIN POLICE ACTIVITY STATISTICS

March 1-2024 - March 31-2024

	DAY A-	DAY B-	MORNING	MORNING	
ACTIVITY	SHIFT	SHIFT	C-SHIFT	D-SHIFT	TOTALS
Calls	41	42	35	32	150
Arrests	3	5	3	6	17
Citations	24	41	106	25	196
Warning Citations	9	17	16	31	73
DUI	0	0	0	0	0
VGCSA	1	0	0	0	1
Parking Citations	0	0	14	16	30
TOTALS	78	105	174	110	467
Incident Reports	157			Domestic 15	Accident 10

Print Date: 4/10/2024



City of Stone Mountain Office of the City Clerk

OFFICIAL NOTICE

Office of the City Clerk – Activities for 03/2024

Type	Quantity
City Clerk & Administrative	
Business Licenses (New and Renewal)	9
Total Open Records Request	17
Approximate Time Used per request	15 Hours
1 Remaining Open Request	
Totals:	16
Permits	
Building Permits (Electrical, HVAC, Plumbing)	24
Zoning Certifications	5
Commerical - Sign Permit	1
Commercial - Banner Permit	2
Commericial - Variance Request	3
General - Certificate of Appropriateness	5
Totals:	40
Code Enforcement	
Sec. 5-267 Exterior property requirements	6
Sec. 22-28(9) - Restricted discharges	1
Sec. 13-62 Parking surface required.	1
SEC: 5-272 (A) Rubbish & Garbage Req	1
Totals:	9

Warm Regards,

Shawn Edmondson

Assistant City Manager & City Clerk

MEMORANDUM

City of Stone Mountain 875 Main Street Stone Mountain, GA 30083

DATE: March 19,2024 TO: Mayor and City Council

FROM: City Manager Darnetta Tyus

RE: City Manager's Report

- 1. Financial Report for January:
- 2. SPLOST II Update
- 3. For the crosswalk on Main and the Marquis, I anticipate an update on where we stand on these items. For the crosswalk, has the city reached out to other vendors? For the Marquis, is the City getting bids? This may be part of city manager report but I am not sure.

4. Council Completed their Retreat:

• The council retreat, spanning Friday, March 8 from 8:00 AM to 5:00 PM and Saturday, March 9, 2024, from 8:30 AM to 12:00 PM at the Georgia Municipal Association Headquarters, was marked by intensive and productive discussions. Beginning with a reflection on the previous year's achievements and challenges, the agenda included a comprehensive climate survey, fostering effective communication and team building, and setting clear priorities for 2024. The retreat also featured a working lunch for informal networking and brainstorming sessions. Updates from the previous retreat and dedicated time to addressing pressing issues ensured accountability and proactive problem-solving. The agenda on Saturday included a recap of the previous day's discussions, additional issue resolutions, and a wrap-up session, concluding with an executive session for confidential matters. Overall, the retreat provided a cohesive platform for reflection, collaboration, and strategic planning, laying out a roadmap for focused and effective governance moving forward.

5. City Council Concern Report:

• Due to a staffing change, the company will be prepared to do a presentation on the April 2, 2024.

6. City of Stone Mountain Climate Survey:

PivotPath's organizational climate survey with the City of Stone Mountain revealed a
positive workforce ethos, emphasizing pride, commitment, and teamwork. The
findings underscore effective communication, empowerment, and leadership support,
alongside a conducive work environment and strong job satisfaction. While
employee's express optimism and dedication, there are nuanced concerns, notably

MEMORANDUM

City of Stone Mountain 875 Main Street Stone Mountain, GA 30083

DATE: March 19,2024 TO: Mayor and City Council

FROM: City Manager Darnetta Tyus

RE: City Manager's Report

regarding political influences and a call for continuous improvement. Overall, these insights serve as a guiding compass for strategic decisions, fostering a culture aligned with the city's aspirations for sustained excellence.

7. Walk Bridge on Sheppard Road:

• Our Public Works department completed a significant project involving the removal and responsible disposal of an aging bridge. Public Works installed a new pipe system and created a catch basin to manage water flow effectively. With the water now directed underground through the new pipes, water will seamlessly travel to the catch basin, from where it will be channeled into our existing stormwater system. This initiative not only improves drainage capabilities but also enhances the overall resilience of our infrastructure. I commend the dedication of our Public Works team for their efforts in executing this project, which contributes to the ongoing enhancement of our city's infrastructure and quality of life for our residents.

8. Sinkhole Update

• Please find the formalized update on the priority list for the assessment and resolution of the sinkhole situation within the City of Stone Mountain. The following properties have been identified, and their status and prioritization are as follows:

o Zachery Drive

- Started on 3/13/2024.
- o 1001 Hill Street
 - After Zachery is completed, we will start on 1001 Hill Street
- 718 Ridge Ave
 - We have ordered a new cap for the catch basin. We will perform maintenance to clear debris from the drainage area once the cap is delivered.

Rosewood and Lucille

Pipe has been ordered. Will be completed after McCurdy.

MEMORANDUM

City of Stone Mountain 875 Main Street Stone Mountain, GA 30083

DATE: March 19,2024

TO: Mayor and City Council

FROM: City Manager Darnetta Tyus

RE: City Manager's Report



Downtown Development A Steel Property of Stone November 1 Stone Mountain, GA 30083

Instructions for Downtown Development Authority (DDA) Board Membership

- Candidate shall attend two DDA meetings as an observer prior to application.
- Complete an application form and attach a resume. Forms can be obtained from Stone Mountain City Hall or by email to Maggie Dimov at: mdimov@stonemountaincity.org
- Candidates will be interviewed by the DDA Board and DDA Executive Director followed by a vote by the DDA Board for approval or disapproval.
- The application is submitted to the City Council with the recommendation of the DDA Board.
- The candidate will take the oath of office upon appointment by the City Council.

Mission

The Downtown Development Authority (DDA) of Stone Mountain PLANS for, LEADS and MANAGES the downtown revitalization and economic growth of the city. The DDA serves as an advocate and resource to new and existing businesses, implements new development and redevelopment of existing buildings within the downtown area and creates programs and policies to foster a vibrant and invigorating downtown area.

Overview

The Stone Mountain Downtown Development Authority is composed of a seven (7) member Board of Directors, appointed by the Stone Mountain City Council to serve as advocates and advisors to the City Council related to economic growth. The DDA drives and directs policies and programs aimed at improving the economic development and vibrancy of the city using the four (4) points of the Main Street process: Organization, Design, Economic Restructuring and Promotions. The DDA meets on the 2nd and 4th Monday of each month at 6:30pm at City Hall.

Questions to Consider for DDA Board Membership. (Please check all that apply).

- Do I reside within the city limits of Stone Mountain? / Do I own a business within the city limits of Stone Mountain?
- Do I fully understand what the DDA Board expects from me?
- Am I committed to the mission of the DDA Board?
- Can I afford the demands on my time, resources, and energy?



mdimov@stonemountaincity.org

- Will I attend meetings regularly, making them a priority for the duration of my appointment?
- Am I willing to perform a reasonable amount of work outside the regularly scheduled DDA Board meetings to attend sub-committee/action group meetings and prepare for each meeting?
- Can I work effectively with other members of the DDA Board?
- Am I willing to participate in the necessary Board training, education and development activities that will improve my effectiveness in my position?
- Am I current with all my financial obligations to the City?

Board Member Application

1.	Applicant Name: Thom DeLoach		
2.	Home Address: 1066 Third St. Stone Mo	untain, GA 30083	
3.	Resident of: (Stone Mountain) Yes	(DeKalb County) <u>Yes</u>	(Other)
4.	Phone: 6782173694	Email: thom.stnmtn@gmai	il.com
5.	Name & Address of business, resider interest within the city limits of the C Residence: 1066 Third Street		
6.	Current Employer: Statco-DSI, a ProMach Cor	mpany Current Position:	/.P. Sales
7.	Work Address: 7595 Reynolds Circle Hun	tington Beach, CA 92647	
8.	Briefly explain your reason for wishin please provide a Letter of Interest):		•
	To continue service to our city in pursuit of our	ur mission: Planning for, leadin	g, managing the
	downtown revitalization and economic growth	n of the city. All to the good of	our community whilst
	improving the quality of life for all and enhance	cing the authentic character an	d vibrancy of SMV.
Signa	ture of applicant: Thomas E. DeLoach	Date: 03/08/2024	1
Sigila	ture of applicant. Mondo E. Bozodon	Date. 60/00/202	·
Retur	n Application to:		
Maggi	e Dimov, Economic Development Direct	or	
875 M	ain St, Stone Mountain, GA 30083		

DCITY OF STONE MOUNTAIN
DEVELOPMENT AUTHORITY
A MAIN STREET CITY

City of Stone Mountain
922 Main Street
Stone Mountain, GA 30083

- Will I attend meetings regularly, making them a priority for the duration of my appointment?
- Am I willing to perform a reasonable amount of work outside the regularly scheduled DDA Board meetings to attend sub-committee/action group meetings and prepare for each meeting?
- · Can I work effectively with other members of the DDA Board?
- Am I willing to participate in the necessary Board training, education and development activities that will improve my effectiveness in my position?
- Am I current with all my financial obligations to the City?

875 Main St, Stone Mountain, GA 30083

mdimov@stonemountaincity.org

Board Member Application

1. Applicant Name: MICHEUE DUNBAR
2. Home Address: 2276 CREEKVIEW TRAIL, DECATUR
3. Resident of: (Stone Mountain) (DeKalb County) (Other)
4. Phone: 404-277-3306 Email: Office@aztec-cycles.com
5. Name & Address of business, residence or property owned or location of vested interest within the city limits of the City of Stone Mountain (if applicable): AZTEC CYCLES 901 MAIN STREET, STN MTN.
6. Current Employer: AZTEC CYCLES. Current Position: CFO
7. Work Address: 901 MAIN STLEET, STONE MOUNTAIN
8. Briefly explain your reason for wishing to become a DDA Board member (or
please provide a Letter of Interest): - I love this city, care about growth in all aspects We've been business owners for over 10 years in Stone Mountain and we want it to flourish
Signature of applicanty Date: March 8th 2024
Return Application to:
Maggie Dimov, Economic Development Director



City of Stone Mountain 875 Main Street Stone Mountain, GA 30083

STAFF ANALYSIS AND REPORT

OWNER/APPLICANT: Kenny Bittick

LOCATION: 5224 W. Mountain Street

(Parcel ID: 18 090 14 005)

CURRENT ZONING/USE: R-2: Traditional Residential

PROPOSED ZONING/USE: R-2: Traditional Residential

REQUEST: Variances from Section 5-2.5(A)(8) to reduce the minimum

heated floor area from 1,500 square feet to 728 square feet.

ZONING/ADJACENT LAND USE:

North
R-2: Traditional Residential – Single-Family
South
R-2: Traditional Residential – Single-Family
West
R-2: Traditional Residential – Single-Family
East
R-2: Traditional Residential – Single-Family

MEETING INFORMATION:

Planning & Zoning Commission: 02/19/2024 – 6:30 P.M (deferred)

Planning & Zoning Commission: 03/18/2024 – 6:30 P.M. Mayor & City Council 1st Read: 04/16/2024 – 6:30 P.M. Mayor & City Council Public Hearing: 05/07/2024 – 6:30 P.M.

RECOMMENDATION:

Staff recommends approval with conditions.

BACKGROUND:

April 16, 2024

To: City of Stone Mountain Mayor & City Council

From: Richard Edwards, Planner

Subject: The applicant is requesting variance from Section 5-2.5(A)(8) to reduce the

minimum heated floor area from 1,500 square feet to 728 square feet.

Background:

The applicant received final plat approval from the City of Stone Mountain Planning Commission on January 22, 2024. The applicant has submitted the final plat to DeKalb County for recording and obtaining new parcel numbers. The new addresses will be 5224 West Mountain Street and 5232 West Mountain Street, once the plat is officially processed by DeKalb County.

The applicant is requesting variances from Section 5-2.5(A)(8) to reduce the minimum heated floor area from 1,500 square feet to 728 square feet. The heated floor area is the area of the home that is heated and provides living area for the occupants. Typically, garages, carports, attics, and accessory structures are not included in the minimum heated floor area.

Staff reviewed the surrounding lots and obtained the "living area" square footage from the DeKalb County Tax Assessor's website. It appears that only one existing home within the area meets the current code requirements. These homes would be considered legal, non-conforming.

Address	"Living Area"
5238 West Mountain	1,184
5246 West Mountain	1,138
5254 West Mountain	1,324
5260 West Mountain	1,059
5266 West Mountain	1,353
5275 West Mountain	972
5283 West Mountain	986
5214 West Mountain	1,024
1000 Hill	1,453
1002 Hill	1,824
1016 Hill	1,054
1024 Hill	1,286

Analysis: Pursuant to Article II of the City of Stone Mountain Zoning Ordinance, Staff has reviewed the variance request in accordance with the required review criteria.

A. There are extraordinary and exceptional conditions pertaining to the particular property in question because of its size, shape or topography.

There are not any extraordinary or exceptional conditions pertaining to the particular property in question because of its size, shape or topography.

B. The application of the zoning ordinance to the particular piece of property would create an unnecessary hardship.

The strict application of the zoning ordinance could be considered an unnecessary hardship. It appears that there are many other residential homes in the area with a similar living space on similarly situated properties.

C. Such conditions are peculiar to the particular property involved.

These conditions are not peculiar to this particular property.

D. Such conditions are not the result of any actions of the property owner.

This is a direct result of the property owner's desire to build smaller, more affordable housing.

E. Relief, if granted, would not cause substantial detriment to the public good nor impair the purposes or intent of this zoning ordinance.

It is not anticipated that the proposed use would cause detriment to the public good. However, this request does not fall within the intent of the zoning ordinance but this could be considered an unnecessary hardship.

Comprehensive Plan:

The Comprehensive Plan calls for Single-Family Residential as the future land use designation. This land use type calls for single-family residential development. The needs assessment portion of the Comprehensive Plan does address the need for new housing options and the need for affordable and equitable development. This project could be more affordable and equitable than other new residential developments in the city.

This property also falls within the Traditional Residential Character Area within the Comprehensive Plan. This character area calls for primary land uses that include single-family detached residences, town houses, and park and recreation space. It also includes development of new single-family homes on ¼ acre lots or less. Further, it recommends promoting new single-family residential development with historic character.

Recommendation:

Pursuant to Article II of the City of Stone Mountain Zoning Ordinance, Staff has reviewed the request in accordance with the required review criteria and recommends **APPROVAL** of the variance from Section 5-2.5(A)(8) to reduce the minimum heated floor area from 1,500 square feet to 728 square feet with the following conditions:

- 1. The development shall be substantially in compliance with the site plan dated January 19, 2024.
- 2. The square footage of the home shall not be less than 728 square feet.
- 3. Short-term rentals shall be prohibited for both lots.
- 4. All parking shall be located in the side or rear yards.

On March 18, 2024, the Planning Commission recommended APPROVAL of Section 5-2.5(A)(8) to reduce the minimum heated floor area:

- 1. The development shall be substantially in compliance with the site plan dated January 19, 2024.
- 2. The square footage of the home shall not be less than 972 square feet.
- 3. Short-term rentals shall be prohibited for both lots.
- 4. All parking shall be located in the side or rear yards.

BUILDING FRONT 10 PROPERTY OF ST ING SETBACKS: STONE MOUN ONED R-2

ANTICIPATED STARTING DATE: 02/09/2024
ANTICIPATED COMPLETION DATE: 08/09/2024
THE INSTALLATION OF EROSION AI
SEDIMENTATION CONTROL MEASURES AI
PRACTICES SHALL OCCUR PRIOR TO (
CONCURRENT WITH LAND-DISTURBING ACTIVITIES.

DISTURBED AREA STABILIZATION INDICATES POWER LINE INDICATES FENCE LINE INDICATES SANITARY SEWER LINE WATER LINE GAS LINE

INDICATES EASEMENT INDICATES DRAINAGE LINE

BEFORE DEVELOPMENT OF THIS PROPERTY, DEVELOPER AND ARCHITECT TO CONFIRM ZONING DEPARTMENT.

EXCESS OF SOIL TO BE HAULED TOTAL OF GROSS CUBIC YARDS

OFF. OF FILL: OF CUT:

> 10 20

DIRT STATEMENT

CUBIC YARDS

ZONING NOTE

REAR 30' MAX LOT COVERAGE 40% MAX BUILDING HEIGHT 30'

INDICATES STRUCTURAL ROOT PLATE

ELECTRIC PANEL/METER WATER METER SYMBOLS

AS PER DEED
ACCESS EASEMENT
AS PER FIELD
ANGLE IRON FOUND

IRON ROD FOUND
RRIGATION VALVE
JUNCTION BOX
LAND LOT LINE
MAGNETIC READING IP
MAGNOLIA TREE
MAN HOLE
METAL FENCE
N'HORS

MAN HOLE
MEDAS
VERHANG
PPEN TOP PIPE FOUND
DWNERSHIP UNCLEAR
ORCH

AS PER PLAT
AS PER RECORD
BACK OF CURB
BLOCK

LINE INDICATORS

TRAFFIC/INFO SIGN WATER VALVE METER CONDITIONER

FIRE HYDRANT DRAINAGE INLET

GAS MARKER
LAMP POST

SANITARY SEWER MANHOLE STORM MANHOLE

BLOCK
BUILDING LINE SETBACK
BRICK
BASEMENT
CABLE BOX
CONCRETE
CONCRETE
CATCH BASIN
CENTER LINE
CHAIN LINK FENCE
CHAIN LINK FENCE
CORRUGATED METAL PIPE
COTY OF ATLANTA
SAN SEWER CLEANOUT
CRAPORT
CARPORT

COPERTY CORNER
OPERTY LINE
NE TREE
DINT OF BEGINNING
OWER POLE
OWER LINE

DRAINAGE EASEMENT
DRAINAGE INLET
DRAINAGE INLET
ELECTRIC POWER BOX
ELECTRIC METER
ELECTRIC PAVEMENT

SIGN
SAITARY SEWER LINE
SANITARY SEWER EASEMENT
SCREENED PORCH
SIDEWALK
TOP OF BANK
TOP OF BANK
UTILITY EASEMENT

TOP PIPE FOUND

ECORD
EINFORCING BAR FOUND
EINFORCING BAR SET
EINFORCED CONC. PIPE
VIGHT-OF-WAY

THE PLACEMENT OF DUMPSTERS AND THE PARKING OF AUTOMOBILES IS PROHIBITED IN THE RIGHT—OF—WAY.

WOOD FENCE
WOOD DECK
WATER LINE
WATER MITER
WATER FENCE
WATER VALVE
WET WEATHER
YARD INLET

AN SEA LEVEL

ELEVATIONS SHOWN HEREON ARE REFERENCED TO ME

I HAVE THIS DATE, EXAMINED THE "FIA FLOOD HAZARD MAP" ANI AREA HAVING SPECIAL FLOOD HAZARDS, WITHOUT AN ELEVATION DAMAGE DUE ITS OPINION FOR SAID PARCEL MAP ID NUMBER STATE WATERS EXIST WITHIN 200 FEET. AND) FOUND IN MY OPINION REFERENCED PARCEL IS NOT AN CERTIFICATION SURVEYOR IS NOT RESPONSIBLE FOR ANY ____12/8/2016__

FLOOD NOTE:

LOCATION MAP

SITE

THE FLOOD INFORMATION ON THIS PLAT HAS BEEN DETERMINED AFTER REVIEW OF MAPS WHICH ONLY APPROXIMATE THE LOCATION OF THE APPLICABLE FLOOD HAZARD AREA A SECOND OPINION OR COMPREHENSIVE FLOOD EVALUATION STUDY IS SUGGESTED FOR MORE ACCURATE INFORMATION. FOR FURTHER INFORMATION CONTACT THE LOCAL DRAINAGE DEPARTMENT, CORPS OF ENGINEERS AND INSURANCE COMPANY OR AN APPRAISER.

THIS PLAT WAS PREPARED TO SHOWN THE APPROXIMATE LOCATION OF THE IMPROVEMENTS FENCES SHOULD NOT BE PLACED USING SIDE DIMENSIONS FROM HOUSE. ALL MATTERS OF PLAT IS SUBJECT TO ALL LEGAL EASEMENTS AND RIGHT—OF—WAY PUBLIC OR PRIVATE. AND IS NOT RECORDABLE.
TITLE ARE EXCEPTED. THIS

- LAND DISTURBANCE PROHIBITED ACTIVITIES. WITHIN IRF LIMITS. LOCATE AND STAKE IRF LIMITS PRIOR TO ANY LAND DISTURBING
- LAND DISTURBANCE PROHIBITED LAND DISTURBING ACTIVITIES. WITHIN STREAM BUFFER LIMITS. LOCATE AND STAKE BUFFER LIMITS PRIOR
- ALL BUILDINGS LOCATED ADJACENT TO THE INTERMEDIATE REGIONAL FLOOD PLAIN SHALL BE CONSTRUCTED ALL ALL PORTIONS OF THAT STRUCTURE INCLUDING THE BASEMENT FLOOR OR CRAWL SPACE AREAS SHALL LESS THAN THREE (3) FEET ABOVE THE INTERMEDIATE REGIONAL FLOOD ELEVATION.
- FINAL AS-BUILT LOT SURVEY REQUIRED PRIOR TO ISSUANCE OF CERTIFICATE OF OCCUPANCY

SURVEY NOTES:

- 1. STORM SEWER, SANITARY SEWER AND OTHER BURIED UTILITIES MAY HAVE BEEN PAVED OR COVERED OVER. THE LOCATION OF UNDERGROUND UTILITIES AS SHOWN HEREON ARE BASED ON ABOVE GROUND STRUCTURES AND RECORD DRAWINGS PROVIDED TO THE SURVEYOR. LOCATION OF UNDERGROUND MAY VARY FROM LOCATIONS SHOWN HEREON. ADDITIONAL BURIED UTILITIES BEFORE EXCAVATIONS OF LOCATIONS WERE MADE DURING THE PROCESS OF THIS SURVEY TO LOCATE BURIED UTILITIES. BEFORE EXCAVATIONS ARE BEGUN, TELEPHONE, ELECTRIC, WATER AND SEWER, GAS COMPANIES SHOULD BE CONTACTED FOR VERIFICATION OF UTILITY TYPE AND FOR FIELD LOCATIONS.

 2. THIS PLAT WAS PREPARED TO SHOW THE APPROXIMATE LOCATION OF THE IMPROVEMENTS AND IS NOT RECORDABLE. FENCESS SHOULD NOT BE LOCATED USING SIDE DIMENSIONS FROM THE HOUSE. ALL MATTERS OF THE TITLE ARE EXCEPTED. THIS PLAT IS SUBJECT TO ALL LEGAL EASEMENTS AND RIGHT OF WAY PUBLIC OR PRIVATE.

 3. SURVEYOR HAS MADE NO INVESTIGATION OR INDEPENDENT SEARCH FOR EASEMENTS OF RECORDED AND NOT RECORDED, ENCUMBRANCES, RESTRICTIVE COVENANTS, OWNERSHIP TITLE EXDENCE, OR ANY OTHER FACTS THAT AN ACCURATE AND CURRENT THE SERRICH MAY DISCLOSE.

 4. THIS SURVEY WAS MADE WITHOUT THE BENEFIT OF CURRENT ITLE COMMITMENT, EASEMENTS AND ENCUMBRANCES MAY EXIST WHICH BENEFIT OR BURDEN THIS PROPERTY. MATTERS OF TITLE ARE EXCEPTED. PROPERTY OWNER OR PERSON ORDERING THE SURVEY IS RESPONSIBLE TO CONTACT CLOSING ATTORNEY OR TITLE COMPANY FOR A FULL TITLE SEARCH AND COMMITMENT INCLUDING ALL THE EXCEPTION.

 5. SURVEY LAND EXPRESS, INC. IS NOT RESPONSIBLE FOR AND DOES NOT WARRANT THE ZONING INFORMATION AND INTERPRETATION AS PROVIDED HEREIN. THIS INFORMATION IS OBTAINED USING ON—LINE SOURCES, TELEPHONE CONVERSATION WITH ZONING OFFICE AT THE COUNTY OR CITY, ETC. AND CANNOT GUARANTEE ITS ACCURACY, IT IS RECOMMENDED THAT THE EXERN FOR THIS DATA VERIFY THIS INFORMATION WITH THE ISSUING AUTHORITY.

 6. THIS SURVEYOR NAMED PERSON. BERSONS OF ENTITY WITHOUT THE EXPRESS RECERTIFICATION OF THE PERSON OF ENTITY WITHOUT THE EXPRESS RECERTIFICATION.

AT WAS PREPARED FOR THE EXCLUSIVE USE OES NOT EXTEND TO ANY UNNAMED PERSON, SURVEYOR NAMING SUCH PERSON, PERSONS,

GENERAL NOTES

- WAS ADJUSTED CALCULATED FO) DATA UPON)± FEET, AN A FOR CITY LOSUF WHICH THE PLAT IS BASED HAS A CLOSURE OF 1 FOOT ANGULAR ERROR OF 07 SECONDS PER ANGLE POINT AND THE LEAST SQUARES METHOD. THIS PLAT HAS BEEN SURE AND FOUND TO BE ACCURATE TO 1 FOOT IN ECTRONIC TOTAL STATION AND A 100' CHAIN WERE USED MATION USED IN THE PREPARATION OF THIS PLAT/SURVEY.

 AS SHOWN HEREON REFLECTS TO THOSE RECORDS ISH THE BOUNDARIES SHOWN HEREON AND REFERENCE TO AND IS NOT INTENDED TO CONSTITUTE A TITLE SEARCH OR ≨
- ATHER THE INFORMAT
- INCLUDING AND ALL UI EXPRESS, IN ALL UNDERG RGROUND NC. ASSUMES NO RESPONSIBILITY FOR THE LOGGROUND UTILITIES THAT MAY AFFECT THIS PROJED TO SANITARY SEWERS, STORM DRAINS, GASOR LINES, ELECTRICAL OR ANY OTHER UTILITY PROPERTY,
 GAS PIPES ABOVE
- THIS SURVEY IS SUBJECT OF RECO CORD ANY AND ALL EASEMENTS, RESTRICTIONS, OR ANY THAT MAY AFFECT THIS PROPERTY; RECORDED OR
- RESPONSIBILITY
 USE OF THIS OTHER PERSON N LIABILITY NOT BILITY IS ASSUMED BY SURVEY LAND EXPRESS, INC Y FOR ANY OTHER PURPOSE INCLUDING, BUT NOT Y FOR SURVEY AFFIDAVIT, RESALE OF PROPERTY, OR NOT LISTED IN CERTIFICATION, EITHER DIRECTLY OR
- WETLANDS EXIST, WATERS OF DJACENT WETLANDS, SHOWN CHE U.S. ARMY CORPS OF ENGINE OF THE U.S. ARMY CORPS OF ENGINE OF THE U.S. ARMY CORPS OF ENGINE OF THE U.S. ARMY CORPS OF THE U.S. AR WN ON THIS PL ENGINEERS. LO CE OF THESE THE UNITED STATES, INCLUDING THE LAKES AND IN THIS PLAT ARE UNDER THE JURISDICTION OF NEERS. LOT OWNERS ARE SUBJECT TO PENALTY OF THESE WETLAND AREAS WITHOUT PROPER

- THIS SURVEY/PLAT IS SUBJECT TO ALL EASEMENTS AND RESTRICTIONS OF RECORD NOT EVIDENT FROM A VISIBLE INSPECTION OF THE PROPERTY.

 EASEMENTS FOR STORM DRAINS AND SANITARY SEWER LINES SHALL BE CENTERED ON THE PIPES, AND THE CONSTRUCTOR MUST VERIFY DEPTHS AND LOCATION OF SEWER LATERALS PRIOR TO CONSTRUCTION.

 STORM DRAINAGE AND SANITARY SEWER EASEMENT SHOWN HEREON ARE CENTERED ON THE NATURAL DRAINS, STRUCTURES AND PIPES ASSOCIATED WITH THE EASEMENTS, UNLESS CLEARLY DIMENSIONED OTHERWISE. LOCATIONS SHOWN ARE APPROXIMATE. ALL STRUCTURES, LINES OR DRAINS NEAR ANY AREA OF PROPOSED LAND DISTURBANCE OR CONSTRUCTION SHOULD BE FIELD LOCATED PRIOR TO PROCEEDING. NO CONSTRUCTION SHOULD OCCUR WITHIN ANY
- N MUST CONFORM TO DEKALB COUNTY STANDARDS.
 ENCING LAND DISTURBING ACTIVITY THE LIMITS OF LAND LL BE CLEARLY AND ACCURATELY DEMARCATED WITH STAKES, FR APPROPRIATE MEANS. THE LOCATION AND EXTEND OF ALL DISTURBING ACTIVITY SHALL BE DEMARCATED FOR THE CONSTRUCTION ACTIVITY.

 ACCURATE SHALL BE IN PLACE PRIOR TO COMMENCING IN SHALL BE MAINTAINED IN PRIOR WORKING ORDER UNTIL ALL
- AUTHORIZED LAND DISTUF DURATION OF THE CONSTRUCTION CONTROL ME CONSTRUCTION AND SHALL DISTURBED AREAS ARE STA A COPY OF THE APPROVE SITE WHENEVER LAND DISTURBLE ON-SITE INSPECTION OF OCCUPANION OF OCCUPANION CONSTRUCTION IN A COPY OF THE APPROVE SITE WHENEVER LAND DISTURBLE ON-SITE INSPECTION OF OCCUPANION OF OCCUPANION CONSTRUCTION CO SHALL BE PRESENT ON
- OVED LAND DISTURBANCE PLAN SHASTURBING ACTIVITY IS IN PROCESS.

 ION REQUIRED PRIOR TO RELEASE

 ED AS—BUILT MAY ALSO BE REQUIRED

 OF THE LOT IS 17723.52 SF. RELEASE OF THE CERTIFICATE REQUIRED.

Kenny Bittick kennybittick1@gmail.com (478) 225-7319 24 HOUR CONTACT:

THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A CLOSURE OF 1 FOOT IN 30,000- FEET, AM ANGULAR ERROR OF 05 SECONDS FER ANGE POINT AND WAS ADJUSTED USING THE LEAST SQUARES METHOD HIS PLAT HAS BEEN CALLATED FOR ALOSURE AND FOUND TO BE ACCUPATE TO 1 FOOT IN 100,000- FEET, AM ELECTRONIC TOTAL STATION AND A 100 CHAIN WERE USED CALLER THE INFORMATION USED IN THE PREPARATION OF THIS PLAT. NO STATE PLANE COORDINATE MONUMENT FOUND WITHIN 500" OF THIS PROPERTY.

PROPERTY ADDRESS:

JOHN

RELEASE FOR CONSTRUCTION

SURVEY

LAND EXPRESS,

LAND

FIELD WORK DATE SEPT 25,

PAGE



SPECIAL SITE PLAN NOTES:

- EROSION AND SEDIMENTATION CONTROL MEASURES WILL BE MAINTAINED ALL TIMES. IF FULL IMPLEMENTATION OF THE APPROVED PLAN DOES NALL TIMES. IF FULL IMPLEMENTATION OF THE APPROVED PLAN DOES NALL TIMES. IF FULL IMPLEMENTATION AND SEDIMENT CONTROL, ADDITION EROSION AND SEDIMENT CONTROL MEASURES SHALL BE IMPLEMENTED CONTROL OR TREAT THE SEDIMENT SOURCE.

 DISTURBED AREAS IDLE 14 DAYS SHALL BE STABILIZED WITH TEMPORA VEGETATION; DISTURBED AREAS IDLE 30 DAYS SHALL BE STABILIZED WERMANENT VEGETATION. THE INSTALLATION OF EROSION AND SEDIMENTATION CONTROL MEASURES AND PRACTICES SHALL OCCUR TO OR CONCURRENT WITH LAND-DISTURBING ACTIVITIES.
- **TEMPORARY**
- MAINTENANCE STATEMENT: EROSION CONTROL MEASURES WILL INSPECTED AT LEAST DAILY AND AFTER EACH RAIN, AND REPAIRED NECESSARY.

<u>o</u>

- 5. ADDITIONAL EROSION CONTROLS SHALL BE INSTALLED AS DEEMED NECESSARY BY THE ON—SITE INSPECTION.

 6. SILT FENCE SHALL BE "TYPE—C" AS PER THE MANUAL FOR EROSION AND SEDIMENT CONTROL IN GEORGIA, AND BE WIRE REINFORCED.

 7. NO GRADED SLOPES SHALL EXCEED 3H: 1V.

 8. ALL LOTS/SITES WITH 2' OF FILL OR GREATER WILL REQUIRE A COMPACTION CERTIFICATE BY A PROFESSIONAL REGISTERED ENGINEER PRIOR TO A BUILDING PERMIT AND PRIOR TO FOOTERS BEING POURED.

 9. LOCATE AND FIELD STAKE ALL UTILITIES, EASEMENTS, PIPES, FLOOD LIMITS, STREAM BUFFERS, AND TREE SAVE AREAS PRIOR TO ANY LAND DISTURBING ACTIVITIES.

 10. ALL TREE PROTECTION AREAS TO BE PROTECTED FROM SEDIMENTATION.

 11. ALL TREE PROTECTION DEVICES TO BE INSTALLED PRIOR TO LAND DISTURBANCES AND MAINTAINED DURING FINAL LANDSCAPING.

 12. ALL TREE PROTECTION FENCING TO BE INSPECTED DAILY AND REPAIRED AS NEFDED.
- 12. ALL TRE
- 13. <u>4</u> 유
- 15. 16. A FINAL AS—BUILT LOT SURVEY REQUIRED PRIOR TO ISSUANCE CERTIFICATE OF OCCUPANCY.

 A FINAL AS—BUILT WATER QUALITY CERTIFICATE REQUIRED PRIOR CERTIFICATE OF OCCUPANCY.

 DUMPSTERS AND/OR TEMPORARY SANITARY FACILITIES SHALL NOT LOCATED IN STREET OR TREE PROTECTION AREA OR RIGHT—OF—WAY.

 WATER QUALITY BMP(S) TO BE INSTALLED AT THE TIME OF FILANDSCAPING. NOT BE FINAL
- ALL COLLECTED WATER SHALL BE DIRECTED TO WATER QUALITY BMP(S).

 NO WATER QUALITY BMP(S) ALLOWED IN UNDISTURBED STREAM BUFFERS OR TREE SAVE/CRITICAL ROOT ZONE.

 WORK HOURS AND CONSTRUCTION DELIVERIES ARE:

 MONDAY FRIDAY 7:00AM 7:00PM

 SATURDAY 8:00AM 5:00PM

18.

- 19.
- 20. THAT THIS PLAN WAS PREPARED AFTER A SITE VISIT DESCRIBED HEREIN BY MYSELF OR MY AUTHORIZED DIRECT SUPERVISION. K HOUND DAY - FRIDAY /: UV...

 URDAY 8: 00AM - 5: 00PM

 EUGENE STEPANOV ____

 THIS PLAN WAS PREPARED AFTI R PENALTY OF LAW AGENT, UNDER MY 유

Lawrenceville, GA 30043 1080 Realm Lane Gilberto Retis Developer info: Able Quality Construction

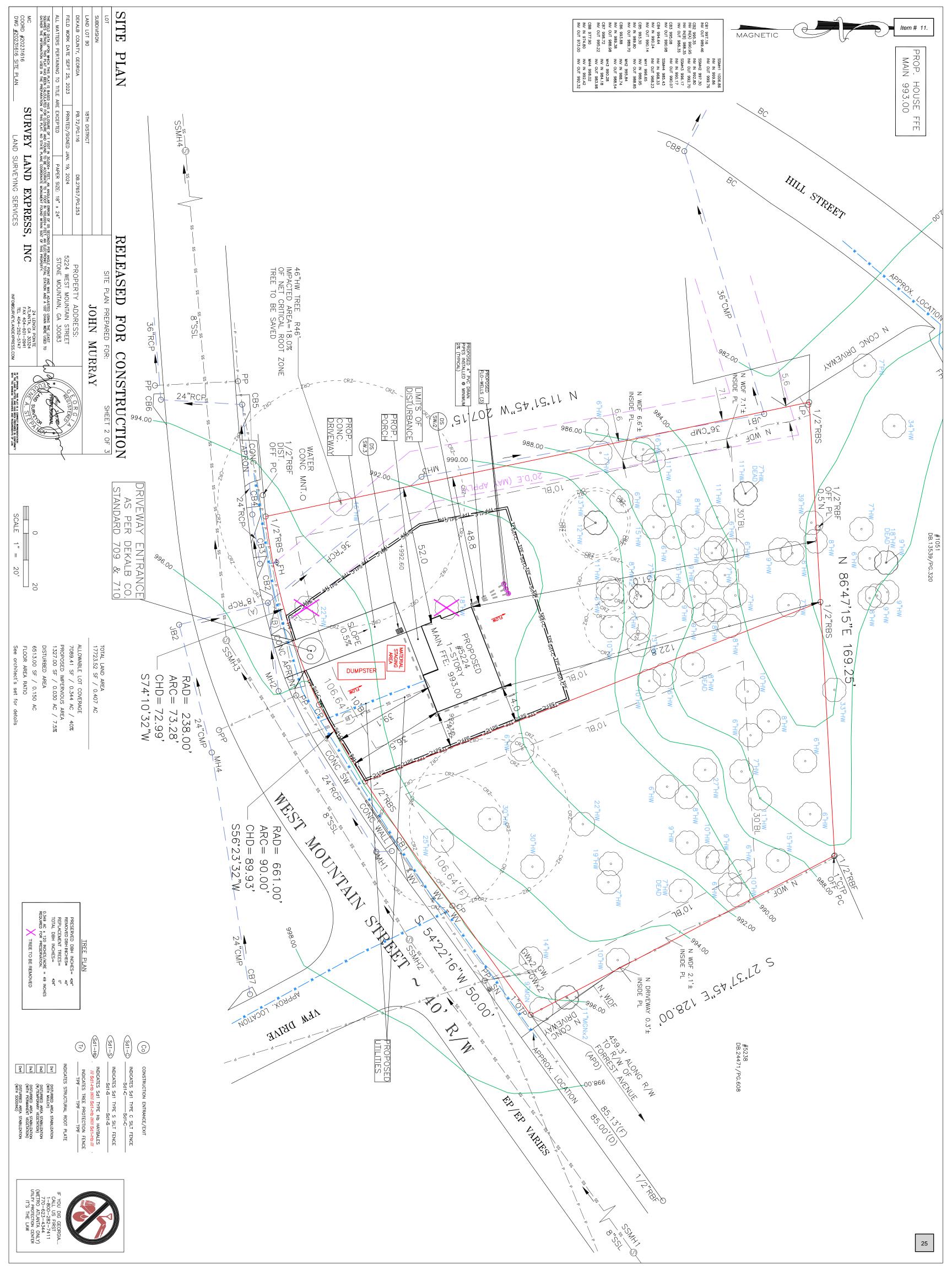
1162 Chadwick Lake Drive IF YOU DIG GEORGIA...
CALL US FIRST
1-800-282-7411
770-623-4344
(METRO ATLANTA ONLY)
UTILITY PROTECTION CENTER
IT'S THE LAW

Lawrenceville,GA 30043

John G Murray

Owner Info:





NDS Flo-Well Calculator

Step 1: 1327

1.0 (Concrete/Aspha

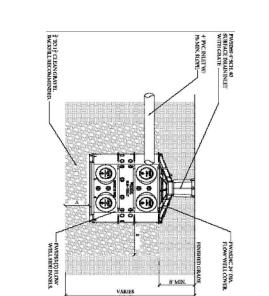
Step

Step

Step

Step

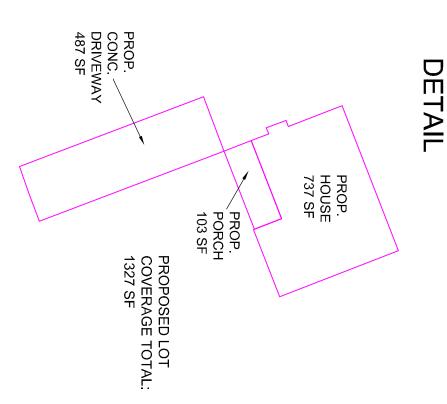
31.03 GPM 0.07 CFS



GSMM WATER QUALITY CALCULATIONS:

RRv = 0.05 + 0.009x(I) I(In%) = 1327.00 (SF)/17723.52 (SF) = 7.5% RRv = 0.1175 WQV = (1.2RRvA)/12 = 1.2(0.1175)(17723.52)/12 = 208.25 (CF) 3 FLO-WELLS PROVIDE 265.68 (CF)

LOT COVERAGE



BMP DETAILS

MISC.

RELEASED FOR CONSTRUCTION

MC COORD #20231616 DWG #20231616 SITE PLAN ALL MATTERS PERTAINING TO TITLE ARE EXCEPTED

PAPER SIZE: 18" x 24"

STONE MOUNTAIN, GA 30083

THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A CLOSURE OF 1 FOOT IN 30,000+ FEET, AN ANOULAR ERROR OF 05 SECONDS PER ANGLE POINT AND WAS ADJUSTED USING THE LEAST SOUARES METHOD. THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND FOUND TO BE ACCURATE TO 1 FOOT IN 100,000+ FEET, AN ELECTRONIC TOTAL STATION AND A 100' CHAIN WERE USED TO GATHER THE INFORMATION USED IN THE PREPARATION OF THIS PLAT. NO STATE PLANE COORDINATE MONUMENT FOUND WITHIN 500' OF THIS PROPERTY. FIELD WORK DATE SEPT 25, 2023 SURVEY LAND EXPRESS, PRINTED/SIGNED JAN. 19, 2024
E EXCEPTED PAPER S INC PROPERTY ADDRESS: 5224 WEST MOUNTAIN STREET STONE MOUNTAIN, GA 30083 SITE PLAN JOHN MURRAY Ç

LAND

SURVEYING

IN MY OPINION, THIS PLAT IS A CORRECT REPRESENTATION OF THE LAND PLATTED AND HAS BEEN PREPARED IN CONFORMINTH THE MINIMUM STANDARDS AND REQUIREMENTS OF LAW.

No one **SHALL** encroach, place solvents, building debris or any other material within 6' periphery of the **CRZ** or within any Tree Save 1' buffer zone, stream buffer, or state buffer zone ling, machinery, 6' outside the Area, transitional

All Tree Fence and other tree protection devic functioning condition until completion of the p es must remain in project or until the CO

A tree that is designated to be saved, but is damaged during construction, **SHALL** be replaced with 4" caliper trees equal to the unit value of the tree removed. Any specimen tree damaged **SHALL** be replaced with 4" caliper trees equal to 1.5 times the DBH of the damaged specimen tree.

2 1. ALL TREE PROTECTION AREAS TO BE PROTECTED FROM SEDIMENTATION.
2. ALL TREE PROTECTION DEVICES, INCLUDING CRITICAL ROOT ZONE (CRZ) PROTECTION, TO BE INSTALLED PRIOR TO THE START OF LAND DISTURBANCE, AND MAINTAINED UNTIL FINAL

INSTALLED PRIOR TO THE START OF LAND
DISTURBANCE, AND MAINTAINED UNTIL FINAL
LANDSCAPING.
3. ALL TREE PROTECTION FENCING TO BE
INSPECTED DAILY, AND REPAIRED OR REPLACED
AS NEEDED.
4. NO PARKING, STORAGE OR OTHER
CONSTRUCTION ACTIVITIES ARE TO OCCUR
WITHIN TREE PROTECTION AREAS (CRZ).
5. ALL REQUIRED VEGETATION MUST BE
MAINTAINED FOR TWO GROWING SEASONS
AFTER THE DATE OF FINAL INSPECTION.

Tree Protection Signs are to be placed at least every 50° along the length of the Tree Protection Fence. The signs should be in language so that all workers on site are able to understand.

TREE PROTECTION AREA
KEEP OUT!

ANY INCURSION INTO THE PROTECTED AREA MIST BE WITH THE WRITTEN PERMISSION OF THE LOCAL PLANNING AUTHORITY

AND MATERIALS (INCLUDING SOIL)
OUTSIDE OF FENCED AREA TREE PROTECTION ZONE WARNIN 6)

TREE REPLACEMENT PLAN

26

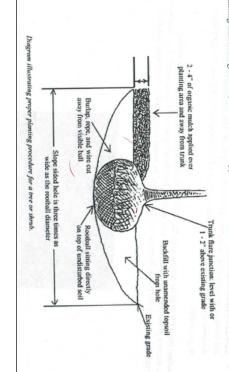
The **TRP** shall include planting schedules with bot and any special planting notes. Trees used for credi approved tree list. At least 50% of replacement tree of any single species. No more than 25% may be e on the **TRP** must be chos must be overstory trees. mes, quantity, size, spacing, sen from the County's . No more than 25% may be

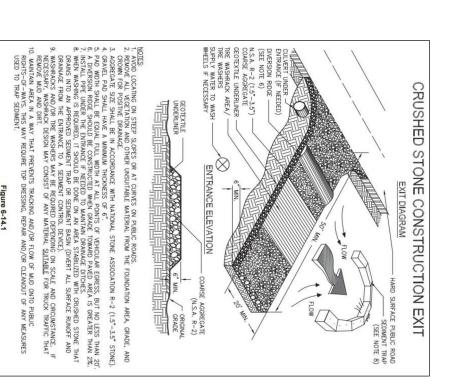
ment units will be granted to trees relocated on site. Tree ng trees \geq 2" **DBH** and \leq 7.9" may be used for credit on

species selection list. Trees selected must be defects, and must be in good vigor to assure a transplanting shall be in compliance with the and Shrub Planting Manual or a similar pu replanting must meet the minimum standards as NSI Z60.1) and must be on the County's tree ry, pests, disease, nutritional disorders or root expectation of survival. Standards for al Society of Arboriculture (ISA) publication Tree

Replanted trees should be ecologically compatible with the site and neighboring area. When practical replanted trees shall be of the same or similar species as those removed. Trees shall be planted in ma that provides adequate space for nourishment, light, and maturation.

unk flare junction: level with or 1 · 2" above existing grade





9P06 Downspout Adapter

Fabric

₂ ★

Material: PVC
Color: White
Adapts 4" down spout
to 4" SDR pipe

One source M-

\Sd1-0	gure 6-14.1
	ACKING AND/OR FLOW OF MUD ONTO PUBLIC STING, REPAIR AND/OR CLEANOUT OF ANY MEASURES
(EQUIRED DEPENDING ON SCALE AND CIRCUMSTANCE. IF OF ANY MATERIAL SUITABLE FOR TRUCK TRAFFIC THAT
SE	NE ON AN AREA STABIUZED WITH CRUSHED STONE THAT SEDMENT BASIN (DVERT ALL SURFACE RUNOFF AND T CONTROL DEVICE).
NOTE: Use 36" Use stee	30 of 0." LL PONTS OF VEHIOULAR EGRESS, BUT NO LESS THAN 20'. WEN GRADE TOWARD PAVED AREA IS GREATER THAN 2%.
	TH NATIONAL STONE ASSOCIATION R-2 (1.5"-3.5" STONE).
	VES ON PUBLIC ROADS. BLE MATERIAL FROM THE FOUNDATION AREA, GRADE, AND
18" min	
-	6" MN. GRADE
30'	VCE ELEVATION COARSE AGGREGATE (N.S.A. R-2)
min.	B
→	

FRONT VIEW



 \bigcirc

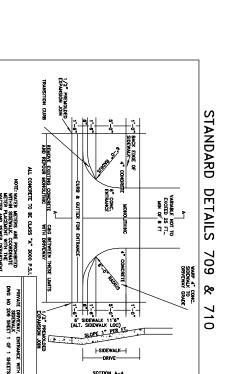
BMP W.Q. DEVICE

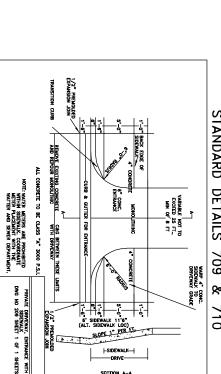
NEW DOWNSPOUT
COLLECTORS (TYP) AS
NEEDED TO DIRECT ROOF
RUNOFF TO UNDERGROUND
STONE STORAGE



OR BLOCK INLET BOX (5")
MIN THICKNESS)

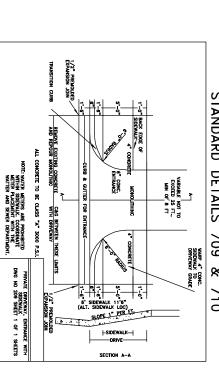
AS REQUIRED

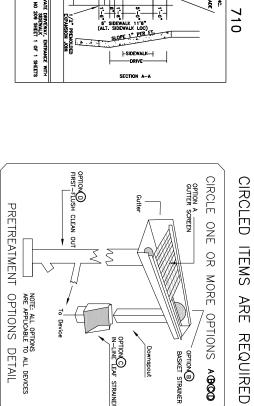




2' X 2' CONCRETE PAD 4" THICK CONCRETE PAD

OI YARD DROP INLET
SW.3 PROFILE VIEW (NOT TO SCALE)





BUILDING FRONT 10 PROPERTY OF ST ING SETBACKS: STONE MOUN ONED R-2

ANTICIPATED STARTING DATE: 02/09/2024
ANTICIPATED COMPLETION DATE: 08/09/2024
THE INSTALLATION OF EROSION AI
SEDIMENTATION CONTROL MEASURES AI
PRACTICES SHALL OCCUR PRIOR TO (
CONCURRENT WITH LAND-DISTURBING ACTIVITIES. DISTURBED AREA STABILIZATION

INDICATES POWER LINE

INDICATES SANITARY SEWER LINE

LINE INDICATORS

SYMBOLS

AS PER DEED
ACCESS EASEMENT
AS PER FIELD
ANGLE IRON FOUND

IRON ROD FOUND
RRIGATION VALVE
JUNCTION BOX
LAND LOT LINE
MAGNETIC READING IP
MAGNOLIA TREE
MAN HOLE
METAL FENCE
N'HORS

MAN HOLE
MITTAL FENCE
YEARS
VERHANG
PPEN TOP PIPE FOUND
DWNERSHIP UNCLEAR

AS PER PLAT
AS PER RECORD
BACK OF CURB
BLOCK

INDICATES FENCE LINE INDICATES WATER LINE GAS LINE

INDICATES DRAINAGE LINE

EASEMENT

GAS MARKER LAMP POST ELECTRIC PANEL/METER WATER METER FIRE HYDRANT DRAINAGE INLET SANITARY SEWER MANHOLE STORM MANHOLE TRAFFIC/INFO SIGN WATER VALVE METER CONDITIONER

BLOCK
BUILDING LINE SETBACK
BRICK
BASEMENT
CABLE BOX
CONCRETE
CONCRETE
CATCH BASIN
CENTER LINE
CHAIN LINK FENCE
CHAIN LINK FENCE
CORRUGATED METAL PIPE
COTY OF ATLANTA
SAN SEWER CLEANOUT
CRAPORT
CARPORT

COPERTY CORNER
OPERTY LINE
NE TREE
DINT OF BEGINNING
OWER POLE
OWER LINE

ZONING NOTE

REAR 30' MAX LOT COVERAGE 40% MAX BUILDING HEIGHT 30'

ELEVATIONS SHOWN HEREON ARE REFERENCED TO ME

IN SEA LEVEL

GENERAL NOTES

BEFORE DEVELOPMENT OF THIS PROPERTY, DEVELOPER AND ARCHITECT TO CONFIRM ZONING DEPARTMENT.

DIRT STATEMENT

EXCESS OF SOIL TO BE HAULED TOTAL OF GROSS CUBIC YARDS CUBIC YARDS OFF.

OF FILL: OF CUT: 10 20

INDICATES

DRAINAGE EASEMENT
DRAINAGE INLET
DRAINAGE INLET
ELECTRIC POWER BOX
ELECTRIC METER
ELECTRIC PAVEMENT

SIGN
SAITARY SEWER LINE
SANITARY SEWER EASEMENT
SCREENED PORCH
SIDEWALK
TOP OF BANK
TOP OF BANK
UTILITY EASEMENT

TOP PIPE FOUND

ECORD
EINFORCING BAR FOUND
EINFORCING BAR SET
EINFORCED CONC. PIPE
VIGHT-OF-WAY

INDICATES STRUCTURAL ROOT PLATE THE PLACEMENT OF DUMPSTERS AND T PARKING OF AUTOMOBILES IS PROHIBITED THE RIGHT-OF-WAY.

SPECIAL SITE PLAN NOTES:

WOOD FENCE
WOOD DECK
WATER LINE
WATER MITER
WATER FENCE
WATER VALVE
WET WEATHER
YARD INLET

EROSION AND SEDIMENTATION CONTROL MEASURES WILL BE MAINTAINED ALL TIMES. IF FULL IMPLEMENTATION OF THE APPROVED PLAN DOES NEROVIDE FOR EFFECTIVE EROSION AND SEDIMENT CONTROL, ADDITION EROSION AND SEDIMENT CONTROL MEASURES SHALL BE IMPLEMENTED CONTROL OR TREAT THE SEDIMENT SOURCE.

DISTURBED AREAS IDLE 14 DAYS SHALL BE STABILIZED WITH TEMPORAVEGETATION; DISTURBED AREAS IDLE 30 DAYS SHALL BE STABILIZED WERRMANENT VEGETATION.

TEMPORARY

MAINTENANCE STATEMENT: EROSION CONTROL MEASURES WILL INSPECTED AT LEAST DAILY AND AFTER EACH RAIN, AND REPAIRED NECESSARY.

THE INSTALLATION OF EROSION AND SEDIMENTATION CONTROL MEASURES AND PRACTICES SHALL OCCUR TO OR CONCURRENT WITH LAND-DISTURBING ACTIVITIES.

- WAS ADJUSTED CALCULATED FO ATHER THE INFORMAT) DATA UPON)± FEET, AN A FOR CITY LOSUF WHICH THE PLAT IS BASED HAS A CLOSURE OF 1 FOOT ANGULAR ERROR OF 07 SECONDS PER ANGLE POINT AND THE LEAST SQUARES METHOD. THIS PLAT HAS BEEN SURE AND FOUND TO BE ACCURATE TO 1 FOOT IN ECTRONIC TOTAL STATION AND A 100' CHAIN WERE USED MATION USED IN THE PREPARATION OF THIS PLAT/SURVEY.

 AS SHOWN HEREON REFLECTS TO THOSE RECORDS ISH THE BOUNDARIES SHOWN HEREON AND REFERENCE TO AND IS NOT INTENDED TO CONSTITUTE A TITLE SEARCH OR ≨
- INCLUDING AND ALL UI EXPRESS, IN ALL UNDERG RGROUND NC. ASSUMES NO RESPONSIBILITY FOR THE LOGGROUND UTILITIES THAT MAY AFFECT THIS PROJED TO SANITARY SEWERS, STORM DRAINS, GASOR LINES, ELECTRICAL OR ANY OTHER UTILITY PROPERTY,
 GAS PIPES ABOVE

THIS PLAT WAS PREPARED TO SHOWN THE APPROXIMATE LOCATION OF THE IMPROVEMENTS FENCES SHOULD NOT BE PLACED USING SIDE DIMENSIONS FROM HOUSE. ALL MATTERS OF PLAT IS SUBJECT TO ALL LEGAL EASEMENTS AND RIGHT—OF—WAY PUBLIC OR PRIVATE.

THE FLOOD INFORMATION ON THIS PLAT HAS BEEN DETERMINED AFTER REVIEW OF MAPS WHICH ONLY APPROXIMATE THE LOCATION OF THE APPLICABLE FLOOD HAZARD AREA A SECOND OPINION OR COMPREHENSIVE FLOOD EVALUATION STUDY IS SUGGESTED FOR MORE ACCURATE INFORMATION. FOR FURTHER INFORMATION CONTACT THE LOCAL DRAINAGE DEPARTMENT, CORPS OF ENGINEERS AND INSURANCE COMPANY OR AN APPRAISER.

I HAVE THIS DATE, EXAMINED THE "FIA FLOOD HAZARD MAP" ANI AREA HAVING SPECIAL FLOOD HAZARDS, WITHOUT AN ELEVATION DAMAGE DUE ITS OPINION FOR SAID PARCEL MAP ID NUMBER

AND

) FOUND IN MY OPINION REFERENCED PARCEL IS NOT AN CERTIFICATION SURVEYOR IS NOT RESPONSIBLE FOR ANY ____12/8/2016__

STATE WATERS

EXIST WITHIN 200 FEET.

FLOOD NOTE:

LOCATION MAP

THIS SURVEY IS SUBJECT OF RECO CORD ANY AND ALL EASEMENTS, RESTRICTIONS, OR ANY THAT MAY AFFECT THIS PROPERTY; RECORDED OR

<u>o</u>

RESPONSIBILITY
USE OF THIS OTHER PERSON N LIABILITY NOT BILITY IS ASSUMED BY SURVEY LAND EXPRESS, INC Y FOR ANY OTHER PURPOSE INCLUDING, BUT NOT Y FOR SURVEY AFFIDAVIT, RESALE OF PROPERTY, OR NOT LISTED IN CERTIFICATION, EITHER DIRECTLY OR

5. ADDITIONAL EROSION CONTROLS SHALL BE INSTALLED AS DEEMED NECESSARY BY THE ON—SITE INSPECTION.

6. SILT FENCE SHALL BE "TYPE—C" AS PER THE MANUAL FOR EROSION AND SEDIMENT CONTROL IN GEORGIA, AND BE WIRE REINFORCED.

7. NO GRADED SLOPES SHALL EXCEED 3H: 1V.

8. ALL LOTS/SITES WITH 2' OF FILL OR GREATER WILL REQUIRE A COMPACTION CERTIFICATE BY A PROFESSIONAL REGISTERED ENGINEER PRIOR TO A BUILDING PERMIT AND PRIOR TO FOOTERS BEING POURED.

9. LOCATE AND FIELD STAKE ALL UTILITIES, EASEMENTS, PIPES, FLOOD LIMITS, STREAM BUFFERS, AND TREE SAVE AREAS PRIOR TO ANY LAND DISTURBING ACTIVITIES.

10. ALL TREE PROTECTION AREAS TO BE PROTECTED FROM SEDIMENTATION.

11. ALL TREE PROTECTION DEVICES TO BE INSTALLED PRIOR TO LAND DISTURBANCES AND MAINTAINED DURING FINAL LANDSCAPING.

12. ALL TREE PROTECTION FENCING TO BE INSPECTED DAILY AND REPAIRED AS NEFDED.

- WETLANDS EXIST, WATERS OF DJACENT WETLANDS, SHOWN CHE U.S. ARMY CORPS OF ENGINE OF THE U.S. ARMY CORPS OF ENGINE OF THE U.S. ARMY CORPS OF ENGINE OF THE U.S. ARMY CORPS OF THE U.S. AR WN ON THIS PL ENGINEERS. LO CE OF THESE THE UNITED STATES, INCLUDING THE LAKES AND IN THIS PLAT ARE UNDER THE JURISDICTION OF NEERS. LOT OWNERS ARE SUBJECT TO PENALTY OF THESE WETLAND AREAS WITHOUT PROPER

SURVEY NOTES:

ALL BUILDINGS LOCATED ADJACENT TO THE INTERMEDIATE REGIONAL FLOOD PLAIN SHALL BE CONSTRUCTED ALL ALL PORTIONS OF THAT STRUCTURE INCLUDING THE BASEMENT FLOOR OR CRAWL SPACE AREAS SHALL LESS THAN THREE (3) FEET ABOVE THE INTERMEDIATE REGIONAL FLOOD ELEVATION.

FINAL AS-BUILT LOT SURVEY REQUIRED PRIOR TO ISSUANCE OF

CERTIFICATE OF

OCCUPANCY

LAND DISTURBANCE PROHIBITED LAND DISTURBING ACTIVITIES.

WITHIN

STREAM BUFFER

LIMITS.

LOCATE

AND

STAKE

BUFFER

LIMITS

PRIOR

LAND DISTURBANCE PROHIBITED ACTIVITIES.

WITHIN IRF LIMITS.

LOCATE AND STAKE IRF

LIMITS

PRIOR

TO

ANY LAND DISTURBING

AND IS NOT RECORDABLE.
TITLE ARE EXCEPTED. THIS

- THIS SURVEY/PLAT IS SUBJECT TO ALL EASEMENTS AND RESTRICTIONS OF RECORD NOT EVIDENT FROM A VISIBLE INSPECTION OF THE PROPERTY.

 EASEMENTS FOR STORM DRAINS AND SANITARY SEWER LINES SHALL BE CENTERED ON THE PIPES, AND THE CONSTRUCTOR MUST VERIFY DEPTHS AND LOCATION OF SEWER LATERALS PRIOR TO CONSTRUCTION.

 STORM DRAINAGE AND SANITARY SEWER EASEMENT SHOWN HEREON ARE CENTERED ON THE NATURAL DRAINS, STRUCTURES AND PIPES ASSOCIATED WITH THE EASEMENTS, UNLESS CLEARLY DIMENSIONED OTHERWISE. LOCATIONS SHOWN ARE APPROXIMATE. ALL STRUCTURES, LINES OR DRAINS NEAR ANY AREA OF PROPOSED LAND DISTURBANCE OR CONSTRUCTION SHOULD BE FIELD LOCATED PRIOR TO PROCEEDING. NO CONSTRUCTION SHOULD OCCUR WITHIN ANY

18.

ALL COLLECTED WATER SHALL BE DIRECTED TO WATER QUALITY BMP(S).

NO WATER QUALITY BMP(S) ALLOWED IN UNDISTURBED STREAM BUFFERS OR TREE SAVE/CRITICAL ROOT ZONE.

WORK HOURS AND CONSTRUCTION DELIVERIES ARE:

MONDAY — FRIDAY 7:00AM — 7:00PM

SATURDAY 8:00AM — 5:00PM

19.

20.

K HOUND DAY - FRIDAY /: UV...

URDAY 8: 00AM - 5: 00PM

EUGENE STEPANOV ____

THIS PLAN WAS PREPARED AFTI

THAT THIS PLAN WAS PREPARED AFTER A SITE VISIT DESCRIBED HEREIN BY MYSELF OR MY AUTHORIZED DIRECT SUPERVISION.

R PENALTY OF LAW AGENT, UNDER MY

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15.

A FINAL AS—BUILT LOT SURVEY REQUIRED PRIOR TO ISSUANCE CERTIFICATE OF OCCUPANCY.

A FINAL AS—BUILT WATER QUALITY CERTIFICATE REQUIRED PRIOR CERTIFICATE OF OCCUPANCY.

DUMPSTERS AND/OR TEMPORARY SANITARY FACILITIES SHALL NOT LOCATED IN STREET OR TREE PROTECTION AREA OR RIGHT—OF—WAY.

WATER QUALITY BMP(S) TO BE INSTALLED AT THE TIME OF FILANDSCAPING.

NOT BE

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FINAL

16.

12.

ALL TRE

13.

<u>4</u>

N MUST CONFORM TO DEKALB COUNTY STANDARDS.
ENCING LAND DISTURBING ACTIVITY THE LIMITS OF LAND ENCING LAND DISTURBING ACTIVITY THE LIMITS OF LAND LL BE CLEARLY AND ACCURATELY DEMARCATED WITH STAKES, APPROPRIATE MEANS. THE LOCATION AND EXTEND OF ALL DISTURBING ACTIVITY SHALL BE DEMARCATED FOR THE CONSTRUCTION ACTIVITY.

ITROL MEASURES SHALL BE IN PLACE PRIOR TO COMMENCING ID SHALL BE MAINTAINED IN PRIOR WORKING ORDER UNTIL ALL

1. STORM SEWER, SANITARY SEWER AND OTHER BURIED UTILITIES MAY HAVE BEEN PAVED OR COVERED OVER. THE LOCATION OF UNDERGROUND UTILITIES AS SHOWN HEREON ARE BASED ON ABOVE GROUND STRUCTURES AND RECORD DRAWINGS PROVIDED TO THE SURVEYOR. LOCATION OF UNDERGROUND MAY VARY FROM LOCATIONS SHOWN HEREON. ADDITIONAL BURIED UTILITIES BEFORE EXCAVATIONS OF LOCATIONS WERE MADE DURING THE PROCESS OF THIS SURVEY TO LOCATE BURIED UTILITIES. BEFORE EXCAVATIONS ARE BEGUN, TELEPHONE, ELECTRIC, WATER AND SEWER, GAS COMPANIES SHOULD BE CONTACTED FOR VERIFICATION OF UTILITY TYPE AND FOR FIELD LOCATIONS.

2. THIS PLAT WAS PREPARED TO SHOW THE APPROXIMATE LOCATION OF THE IMPROVEMENTS AND IS NOT RECORDABLE. FENCESS SHOULD NOT BE LOCATED USING SIDE DIMENSIONS FROM THE HOUSE. ALL MATTERS OF THE TITLE ARE EXCEPTED. THIS PLAT IS SUBJECT TO ALL LEGAL EASEMENTS AND RIGHT OF WAY PUBLIC OR PRIVATE.

3. SURVEYOR HAS MADE NO INVESTIGATION OR INDEPENDENT SEARCH FOR EASEMENTS OF RECORDED AND NOT RECORDED, ENCUMBRANCES, RESTRICTIVE COVENANTS, OWNERSHIP TITLE EXDENCE, OR ANY OTHER FACTS THAT AN ACCURATE AND CURRENT THE SERRICH MAY DISCLOSE.

4. THIS SURVEY WAS MADE WITHOUT THE BENEFIT OF CURRENT ITLE COMMITMENT, EASEMENTS AND ENCUMBRANCES MAY EXIST WHICH BENEFIT OR BURDEN THIS PROPERTY. MATTERS OF TITLE ARE EXCEPTED. PROPERTY OWNER OR PERSON ORDERING THE SURVEY IS RESPONSIBLE TO CONTACT CLOSING ATTORNEY OR TITLE COMPANY FOR A FULL TITLE SEARCH AND COMMITMENT INCLUDING ALL THE EXCEPTION.

5. SURVEY LAND EXPRESS, INC. IS NOT RESPONSIBLE FOR AND DOES NOT WARRANT THE ZONING INFORMATION AND INTERPRETATION AS PROVIDED HEREIN. THIS INFORMATION IS OBTAINED USING ON—LINE SOURCES, TELEPHONE CONVERSATION WITH ZONING OFFICE AT THE COUNTY OR CITY, ETC. AND CANNOT GUARANTEE ITS ACCURACY, IT IS RECOMMENDED THAT THE EXERN FOR THIS DATA VERIFY THIS INFORMATION WITH THE ISSUING AUTHORITY.

6. THIS SURVEYOR NAMED PERSON. BERSONS OF ENTITY WITHOUT THE EXPRESS RECERTIFICATION OF THE PERSON OF ENTITY WITHOUT THE EXPRESS RECERTIFICATION.

- AUTHORIZED LAND DISTUF DURATION OF THE CONSTRUCTION CONTROL ME CONSTRUCTION AND SHALL DISTURBED AREAS ARE STA A COPY OF THE APPROVE SITE WHENEVER LAND DISTURBLE ON-SITE INSPECTION OF OCCUPANION OF OCCUPANION CONSTRUCTION IN A COPY OF THE APPROVE SITE WHENEVER LAND DISTURBLE ON-SITE INSPECTION OF OCCUPANION OF OCCUPANION CONSTRUCTION CO SHALL BE PRESENT ON
- OVED LAND DISTURBANCE PLAN SHASTURBING ACTIVITY IS IN PROCESS.

 ION REQUIRED PRIOR TO RELEASE

 ED AS—BUILT MAY ALSO BE REQUIRED

 OF THE LOT IS 15001.57 SF. RELEASE OF THE CERTIFICATE E REQUIRED.

Kenny Bittick (478) 225-7319 24 HOUR CONTACT:

RELEASE FOR CONSTRUCTION

CERTIFICATION NUMBER ISSUED: 01/27/2024 **Eugene A Stepanov**

> 1080 Realm Lane Gilberto Retis Developer info: Able Quality Construction

IF YOU DIG GEORGIA...
CALL US FIRST
1-800-282-7411
770-623-4344
(METRO ATLANTA ONLY)
UTILITY PROTECTION CENTER
IT'S THE LAW

Level II Certified Design Professional EXPIRES: 01/27/2027 Lawrenceville,GA 30043 1162 Chadwick Lake Drive John G Murray Owner Info: Lawrenceville, GA 30043

kennybittick1@gmail.com

THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A CLOSURE OF 1 FOOT IN 30,000- FEET, AM ANGULAR ERROR OF 05 SECONDS FER ANGE POINT AND WAS ADJUSTED USING THE LEAST SQUARES METHOD HIS PLAT HAS BEEN CALLATED FOR ALOSURE AND FOUND TO BE ACCUPATE TO 1 FOOT IN 100,000- FEET, AM ELECTRONIC TOTAL STATION AND A 100 CHAIN WERE USED CALLER THE INFORMATION USED IN THE PREPARATION OF THIS PLAT. NO STATE PLANE COORDINATE MONUMENT FOUND WITHIN 500" OF THIS PROPERTY.

PROPERTY ADDRESS:

JOHN

SURVEY

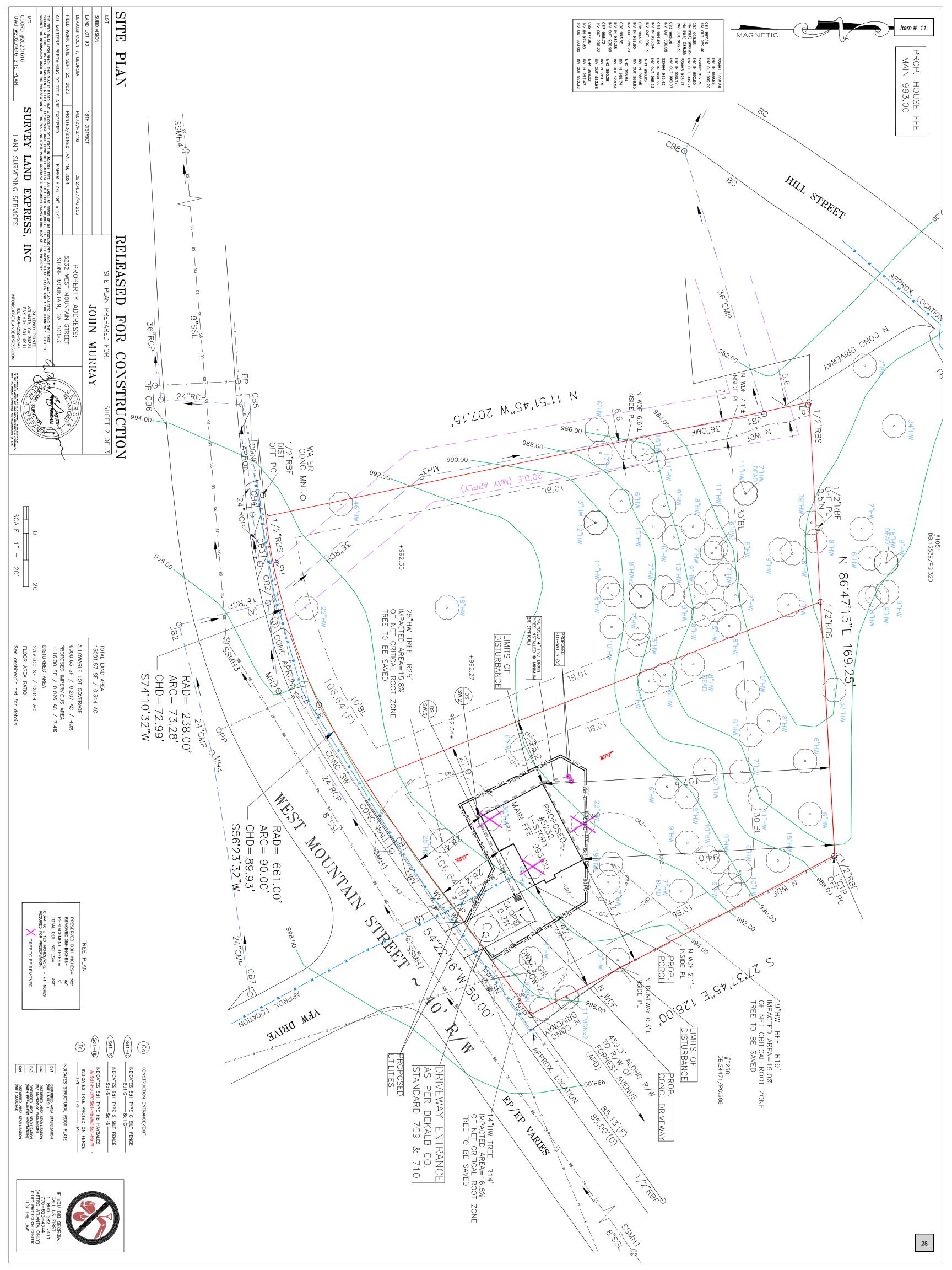
LAND EXPRESS,

LAND

FIELD WORK DATE SEPT 25,

PAGE

AT WAS PREPARED FOR THE EXCLUSIVE USE OES NOT EXTEND TO ANY UNNAMED PERSON, SURVEYOR NAMING SUCH PERSON, PERSONS,



NDS Flo-Well Calculator

e of water to l stored

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26.1 GPM 0.06 CFS

Step 1: Enter the Square Feet of Drain = Area 2: (Ex

Step N

Choose the Cor

Shep ļψ

Enter the depth

Step

Enter the thickness of the gravel backfill around the Flo-(Dimension B) 2 Ft Step 5:

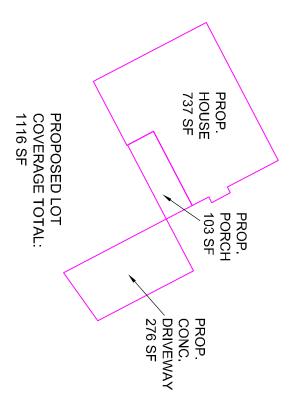
8° MIN.

GSMM WATER QUALITY CALCULATIONS:

RRv = 0.05 + 0.009x(I) I(In%) = 1116.00 (SF)/15001.57 (SF) = 7.4% RRv = 0.1116 WQV = (1.2RRvA)/12 = 1.2(0.1116)(15001.57)/12 = 167.42 (CF) 3 FLO-WELLS PROVIDE 205.47 (CF)

DETAIL

LOT COVERAGE



MISC. BMP DETAILS

FIELD WORK DATE SEPT 25, 2023 PRINTED/SIGNED JAN. 19, 2024

E EXCEPTED PAPER SIZE PROPERTY ADDRESS: 5232 WEST MOUNTAIN STREET STONE MOUNTAIN, GA 30083 SITE PLAN JOHN

MC COORD #20231616 DWG #20231616 SITE PLAN

LAND SURVEYING

IN MY OPINION, THIS PLAT IS A CORRECT REPRESENTATION OF THE LAND PLATTED AND HAS BEEN PREPARED IN CONFORMINTH THE MINIMUM STANDARDS AND REQUIREMENTS OF LAW.

ALL MATTERS PERTAINING TO TITLE ARE EXCEPTED

PAPER SIZE: 18" x 24"

STONE MOUNTAIN, GA 30083

THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A CLOSURE OF 1 FOOT IN 30,000+ FEET, AN ANGULAR ERROR OF 05 SECONDS PER ANGLE POINT AND WAS ADJUSTED USING THE LEAST SOLARES METHOD. THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND FOUND TO BE ACCURATE TO 1 FOOT IN 100,000+ FEET, AN ELECTRONG TOTAL STATION AND A 100' CHAIN WERE USED TO GATHER THE INFORMATION USED IN THE PEPERATION OF THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND FOUND TO BE ACCURATE TO 1 FOOT IN 100,000+ FEET, AN ELECTRONG TOTAL STATION AND A 100' CHAIN WERE USED TO GATHER THE INFORMATION USED IN THE PEPERATION OF THIS PLAT HAS BEEN CALCULATED FOR THE PLANE COORDINATE MONUMENT FOUND WITHIN 500' OF THIS PROPERTY. SURVEY LAND EXPRESS, RELEASED INC FOR MURRAY CONSTRUCTION

Ç

1.5" X 1.5" COMMON BRICK OR BLOCK INLET BOX (5" MIN THICKNESS)

AS REQUIRED

ount of Gra Needed 7.61 Cubic yards 266.47 Cubic feet

All Tree Fence and other tree protection devic functioning condition until completion of the p es must remain in project or until the CO

No one **SHALL** encroach, place solvents, building huilding debris or any other material within 6' periphery of the **CRZ** or within any Tree Save I buffer zone, stream buffer, or state buffer zone

ling, machinery, 6' outside the Area, transitional

A tree that is designated to be saved, but is damaged during construction, **SHALL** be replaced with 4" caliper trees equal to the unit value of the tree removed. Any specimen tree damaged **SHALL** be replaced with 4" caliper trees equal to 1.5 times the DBH of the damaged specimen tree.

2 1. ALL TREE PROTECTION AREAS TO BE PROTECTED FROM SEDIMENTATION.
2. ALL TREE PROTECTION DEVICES, INCLUDING CRITICAL ROOT ZONE (CRZ) PROTECTION, TO BE INSTALLED PRIOR TO THE START OF LAND DISTURBANCE, AND MAINTAINED UNTIL FINAL

INSTALLED PRIOR TO THE START OF LAND
DISTURBANCE, AND MAINTAINED UNTIL FINAL
LANDSCAPING.
3. ALL TREE PROTECTION FENCING TO BE
INSPECTED DAILY, AND REPAIRED OR REPLACED
AS NEEDED.
4. NO PARKING, STORAGE OR OTHER
CONSTRUCTION ACTIVITIES ARE TO OCCUR
WITHIN TREE PROTECTION AREAS (CRZ).
5. ALL REQUIRED VEGETATION MUST BE
MAINTAINED FOR TWO GROWING SEASONS
AFTER THE DATE OF FINAL INSPECTION.

Tree Protection Signs are to be placed at least every 50° along the length of the Tree Protection Fence. The signs should be in language so that all workers on site are able to understand.

TREE PROTECTION AREA
KEEP OUT!

ANY INCURSION INTO THE PROTECTED AREA MUST BE WITH THE WRITTEN PERNIESION OF THE LOCAL PLANNESS AUTHORITY

WARNIN a

AND MATERIALS (INCLUDING SOIL)
OUTSIDE OF FENCED AREA TREE PROTECTION ZONE

TREE REPLACEMENT PLAN

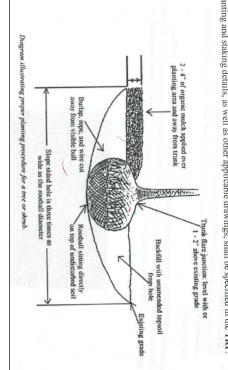
29

The **TRP** shall include planting schedules with bot and any special planting notes. Trees used for credi approved tree list. At least 50% of replacement tree of any single species. No more than 25% may be e on the **TRP** must be chose must be overstory trees. mes, quantity, size, spacing, sen from the County's . No more than 25% may be

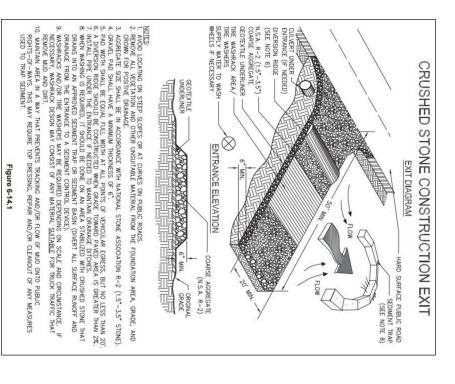
location and credit for existing tree replaceme ion is subject to approval of the CA. Existing replacement plan. ment units will be granted to trees relocated on site. Tree ng trees \geq 2" **DBH** and \leq 7.9" may be used for credit on

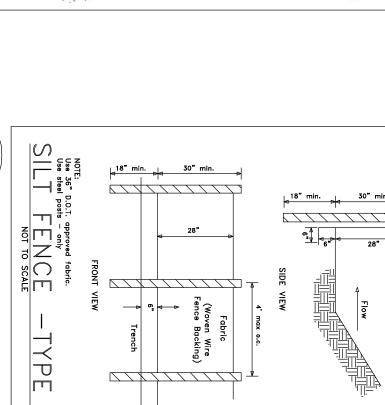
species selection list. Trees selected must be defects, and must be in good vigor to assure a transplanting shall be in compliance with the and Shrub Planting Manual or a similar pu for replanting must meet the minimum standards as (ANSI Z60.1) and must be on the County's tree ijury, pests, disease, nutritional disorders or root ble expectation of survival. Standards for onal Society of Arboriculture (ISA) publication Tree (ANSI Z60.1)

Replanted trees should be ecologically compatible with the site and neighboring area. When practical replanted trees shall be of the same or similar species as those removed. Trees shall be planted in ma that provides adequate space for nourishment, light, and maturation.



9P06 Downspout Adapter





₂ ★

Material: PVC
Color: White
Adapts 4" down spout
to 4" SDR pipe

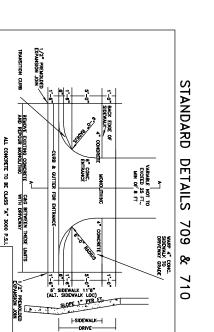
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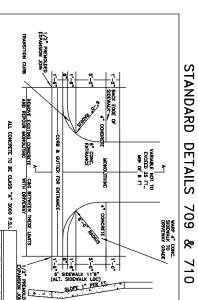


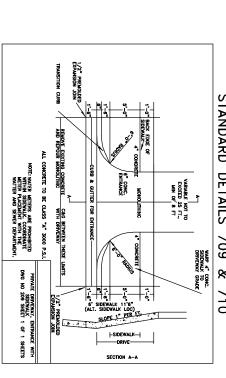
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BMP W.Q. DEVICE

NEW DOWNSPOUT
COLLECTORS (TYP) AS
NEEDED TO DIRECT ROOF
RUNOFF TO UNDERGROUND
STONE STORAGE

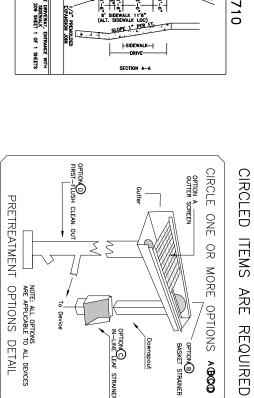






2' X 2' CONCRETE PAD 4" THICK CONCRETE PAD

DI YARD DROP INLET
SW.3 PROFILE VIEW (NOT TO SCALE)



12/2/08 Rev. 04

CITY OF STONE MOUNTAIN APPLICATION FOR VARIANCE(S)

APPLICANT'S NAME: Kenny BittiCH	<u> </u>				_
APPLICANT'S ADDRESS: 10 Lake Top	H				
CITY: ROSWELL STATE: GA		ZIP:	3007	76	
HOME #: OFFICE #:					-7319
EMAIL ADDRESS: Kenny bittich 1 @ gma	ail.co	m		y-	
ADDRESS OF PARCEL FOR VARIANCE(S): 5221			West	Moun	dain Sta
CITY: Stone Mtn STATE: 6A		ZIP:	3008	13	
CURRENT ZONING CLASSIFICATION: R1 PROPOS	SED ZONI	ING CLAS	SIFICATI	ON: RZ	
LAND USE CLASSIFICATION AS SHOWN ON THE FUT	URE DEV	ELOPMEN	VT MAP:		
Residential - Single family	hom			100	
Many / Muss		[2/	1/20	23	
SIGNATURE OF APPLICANT		Ì	DATE		_
THE INFORMATION BELOW MUST BE COMPLETE IS DIFFERENT FROM THE APPLICANT. THE PROAUTHORIZES THE APPLICANT TO APPLY FOR A IF THE PROPERTY HAS MORE THAN ONE OWNER PROPERTY OWNERS SHALL (USE PAGE 3 FOR ADDITION)	PERTY (A VARIAN R, THE NO LL BE RE	OWNER'S NCE(S) AS OTARIZE QUIRED	SIGNAT INDICAT D SIGNAT	URE BE	LOW OVE.
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Variance for 5224 and 5232 West Mountain Street

We are seeking to build a 2bd/ 1bath cottage on each lot. We are seeking a variance for the minimum sqft build size and for the carport/garage space. The city code says a new construction must be 1500 sqft minimum but out cottage will be 780sqft. We will are also requesting a variance as city code says a new construction must have a 2 car carport/garage. We are wanting to keep the look consistent with the neighbors and only have driveway parking.



City of Stone Mountain 875 Main Street Stone Mountain, GA 30083

STAFF ANALYSIS AND REPORT

OWNER/APPLICANT: Kenny Bittick

LOCATION: 5224 W. Mountain Street

(Parcel ID: 18 090 14 005)

CURRENT ZONING/USE: R-2: Traditional Residential

PROPOSED ZONING/USE: R-2: Traditional Residential

REQUEST: Variance from Section 5.2-7(A)(1) for relief from the

requirement to develop a single-family dwelling with a two

car garage or carport parking spaces.

ZONING/ADJACENT LAND USE:

North

R-2: Traditional Residential – Single-Family

South

R-2: Traditional Residential – Single-Family

West

R-2: Traditional Residential – Single-Family

East

R-2: Traditional Residential – Single-Family

MEETING INFORMATION:

Planning & Zoning Commission: 02/19/2024 – 6:30 P.M (deferred)

Planning & Zoning Commission: 03/18/2024 – 6:30 P.M. Mayor & City Council 1st Read: 04/16/2024 – 6:30 P.M. Mayor & City Council Public Hearing: 05/07/2024 – 6:30 P.M.

RECOMMENDATION:

Staff recommends approval with conditions.

BACKGROUND:

April 16, 2024

To: City of Stone Mountain Mayor & City Council

From: Richard Edwards, Planner

Subject: The applicant is requesting variances from Section 5.2-7(A)(1) for relief from

the requirement to develop a single-family dwelling with a two car garage or

carport parking spaces.

Background:

The applicant received final plat approval from the City of Stone Mountain Planning Commission on January 22, 2024. The applicant has submitted the final plat to DeKalb County for recording and obtaining new parcel numbers. The new addresses will be 5224 West Mountain Street and 5232 West Mountain Street, once the plat is officially processed by DeKalb County.

The applicant is requesting to construct two new single-family homes without a two-car garage or carport. Based on a visual survey of the area, it appears that most of the older homes along West Mountain Street do not have garages or carports, but the newer homes do typically have an open carport or garage.

The three closest properties on the north side of West Mountain Street (5214, 5238, and 5246 West Mountain Street) do not have garages or carports. However, the property across the street at the intersection of West Mountain Street and VFW Drive (5243 West Mountain) does have a metal carport for a single vehicle.



Analysis: Pursuant to Article II of the City of Stone Mountain Zoning Ordinance, Staff has reviewed the variance request in accordance with the required review criteria.

A. There are extraordinary and exceptional conditions pertaining to the particular property in question because of its size, shape or topography.

There are not any extraordinary or exceptional conditions pertaining to the particular property in question because of its size, shape or topography.

B. The application of the zoning ordinance to the particular piece of property would create an unnecessary hardship.

The strict application of the zoning ordinance would not create an unnecessary hardship.

C. Such conditions are peculiar to the particular property involved.

These conditions are not peculiar to this particular property.

D. Such conditions are not the result of any actions of the property owner.

This request is for new construction so this would create a condition as a result of the owner's desire to construct a "cottage style" development

E. Relief, if granted, would not cause substantial detriment to the public good nor impair the purposes or intent of this zoning ordinance.

It is not anticipated that the proposed use would cause detriment to the public good.

Comprehensive Plan:

The Comprehensive Plan calls for Single-Family Residential as the future land use designation. This land use type calls for single-family residential development. The needs assessment portion of the Comprehensive Plan does address the need for new housing options and the need for affordable and equitable development.

This property also falls within the Traditional Residential Character Area within the Comprehensive Plan. This character area calls for primary land uses that include single-family detached residences, town houses, and park and recreation space. It also includes development of new single-family homes on ¼ acre lots or less. Further, it recommends promoting new single-family residential development with historic character.

Recommendation:

Pursuant to Article II of the City of Stone Mountain Zoning Ordinance, Staff has reviewed the request in accordance with the required review criteria and recommends APPROVAL of the variance request from Section 5.2-7(A)(1) to not develop a single-family dwelling with a two garage or carport parking spaces with the following condition:

- 1. The development shall be substantially in compliance with the site plan dated January 19, 2024.
- 2. The square footage of the home shall not be less than 728 square feet.
- 3. Short-term rentals shall be prohibited for both lots.
- 4. All parking shall be located in the side or rear yards.

On March 18, 2024, the Planning Commission recommended **APPROVAL** of the variance request from Section 5.2-7(A)(1) with the following conditions:

- 1. The development shall be substantially in compliance with the site plan dated January 19, 2024.
- 2. The square footage of the home shall not be less than 728 square feet.
- 3. Short-term rentals shall be prohibited for both lots.
- 4. All parking shall be located in the side or rear yards.
- 5. A one car garage or carport shall be required.

ZONING NOTE

REAR 30' MAX LOT COVERAGE 40% MAX BUILDING HEIGHT 30'

BUILDING FRONT 10 PROPERTY OF ST ING SETBACKS: STONE MOUN ONED R-2

ANTICIPATED STARTING DATE: 02/09/2024
ANTICIPATED COMPLETION DATE: 08/09/2024
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SEDIMENTATION CONTROL MEASURES AI
PRACTICES SHALL OCCUR PRIOR TO (
CONCURRENT WITH LAND-DISTURBING ACTIVITIES.

DISTURBED AREA STABILIZATION

INDICATES SANITARY SEWER LINE

LINE INDICATORS

SYMBOLS

AS PER DEED
ACCESS EASEMENT
AS PER FIELD
ANGLE IRON FOUND

IRON ROD FOUND
RRIGATION VALVE
JUNCTION BOX
LAND LOT LINE
MAGNETIC READING IP
MAGNOLIA TREE
MAN HOLE
METAL FENCE
N'HORS

MAN HOLE
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VERHANG
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ORCH

AS PER PLAT
AS PER RECORD
BACK OF CURB
BLOCK

INDICATES POWER LINE INDICATES FENCE LINE WATER LINE GAS LINE

INDICATES EASEMENT INDICATES DRAINAGE LINE

FIRE HYDRANT DRAINAGE INLET

TOTAL OF GROSS CUBIC YARDS

OFF. OF FILL: OF CUT:

> 10 20

CUBIC YARDS

DIRT STATEMENT

INDICATES STRUCTURAL ROOT PLATE

DRAINAGE EASEMENT
DRAINAGE INLET
DRAINAGE INLET
ELECTRIC POWER BOX
ELECTRIC METER
ELECTRIC PAVEMENT

SIGN
SAITARY SEWER LINE
SANITARY SEWER EASEMENT
SCREENED PORCH
SIDEWALK
TOP OF BANK
TOP OF BANK
UTILITY EASEMENT

TOP PIPE FOUND

ECORD
EINFORCING BAR FOUND
EINFORCING BAR SET
EINFORCED CONC. PIPE
VIGHT-OF-WAY

GAS MARKER
LAMP POST ELECTRIC PANEL/METER WATER METER SANITARY SEWER MANHOLE STORM MANHOLE TRAFFIC/INFO SIGN WATER VALVE METER CONDITIONER

BLOCK
BUILDING LINE SETBACK
BRICK
BASEMENT
CABLE BOX
CONCRETE
CONCRETE
CATCH BASIN
CENTER LINE
CHAIN LINK FENCE
CHAIN LINK FENCE
CORRUGATED METAL PIPE
COTY OF ATLANTA
SAN SEWER CLEANOUT
CRAPORT
CARPORT

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THE PLACEMENT OF DUMPSTERS AND THE PARKING OF AUTOMOBILES IS PROHIBITED IN THE RIGHT—OF—WAY.

BEFORE DEVELOPMENT OF THIS PROPERTY, DEVELOPER AND ARCHITECT TO CONFIRM ZONING DEPARTMENT. EXCESS OF SOIL TO BE HAULED

ELEVATIONS SHOWN HEREON ARE REFERENCED TO ME AN SEA LEVEL

I HAVE THIS DATE, EXAMINED THE "FIA FLOOD HAZARD MAP" ANI AREA HAVING SPECIAL FLOOD HAZARDS, WITHOUT AN ELEVATION DAMAGE DUE ITS OPINION FOR SAID PARCEL MAP ID NUMBER STATE WATERS EXIST WITHIN 200 FEET. AND) FOUND IN MY OPINION REFERENCED PARCEL IS NOT AN CERTIFICATION SURVEYOR IS NOT RESPONSIBLE FOR ANY ____12/8/2016__

FLOOD NOTE:

THE FLOOD INFORMATION ON THIS PLAT HAS BEEN DETERMINED AFTER REVIEW OF MAPS WHICH ONLY APPROXIMATE THE LOCATION OF THE APPLICABLE FLOOD HAZARD AREA A SECOND OPINION OR COMPREHENSIVE FLOOD EVALUATION STUDY IS SUGGESTED FOR MORE ACCURATE INFORMATION. FOR FURTHER INFORMATION CONTACT THE LOCAL DRAINAGE DEPARTMENT, CORPS OF ENGINEERS AND INSURANCE COMPANY OR AN APPRAISER.

- THIS PLAT WAS PREPARED TO SHOWN THE APPROXIMATE LOCATION OF THE IMPROVEMENTS FENCES SHOULD NOT BE PLACED USING SIDE DIMENSIONS FROM HOUSE. ALL MATTERS OF PLAT IS SUBJECT TO ALL LEGAL EASEMENTS AND RIGHT—OF—WAY PUBLIC OR PRIVATE. AND IS NOT RECORDABLE.
 TITLE ARE EXCEPTED. THIS
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- LAND DISTURBANCE PROHIBITED LAND DISTURBING ACTIVITIES. WITHIN STREAM BUFFER LIMITS. LOCATE AND STAKE BUFFER LIMITS PRIOR
- ALL BUILDINGS LOCATED ADJACENT TO THE INTERMEDIATE REGIONAL FLOOD PLAIN SHALL BE CONSTRUCTED ALL ALL PORTIONS OF THAT STRUCTURE INCLUDING THE BASEMENT FLOOR OR CRAWL SPACE AREAS SHALL LESS THAN THREE (3) FEET ABOVE THE INTERMEDIATE REGIONAL FLOOD ELEVATION.
- FINAL AS-BUILT LOT SURVEY REQUIRED PRIOR TO ISSUANCE OF CERTIFICATE OF OCCUPANCY

SURVEY NOTES:

- 1. STORM SEWER, SANITARY SEWER AND OTHER BURIED UTILITIES MAY HAVE BEEN PAVED OR COVERED OVER. THE LOCATION OF UNDERGROUND UTILITIES AS SHOWN HEREON ARE BASED ON ABOVE GROUND STRUCTURES AND RECORD DRAWINGS PROVIDED TO THE SURVEYOR. LOCATION OF UNDERGROUND MAY VARY FROM LOCATIONS SHOWN HEREON. ADDITIONAL BURIED UTILITIES BEFORE EXCAVATIONS OF LOCATIONS WERE MADE DURING THE PROCESS OF THIS SURVEY TO LOCATE BURIED UTILITIES. BEFORE EXCAVATIONS ARE BEGUN, TELEPHONE, ELECTRIC, WATER AND SEWER, GAS COMPANIES SHOULD BE CONTACTED FOR VERIFICATION OF UTILITY TYPE AND FOR FIELD LOCATIONS.

 2. THIS PLAT WAS PREPARED TO SHOW THE APPROXIMATE LOCATION OF THE IMPROVEMENTS AND IS NOT RECORDABLE. FENCESS SHOULD NOT BE LOCATED USING SIDE DIMENSIONS FROM THE HOUSE. ALL MATTERS OF THE TITLE ARE EXCEPTED. THIS PLAT IS SUBJECT TO ALL LEGAL EASEMENTS AND RIGHT OF WAY PUBLIC OR PRIVATE.

 3. SURVEYOR HAS MADE NO INVESTIGATION OR INDEPENDENT SEARCH FOR EASEMENTS OF RECORDED AND NOT RECORDED, ENCUMBRANCES, RESTRICTIVE COVENANTS, OWNERSHIP TITLE EXDENCE, OR ANY OTHER FACTS THAT AN ACCURATE AND CURRENT THE SERRICH MAY DISCLOSE.

 4. THIS SURVEY WAS MADE WITHOUT THE BENEFIT OF CURRENT ITLE COMMITMENT, EASEMENTS AND ENCUMBRANCES MAY EXIST WHICH BENEFIT OR BURDEN THIS PROPERTY. MATTERS OF TITLE ARE EXCEPTED. PROPERTY OWNER OR PERSON ORDERING THE SURVEY IS RESPONSIBLE TO CONTACT CLOSING ATTORNEY OR TITLE COMPANY FOR A FULL TITLE SEARCH AND COMMITMENT INCLUDING ALL THE EXCEPTION.

 5. SURVEY LAND EXPRESS, INC. IS NOT RESPONSIBLE FOR AND DOES NOT WARRANT THE ZONING INFORMATION AND INTERPRETATION AS PROVIDED HEREIN. THIS INFORMATION IS OBTAINED USING ON—LINE SOURCES, TELEPHONE CONVERSATION WITH ZONING OFFICE AT THE COUNTY OR CITY, ETC. AND CANNOT GUARANTEE ITS ACCURACY, IT IS RECOMMENDED THAT THE EXERN FOR THIS DATA VERIFY THIS INFORMATION WITH THE ISSUING AUTHORITY.

 6. THIS SURVEYOR NAMED PERSON. BERSONS OF ENTITY WITHOUT THE EXPRESS RECERTIFICATION OF THE PERSON OF ENTITY WITHOUT THE EXPRESS RECERTIFICATION.
- AT WAS PREPARED FOR THE EXCLUSIVE USE OES NOT EXTEND TO ANY UNNAMED PERSON, SURVEYOR NAMING SUCH PERSON, PERSONS,

RELEASE FOR CONSTRUCTION

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FIELD WORK DATE SEPT 25,

SURVEY

LAND EXPRESS,

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PAGE

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- SUBJECT OF RECO
- RESPONSIBILITY
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- THIS SURVEY/PLAT IS SUBJECT TO ALL EASEMENTS AND RESTRICTIONS OF RECORD NOT EVIDENT FROM A VISIBLE INSPECTION OF THE PROPERTY.

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- SHALL BE PRESENT ON
- RELEASE OF THE CERTIFICATE REQUIRED.

Kenny Bittick kennybittick1@gmail.com (478) 225-7319 24 HOUR CONTACT:

CERTIFICATION NUMBER ISSUED: 01/27/2024 Level II Certified Design Professional **Eugene A Stepanov** EXPIRES: 01/27/2027

Lawrenceville,GA 30043

1162 Chadwick Lake Drive

John G Murray

Owner Info:

SPECIAL SITE PLAN NOTES:

WOOD FENCE
WOOD DECK
WATER LINE
WATER MITER
WATER FENCE
WATER VALVE
WET WEATHER
YARD INLET

- THE INSTALLATION OF EROSION AND SEDIMENTATION CONTROL MEASURES AND PRACTICES SHALL OCCUR TO OR CONCURRENT WITH LAND-DISTURBING ACTIVITIES.
- EROSION AND SEDIMENTATION CONTROL MEASURES WILL BE MAINTAINED ALL TIMES. IF FULL IMPLEMENTATION OF THE APPROVED PLAN DOES NALL TIMES. IF FULL IMPLEMENTATION OF THE APPROVED PLAN DOES NALL TIMES. IF FULL IMPLEMENTATION AND SEDIMENT CONTROL, ADDITION EROSION AND SEDIMENT CONTROL MEASURES SHALL BE IMPLEMENTED CONTROL OR TREAT THE SEDIMENT SOURCE.

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- MAINTENANCE STATEMENT: EROSION CONTROL MEASURES WILL INSPECTED AT LEAST DAILY AND AFTER EACH RAIN, AND REPAIRED NECESSARY.

<u>o</u>

- 5. ADDITIONAL EROSION CONTROLS SHALL BE INSTALLED AS DEEMED NECESSARY BY THE ON—SITE INSPECTION.

 6. SILT FENCE SHALL BE "TYPE—C" AS PER THE MANUAL FOR EROSION AND SEDIMENT CONTROL IN GEORGIA, AND BE WIRE REINFORCED.

 7. NO GRADED SLOPES SHALL EXCEED 3H: 1V.

 8. ALL LOTS/SITES WITH 2' OF FILL OR GREATER WILL REQUIRE A COMPACTION CERTIFICATE BY A PROFESSIONAL REGISTERED ENGINEER PRIOR TO A BUILDING PERMIT AND PRIOR TO FOOTERS BEING POURED.

 9. LOCATE AND FIELD STAKE ALL UTILITIES, EASEMENTS, PIPES, FLOOD LIMITS, STREAM BUFFERS, AND TREE SAVE AREAS PRIOR TO ANY LAND DISTURBING ACTIVITIES.

 10. ALL TREE PROTECTION AREAS TO BE PROTECTED FROM SEDIMENTATION.

 11. ALL TREE PROTECTION DEVICES TO BE INSTALLED PRIOR TO LAND DISTURBANCES AND MAINTAINED DURING FINAL LANDSCAPING.

 12. ALL TREE PROTECTION FENCING TO BE INSPECTED DAILY AND REPAIRED AS NEFDED.
- 12. 13. ALL TRE
- 유
- <u>4</u>
- A FINAL AS—BUILT LOT SURVEY REQUIRED PRIOR TO ISSUANCE CERTIFICATE OF OCCUPANCY.

 A FINAL AS—BUILT WATER QUALITY CERTIFICATE REQUIRED PRIOR CERTIFICATE OF OCCUPANCY.

 DUMPSTERS AND/OR TEMPORARY SANITARY FACILITIES SHALL NOT LOCATED IN STREET OR TREE PROTECTION AREA OR RIGHT—OF—WAY.

 WATER QUALITY BMP(S) TO BE INSTALLED AT THE TIME OF FILANDSCAPING. NOT BE

15.

16.

- FINAL
- 18. 19. ALL COLLECTED WATER SHALL BE DIRECTED TO WATER QUALITY BMP(S).

 NO WATER QUALITY BMP(S) ALLOWED IN UNDISTURBED STREAM BUFFERS OR TREE SAVE/CRITICAL ROOT ZONE.

 WORK HOURS AND CONSTRUCTION DELIVERIES ARE:

 MONDAY — FRIDAY 7:00AM — 7:00PM

 SATURDAY 8:00AM — 5:00PM
- 20. THAT THIS PLAN WAS PREPARED AFTER A SITE VISIT DESCRIBED HEREIN BY MYSELF OR MY AUTHORIZED DIRECT SUPERVISION. K HOUND DAY - FRIDAY /: UV...

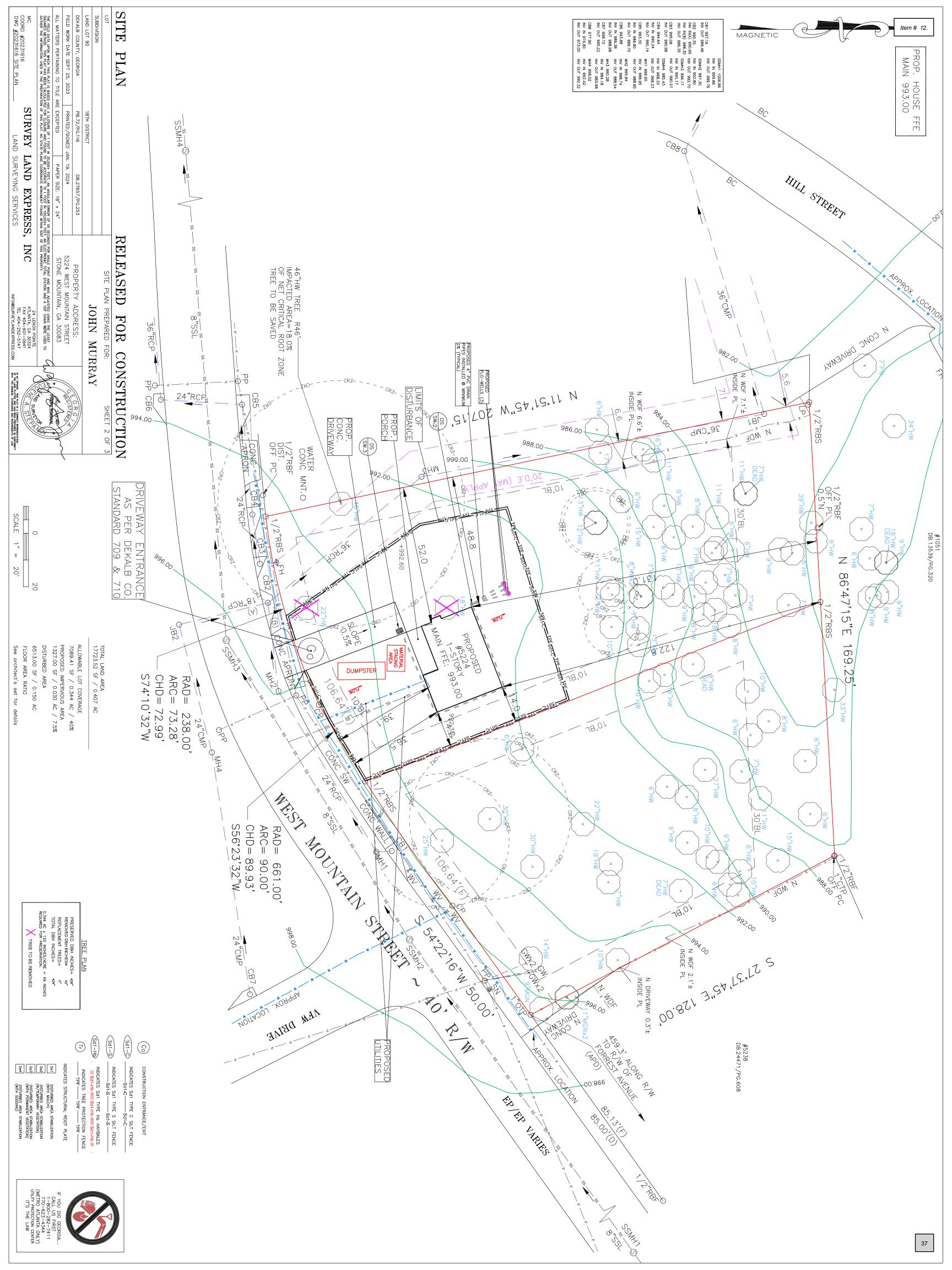
 URDAY 8: 00AM - 5: 00PM

 EUGENE STEPANOV ____

 THIS PLAN WAS PREPARED AFTI R PENALTY OF LAW AGENT, UNDER MY 유

Lawrenceville, GA 30043 1080 Realm Lane Gilberto Retis Developer info: Able Quality Construction

IF YOU DIG GEORGIA...
CALL US FIRST
1-800-282-7411
770-623-4344
(METRO ATLANTA ONLY)
UTILITY PROTECTION CENTER
IT'S THE LAW



NDS Flo-Well Calculator

Step 1: 1327

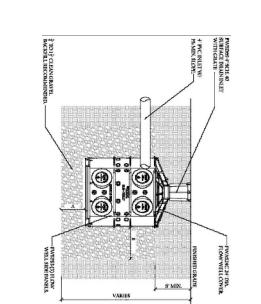
Step 1.0 (Concrete/Aspha

Step

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Step

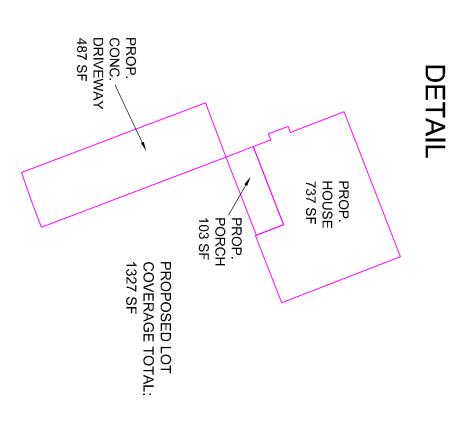
31.03 GPM 0.07 CFS



GSMM WATER QUALITY CALCULATIONS:

RRv = 0.05 + 0.009x(I) I(In%) = 1327.00 (SF)/17723.52 (SF) = 7.5% RRv = 0.1175 WQV = (1.2RRvA)/12 = 1.2(0.1175)(17723.52)/12 = 208.25 (CF) 3 FLO-WELLS PROVIDE 265.68 (CF)

LOT COVERAGE



MISC. BMP DETAILS

ALL MATTERS PERTAINING TO TITLE ARE EXCEPTED

PAPER SIZE: 18" x 24"

STONE MOUNTAIN, GA 30083

THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A CLOSURE OF 1 FOOT IN 30,000+ FEET, AN ANGULAR ERROR OF 05 SECONDS PER ANGLE POINT AND WAS ADJUSTED USING THE LEAST SOLARES METHOD. THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND FOUND TO BE ACCURATE TO 1 FOOT IN 100,000+ FEET, AN ELECTRONG TOTAL STATION AND A 100' CHAIN WERE USED TO GATHER THE INFORMATION USED IN THE PEPERATION OF THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND FOUND TO BE ACCURATE TO 1 FOOT IN 100,000+ FEET, AN ELECTRONG TOTAL STATION AND A 100' CHAIN WERE USED TO GATHER THE INFORMATION USED IN THE PEPERATION OF THIS PLAT HAS BEEN CALCULATED FOR THE PLANE COORDINATE MONUMENT FOUND WITHIN 500' OF THIS PROPERTY. SURVEY LAND EXPRESS, PRINTED/SIGNED JAN. 19, 2024

EXCEPTED PAPER S RELEASED INC PROPERTY ADDRESS: 5224 WEST MOUNTAIN STREET STONE MOUNTAIN, GA 30083 SITE PLAN JOHN FOR MURRAY CONSTRUCTION

Ç

MC COORD #20231616 DWG #20231616 SITE PLAN

LAND

SURVEYING

IN MY OPINION, THIS PLAT IS A CORRECT REPRESENTATION OF THE LAND PLATTED AND HAS BEEN PREPARED IN CONFORMINTH THE MINIMUM STANDARDS AND REQUIREMENTS OF LAW.

FIELD WORK DATE SEPT 25, 2023

No one **SHALL** encroach, place solvents, building debris or any other material within 6' periphery of the **CRZ** or within any Tree Save 1' buffer zone, stream buffer, or state buffer zone ling, machinery, 6' outside the Area, transitional

All Tree Fence and other tree protection devic functioning condition until completion of the p ces must remain in project or until the CO

A tree that is designated to be saved, but is damaged during construction, **SHALL** be replaced with 4" caliper trees equal to the unit value of the tree removed. Any specimen tree damaged **SHALL** be replaced with 4" caliper trees equal to 1.5 times the DBH of the damaged specimen tree.

2

1. ALL TREE PROTECTION AREAS TO BE PROTECTED FROM SEDIMENTATION.
2. ALL TREE PROTECTION DEVICES, INCLUDING CRITICAL ROOT ZONE (CRZ) PROTECTION, TO BE INSTALLED PRIOR TO THE START OF LAND DISTURBANCE, AND MAINTAINED UNTIL FINAL

AND MATERIALS (INCLUDING SOIL)
OUTSIDE OF FENCED AREA

9P06 Downspout Adapter

~ ★

Material: PVC
Color: White
Adapts 4" down spout
to 4" SDR pipe

One source M-

TREE PROTECTION ZONE WARNIN

a

TREE REPLACEMENT PLAN

38

Tree Protection Signs are to be placed at least every 50° along the length of the Tree Protection Fence. The signs should be in language so that all workers on site are able to understand.

TREE PROTECTION AREA
KEEP OUT!

The **TRP** shall include planting schedules with bot and any special planting notes. Trees used for credi approved tree list. At least 50% of replacement tree of any single species. No more than 25% may be e on the **TRP** must be chose must be overstory trees. mes, quantity, size, spacing, sen from the County's . No more than 25% may be

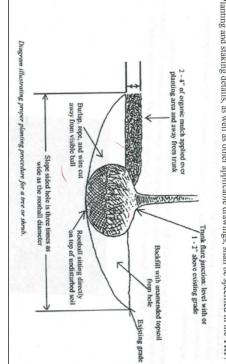
location and credit for existing tree replaceme ion is subject to approval of the CA. Existing replacement plan. ment units will be granted to trees relocated on site. Tree ng trees \geq 2" **DBH** and \leq 7.9" may be used for credit on

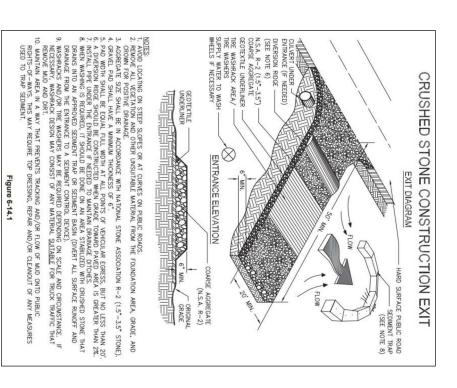
(ANSI Z60.1) replanting must meet the minimum standards as NSI Z60.1) and must be on the County's tree ry, pests, disease, nutritional disorders or root expectation of survival. Standards for al Society of Arboriculture (ISA) publication Tree

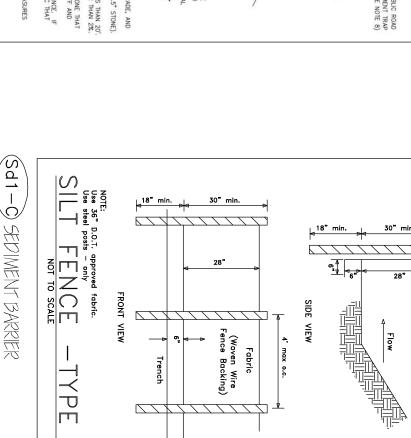
species selection list. Trees selected must be defects, and must be in good vigor to assure a transplanting shall be in compliance with the and Shrub Planting Manual or a similar pu

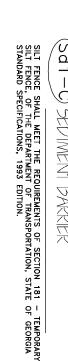
Replanted trees should be ecologically compatible with the site and neighboring area. When practical replanted trees shall be of the same or similar species as those removed. Trees shall be planted in ma that provides adequate space for nourishment, light, and maturation.

MITH THE WRITTEN PERMISSION OF THE LOCAL PLANNING AUTHORITY









TYPE

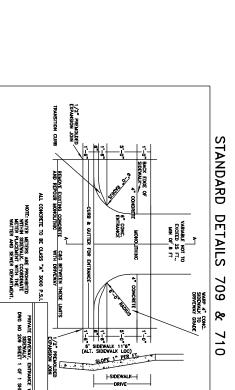
 \bigcirc

BMP W.Q. DEVICE

NEW DOWNSPOUT
COLLECTORS (TYP) AS
NEEDED TO DIRECT ROOF
RUNOFF TO UNDERGROUND
STONE STORAGE

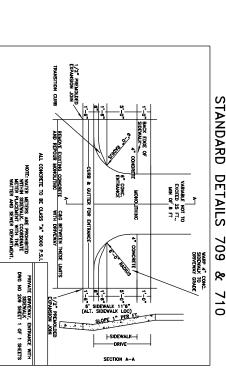
1.5' X 1.5' COMMON BRICK OR BLOCK INLET BOX (5" MIN THICKNESS)

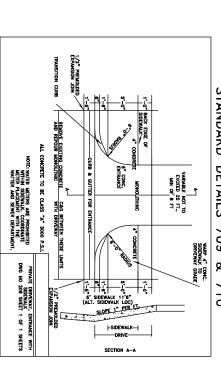
AS REQUIRED

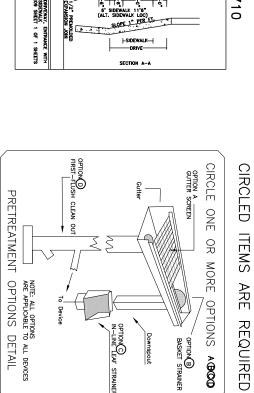


2' X 2' CONCRETE PAD 4" THICK CONCRETE PAD

OI YARD DROP INLET
SW.3 PROFILE VIEW (NOT TO SCALE)







ZONING NOTE

DIRT STATEMENT

CUBIC YARDS

REAR 30' MAX LOT COVERAGE 40% MAX BUILDING HEIGHT 30'

BUILDING FRONT 10 PROPERTY OF ST ING SETBACKS: STONE MOUN ONED R-2

ANTICIPATED STARTING DATE: 02/09/2024
ANTICIPATED COMPLETION DATE: 08/09/2024
THE INSTALLATION OF EROSION AI
SEDIMENTATION CONTROL MEASURES AI
PRACTICES SHALL OCCUR PRIOR TO (
CONCURRENT WITH LAND-DISTURBING ACTIVITIES.

DISTURBED AREA STABILIZATION INDICATES POWER LINE INDICATES FENCE LINE INDICATES WATER LINE

INDICATES EASEMENT

INDICATES DRAINAGE LINE

INDICATES SANITARY SEWER LINE GAS LINE

ELECTRIC PANEL/METER WATER METER

SYMBOLS

AS PER DEED
ACCESS EASEMENT
AS PER FIELD
ANGLE IRON FOUND

IRON ROD FOUND
RRIGATION VALVE
JUNCTION BOX
LAND LOT LINE
MAGNETIC READING IP
MAGNOLIA TREE
MAN HOLE
METAL FENCE
N'HORS

39

MAN HOLE
MITAL FENCE
YEARS
VERHANG
PPEN TOP PIPE FOUND
DWNERSHIP UNCLEAR

AS PER PLAT
AS PER RECORD
BACK OF CURB
BLOCK

SANITARY SEWER MANHOLE STORM MANHOLE

BLOCK
BUILDING LINE SETBACK
BRICK
BASEMENT
CABLE BOX
CONCRETE
CONCRETE
CATCH BASIN
CENTER LINE
CHAIN LINK FENCE
CHAIN LINK FENCE
CORRUGATED METAL PIPE
COTY OF ATLANTA
SAN SEWER CLEANOUT
CRAPORT
CARPORT

COPERTY CORNER
OPERTY LINE
NE TREE
DINT OF BEGINNING
OWER POLE
OWER LINE

WATER VALVE

METER CONDITIONER

GAS MARKER LAMP POST

TRAFFIC/INFO SIGN

FIRE HYDRANT DRAINAGE INLET

DRAINAGE EASEMENT
DRAINAGE INLET
DRAINAGE INLET
ELECTRIC POWER BOX
ELECTRIC METER
ELECTRIC PAVEMENT

SIGN
SAITARY SEWER LINE
SANITARY SEWER EASEMENT
SCREENED PORCH
SIDEWALK
TOP OF BANK
TOP OF BANK
UTILITY EASEMENT

TOP PIPE FOUND

ECORD
EINFORCING BAR FOUND
EINFORCING BAR SET
EINFORCED CONC. PIPE
VIGHT-OF-WAY

LINE INDICATORS

INDICATES STRUCTURAL ROOT PLATE

OFF. OF FILL: OF CUT:

> 10 20

THE PLACEMENT OF DUMPSTERS AND T PARKING OF AUTOMOBILES IS PROHIBITED THE RIGHT-OF-WAY.

BEFORE DEVELOPMENT OF THIS PROPERTY, DEVELOPER AND ARCHITECT TO CONFIRM ZONING DEPARTMENT. EXCESS OF SOIL TO BE HAULED TOTAL OF GROSS CUBIC YARDS

ELEVATIONS SHOWN HEREON ARE REFERENCED TO ME IN SEA LEVEL

- WAS ADJUSTED CALCULATED FO) DATA UPON)± FEET, AN A FOR CITY LOSUF ≨
- ATHER THE INFORMAT

EROSION AND SEDIMENTATION CONTROL MEASURES WILL BE MAINTAINED ALL TIMES. IF FULL IMPLEMENTATION OF THE APPROVED PLAN DOES NEROVIDE FOR EFFECTIVE EROSION AND SEDIMENT CONTROL, ADDITION EROSION AND SEDIMENT CONTROL MEASURES SHALL BE IMPLEMENTED CONTROL OR TREAT THE SEDIMENT SOURCE.

DISTURBED AREAS IDLE 14 DAYS SHALL BE STABILIZED WITH TEMPORAVEGETATION; DISTURBED AREAS IDLE 30 DAYS SHALL BE STABILIZED WERRMANENT VEGETATION.

TEMPORARY

MAINTENANCE STATEMENT: EROSION CONTROL MEASURES WILL INSPECTED AT LEAST DAILY AND AFTER EACH RAIN, AND REPAIRED NECESSARY.

INCLUDING AND ALL UI

THIS PLAT WAS PREPARED TO SHOWN THE APPROXIMATE LOCATION OF THE IMPROVEMENTS FENCES SHOULD NOT BE PLACED USING SIDE DIMENSIONS FROM HOUSE. ALL MATTERS OF PLAT IS SUBJECT TO ALL LEGAL EASEMENTS AND RIGHT—OF—WAY PUBLIC OR PRIVATE.

THE FLOOD INFORMATION ON THIS PLAT HAS BEEN DETERMINED AFTER REVIEW OF MAPS WHICH ONLY APPROXIMATE THE LOCATION OF THE APPLICABLE FLOOD HAZARD AREA A SECOND OPINION OR COMPREHENSIVE FLOOD EVALUATION STUDY IS SUGGESTED FOR MORE ACCURATE INFORMATION. FOR FURTHER INFORMATION CONTACT THE LOCAL DRAINAGE DEPARTMENT, CORPS OF ENGINEERS AND INSURANCE COMPANY OR AN APPRAISER.

I HAVE THIS DATE, EXAMINED THE "FIA FLOOD HAZARD MAP" ANI AREA HAVING SPECIAL FLOOD HAZARDS, WITHOUT AN ELEVATION DAMAGE DUE ITS OPINION FOR SAID PARCEL MAP ID NUMBER

AND

D FOUND IN MY OPINION REFERENCED PARCEL IS NOT AN CERTIFICATION SURVEYOR IS NOT RESPONSIBLE FOR ANY ____13089C0091K__ EFFECTIVE DATE: ____12/8/2016__

STATE WATERS

EXIST WITHIN 200 FEET.

FLOOD NOTE:

NOT BILITY IS ASSUMED BY SURVEY LAND EXPRESS, INC Y FOR ANY OTHER PURPOSE INCLUDING, BUT NOT Y FOR SURVEY AFFIDAVIT, RESALE OF PROPERTY, OR NOT LISTED IN CERTIFICATION, EITHER DIRECTLY OR

5. ADDITIONAL EROSION CONTROLS SHALL BE INSTALLED AS DEEMED NECESSARY BY THE ON—SITE INSPECTION.

6. SILT FENCE SHALL BE "TYPE—C" AS PER THE MANUAL FOR EROSION AND SEDIMENT CONTROL IN GEORGIA, AND BE WIRE REINFORCED.

7. NO GRADED SLOPES SHALL EXCEED 3H: 1V.

8. ALL LOTS/SITES WITH 2' OF FILL OR GREATER WILL REQUIRE A COMPACTION CERTIFICATE BY A PROFESSIONAL REGISTERED ENGINEER PRIOR TO A BUILDING PERMIT AND PRIOR TO FOOTERS BEING POURED.

9. LOCATE AND FIELD STAKE ALL UTILITIES, EASEMENTS, PIPES, FLOOD LIMITS, STREAM BUFFERS, AND TREE SAVE AREAS PRIOR TO ANY LAND DISTURBING ACTIVITIES.

10. ALL TREE PROTECTION AREAS TO BE PROTECTED FROM SEDIMENTATION.

11. ALL TREE PROTECTION DEVICES TO BE INSTALLED PRIOR TO LAND DISTURBANCES AND MAINTAINED DURING FINAL LANDSCAPING.

12. ALL TREE PROTECTION FENCING TO BE INSPECTED DAILY AND REPAIRED AS NEFDED.

WN ON THIS PL ENGINEERS. LO CE OF THESE

THIS SURVEY/PLAT IS SUBJECT TO ALL EASEMENTS AND RESTRICTIONS OF RECORD NOT EVIDENT FROM A VISIBLE INSPECTION OF THE PROPERTY.

EASEMENTS FOR STORM DRAINS AND SANITARY SEWER LINES SHALL BE CENTERED ON THE PIPES, AND THE CONSTRUCTOR MUST VERIFY DEPTHS AND LOCATION OF SEWER LATERALS PRIOR TO CONSTRUCTION.

STORM DRAINAGE AND SANITARY SEWER EASEMENT SHOWN HEREON ARE CENTERED ON THE NATURAL DRAINS, STRUCTURES AND PIPES ASSOCIATED WITH THE EASEMENTS, UNLESS CLEARLY DIMENSIONED OTHERWISE. LOCATIONS SHOWN ARE APPROXIMATE. ALL STRUCTURES, LINES OR DRAINS NEAR ANY AREA OF PROPOSED LAND DISTURBANCE OR CONSTRUCTION SHOULD BE FIELD LOCATED PRIOR TO PROCEEDING. NO CONSTRUCTION SHOULD OCCUR WITHIN ANY

1. STORM SEWER, SANITARY SEWER AND OTHER BURIED UTILITIES MAY HAVE BEEN PAVED OR COVERED OVER. THE LOCATION OF UNDERGROUND UTILITIES AS SHOWN HEREON ARE BASED ON ABOVE GROUND STRUCTURES AND RECORD DRAWINGS PROVIDED TO THE SURVEYOR. LOCATION OF UNDERGROUND MAY VARY FROM LOCATIONS SHOWN HEREON. ADDITIONAL BURIED UTILITIES BEFORE EXCAVATIONS OF LOCATIONS WERE MADE DURING THE PROCESS OF THIS SURVEY TO LOCATE BURIED UTILITIES. BEFORE EXCAVATIONS ARE BEGUN, TELEPHONE, ELECTRIC, WATER AND SEWER, GAS COMPANIES SHOULD BE CONTACTED FOR VERIFICATION OF UTILITY TYPE AND FOR FIELD LOCATIONS.

2. THIS PLAT WAS PREPARED TO SHOW THE APPROXIMATE LOCATION OF THE IMPROVEMENTS AND IS NOT RECORDABLE. FENCESS SHOULD NOT BE LOCATED USING SIDE DIMENSIONS FROM THE HOUSE. ALL MATTERS OF THE TITLE ARE EXCEPTED. THIS PLAT IS SUBJECT TO ALL LEGAL EASEMENTS AND RIGHT OF WAY PUBLIC OR PRIVATE.

3. SURVEYOR HAS MADE NO INVESTIGATION OR INDEPENDENT SEARCH FOR EASEMENTS OF RECORDED AND NOT RECORDED, ENCUMBRANCES, RESTRICTIVE COVENANTS, OWNERSHIP TITLE EXDENCE, OR ANY OTHER FACTS THAT AN ACCURATE AND CURRENT THE SERRICH MAY DISCLOSE.

4. THIS SURVEY WAS MADE WITHOUT THE BENEFIT OF CURRENT TITLE COMMITMENT, EASEMENTS AND ENCUMBRANCES MAY EXIST WHICH BENEFIT OR BURDEN THIS PROPERTY. MATTERS OF TITLE ARE EXCEPTED. PROPERTY OWNER OR PERSON ORDERING THE SURVEY IS RESPONSIBLE TO CONTACT CLOSING ATTORNEY OR TITLE COMPANY FOR A FULL TITLE SEARCH AND COMMITMENT INCLUDING ALL THE EXCEPTION.

5. SURVEY LAND EXPRESS, INC. IS NOT RESPONSIBLE FOR AND DOES NOT WARRANT THE ZONING INFORMATION AND INTERPRETATION AS PROVIDED HEREIN. THIS INFORMATION IS OBTAINED USING ON—LINE SOURCES, TELEPHONE CONVERSATION WITH ZONING OFFICE AT THE COUNTY OR CITY, ETC. AND CANNOT GUARANTEE ITS ACCURACY, IT IS RECOMMENDED THAT THE EXERN FOR THIS DATA VERIFY THIS INFORMATION WITH THE ISSUING AUTHORITY.

6. THIS SURVEYOR NAMED PERSON. BERSONS OF ENTITY WITHOUT THE EXPRESS RECERTIFICATION OF THE PERSON OF ENTITY WITHOUT THE EXPRESS RECERTIFICATION.

AUTHORIZED LAND DISTUF DURATION OF THE CONSTRUCTION CONTROL ME CONSTRUCTION AND SHALL DISTURBED AREAS ARE STA A COPY OF THE APPROVE SITE WHENEVER LAND DISTURBLE ON-SITE INSPECTION OF OCCUPANION OF OCCUPANION CONSTRUCTION IN A COPY OF THE APPROVE SITE WHENEVER LAND DISTURBLE ON-SITE INSPECTION OF OCCUPANION OF OCCUPANION CONSTRUCTION IN A COPY OF THE APPROVE SITE WHENEVER LAND DISTURBLE ON-SITE INSPECTION OF OCCUPANION CONSTRUCTION IN A COPY OF THE APPROVE SITE WHENEVER LAND DISTURBLE OF THE APPROVE SITE WHENEVER LAND DISTURBLE OF THE APPROVE SITE INSPECTION OF THE APPROVE SITE IN A COPY OF THE APPRO

GENERAL NOTES

SPECIAL SITE PLAN NOTES:

WOOD FENCE
WOOD DECK
WATER LINE
WATER MITER
WATER FENCE
WATER VALVE
WET WEATHER
YARD INLET

THE INSTALLATION OF EROSION AND SEDIMENTATION CONTROL MEASURES AND PRACTICES SHALL OCCUR TO OR CONCURRENT WITH LAND-DISTURBING ACTIVITIES.

- WHICH THE PLAT IS BASED HAS A CLOSURE OF 1 FOOT ANGULAR ERROR OF 07 SECONDS PER ANGLE POINT AND THE LEAST SQUARES METHOD. THIS PLAT HAS BEEN SURE AND FOUND TO BE ACCURATE TO 1 FOOT IN ECTRONIC TOTAL STATION AND A 100' CHAIN WERE USED MATION USED IN THE PREPARATION OF THIS PLAT/SURVEY.

 AS SHOWN HEREON REFLECTS TO THOSE RECORDS ISH THE BOUNDARIES SHOWN HEREON AND REFERENCE TO AND IS NOT INTENDED TO CONSTITUTE A TITLE SEARCH OR
- EXPRESS, IN ALL UNDERG RGROUND NC. ASSUMES NO RESPONSIBILITY FOR THE LOGGROUND UTILITIES THAT MAY AFFECT THIS PROJED TO SANITARY SEWERS, STORM DRAINS, GASOR LINES, ELECTRICAL OR ANY OTHER UTILITY PROPERTY,
 GAS PIPES ABOVE

THIS SURVEY IS SUBJECT OF RECO CORD ANY AND ALL EASEMENTS, RESTRICTIONS, OR ANY THAT MAY AFFECT THIS PROPERTY; RECORDED OR

<u>o</u>

RESPONSIBILITY
USE OF THIS OTHER PERSON N LIABILITY

WETLANDS EXIST, WATERS OF DJACENT WETLANDS, SHOWN CHE U.S. ARMY CORPS OF ENGINE OF THE U.S. ARMY CORPS OF ENGINE OF THE U.S. ARMY CORPS OF ENGINE OF THE U.S. ARMY CORPS OF THE U.S. AR THE UNITED STATES, INCLUDING THE LAKES AND IN THIS PLAT ARE UNDER THE JURISDICTION OF NEERS. LOT OWNERS ARE SUBJECT TO PENALTY OF THESE WETLAND AREAS WITHOUT PROPER

12.

ALL TRE

13.

<u>4</u>

SURVEY NOTES:

ALL BUILDINGS LOCATED ADJACENT TO THE INTERMEDIATE REGIONAL FLOOD PLAIN SHALL BE CONSTRUCTED ALL ALL PORTIONS OF THAT STRUCTURE INCLUDING THE BASEMENT FLOOR OR CRAWL SPACE AREAS SHALL LESS THAN THREE (3) FEET ABOVE THE INTERMEDIATE REGIONAL FLOOD ELEVATION.

FINAL AS-BUILT LOT SURVEY REQUIRED PRIOR TO ISSUANCE OF

CERTIFICATE OF

OCCUPANCY

LAND DISTURBANCE PROHIBITED LAND DISTURBING ACTIVITIES.

WITHIN

STREAM BUFFER

LIMITS.

LOCATE

AND

STAKE

BUFFER

LIMITS

PRIOR

LAND DISTURBANCE PROHIBITED ACTIVITIES.

WITHIN IRF LIMITS.

LOCATE AND STAKE IRF

LIMITS

PRIOR

TO

ANY LAND DISTURBING

AND IS NOT RECORDABLE.
TITLE ARE EXCEPTED. THIS

18.

ALL COLLECTED WATER SHALL BE DIRECTED TO WATER QUALITY BMP(S).

NO WATER QUALITY BMP(S) ALLOWED IN UNDISTURBED STREAM BUFFERS OR TREE SAVE/CRITICAL ROOT ZONE.

WORK HOURS AND CONSTRUCTION DELIVERIES ARE:

MONDAY — FRIDAY 7:00AM — 7:00PM

SATURDAY 8:00AM — 5:00PM

19.

20.

THAT THIS PLAN WAS PREPARED AFTER A SITE VISIT DESCRIBED HEREIN BY MYSELF OR MY AUTHORIZED DIRECT SUPERVISION.

R PENALTY OF LAW AGENT, UNDER MY

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15.

A FINAL AS—BUILT LOT SURVEY REQUIRED PRIOR TO ISSUANCE CERTIFICATE OF OCCUPANCY.

A FINAL AS—BUILT WATER QUALITY CERTIFICATE REQUIRED PRIOR CERTIFICATE OF OCCUPANCY.

DUMPSTERS AND/OR TEMPORARY SANITARY FACILITIES SHALL NOT LOCATED IN STREET OR TREE PROTECTION AREA OR RIGHT—OF—WAY.

WATER QUALITY BMP(S) TO BE INSTALLED AT THE TIME OF FILANDSCAPING.

NOT BE

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FINAL

16.

N MUST CONFORM TO DEKALB COUNTY STANDARDS.
ENCING LAND DISTURBING ACTIVITY THE LIMITS OF LAND ENCING LAND DISTURBING ACTIVITY THE LIMITS OF LAND LL BE CLEARLY AND ACCURATELY DEMARCATED WITH STAKES, APPROPRIATE MEANS. THE LOCATION AND EXTEND OF ALL DISTURBING ACTIVITY SHALL BE DEMARCATED FOR THE CONSTRUCTION ACTIVITY.

ITROL MEASURES SHALL BE IN PLACE PRIOR TO COMMENCING ID SHALL BE MAINTAINED IN PRIOR WORKING ORDER UNTIL ALL

SHALL BE PRESENT ON

OVED LAND DISTURBANCE PLAN SHASTURBING ACTIVITY IS IN PROCESS.

ION REQUIRED PRIOR TO RELEASE

ED AS—BUILT MAY ALSO BE REQUIRED

OF THE LOT IS 15001.57 SF. RELEASE OF THE CERTIFICATE E REQUIRED.

Kenny Bittick (478) 225-7319 24 HOUR CONTACT:

RELEASE FOR CONSTRUCTION

THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A CLOSURE OF 1 FOOT IN 30,000- FEET, AM ANGULAR ERROR OF 05 SECONDS FER ANGE POINT AND WAS ADJUSTED USING THE LEAST SQUARES METHOD HIS PLAT HAS BEEN CALLATED FOR ALOSURE AND FOUND TO BE ACCUPATE TO 1 FOOT IN 100,000- FEET, AM ELECTRONIC TOTAL STATION AND A 100 CHAIN WERE USED CALLER THE INFORMATION USED IN THE PREPARATION OF THIS PLAT. NO STATE PLANE COORDINATE MONUMENT FOUND WITHIN 500" OF THIS PROPERTY.

PROPERTY ADDRESS:

JOHN

SURVEY

LAND EXPRESS,

LAND

FIELD WORK DATE SEPT 25,

PAGE

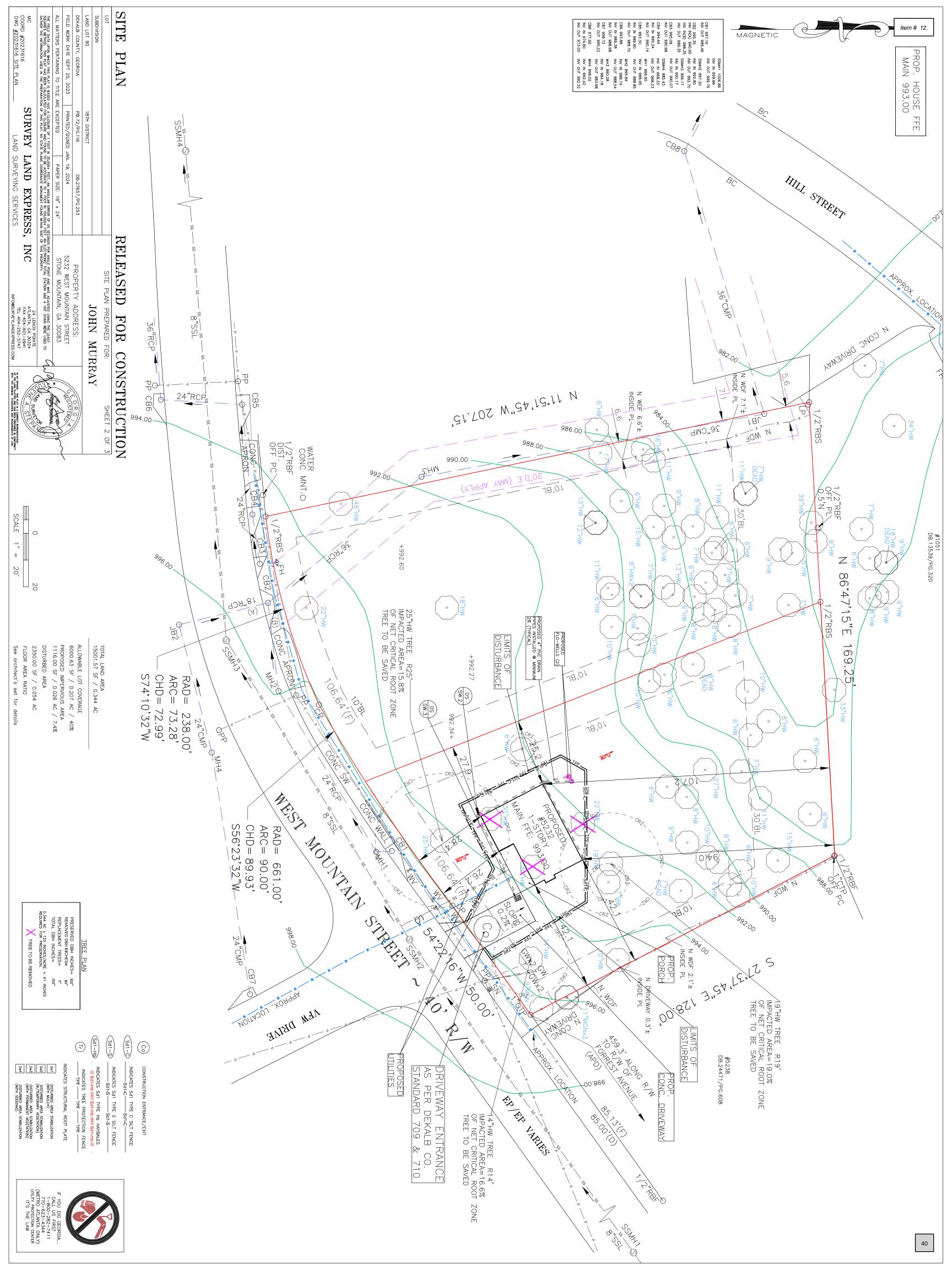
AT WAS PREPARED FOR THE EXCLUSIVE USE OES NOT EXTEND TO ANY UNNAMED PERSON, SURVEYOR NAMING SUCH PERSON, PERSONS,



Lawrenceville, GA 30043 1080 Realm Lane Gilberto Retis Developer info: Able Quality Construction

Lawrenceville,GA 30043 1162 Chadwick Lake Drive John G Murray Owner Info:





NDS Flo-Well Calculator

Step 1: Enter the Square Feet of Drain = Area 2: (Ex

Shep Ņ

Change the Coeffice

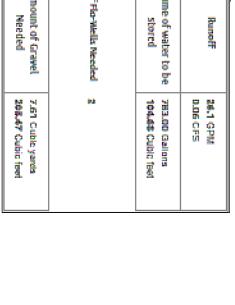
Step 3:

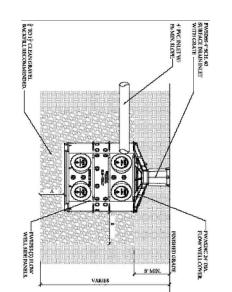
Enter the depth

Step

Step 5:

Enter the thickness of the gravel backfill around the Flo-(Dimension B) 2 Ft



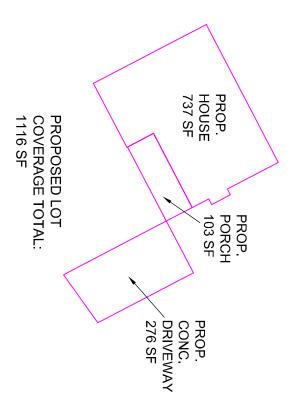


GSMM WATER QUALITY CALCULATIONS:

RRv = 0.05 + 0.009x(I) I(In%) = 1116.00 (SF)/15001.57 (SF) = 7.4% RRv = 0.1116 WQV = (1.2RRvA)/12 = 1.2(0.1116)(15001.57)/12 = 167.42 (CF) 3 FLO-WELLS PROVIDE 205.47 (CF)

DETAIL

LOT COVERAGE



RELEASED FOR CONSTRUCTION

			_	_	_			
MC COORD #20231616 DWG #20231616 SITE PLAN	THE FIELD DATA UPON WHICH THIS PLAT IS BASED SQUARES METHOD. THIS PLAT HAS BEEN CALCULA GATHER THE INFORMATION USED IN THE PREPARATION.	ALL MATTERS PERTAINING TO TITLE ARE EXCEPTED	FIELD WORK DATE SEPT 25, 2023	DEKALB COUNTY, GEORGIA	LAND LOT 90	SUBDIVISION	LOT	MISC. BMP DETAILS
SURVEY 1	HAS A CLOSURE OF 1 FOOT IN : TED FOR CLOSURE AND FOUND T ON OF THIS PLAT. NO STATE PLA	RE EXCEPTED	PRINTED/SIGNED JAN. 19, 2024	PB.72/PG.116	18TH DISTRICT			DETAILS
SURVEY LAND EXPRESS, INC	30,000+ FEET, AN ANGULAR ERROR OF 05 S TO BE ACCURATE TO 1 FOOT IN 100,000+ FE ANE COORDINATE MONUMENT FOUND MITHIN 5	PAPER SIZE: 18" x 24"	N. 19, 2024	DB.27657/PG.253				
INFO@	THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A CLOSURE OF 1 FOOT IN 30,000+ FEET, AN ANGULAR ERROR OF 05 SECONDS PER ANGLE POINT AND WAS ADJUSTED USING THE LEAST SQUARES METHOD. THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND FOUND TO BE ACCURANTE TO 1 FOOT IN 100,000+ FEET. AN ELECTRONIC TOTAL STATION AND A 100' CHAIN WERE USED GATHER THE INFORMATION USED IN THE PREPARATION OF THIS PLAT. NO STATE PLANE COORDINATE MONUMENT FOUND MITHIN 500' OF THIS PROPERTY.	STONE MOUNTAIN, GA 30083	5232 WEST MOUNTAIN STREET	PROPERTY ADDRESS:	9 O	101	SITE PLAN PREPARED FOR:	RELEASED FOI
24 LENOX POINTE ATLANTA, GA 30324 FAX 404-601-0941 TEL 404-252-5747 SURVEYLANDEXPRESS.COM	AIN WERE USED TO	1 30083	STREET	RESS:	١.	IOHN MIIBBAV	EPARED FOR:	\mathcal{U}
A SURVIVE A SURV	THE PERSONAL OF THE PERSONAL O	*/ More 18 18	GRECISTERES A	EORG	VAI	VV	SHEET 3 OF	CONSTRUCTION

IN MY OPINION. THIS PLAT IS A CORRECT REPRESENTATION OF THE LAND PLATED AND HAS BEEN PREPARED IN CONFORMIT WITH THE MINIMUM STANDARDS AND REQUIREMENTS OF LAW.

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All Tree Fence and other tree protection devic functioning condition until completion of the p ces must remain in project or until the CO

A tree that is designated to be saved, but is damaged during construction, **SHALL** be replaced with 4" caliper trees equal to the unit value of the tree removed. Any specimen tree damaged **SHALL** be replaced with 4" caliper trees equal to 1.5 times the DBH of the damaged specimen tree.

2

I. ALL TREE PROTECTION AREAS TO BE PROTECTED FROM SEDIMENTATION.

FROM SEDIMENTATION.

2. ALL TREE PROTECTION DEVICES, INCLUDING CRITICAL ROOT ZONE (CRZ) PROTECTION, TO BE INSTALLED PRIOR TO THE START OF LAND DISTURBANCE, AND MAINTAINED UNTIL FINAL LANDSCAPING.

3. ALL TREE PROTECTION FENCING TO BE INSPECTED DAILY, AND REPAIRED OR REPLACED AS NEEDED.

4. NO PARKING, STORAGE OR OTHER CONSTRUCTION ACTIVITIES ARE TO OCCUR WITHIN TREE PROTECTION AREAS (CRZ).

5. ALL REQUIRED VEGETATION MUST BE MAINTAINED FOR TWO GROWING SEASONS AFTER THE DATE OF FINAL INSPECTION.

AND MATERIALS (INCLUDING SOIL)
OUTSIDE OF FENCED AREA

Slope sided hole is three times as wide as the rootball diameter procedure for a tree or shrub.

9P06 Downspout Adapter

TREE PROTECTION ZONE WARNIN

a

TREE REPLACEMENT PLAN

41

Tree Protection Signs are to be placed at least every 50° along the length of the Tree Protection Fence. The signs should be in language so that all workers on site are able to understand.

TREE PROTECTION AREA
KEEP OUT!

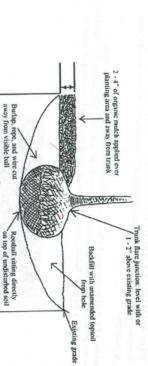
The **TRP** shall include planting schedules with bot and any special planting notes. Trees used for credi approved tree list. At least 50% of replacement tree of any single species. No more than 25% may be e on the **TRP** must be chose must be overstory trees. mes, quantity, size, spacing, sen from the County's . No more than 25% may be

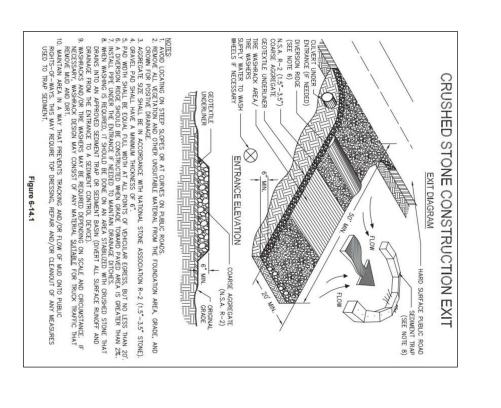
location and credit for existing tree replaceme ion is subject to approval of the CA. Existing replacement plan. ment units will be granted to trees relocated on site. Tree ng trees \geq 2" **DBH** and \leq 7.9" may be used for credit on

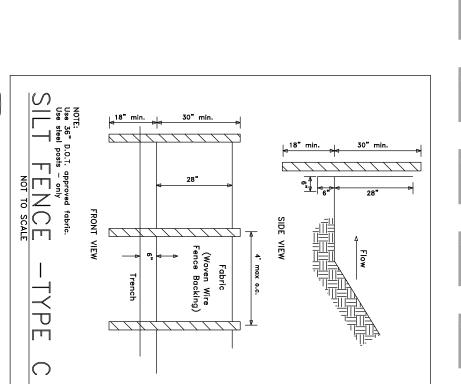
species selection list. Trees selected must be defects, and must be in good vigor to assure a transplanting shall be in compliance with the and Shrub Planting Manual or a similar pu (ANSI Z60.1) replanting must meet the minimum standards as NSI Z60.1) and must be on the County's tree ry, pests, disease, nutritional disorders or root expectation of survival. Standards for al Society of Arboriculture (ISA) publication Tree

Replanted trees should be ecologically compatible with the site and neighboring area. When practical replanted trees shall be of the same or similar species as those removed. Trees shall be planted in ma that provides adequate space for nourishment, light, and maturation.

MITH THE WRITTEN PERMISSION OF THE LOCAL PLANNING AUTHORITY







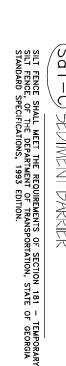
~ ★

Material: PVC
Color: White
Adapts 4" down spout
to 4" SDR pipe

One source M-

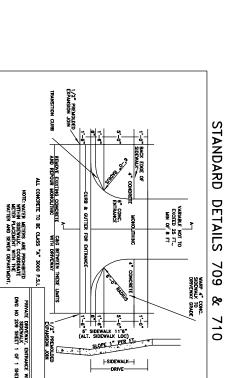


BMP W.Q. DEVICE



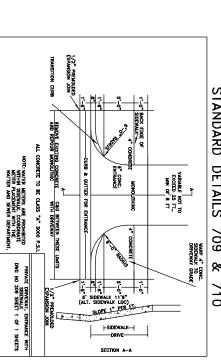
OR BLOCK INLET BOX (5" MIN THICKNESS)

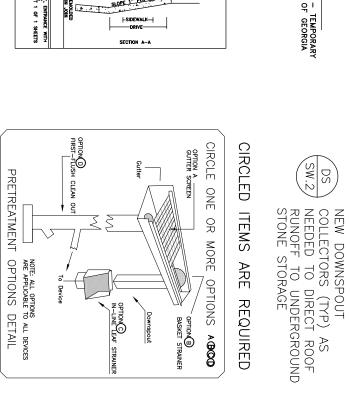
AS REQUIRED



2' X 2' CONCRETE PAD 4" THICK CONCRETE PAD

PROFILE VIEW (NOT TO SCALE)





12/2/08 Rev. 04

CITY OF STONE MOUNTAIN APPLICATION FOR VARIANCE(S)

	nny Bittich					_
APPLICANT'S ADDRESS:	110 Lake Top	H			,	
CITY: Roswell			ZIP:	3007	76	
HOME #:						7319
EMAIL ADDRESS:	lenny bittich 1 @ 91	mail. c	om			
ADDRESS OF PARCEL FOR				West	Mounda	in Street
CITY: Store Mtn						
CURRENT ZONING CLASS	IFICATION: RL PROP	OSED ZON	VING CLAS	SIFICATI	ON: R2	_,
LAND USE CLASSIFICATION	ON AS SHOWN ON THE FU	JTURE DE	VELOPME	NT MAP:		
^	Single family				No.	
1/2 2 2 2 /	hus	-	12/	1/20	23	
SIGNATURE	OF APPLICANT	_	1	DATE		-
IF THE PROPERTY HA	PPLICANT TO APPLY FOI S MORE THAN ONE OWN PROPERTY OWNERS SH (USE PAGE 3 FOR ADDITI	ER, THE I	NOTARIZE EQUIRED	D SIGNA	TURE OF	ALL
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Variance for 5224 and 5232 West Mountain Street

We are seeking to build a 2bd/ 1bath cottage on each lot. We are seeking a variance for the minimum sqft build size and for the carport/garage space. The city code says a new construction must be 1500 sqft minimum but out cottage will be 780sqft. We will are also requesting a variance as city code says a new construction must have a 2 car carport/garage. We are wanting to keep the look consistent with the neighbors and only have driveway parking.



City of Stone Mountain 875 Main Street Stone Mountain, GA 30083

STAFF MEMO

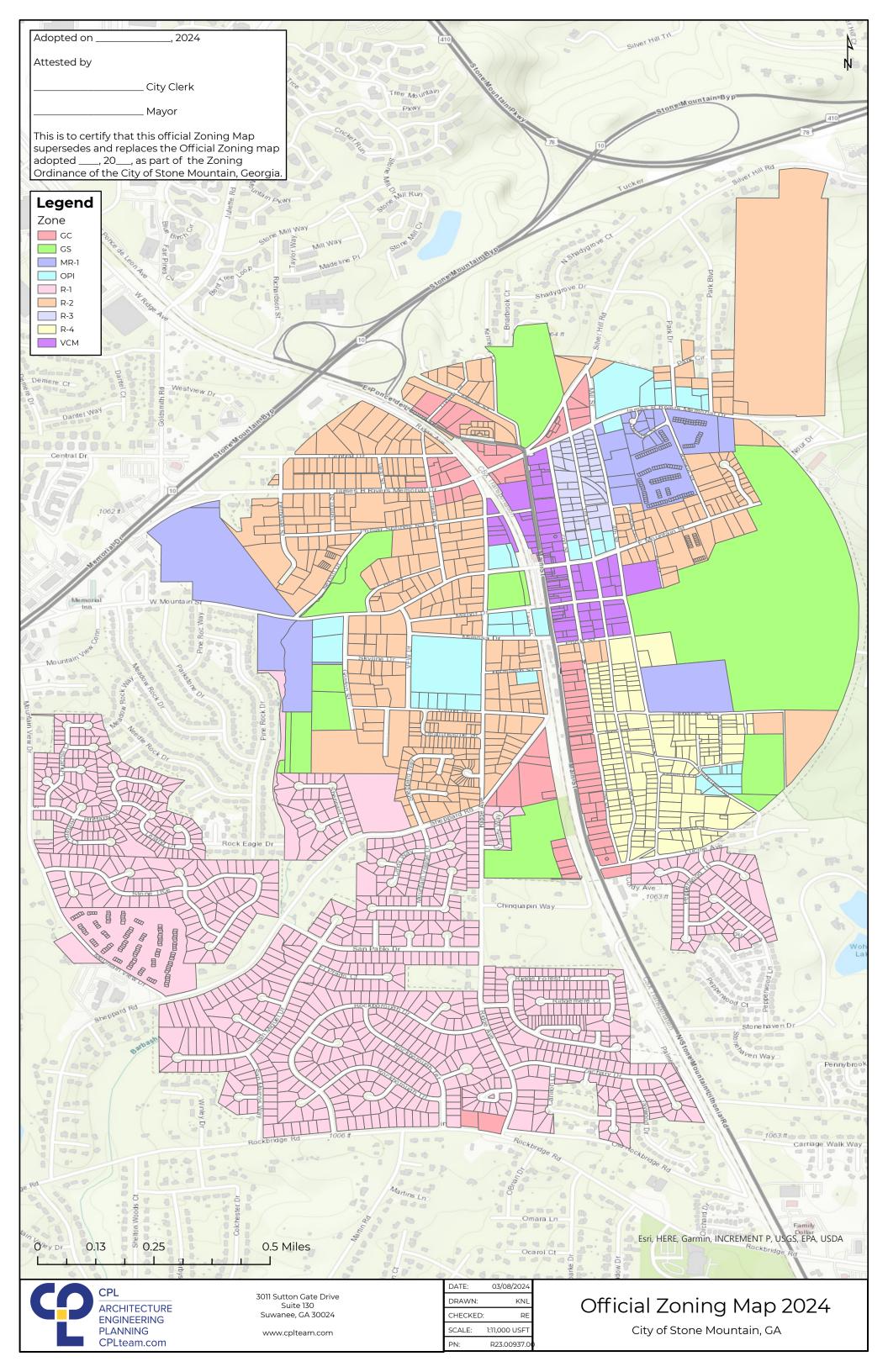
<u>Item:</u> Adoption of the Official Zoning Map of the City of Stone Mountain

Background:

The City of Stone Mountain adopted the current Zoning Map on December 2, 2008. Staff has updated the Zoning Map to include 19 rezonings that have been approved by City Council since the last adoption in 2008. This map will be kept by the City Clerk and will be used as the Official Zoning Map of the City of Stone Mountain, as required by the City's Code of Ordinances.

Recommendation:

Staff recommends **APPROVAL** of the Official Zoning Map of the City of Stone Mountain.



PROPOSAL

4-75" Display Option Stone Mountain City Hall - Proposal

Stone Mountain City Hall

875 Main St Stone Mountain, GA 30083-3620 US (770) 498-8984

Revision: (

Modified: 4/9/2024



Presented By:

Sharp Business Systems of Georgia & Alabama

1870 McFarland Parkway Suite 100 Alpharetta, GA 30005 United States 404-664- 8400





4 Sharp Electronics 75" Class AQUOS Commercial TV 4P-B75EJ2U

\$5,044.44

The Sharp AQUOS Commercial TV 4P-B series brings out all the colour depth, detail and clarity that the content creator intended. When enabled, high dynamic range (HDR) increases the brightness, contrast and colour across a much wider range. Colors become deeper and more vivid, while more detail can be seen in darker shades.



4 Peerless-AV SA752PU 735029266563

\$1,343.12

The SmartMount Articulating Wall Arm series offers the most versatile installation features and mounting options. The I-Shaped Adaptor plates innovative design helps avoid blocking connections on back of display. Vertical adjustment ability allows for post installation leveling, making it easier than ever to find the perfect display position. With SA752PU, extend the display up to 26.47" (672mm) or fully-retract it to just 2.97" (75mm) from the wall for the perfect viewing position. The display can now simply be installed by a single person with the Hook-and-Hang system. One-Touch tilt technology offers +15/-5 vertical tilt movement for the ideal viewing angle. Integrated cable management protects, contains and conceals cables for a clean installation.

Shuttle NC10U - 0.85 Liter, Thin-Client PC with Fan, InteWhiskeylake Celeron 4205U CPU, Max 32GB DDR4 SODIMM NC10U w/external antenna

\$0.00

he NC10 series is powered by Intel's power-saving ULV (ultra-lowvoltage) processors of the Whiskey-Lake-U generation and comprises four models with processors from Celeron to Core i7. All

four models support two digital video outputs for UHD/4K displays with 60 Hz and one 2.5" drive that is up to 15 mm in height as well — as one M.2-2280 NVMe SSD card. Professional users will

appreciate Intel Gigabit-LAN and one serial port which indicates what purposes the NC10 series is mainly intended for: Digital Signage, POS, control, office or even multimedia.



1 Alfatron 50ft USB3.0 active extension cable. ALF-15M-U3.0

\$132.00

The Alfatron 15m USB3.0 active extension cable has an inline booster chip to connect high-speed USB 3.0 devices with a transfer rate of up to 5Gbps.



1 Novi Sign 24 Month Software License + Cloud-Based Editor

\$200.00

Novi Sign 24 Month License

1

4/9/2024

^{*} Price Includes Accessories



Item # 15.

\$1,736.11



1

The Alfatron ALF-MUH44E 18Gbps 4×4 HDBaseT Matrix can connect four HDMI sources to eight displays. It features four HDMI outputs, and each HDMI output is mirrored to provide a CAT Cable output that runs simultaneously. The HDBaseT output can extend video transmission distance up to 492ft / 150m (1080p) via a single Cat 6/7 cable, with resolutions up to 4K2K@60Hz 4:4:4. Audio de-embedded to analog and coaxial audio is supported. Each HDMI output supports 4K2K to 1080P downscale independently. The product supports IR matrix. The IR signal is one-to-one control at the Matrix end, and the IR signal follows the HDMI video channel at the HDBaseT Receiver end. The product provides an intuitive front panel with an OLED screen and control via front panel buttons and supports control via IR remote, RS-232, LAN, and Web GUI.



1 Aveo Mira Connect 10 with tabletop stand 100.2200.001

\$2,762.50

Mira Connect 10 control appliance and user interface with tabletop stand. Includes 12-months of Mira Portal Enterprise service



1 Aver CAM520 Pro2 USB Conference Camera AVER CAM520 Pro2

\$1,240.28

The AVer CAM520 Pro2 is an industry-leading conferencing camera designed for medium to large conference rooms. The AVer CAM520 Pro2 makes meetings a breeze with agile features like 18X total zoom, improved AVer SmartFrame. Take your video conferencing experience to the next level with innovative features Sony True WDR, IP video streaming, and a PoE+ port.



1 Biamp Systems TESIRAFORTE DAN CI 911.0447.900

\$3,284.72

The TesiraFORT DAN CI is a digital audio server with 32 bi-directional channels of Dante digital audio, 12 analog inputs with Acoustic Echo Cancellation (AEC), and 8 analog outputs. It also includes up to 8 channels of configurable USB audio. USB audio allows TesiraFORT to interface directly with USB audio hosts, as well as to take advantage of modern conferencing solutions. TesiraFORT DAN CI provides extensive audio processing, including but not limited to: signal routing and mixing, equalization, filtering, dynamics, and delay; as well as control, monitoring, and diagnostic tools; all configured through the Tesira configuration software. TesiraFORT DAN CI is best-suited for small- to medium-sized rooms that require high-quality audio solutions using AEC, voice lift, and mix-minus, such as conference rooms or distance learning environments.



1 Biamp Systems Voltera A 300.2 911.1948.900

\$724.64

The Voltera A 300.2 is a compact, two-channel, half-rack power amplifier with a total output power of 300 watts. The amplifier channels can be individually selected to drive 150 watts per channel into 4 ohm, 8 ohm, 70 V, or 100 V. Power sharing is also supported, allowing up to 300 watts to be delivered by any channel.

^{*} Price Includes Accessories



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1 Mersive Solstice Pod Gen3 Element ELEM

\$605.80

Solstice Pod Gen3 (2 Simultaneous Users) includes Pod Management and 3 year limited hardware warranty (power supply and HDMI cable sold included)

-

1 Netgear GS116PP-100NAS

\$356.00

16 PoE+ ports with 183W total power budget, and includes NETGEAR FlexPoE allowing to reduce the power budget to 155W or even 76W (w/separately purchased power supply modules)

Equipment: \$17,429.61

Labor: \$0.00

City Council Room Total \$17,429.61

Project No: SHARP-PROJECTNAME-1651 Rev. 0 4/9/2024

^{*} Price Includes Accessories



1 Sharp Business Systems GA PROAVINSTALL3RD

\$7,083.33

Installation and Support Services



1 Sharp Business Systems Misc-Inst-Hrdwr

\$357.14

Miscellaneous Material & Accessories (Cabling, Install Hardware etc)



1 Sharp Business Systems GA Programming

\$1,071.43

Programming and configuration of system.



1 Sharp Business Systems GA Shipping and Delivery

\$180.00

Shipping and on-site Delivery

Equipment: \$357.14

Labor: \$8,334.76

Sharp Services Total \$8,691.90

Equipment Subtotal: \$17,786.75

Labor Subtotal: \$8,334.76

Project Subtotal: \$26,121.51

^{*} Price Includes Accessories

PROJECT SUMMARY

Contractor:	Sharp Business Systems of Georgia & Alabama	Date
Client:		Date
Grand	Total:	\$27,544.45
		, ,
Sales Ta	ax:	\$1,422.94
Shippin	g Labor:	\$180.00
Installat	ion Labor :	\$8,154.76
Equipm	ent:	\$17,786.75

CONTRACT

4-75" Display Option Stone Mountain City Hall - Proposal

Stone Mountain City Hall

875 Main St Stone Mountain, GA 30083-3620 US (770) 498-8984

Revision: 0

Modified: 4/9/2024

Presented By:

Sharp Business Systems of Georgia & Alabama

1870 Mcfarland Parkway Suite 100 Alpharetta, GA 30005 United States 404-664- 8400



- 4. The general project description is contained in the attached document and related documents from herein referred to as the "Proposal".
- B. The specific work to be performed by Contractor is the installation of the specified system as outlined in the Proposal.
- **C.** The total amount to be paid by the owner for the performance (subject to additions and deductions by written change order) shall not exceed the total specified in the Proposal.
- D. Progress payments will be made according to the payment schedule below. Equipment will not be ordered until the equipment deposit has been submitted. These times are subject to the timing of the construction and the lead times required for the ordered equipment to be delivered.
- E. Payment is due immediately after invoicing. Unpaid balance beyond 10 days after invoicing of completed tasks as outlined in item D shall bear interest payable to Contractor at a rate of 1.5% per month simple interest.
- F. This Proposal expires 30 days following the date stated on the top of this agreement. No work will be scheduled without a deposit plus a signed copy of this agreement. All drawings and specifications contingent on agreement and retainer.
- G. If job is of a retro-fit/remodel nature on an existing structure, and scope of work exceeds time estimated to complete because of unforeseen circumstances, owner agrees that he/she will be back-charged at a rate of \$65 per man, per hour for all extra labor involved in completing the job.
- H. All drawings and documentation are contingent on retainer. Since preparing a proposal requires system design & engineering by a professional Systems Integrator, only one version of the proposal will be prepared without a retainer. If a second version is required or if project is for design & documentation only, a minimum \$400 Design Retainer will be collected. This Design Retainer will cover up to three additional designs and proposals, as well as one block-diagram drawing of the system. For a \$1000 Design Retainer, client will receive up to three versions, one block diagram drawing, plus one basic cabinet audio placement and specification drawing. The retainer covers design & engineering time and is non-refundable.
- I. Contractor reserves the right to replace proposed models in the case of obsolescence, discontinuation or unavailability with a comparable model of equal or greater value upon customer approval. Contractor will not be held responsible or liable in any way for any said product's obsolescence, discontinuation or unavailability.

4/9/2024

Payment Schedule Amount Due Date

100% Upon Acceptance \$27,544.45

1. Contract Documents and Details

The contract documents consist of this agreement, including all general provisions, special provisions, specifications, drawings, addenda, change orders, written interpretations, and written orders for minor changes in work. Work not covered by contract documents will not be required unless it is required by reasonable inference as being necessary to produce the intended result. The costs associated with any related work or materials, including, but not limited to electrical, drywall, painting, cabinets are not included unless specifically documented in the proposal. Contractor is not responsible for any underground trenching or laying or supplying of conduit for outside wiring.

2. Time

With respect to schedule completion of the tasks in section D, time is of the essence. If Contractor is delayed at any time in the progress of the work by owner change orders, fire, labor disputes, acts of God or other causes beyond Contractor's control, the completion schedule for the work or affected parts of the work shall be extended by the same amount of the time caused by the delay.

3. Payments and Completion

The above Payment Schedule is a guideline and approximation. Since contractor will, if possible, open, test and burn-in equipment before delivery, all components must be paid for before delivery to job site. Payments may not be withheld under any circumstances. Any disputes due to legal claims will be settled independently in good faith between the parties. Final payment shall be due immediately following completion of the project. Contractor will hold owner harmless with respect to claims of subcontractors and suppliers.

4. Insurance

Contractor shall purchase and maintain such insurance necessary to protect from claims under workers compensation and from any damage to the owners property resulting from the conduct of this contract.

5. Changes in the Contract

The owner may order changes, additions, or modifications without invalidating the contract. Such changes must be in writing and signed by the owner. The contractor shall provide the owner in writing the amount of additional costs or cost reductions resulting from changes ordered within 15 working days unless this requirement is waived in writing by the owner. Change Orders shall be paid in full upon acceptance of change and shall not alter the contract's payment schedule. In case of product unavailability or discontinuation, contractor reserves the right to substitute equipment of equal or better quality with clients approval. Contractor will be held blameless in case of product unavailability or discontinuation.

6. Warranty

Contractor warranties all parts and labor involved in an installation for one year. Contractor will also be glad to help the client get their manufacturer-warrantied equipment serviced though out the life of the said warranty.

Client:	Date:
Contractor: Sharp Business Systems of Georgia & Alabama	Date:

4/9/2024

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PROPOSAL

Audio Only Stone Mountain City Hall - Proposal

Stone Mountain City Hall

875 Main St Stone Mountain, GA 30083-3620 US (770) 498-8984

Revision:

Modified: 4/9/2024



Presented By:

Sharp Business Systems of Georgia & Alabama

1870 McFarland Parkway Suite 100 Alpharetta, GA 30005 United States 404-664- 8400





1 Alfatron 50ft USB3.0 active extension cable. ALF-15M-U3.0

\$132.00

The Alfatron 15m USB3.0 active extension cable has an inline booster chip to connect high-speed USB 3.0 devices with a transfer rate of up to 5Gbps.



1 Aveo Mira Connect 10 with tabletop stand 100.2200.001

\$2,762.50

Mira Connect 10 control appliance and user interface with tabletop stand. Includes 12-months of Mira Portal Enterprise service



1 Biamp Systems TESIRAFORTE DAN CI 911.0447.900

\$3,284.72

The TesiraFORT DAN CI is a digital audio server with 32 bi-directional channels of Dante digital audio, 12 analog inputs with Acoustic Echo Cancellation (AEC), and 8 analog outputs. It also includes up to 8 channels of configurable USB audio. USB audio allows TesiraFORT to interface directly with USB audio hosts, as well as to take advantage of modern conferencing solutions. TesiraFORT DAN CI provides extensive audio processing, including but not limited to: signal routing and mixing, equalization, filtering, dynamics, and delay; as well as control, monitoring, and diagnostic tools; all configured through the Tesira configuration software. TesiraFORT DAN CI is best-suited for small- to medium-sized rooms that require high-quality audio solutions using AEC, voice lift, and mix-minus, such as conference rooms or distance learning environments.



1 Biamp Systems Voltera A 300.2 911.1948.900

\$724.64

The Voltera A 300.2 is a compact, two-channel, half-rack power amplifier with a total output power of 300 watts. The amplifier channels can be individually selected to drive 150 watts per channel into 4 ohm, 8 ohm, 70 V, or 100 V. Power sharing is also supported, allowing up to 300 watts to be delivered by any channel.



1 Netgear GS116PP-100NAS

\$356.00

16 PoE+ ports with 183W total power budget, and includes NETGEAR FlexPoE allowing to reduce the power budget to 155W or even 76W (w/separately purchased power supply modules)

4/9/2024

^{*} Price Includes Accessories

Equipment: \$7,25 = .50

Labor: \$0.00

City Council Room Total \$7,259.86

Sharp	Services	



1 Sharp Business Systems GA PROAVINSTALL3RD

\$5,055.56



1 Sharp Business Systems Misc-Inst-Hrdwr

Installation and Support Services

\$357.14

Miscellaneous Material & Accessories (Cabling, Install Hardware etc)



1 Sharp Business Systems GA Programming

Programming and configuration of system.

\$1,071.43



1 Sharp Business Systems GA Shipping and Delivery

\$180.00

56

Shipping and on-site Delivery

Equipment: \$357.14

Labor: \$6,306.99

Sharp Services Total \$6,664.13

Equipment Subtotal: \$7,617.00

Labor Subtotal: \$6,306.99

Project Subtotal: \$13,923.99

Project No: SHARP-PROJECTNAME-1652 Rev. 0 4/9/2024

^{*} Price Includes Accessories

PROJECT SUMMARY

Contractor:	Sharp Business Systems of Georgia & Alabama	
Client:		Date
Grand	l Total:	\$14,533.35
Sales Ta	ax:	\$609.36
	ng Labor:	\$180.00
Installa	tion Labor :	\$6,126.99
Equipm	nent:	\$7,617.00

4/9/2024

CONTRACT

Audio Only Stone Mountain City Hall - Proposal

Stone Mountain City Hall

875 Main St Stone Mountain, GA 30083-3620 US (770) 498-8984

Revision: 0

Modified: 4/9/2024

Presented By:

Sharp Business Systems of Georgia & Alabama

1870 Mcfarland Parkway Suite 100 Alpharetta, GA 30005 United States 404-664- 8400



- 4. The general project description is contained in the attached document and related documents from herein referred to as the "Proposal".
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- H. All drawings and documentation are contingent on retainer. Since preparing a proposal requires system design & engineering by a professional Systems Integrator, only one version of the proposal will be prepared without a retainer. If a second version is required or if project is for design & documentation only, a minimum \$400 Design Retainer will be collected. This Design Retainer will cover up to three additional designs and proposals, as well as one block-diagram drawing of the system. For a \$1000 Design Retainer, client will receive up to three versions, one block diagram drawing, plus one basic cabinet audio placement and specification drawing. The retainer covers design & engineering time and is non-refundable.
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4/9/2024

Payment Schedule Amount Due Date

100% Upon Acceptance \$14,533.35

1. Contract Documents and Details

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2. Time

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5. Changes in the Contract

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6. Warranty

Contractor warranties all parts and labor involved in an installation for one year. Contractor will also be glad to help the client get their manufacturer-warrantied equipment serviced though out the life of the said warranty.

Client:	Date:
Contractor: Sharp Business Systems of Georgia & Alabama	Date:

4/9/2024

59

PROPOSAL

4- 75" Display Option Stone Mountain City Hall - Video Only

Stone Mountain City Hall

875 Main St Stone Mountain, GA 30083-3620 US (770) 498-8984

Revision: (

Modified: 4/11/2024



Presented By:

Sharp Business Systems of Georgia & Alabama

1870 McFarland Parkway Suite 100 Alpharetta, GA 30005 United States 404-664- 8400





4 Sharp Electronics 75" Class AQUOS Commercial TV 4P-B75EJ2U

\$5,044.44

The Sharp AQUOS Commercial TV 4P-B series brings out all the colour depth, detail and clarity that the content creator intended. When enabled, high dynamic range (HDR) increases the brightness, contrast and colour across a much wider range. Colors become deeper and more vivid, while more detail can be seen in darker shades.



4 Peerless-AV SA752PU 735029266563

\$1,343.12

The SmartMount Articulating Wall Arm series offers the most versatile installation features and mounting options. The I-Shaped Adaptor plates innovative design helps avoid blocking connections on back of display. Vertical adjustment ability allows for post installation leveling, making it easier than ever to find the perfect display position. With SA752PU, extend the display up to 26.47" (672mm) or fully-retract it to just 2.97" (75mm) from the wall for the perfect viewing position. The display can now simply be installed by a single person with the Hook-and-Hang system. One-Touch tilt technology offers +15/-5 vertical tilt movement for the ideal viewing angle. Integrated cable management protects, contains and conceals cables for a clean installation.



Shuttle NC10U - 0.85 Liter, Thin-Client PC with Fan, InteWhiskeylake Celeron 4205U CPU, Max 32GB DDR4 SODIMM NC10U w/external antenna

\$0.00

he NC10 series is powered by Intel's power-saving ULV (ultra-lowvoltage) processors of the Whiskey-Lake-U generation and comprises four models with processors from Celeron to Core i7. All

four models support two digital video outputs for UHD/4K displays with 60 Hz and one 2.5" drive that is up to 15 mm in height as well — as one M.2-2280 NVMe SSD card. Professional users will

appreciate Intel Gigabit-LAN and one serial port which indicates what purposes the NC10 series is mainly intended for: Digital Signage, POS, control, office or even multimedia.



1 Alfatron 50ft USB3.0 active extension cable. ALF-15M-U3.0

\$132.00

The Alfatron 15m USB3.0 active extension cable has an inline booster chip to connect high-speed USB 3.0 devices with a transfer rate of up to 5Gbps.



1 Novi Sign 24 Month Software License + Cloud-Based Editor

\$200.00

Novi Sign 24 Month License

^{*} Price Includes Accessories





1

Alfatron Alfatron ALF-MUH44E 18Gbps 4×4 HDBaseT Matrix MUH44E

\$1,736.11

The Alfatron ALF-MUH44E 18Gbps 4×4 HDBaseT Matrix can connect four HDMI sources to eight displays. It features four HDMI outputs, and each HDMI output is mirrored to provide a CAT Cable output that runs simultaneously. The HDBaseT output can extend video transmission distance up to 492ft / 150m (1080p) via a single Cat 6/7 cable, with resolutions up to 4K2K@60Hz 4:4:4. Audio de-embedded to analog and coaxial audio is supported. Each HDMI output supports 4K2K to 1080P downscale independently. The product supports IR matrix. The IR signal is one-to-one control at the Matrix end, and the IR signal follows the HDMI video channel at the HDBaseT Receiver end. The product provides an intuitive front panel with an OLED screen and control via front panel buttons and supports control via IR remote, RS-232, LAN, and Web GUI.



1 Aveo Mira Connect 10 with tabletop stand 100.2200.001

\$2,762.50

Mira Connect 10 control appliance and user interface with tabletop stand. Includes 12-months of Mira Portal Enterprise service



1 Aver CAM520 Pro2 USB Conference Camera AVER CAM520 Pro2

\$1,240.28

The AVer CAM520 Pro2 is an industry-leading conferencing camera designed for medium to large conference rooms. The AVer CAM520 Pro2 makes meetings a breeze with agile features like 18X total zoom, improved AVer SmartFrame. Take your video conferencing experience to the next level with innovative features Sony True WDR, IP video streaming, and a PoE+ port.



Netgear GS116PP-100NAS

\$356.00

16 PoE+ ports with 183W total power budget, and includes NETGEAR FlexPoE allowing to reduce the power budget to 155W or even 76W (w/separately purchased power supply modules)

Equipment: \$12,814.45

Labor: \$0.00

City Council Room Total \$12,814.45

Only

^{*} Price Includes Accessories

Sharp Services



1 **Sharp Business Systems GA PROAVINSTALL3RD** \$6,250.00

Installation and Support Services



1 **Sharp Business Systems Misc-Inst-Hrdwr** \$357.14

Miscellaneous Material & Accessories (Cabling, Install Hardware etc)



Sharp Business Systems GA Programming 1

\$1,071.43

Programming and configuration of system.



1 **Sharp Business Systems GA Shipping and Delivery** \$180.00

Shipping and on-site Delivery

\$357.14 **Equipment:**

Labor: \$7,501.43

Sharp Services Total \$7,858.57

Equipment Subtotal: \$13,171.59

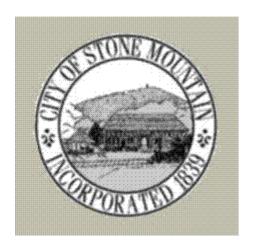
Labor Subtotal: \$7,501.43

Project Subtotal: \$20,673.02

^{*} Price Includes Accessories

PROJECT SUMMARY

	tion Labor : ng Labor:	\$13,171.59 \$7,321.43 \$180.00 \$1,053.73
Grand	l Total:	\$21,726.75
Client:		Date
Contractor:	Sharp Business Systems of Georgia & Alabama	Date



Interoffice Memo

TO: ChaQuias Miller-Thornton, City Manager,

Alicia Daniels, City Clerk

FM: Jeff Mueller, Interim Public Works Director

RE: City Council Agenda Item, Traffic Calming Measures, Proposed Code

The city has a traffic calming program. The city has utilized the cooperation of the DeKalb County Department of Public Works under service delivery agreements to manage and implement requests from city residents for traffic calming measures. These services have encompassed both the analysis and recommendation of traffic calming and the capital funding of the measures.

The county will no longer participate in capital funding of the measures. This fact, combined with the desire for the city to have more control over the analysis process schedule, has precipitated the approach to conduct the entire program's process within the city staff.

To provide a consistent approach to processing traffic calming requests, staff recommends adoption of a traffic calming measures code section. This will codify the process and advance the ability to process requests in a balanced and consistent manner.

The code is in content the same as DeKalb County's traffic calming measures code section, with variance references modified to reflect the city being the administrator of the process.

Attachment: Proposed Article X of Chapter 13

STATE OF GEORGIA COUNTY OF DEKALB

ORDINANCE NO. 2022-02

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF STONE MOUNTAIN, GEORGIA, TO ADOPT TRAFFIC-CALMING MEASURES, POLICIES AND PROCEDURES

WHEREAS, pursuant to its Charter and other laws of the State of Georgia, the City of Stone Mountain, Georgia (the "City"), has the power to adopt reasonable ordinances, resolutions and regulations for the protection and preservation of the public health, safety and welfare of its citizens; and

WHEREAS, the City's Charter provides, at Section 1.12(b)(15), that the powers of the City include the power to regulate the operation of motor vehicles and exercise control over all traffic, including parking upon or across the streets, roads, alleys, and walkways of the city; and

WHEREAS, the City Council desires to adopt policies and procedures regarding trafficcalming measures.

NOW THEREFORE, it is hereby ordained by the governing authority of the City of Stone Mountain as follows:

SECTION 1. The Code of the City of Stone Mountain, Georgia, is hereby amended to adopt new Article X (Traffic-Calming Measures) under Code Chapter 13 (Motor Vehicles and Traffic), as set out in Exhibit A, attached hereto and incorporated herein by this reference.

SECTION 2. All ordinances, parts of ordinances, or regulations in conflict herewith are hereby repealed.

SECTION 3. This Ordinance shall become effective upon its adoption.

SECTION 4. This Ordinance was proposed by Council Member Freeman	with
a motion to adopt. Thereafter, the motion was seconded by Council Member Johnson	9
5 Council Members voted in favor of the motion and \(\nothing \) Council Members voted agains	t the
motion.	

SO ORDAINED this 7th day of June

or. Beverly Jones, Mayor

Attest:

Approved as to form:

f Strickland, Ci

THE CODE OF THE CITY OF STONE MOUNTAIN, GEORGIA Chapter 13 - MOTOR VEHICLES AND TRAFFIC ARTICLE X. - TRAFFIC-CALMING MEASURES

ARTICLE X. TRAFFIC-CALMING MEASURES

Sec. 13-204. Definitions.

For purposes of this article, certain terms and words are defined. Where words have not been defined, but are defined in a subsequent sub-section of this article, those words shall have the meaning as defined therein. The following words, terms and phrases when used in this article shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

AASHTO means the American Association of State Highway and Transportation Officials.

Affected area means a geographic portion of a neighborhood consisting of all property owners whose quality of life as a resident in the neighborhood, and not necessarily as a traveler through the neighborhood, is being directly impacted by the cut-through or speeding traffic problem being addressed. The affected area will include all lots from which residents must traverse the traffic calming measure. The affected area will also include all lots from which residents may have an alternate route without traffic calming measures but whose lots have driveways that access the residential street for which traffic calming measures are sought.

Department means the public works department.

Eligible petitioner means the person whose name is recorded as a property owner in the tax records maintained by the DeKalb County's tax commissioner and board of tax assessors for the address listed on the petition that falls within the affected area.

Initiator is a real property owner who has requested an initial interest petition form and/or has assumed a primary role in circulating the initial interest petition and the subsequent traffic-calming petition and undertakes to serve as the city's sole contact with respect to the progress of the initial interest petition and any subsequent traffic study and traffic-calming petition.

I. T. E. means the Institute of Transportation Engineers.

MUTCD means the Manual on Uniform Traffic Control Devices.

Real property owners means homeowners or other real property owners as indicated in the tax records maintained by the DeKalb County's tax commissioner and board of tax assessors.

Reference number means the number assigned to a completed initial interest petition which meets the city's criteria for a study that will be used to determine the order in which traffic studies will be conducted.

Residential street means a street classified and defined as "residential" in the records of the City of Stone Mountain Planning Department.

Traffic-colming measures means those methods and processes, prescribed by "AASHTO" or other nationally recognized organizations, that the city may use to reduce aggressive driving behavior that impairs the quality of life of its citizens in any neighborhood in which the posted speed limit is no greater than thirty (30) miles per hour. Such measures include, but are not limited to, speed humps, bicycle lanes, center traffic islands, splitter islands, and striping and turn restriction lanes.

Traffic-calming program guidelines means the guidelines for the design and application of speed humps and alternative traffic-calming measures adopted by DeKalb County with the traffic-calming program in May 1995 and revised thereafter in March 2001.

Ordinance No. 2022-02
Exhibit A

Page 1 of 6

Traffic study means the process by which data pertinent to the flow, rate of speed and density of traffic, collected over a defined period of time, is measured and analyzed to determine its impact on the safety of citizens within a neighborhood or affected area.

Sec. 13-205. Application.

The provisions of this division shall govern in the event that there is any conflict between the provisions of this division and the provisions in the Speed Humps and Alternative Traffic-Calming Measures Program adopted by the DeKalb County in 1995 and amended thereafter, as well as the Guidelines for the Design and Application of Speed Humps and Alternative Traffic-Calming Measures Manual adopted by the DeKalb County in 1995 and amended thereafter, collectively referred to herein as the traffic-calming program. All initial interest petitions and traffic studies pending as of the effective date of the ordinance adopting this division shall be required to comply with and shall be subject to the provisions of this division.

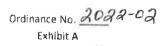
Sec. 13-206, Reserved.

Sec. 13-207. Procedure for requesting a traffic study.

- (a) The city shall require the filing of the initial interest petition on a form promulgated by the department director or designee.
- (b) Any person(s) interested in pursuing the installation of traffic-calming measures on a residential street, upon request to the department, will be provided with an initial interest petition for the department to perform a traffic study. The initial interest petition must be marked with the date on which it is required to be returned to the department, hereinafter referred to as the return date. Such return date shall be forty-five (45) days after the date the department issues the initial interest petition. The initial interest petition will allow for persons to sign in favor of requesting a traffic study or to register their opposition to the conduct of a traffic study.
- (c) All persons signing an initial interest petition to request that the department carry out a traffic study shall hereinafter be referred to as applicants. All persons opposed shall hereinafter be referred to as opponents.
- (d) All applicants and opponents must be either real property owners or rental occupants.

Sec. 13-208. Initial interest petition.

- (a) The department will not consider an initial interest petition unless it is complete, as that term is defined herein, and unless at least twenty (20) percent of the real property owners or rental occupants on the residential street are in favor of the traffic study.
- (b) The completed initial interest petition shall be filed with the department by the return date as provided for in section 13-207(b) or it shall be deemed abandoned and any further action by the city will require a new initial interest petition.
- (c) In order to be considered complete, the initial interest petition shall include all of the following:



- (1) The full name, signature, home address, and daytime telephone number of each person that signed the initial interest petition.
- (2) The date upon which each person signed the initial interest petition.
- (3) A description of the precise area for which the traffic study is requested by reference to the name of the subdivision or popular name of the neighborhood, or the bridges, streets, roads and where appropriate with house numbers that identify the area where a perceived speeding or cut-through problem exists.
- (4) The name, address and telephone number of an initiator.
- (d) Only one (1) real property owner or renter for each street address may sign the initial interest petition.

Sec. 13-209. Evaluating the initial interest petition and informing the initiator.

- (a) Upon receipt of a completed initial interest petition, the department will make a determination as to whether at least twenty (20) percent of the real property owners or rental occupants on the residential street are in favor of the traffic study.
- (b) After the department has received the complete initial interest petition, no signature will be withdrawn from an initial interest petition unless the department is notified in writing within thirty (30) days, that there is reasonable proof that fraud or other impropriety occurred regarding the obtaining of the petitioner's signature.
- (c) Within sixty (60) days, the initiator of the initial interest petition will be notified in writing by the department as to whether the initial interest petition meets the criteria for a traffic study. In the event that the department decides to conduct a traffic study, the written notification to the initiator will include a reference number assigned to the initial interest petition for the conduct of the study.
- (d) In the event that the initiator moves away or is otherwise no longer a point of contact for the department and a new initiator's name or address has not been provided to the department, the department shall consider the initial interest petition abandoned and shall cease all work on processing of the initial interest petition and any subsequent traffic study.

Sec. 13-210. Traffic study to comply with national standards.

National standards promulgated by the American Association of State Highway and Transportation Officials, the Institute of Transportation and other national standards shall govern the execution of traffic studies and the design and installation of traffic-calming measures.

Sec. 13-211. Priority for the conduct of traffic studies.

- (a) The department will conduct traffic studies based on the reference number assigned to the completed initial interest petition.
- (b) The department reserves the right to change the order in which a traffic study is conducted where the department determines that there is an initial interest petition further down the waiting list for an area that

Ordinance No. 2022 - 03Exhibit A may relate to, or be affected by, another traffic study to be conducted on a neighboring street or in a neighboring area.

Sec. 13-212. The affected area and the traffic-calming plan.

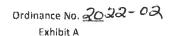
- (a) Where a traffic study is warranted it will be conducted at a time to be determined by, and within the sole discretion of, the department.
- (b) Upon completion of a traffic study, the department shall make a determination as to whether the results clearly demonstrate that the installation of traffic-calming measures are warranted based upon the criteria established in the traffic-calming program guidelines.
- (c) When considering traffic-calming program guidelines relating to speeding, the determination regarding whether the established criteria for traffic-calming measures have been met will be based on a comparison of actual study speeds obtained to the posted speed limit. When considering the criteria in traffic-calming program guidelines that relate to cut-through, the determination will include a comparison of cut-through traffic volumes obtained in a study to allowable volumes of cut-through traffic established in those guidelines.

Sec. 13-213. Notification that traffic-calming measures are not warranted.

Following the completion of the study, if the department director or designee determines that no trafficcalming measures are warranted, then the department director or designee shall notify the initiator of that conclusion in writing.

Sec. 13-214. Notification to initiator for commencement of traffic-calming conceptual design and presentation of the traffic-calming plan for public hearing.

- (a) Where traffic-calming measures are warranted the department shall, within a reasonable time following the completion of the traffic study, not to exceed twelve (12) months, prepare a traffic-calming conceptual plan and notify the initiator in writing about the traffic-calming conceptual plan.
- (b) The traffic-calming conceptual plan must identify the affected area and include a recommendation for a specific traffic-calming measure or a combination of such measures that the department has determined to provide the most effective solution to the speeding and/or cut-through problems identified in the traffic study for installation in the affected area, having regard to the pavement width, grades, the physical features of the proposed location for the installation measures and any structures that facilitate drainage. The plan may also include alternative measures that could be installed to provide some relief to the speeding and/or cut-through problems identified in the traffic study for installation in the affected area, having regard to the pavement width, grades, the physical features of the proposed location for the installation measures and any structures that facilitate drainage.
- (c) A public comment period, not to exceed twelve (12) months, shall commence on the date that the letter of notification is sent to the initiator pursuant to subsection (a). During that public comment period,



- department staff assigned to work on the traffic-calming conceptual plan shall meet with the initiator(s) and other interested persons for neighborhood input and public comment on the traffic-calming conceptual plan.
- (d) The department shall, within 60 days of the completion of the public comment period present the trafficcalming conceptual plan to the board of commissioners for a public hearing at a regularly scheduled meeting, of the board of commissioners.
- (e) The date, time, place and purpose of the public hearing must be advertised in the city's legal organ at least once within three (3) weeks prior to the hearing. The department shall also post signs within the affected area informing residents of the date, time and place of the public hearing and its purpose.
- (f) The board of commissioners may vote to accept or reject the department's recommendation for installation of the most effective traffic-calming measures, or to accept any alternative measures provided by the department. Additionally, the board of commissioners may vote to defer the item for up to sixty (60) days for additional review by staff with respect to the traffic-calming measures recommended and the affected area to which the proposed measures would apply.

Sec. 13-215. Traffic-calming petition; choice of measures.

- (a) Following the public hearing at which the board of commissioners accepts the recommended or alternative measures, the department director or designee shall provide the initiator with a traffic-calming petition form to be used for recording all of the signatures. The petition must set forth the traffic-calming measures approved by the board of the commissioner that shall be the subject of the vote and the eligible petitioners will thereby have the opportunity to vote in favor or in opposition to the approved measures. No other measure may be included on the petition.
- (b) The initiator is responsible for circulating the traffic-calming petition to all eligible petitioners in the affected area.
- (c) A traffic-calming petition must be returned to the department within ninety (90) days of the board of commissioners' decision allowing the installation of traffic-calming measures or it will be deemed abandoned and no further action shall be taken on the traffic calming petition or the initial interest petition from which it arose.
- (d) The traffic-calming petition shall indicate the full name, signature, home address date, and daytime telephone number for each person signing the selection petition.
- (e) The tax records maintained by the DeKalb County's tax commissioner and board of tax assessors shall control in determining whether a signatory to the petition is a real property owner and thus an eligible petitioner.
- (f) In the event that the board of commissioners votes to reject the department's recommendation no further action shall be taken with respect to traffic calming measures for at least twelve (12) months.

Sec. 13-216. Creation of a special tax district and assessment of costs associated with the maintenance of the traffic-calming measure.

(a) In order to be eligible for the creation of special tax district the petition must secure signatures in favor of the installation of traffic-calming measures from eligible petitioners representing sixty-five (65) percent of properties in the affected area.

Ordinance No. 2022 - 03 Exhibit A

- (b) In the event that the petition secures the requisite percentage of signatures in favor of the approved trafficcalming measure or combination of traffic calming measures, the director of the department shall present a resolution to the board of commissioners at a regularly scheduled meeting and the board of commissioners shall thereafter by said resolution approve the creation of a special tax district. Advertising for said meeting must comply with section 13-214(e).
- (c) The special tax district shall be created to include all of real property in the affected area for which the traffic-calming measure was approved. An annual maintenance charge in an amount to be determined by the board of commissioners shall be assessed to and collected from property owners within the affected area as part of their annual property tax assessment for the maintenance of the traffic-calming measures installed pursuant to the creation of the special tax district.

Sec. 13-217. Removal of traffic-calming measures.

- (a) Upon presentation of a petition from eligible petitioners representing sixty-five (65) percent of the properties in the affected area, traffic-calming measures previously installed may be removed. No such petition shall be presented earlier than twelve (12) months after initial installation of the traffic-calming measure(s).
- (b) A removal petition may be obtained from the department director or the director's designee.
- (c) The removal petition shall be returned and filed with the department within ninety (90) days of the date on which it was provided pursuant to a request or it shall be deemed abandoned and any further action by the city shall require a new removal petition.
- (d) The removal petition shall be presented to the board of commissioners at a public hearing within sixty (60) days of the receipt of the petition. The date, time, place and purpose of the public hearing must be advertised in the city's legal organ at least once within three (3) weeks of the hearing. The department shall also post signs within the affected area informing residents of the date, time and place of the public hearing and its purpose.

Sec. 13-218. Reserved.

Ordinance Np. 2022-03
Exhibit A



Fleet Synopsis

PREPARED FOR:



City of Stone Mountain, GA

Lucas Slotsema
FLEET CONSULTANT

404-579-3696 PHONE <u>Lucas.Slotsema@efleets.com</u>

<u>EMAIL</u>



THE SITUATION

Current fleet age is negatively impacting the overall budget and fleet operations

- 14% of the current light and medium duty fleet is over 10 years old
- · Resale of the aging fleet is significantly reduced
- Newer vehicles have a significantly lower maintenance expense
- Newer vehicles have increased fuel efficiency with new technology implementations
- Challenged by inconsistent yearly budgets

THE OBJECTIVES

Identify an effective vehicle life cycle that maximizes potential equity at time of resale creating a conservative savings of over \$592,323 in 10 years

- Shorten the current vehicle life cycle from 9.66 years to 5. years
- Provide a lower sustainable fleet cost that is predictable year over year □
- Free up more than \$31,688 in capital from the salvage of 7 vehicles in the first year
- Significantly reduce Maintenance to an average monthly cost of \$58.02 vs. current \$170.5
- Reduce the overall fuel spend through more fuel efficient vehicles
- Leverage an open-ended lease to maximize cash flow opportunities and recognize equity.

Increase employee safety with newer vehicles

Currently:

- 4 vehicles predate Anti-Lock Brake standardization (2007)
- 4 vehicles predate Electronic Stability Control standardization (2012)
- 11 vehicles predate standardization of back up camera (2018)
- ESC is the most significant safety invention since the seatbelt

Piggyback The Sourcewell awarded RFP #060618-EFM that addresses the following:

- Access to all fleet management services as applicable to the needs of the city
- Supports the city's need for fleet evaluation on a quarterly basis assessing costs and reviewing best practices

THE RESULTS

By partnering with Enterprise Fleet Management, City of Stone Mountain, GA will be better able to leverage its buying power, implement a tighter controlled resale program to lower total cost of ownership and in turn minimize operational spend. City of Stone Mountain, GA will reduce fuel costs by 44% and reduce maintenance costs from \$170.5 on average to \$58.02 per unit. Leveraging an open-end lease maximizes cash flow and recognizes equity from vehicles sold creating an internal replacement fund. Furthermore, City of Stone Mountain, GA will leverage Enterprise Fleet Management's ability to sell vehicles at an average of 109% above Black Book value. By shifting from reactively replacing inoperable vehicles to proactively planning vehicle purchases, City of Stone Mountain, GA will be able to replace all of its vehicles over the course of 5 years while creating an annual savings of \$12,723.00

Supporting Evidence | City of Stone Mountain, GA Item # 18. **FLEET STATISTICS FLEET** AVG **AVG ANNUAL** AVG ANNUAL **AVG MODEL HOLDING** SIZE AGE **MILEAGE ACQUISITIONS YEAR PERIOD** 9.67 7.4 29 9,300 3.0 2015 6

Manufacturers Vehicle Class

60K - 80k

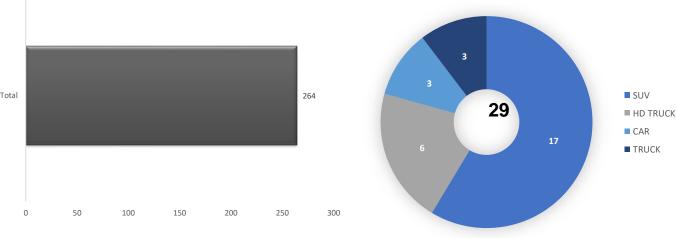
80K - 100k

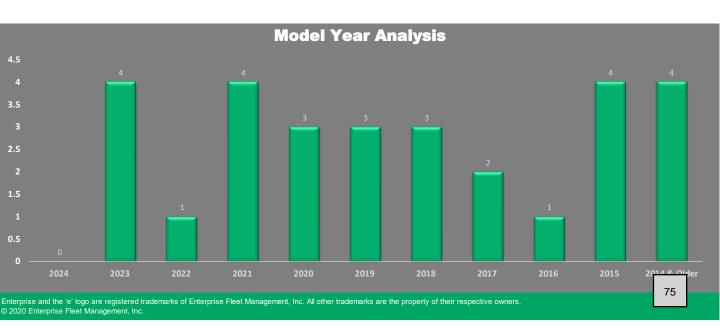
100k & >

40K - 60k

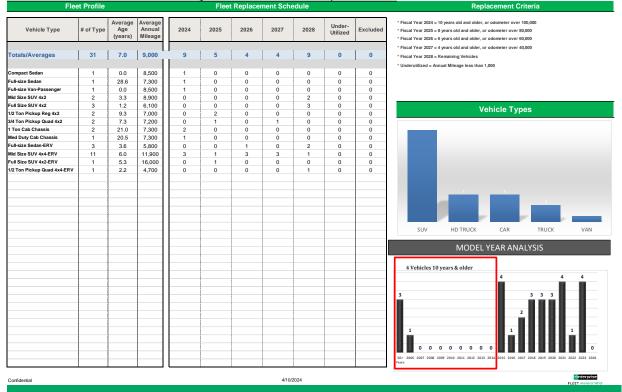
0K - 20k

20K - 40k





City of Stone Mountain, GA - Fleet Profile



City of Stone Mountain, GA - Fleet Planning Analysis

Fleet Assumptions & Proposals					
Fleet Analyzed	31	Fleet Growth	0.00%	Proposed Fleet	31
Current Cycle	10.33	Annual Miles	8.136	Proposed Cycle	4.08
Current Maint.	\$166.83	Total Annual Miles	252,227	Proposed Maint.	\$58.02
Maint. Cents Per Mile	\$0.25	Current MPG	13	Price/Gallon	\$3.25

Fleet Costs Analysis

		Fleet Mix					Fle	et Cost				Annual		
Fiscal Year	Fleet Size	Annual Needs	Owned	Leased	Purchase	Lease*	Equity (Owned)	Equity (Leased)	Maintenance	e Fuel	Fleet Budget	Net Cash	_	
Average	31	3.0	31	0	144.000	0	0		62,061	63,057	269,118	0		23%
'24	31	9	24	7	0	76.287	-31.688		52,921	60,209	161,729	107,389		
'25	31	5	19	12	0	125,763	-52,158	-4,048	46,392	58,175	174,124	94,994	54%	
'26	31	5	15	16	0	176,131	-35,104	-4,048	41,169	56,548	234,696	34,422		23%
'27	31	5	11	20	0	224,667	-44,232	-8,096	35,946	54,920	263,206	5,912		
'28	31	11	2	29	0	312,268	-134,619	-114,258	24,195	51,259	138,845	130,272		
'29	31	9	0	29	0	312,268	-	-65,771	20,191	47,191	313,878	-44,761		
'30	31	6	0	29	0	312.268		-66,894	20.191	47,191	312,755	-43,638		
'31	31	6	0	29	0	312,268		-52,194	20,191	47,191	327,455	-58,338		
'32	31	5	0	29	0	312,268		-126,255	20,191	47,191	253,394	15,723	■ Fuel ■ Maintenance	o Durcha
'33	31	11	0	29	0	312,268		-114,258	20,191	47,191	265,392	3,725	Tuel Widificendite	c ardicila.
								•	1	0 Year Savings	s*	\$492,688	Net Sustainable Impact*	\$23,94
												*includes total unre	alized gains of \$246,988	



		Estimated	Current Flee	et Equity**	\$29	7.801
TOTAL	\$31,688	\$52,158	\$35,104	\$44,232	\$134,619	\$0
Est \$	\$3,955	\$10,432	\$8,776	\$11,058	\$14,958	\$0
QTY	7	5	4	4	9	0
YEAR	2024	2025	2026	2027	2028	Under-Utilized

**Estimated Current Fleet Equity is based on the current fleet "sight un and can be adjusted after physical inspection Lease Maintenace costs are exclusive of tires unless noted on the lease rate quote.

KEY OBJECTIVES

Lower average age of the fleet

13% of the current light and medium duty fleet is over 10 years old

Resale of the aging fleet is significantly reduced

Reduce operating costs

Newer vehicles have a significantly lower maintenance expense

Newer vehicles have increased fuel efficiency with new technology implementations

Maintain a manageable vehicle budget

Challenged by inconsistent yearly budgets

Currently vehicle budget is underfunded

nterprise FLEET MANAGEMENT

CASE STUDY | CITY OF SAN MARCOS



The City of San Marcos Reduces Costs by 27% and Replaces Aging Vehicles.

BACKGROUND

Location: San Marcos, CA Industry: Government Total vehicles: 90 vehicles

THE CHALLENGE

Half of The City of San Marcos' vehicles were operating past their useful life. The City's fleet was deteriorating rapidly, and many of the vehicles needed to be replaced to mitigate escalating repair and maintenance costs. Budget challenges prevented the City from purchasing new vehicles. Major repairs reduced the number of available vehicles, and the City vehicle downtime was significantly affecting its operations. Maintenance costs continued to erode the budget and interfere with the efficiency of City operations.

THE SOLUTION

Enterprise Fleet Management evaluated the City's entire fleet to identify the most cost-effective way to replace its aging vehicles. Ten vehicles were identified as under-utilized and completely removed from service. By implementing an open-ended lease structure, the City was able to replace the remaining ninety vehicles within a three-year period. The program did not require a large initial outlay of funds. The City of San Marcos was not burdened with extensive capital requirements for vehicle replacement, allowing them to replace highly important, heavy-duty and emergency vehicles first.

- "The Enterprise Fleet Management lease program has not only alleviated some of the maintenance burden placed on our lean fleet maintenance staff and budget, it has also provided a level of flexibility that allows my team to promptly address the City's dynamic fleet needs without sacrificing service."
- Lisa Fowler, Public Works Manager- Administration & Fleet

The Full Maintenance Program provides a low fixed monthly cost, which is easily budgeted for every year. The program eliminates the need for City resources to work on the light-duty fleet, so the maintenance staff can solely focus on the heavy-duty equipment.

THE RESULTS

The partnership with Enterprise Fleet Management has significantly reduced the portions of the Public Works-Fleet Operations budget and the Vehicle Replacement fund that was affected by the declining condition of the light-duty fleet. The City realized a 27% decrease in the cost to purchase and maintain the light duty fleet. The program will result in a combined fund savings of \$1.1 million over a five-year period.

To learn more, visit efleets.com or call 877-23-FLEET.

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SAFETY

Item # 18.

• 14% of all vehicles are older than 10 years of age and do not contain the most up to date safety features, such as electronic stability control, airbag standardization and anti-lock brake control.

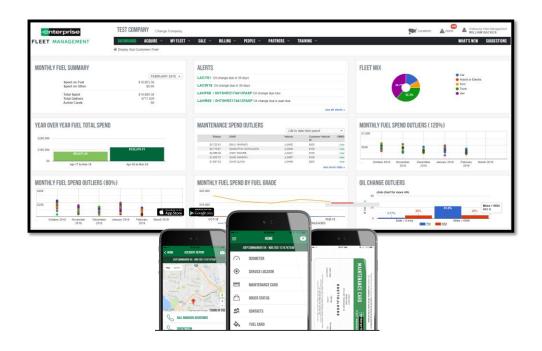
ACCOUNT MANAGEMENT

- City of Stone Mountain, GA will have a dedicated, local account team to proactively manage and develop your fleet while delivering the highest level of customer service to facilitate your day-to-day needs.
- Your dedicated Account Team meets with you 3-4 times a year for both financial and strategic planning.
- Account team will provide on-going analysis this will include most cost-effective vehicle makes/models, cents per mile, total cost of ownership, and replacement analysis.

TECHNOLOGY

Enterprise Fleet Management's website provides vehicle tracking, reporting, and metrics. Our website can be customized to view a wide range of data so that you may have a comprehensive and detailed look at all aspects of your fleet and the services provided. Our Mobile App gives drivers all of the convenience and functionality they need.

- Consolidated Invoices Includes lease, maintenance, and any additional ancillaries
- Maintenance Utilization Review the life-to-date maintenance per vehicle
- Recall Information See which units have open recalls
- License & Registration See which plate renewals are being processed by Enterprise and view status
- Alerts Set customizable alerts for oil changes, lease renewals, license renewals, and billing data
- Lifecycle Analysis See data regarding all transactions for the lifecycle of the entire fleet, with drill-down capability to specific lease or transaction



CURRENT PARTNERS

- Rockdale County
- City of Roswell
- Wilkinson County
- Jones County
- Baldwin County
- · City of Dahlonega
- City of Canton

- City of Hartwell
- Franklin County
- City of Lyons
- City of Covington
- City of Lavonia
- City of Grantville
- City of Oakwood

REFERENCES

Below is a list of client references including company name, contact person, and telephone number.

Rockdale County

Business Phone #: (770) 278-7555 Contact Person: Ken Swift

Jones County

Business Phone #: (478) 456-7448 Contact Person: Dawn Hudson

Baldwin County

Business Phone #: (478) 453-4176 Contact Person: Audrey Gatliff

COOPERATIVE PARTNERS:

- TIPS/TAPS USA
- SOURCEWELL
- E&I

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

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

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

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

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

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

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

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

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

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

- 1. Section 10.01(b), concerning distribution rules imposed by federal law, are amended to update the age for a Participant's required beginning date, as follows:
- (a) A Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date. For purposes of this Section, "required beginning date" means April 1 of the calendar year following the later of (i) the calendar year in which the Participant reaches the applicable age or (ii) the calendar year in which the Participant Retires. For purposes of this Section, "applicable age" (as defined under Code Section 401(a)(9)(C)(v)) means:
 - (1) Age seventy and one-half (70 $\frac{1}{2}$) (for a Participant who was born on or before June 30, 1949);
 - (2) Age seventy-two (72) (for a Participant who was born on or after July 1, 1949, but before 1951); or
 - (3) Age seventy-three (73) or the otherwise applicable age under Section 401(a)(9)(C)(v) of the Internal Revenue Code (for a Participant who was born in 1951 or later).
- 2. Section 10.01(c)(1), concerning distribution rules imposed by federal law, are amended to update the Participant's age for the purpose of distributions to his or her surviving spouse when said surviving spouse is the sole Designated Beneficiary, as follows:
- (b) If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:
 - (1) If the Participant's surviving spouse is the Participant's sole designated beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or by December 31 of the calendar year in which the Participant would have attained the applicable age, if later.

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

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

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

Attest:

Larry Hanson, Secretary-Treasurer

Georgia Municipal Employees Benefit System

Rebecca L. Tydings, Chair

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

GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM

DEFINED BENEFIT RETIREMENT PLAN

AN ORDINANCE and ADOPTION AGREEMENT for

City of Stone Mountain

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

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I. AN ORDINANCE

An Ordinance to amend and restate the Retirement Plan for the Employees of the City of Stone Mountain, 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) Basic 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 Stone Mountain, Georgia, and it is hereby ordained by the authority thereof:

<u>Section 1</u>. The Retirement Plan for the Employees of the City of Stone Mountain, Georgia, is hereby amended and restated as set forth in and subject to the terms and conditions stated in the following Adoption Agreement, any Addendum to the Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Basic Plan Document, and the GMEBS Trust Agreement.

Ordinance continued on page 37

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 Stone Mountain, Georgia

3. GOVERNING AUTHORITY

Name: Mayor and Council

Address: 875 Main Street, Stone Mountain, GA 30083

Phone: (770) 498-8984 Facsimile: (770) 498-8609

4. PLAN REPRESENTATIVE

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

Name: City Clerk

Address: 875 Main Street, Stone Mountain, GA 30083

Phone: (770) 498-8984 Facsimile: (770) 498-8609

5. PENSION COMMITTEE

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

Position: Elected or Appointed Member of the Governing Authority Position: Elected or Appointed Member of the Governing Authority

Position: City Manager Position: City Clerk

Position: City Attorney (or Attorney appointed by Governing Authority)

Position: Employee (elected annually by the Participants)
Position: Employee (elected annually by the Participants)

Pension Committee Secretary: Assistant City Manager/City Clerk

Address: 875 Main Street, Stone Mountain, GA 30083

Phone: (770) 498-8984 Facsimile: (770) 498-8609

6. TYPE OF ADOPTION

This Adoption Agreement is for the following purpose (check one):

- This is a new defined benefit plan adopted by the Adopting Employer for its Employees. This plan does not replace or restate an existing defined benefit plan.
- This is an amendment and restatement of the Adopting Employer's preexisting non-GMEBS defined benefit plan.
- This is an amendment and restatement of the Adoption Agreement previously adopted by the Employer, as follows (check one or more as applicable):
 - To update the Plan to comply with the PATH Act, and other applicable federal laws and guidance under IRS Notice 2020-14 (the 2020 Cumulative List).
 - To make the following amendments to the Adoption Agreement (must specify below revisions made in this Adoption Agreement; all provisions must be completed in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i):

7. EFFECTIVE DATE

NOTE: This Adoption Agreement and any Addendum, with the accompanying Basic Plan Document, is designed to comply with Internal Revenue Code Section 401(a), as applicable to a governmental qualified defined benefit plan, and is part of the GMEBS Defined Benefit Retirement Plan. Plan provisions designed to comply with certain provisions of the Protecting Americans from Tax Hikes Act of 2015 ("PATH Act"); and Plan provisions designed to comply with certain provisions of additional changes in federal law and guidance from the Internal Revenue Service under Internal Revenue Service Notice 2020-14 (the 2020 Cumulative List) are

effective as of the applicable effective dates set forth in the Adoption Agreement and Basic Plan Document. By adopting this Adoption Agreement, with its accompanying Basic Plan Document, the Adopting Employer is adopting a plan document intended to comply with Internal Revenue Code Section 401(a), as updated by the PATH Act and the 2020 Cumulative List with the applicable effective dates.

(1)	Complete this item (1) only if this is a new defined benefit plan which does not replace or restate an existing defined benefit plan.
	The effective date of this Plan is (insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted).
(2)	Complete this item (2) only if this Plan is being adopted to replace a non-GMEBS defined benefit plan.

Except as otherwise specifically provided in the Basic Plan Document or in this Adoption Agreement, the effective date of this restatement shall be _____ (insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted (unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance)). This Plan is intended to replace and serve as an amendment and restatement of the Employer's preexisting plan, which became effective on _____ (insert original effective date of preexisting plan).

(3) Complete this item (3) only if this is an amendment and complete restatement of the Adopting Employer's existing GMEBS defined benefit plan.

Except as otherwise specifically provided in the Basic Plan Document or in this Adoption Agreement, the effective date of this restatement shall be <u>the date of its approval by the Governing Authority</u> (insert effective date of this Adoption Agreement but not earlier than the first day of the current Plan Year in which the Plan is adopted (unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance)).

This Plan is adopted as an amendment and restatement of the Employer's preexisting GMEBS Adoption Agreement, which became effective on September 3, 2019 (insert effective date of most recent Adoption Agreement preceding this Adoption Agreement).

The Employer's first Adoption Agreement became effective <u>January 1, 2003</u> (insert effective date of Employer's first GMEBS Adoption Agreement). The Employer's GMEBS Plan was originally effective <u>December 1, 1980</u> (insert effective date of Employer's original GMEBS Plan). (If the Employer's Plan was originally a non-GMEBS Plan, then the Employer's non-GMEBS Plan was originally effective _____ (if applicable, insert effective date of Employer's original non-GMEBS Plan).)

8. PLAN YEAR

Plan `	Year means (check one):
	Calendar Year Employer Fiscal Year commencing Other (must specify month and day commencing): December 1.
	9. CLASSES OF ELIGIBLE EMPLOYEES
shall nonre in a	Only Employees of the Adopting Employer who meet the Basic Plan Document's tion of "Employee" may be covered under the Adoption Agreement. Eligible Employees not include non-governmental employees, independent contractors, leased employees, sident aliens, or any other ineligible individuals, and this Section 9 must not be completed manner that violates the "exclusive benefit rule" of Internal Revenue Code on $401(a)(2)$.
A.	Eligible Regular Employees
Government of the A Adopt	lar Employees include Employees, other than elected or appointed members of the rning Authority or Municipal Legal Officers, who are regularly employed in the services of dopting Employer. Subject to the other conditions of the Basic Plan Document and the tion Agreement, the following Regular Employees are eligible to participate in the Plan k one):
	ALL - All Regular Employees, provided they satisfy the minimum hour and other requirements specified under "Eligibility Conditions" below.
	ALL REGULAR EMPLOYEES <u>EXCEPT</u> 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
member meet require be sp	dopting Employer may elect to permit participation in the Plan by elected or appointed pers of the Governing Authority and/or Municipal Legal Officers, provided they otherwise the Basic Plan Document's definition of "Employee" and provided they satisfy any other rements specified by the Adopting Employer. Municipal Legal Officers to be covered must ecifically identified by position. Subject to the above conditions, the Employer hereby the following treatment for elected and appointed officials:
	(1) <u>Elected or Appointed Members of the Governing Authority (check one)</u> :
\boxtimes A	RE NOT eligible to participate in the Plan.
□ A	RE eligible to participate in the Plan.
	e specify any limitations on eligibility to participate here (e.g., service on or after certain or special waiting period provision):

	(2)	Municipal Legal Officers (check one):
\boxtimes	ARE NO	Γ eligible to participate in the Plan.
	only the	ible to participate in the Plan. The term "Municipal Legal Officer" shall include following positions (must specify - specific positions are permissible; specific ls may not be named):
dat Tr	e) (must s easury Re	any limitations on eligibility to participate here (e.g., service on or after certain pecify in a manner that satisfies the definite written program requirement of gulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury 401-1(b)(1)(i)):
		10. ELIGIBILITY CONDITIONS
A.	Hours	s Per Week (Regular Employees)
"El	required the required to the required to the required to the requirement of the requirement of the required to	dopting Employer may specify a minimum number of work hours per week which to be scheduled by Regular Employees in order for them to become and remain gular Employees" under the Plan. It is the responsibility of the Adopting determine whether these requirements are and continue to be satisfied. The eby 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)
Re	gular Empl	If a different minimum hour requirement applies to a particular class or classes of loyees, please specify below the classes to whom the different requirement applies he minimum hour requirement applicable to them.
		Regular Employees to whom exception applies (must specify - specific positions ple; specific individuals may not be named):
Mi	nimum hou	ar requirement applicable to excepted Regular Employees:

B. Months Per Year (Regular Employees)

20 hours/week (regularly scheduled) 30 hours/week (regularly scheduled)

No minimum

Other:

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:

(must not exceed 40 hours/week regularly scheduled)

	No minimum
	At least 5 months per year (regularly scheduled)
Regular Er	: If different months per year requirements apply to a particular class or classes o inployees, the Employer must specify below the classes to whom the differents apply and indicate below the requirements applicable to them.
-	mployees to whom exception applies (must specify - specific positions are; specific individuals may not be named):
The	months to year requirement for excepted class(es) are:
	No minimum At least months per year (regularly scheduled)

11. WAITING PERIOD

Except as otherwise provided in Section 4.02(b) of the Basic Plan Document, Eligible Regular Employees shall not have a waiting period before participating in the Plan. Likewise, elected or appointed members of the Governing Authority and Municipal Legal Officers, if eligible to participate in the Plan, shall not have a waiting period before participating in the Plan.

12. ESTABLISHING PARTICIPATION IN THE PLAN

Participation in the Plan is considered mandatory for all Eligible Employees who satisfy the eligibility conditions specified in the Adoption Agreement, except as provided in Section 4.03(e) of the Basic Plan Document. However, the Employer may specify below that participation is optional for certain classes of Eligible Employees, including Regular Employees, elected or appointed members of the Governing Authority, Municipal Legal Officers, City Managers, and/or Department Heads. If participation is optional for an Eligible Employee, then in order to become a Participant, the Employee must make a written election to participate within 120 days after employment, election or appointment to office, or if later, the date the Employee first becomes eligible to participate in the Plan. The election is irrevocable, and the failure to make the election within the 120 day time limit shall be deemed an irrevocable election not to participate in the Plan.

Classes for whom participation is optional (check one):

	positions or classes specified must be Eligible Employees):
	specific positions are permissible; specific individuals may not be named; all
	Participation is optional for the following Eligible Employees (must specify -
	Section 4.03(e) of the Basic Plan Document).
\boxtimes	None (Participation is mandatory for all Eligible Employees except as provided in

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.

Effective Date date the Eligib	Eligible Employees Employed on Original Effective Date of GMEBS Plan. The Eligible Employees who are employed by the Adopting Employer on the original of the Employer's GMEBS Plan, Service with the Adopting Employer prior to the ble Employee becomes a Participant (including any Service prior to the Effective an) shall be treated as follows (check one):
	All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).
	All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except for Service rendered prior to (insert date).
	All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except as follows (must specify other limitation in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):
	No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).
Plan, but retur Eligible Empl	Previously Employed, Returning to Service after Original Effective Date. If imployee is not employed on the original Effective Date of the Employer's GMEBS into Service with the Adopting Employer sometime after the Effective Date, said loyee's Service prior to becoming a Participant (including any Service prior the s) shall be treated as follows (check one):
	All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), subject to any limitations imposed above with respect to Eligible Employees employed on the Effective Date.
	All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), provided that after returning to employment, the Eligible Employee performs Service equal to the period of the break in Service or one (1) year, whichever is less. Any limitations imposed above with respect to Eligible Employees employed on the Effective Date shall also apply.
	No Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).

Other limitation(s) on Recognition of Credited Past Service (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)): _____.

- (3) Eligible Employees Initially Employed After Effective Date. If an Eligible Employee's initial employment date is after the original Effective Date of the Employee's GMEBS Plan, said Employee's Credited Past Service shall include only the number of years and complete months of Service from the Employee's initial employment date to the date the Employee becomes a Participant in the Plan.
- (4) Newly Eligible Classes of Employees. If a previously ineligible class of Employees becomes eligible to participate in the Plan, the Employer must specify in an addendum to this Adoption Agreement whether and to what extent said Employees' prior service with the Employer shall be treated as Credited Past Service under the Plan.

B. Prior Military Service

<u>Note</u>: This Section does not concern military service required to be credited under USERRA – See Section 3.02 of the Basic Plan Document for rules on the crediting of USERRA Military Service.

(1) Credit for Prior Military Service.

The Adopting Employer may elect to treat military service rendered prior to a Participant's initial employment date or reemployment date as Credited Service under the Plan. Unless otherwise specified by the Employer under "Other Conditions" below, the term "Military Service" shall be as defined in the Basic Plan Document. Except as otherwise required by federal or state law or under "Other Conditions" below, Military Service shall not include service which is credited under any other local, state, or federal retirement or pension plan.

Military Service credited under this Section shall not include any service which is otherwise required to be credited under the Plan by federal or state law. Prior Military Service shall be treated as follows (check one):

	\bowtie	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. ☐ Meeting minimum service requirements for benefit eligibility.
	(2)	Maximum Credit for Prior Military Service.
Credit	for Prio	or Military Service shall be limited to a maximum of years (insert number).
	(3)	Rate of Accrual for Prior Military Service.

Credit for Price	or 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)): 		
satisfies the	ons for Award of Prior Military Service Credit (must specify in a manner that definite written program requirement of Treasury Regulation 1.401-1(a)(2) itely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):		
	Limitations on Service Credit Purchases. Unless otherwise specified in an of the Adoption Agreement, for purposes of this Section and Section 13.C. rior governmental service credit, the term "actuarial cost of service credit" is		

CO 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 Basic Plan Document, relating to portability service. This Section 13(C) does not need to be completed in order for Participants to receive this portability service credit pursuant to Section 9.05 of the Basic Plan Document.

(1) Credit for Prior Governmental Service. The Adopting Employer may elect to treat governmental service rendered prior to a Participant's initial employment date or reemployment date as creditable service under the Plan. Subject to any limitations imposed by law, the term "prior governmental service" shall be as defined by the Adopting Employer below. The Employer elects to treat prior governmental service as follows (check one):

		Prior governmental service is not creditable under the Plan (if checked, skip to Section 13.D. – Unused Sick/Vacation Leave).		
		Prior governmental service shall be counted as Credited Service for the following purposes under the Plan (check one or more as applicable):		
		 □ Computing amount of benefits payable. □ Meeting minimum service requirements for vesting. □ Meeting minimum service requirements for benefit eligibility. 		
	(2)	Definition of Prior Governmental Service.		
the de	finite v	ental service shall be defined as follows: (must specify in a manner that satisfies written program requirement of Treasury Regulation 1.401-1(a)(2) and the erminable requirement of Treasury Regulation 1.401-1(b)(1)(i)):		
		ise specified above, prior governmental service shall include only full-time service ir requirement same as that applicable to Eligible Regular Employees).		
	(3)	Maximum Credit for Prior Governmental Service.		
Credit numb	-	r governmental service shall be limited to a maximum of years (insert		
	(4)	Rate of Accrual for Prior Governmental Service Credit.		
Credit	for prio	r 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)):
that sa 1(a)(2)	atisfies and	ons for Award of Prior Governmental Service Credit (must specify in a manner the definite written program requirement of Treasury Regulation 1.401-the definitely determinable requirement of Treasury Regulation 1.401-
	<u>Leave</u> <u>Leave</u>)	Conversion for Unused Paid Time Off (e.g., Sick, Vacation, or Personal
	(1)	Credit for Unused Paid Time Off.
which to credited sick and Particip incapace be the CP Plan. T	the Pard under devacate mant mant city. The only Cr	reat accumulated days of unused paid time off for a terminated Participant, for ticipant is not paid, as Credited Service. The only type of leave permitted to be this provision is leave from a paid time off plan which qualifies as a bona fide ion leave plan (which may include sick, vacation or personal leave) and which the ty take as paid leave without regard to whether the leave is due to illness or the Credited Service resulting from the conversion of unused paid time off must not redited Service applied toward the accrual of a normal retirement benefit under the assion Committee shall be responsible to certify to GMEBS the total amount of the off that is creditable hereunder.
paymer to Cred	nt. If the	ote: Leave cannot be converted to Credited Service in lieu of receiving a cash e Employer elects treating unused paid time off as Credited Service, the conversion rvice will be automatic, and the Participant cannot request a cash payment for the me off.
The En	nployer	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.
		eceive credit for unused paid time off, a Participant must meet the following 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)):
-	-	Use of Unused Paid Time Off Credit. Unused paid time off for which the not paid shall count as Credited Service for the following purposes under the Plan 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.
		used paid time off for which the Participant is not paid shall be limited to a months (insert number).
	(5)	Computation of Unused Paid Time Off.
twenty	(20) da	rise specified by the Adopting Employer under "Other Conditions" below, each ays of creditable unused paid time off shall constitute one (1) complete month of ce under the Plan. Partial months shall not be credited.
requir	ement	Other Conditions (please specify, subject to limitations in Section 3.01 of ocument; must specify in a manner that satisfies the definite written program of Treasury Regulation 1.401-1(a)(2) and the definitely determinable of Treasury Regulation 1.401-1(b)(1)(i)):
		14. RETIREMENT ELIGIBILITY
Α.	Early	Retirement Qualifications
Early r	etireme	nt qualifications are (check one or more as applicable):
		Attainment of age 55 (insert number)

 \boxtimes

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) \boxtimes Completion of 5 years (insert number) of Total Credited Service \boxtimes In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): □ all Participants □ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named): **Exceptions:** If different normal retirement qualifications apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them. Class(es) of Regular Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named): Normal retirement qualifications for excepted class(es) are (check one or more as applicable): Attainment of age _____ (insert number)

Completion of years (insert number) of Total Credited Service

	In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): □ all Participants □ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named):
(2)	Elected or Appointed Members of Governing Authority
Municipal	this Section only if elected or appointed members of the Governing Authority or Legal Officers are permitted to participate in the Plan. Normal retirement ns 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 (<u>i.e.</u> , a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): □ all Participants □ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named):
members o	: If different normal retirement qualifications apply to particular elected or appointed f the Governing Authority or Municipal Legal Officers, the Employer must specify hom the different requirements apply and indicate below the requirements applicable
to whom	lected or appointed members of the Governing Authority or Municipal Legal Officers exception applies (must specify - specific positions are permissible; specific may not be named):
	irement qualifications for excepted elected or appointed members of the Governing or Municipal Legal Officers are (check one or more as applicable):
	Attainment of age (insert number)
	Completion of years (insert number) of Total Credited Service

		In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): □ all Participants □ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named):		
C.	Altern	ative N	Normal Retirement Qualifications	
servic	e and/or	age re	lect to permit Participants to retire with unreduced benefits after they satisfy quirements other than the regular normal retirement qualifications specified r hereby adopts the following alternative normal retirement qualifications:	
Alteri	native N	ormal	Retirement Qualifications (check one or more, as applicable):	
(1)			applicable (the Adopting Employer does not offer alternative normal nent benefits under the Plan).	
(2)			native Minimum Age & Service Qualifications (if checked, please lete one or more items below, as applicable):	
			Attainment of age 55 (insert number)	
			Completion of <u>25</u> years (insert number) of Total Credited Service	
			In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): ☐ all Participants ☐ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named):	
		This a	lternative 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):	

	the E	rticipant (check one): \square is required \boxtimes is not required to be in the service of imployer at the time the Participant satisfies the above qualifications in order alify for this alternative normal retirement benefit.
	defin	eligibility requirement (must specify in a manner that satisfies the ite written program requirement of Treasury Regulation 1.401-1(a)(2) the definitely determinable requirement of Treasury Regulation 1.401-1)(i)):
3) 🗆	Servi	of (insert number). The Participant's combined Total Credited ce and age must equal or exceed this number. Please complete additional below:
	-	nalify for this alternative normal retirement benefit, the Participant (check or more items below, as applicable):
		Must have attained at least age (insert number)
		Must not satisfy any minimum age requirement
		In-Service Distribution to Eligible Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets the minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): □ all Participants □ only the following class(es) of Participants (must specify specific positions are permissible; specific individuals may not be named):
	This a	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):
	the E	rticipant (check one): is required is not required to be in the service of mployer at the time the Participant satisfies the Rule in order to qualify for Iternative normal retirement benefit.
	defin and t	eligibility requirement (must specify in a manner that satisfies the ite written program requirement of Treasury Regulation 1.401-1(a)(2) the definitely determinable requirement of Treasury Regulation 1.401-1)(i)):

(4)	Alternative Minimum Service. A Participant is eligible for an alternative norm retirement benefit if the Participant has at least years (insert numb of Total Credited Service, regardless of the Participant's age.	
	□ In-Service Distribution to Eligible Employees permitted (i.e., a qualify Participant may commence receiving retirement benefits while in serv without first incurring a Bona Fide Separation from Service), if Participant meets the minimum service requirement specified immediat above and satisfies the minimum age parameters for In-Serv Distribution described in Section 6.06(a)(3) of the Basic Plan Docume subject to applicable Plan provisions concerning recalculation and off applied at re-retirement to account for the value of benefits received propositions are permissible; specific individuals may not be named):	rice the tely rice ent, fset rior ific
	This alternative normal retirement benefit is available to:	
	☐ All Participants who qualify.	
	Only the following Participants (must specify - specific positions permissible; specific individuals may not be named):	
	A Participant (check one): □ is required □ is not required to be in the service the Employer at the time the Participant satisfies the qualifications for talternative normal retirement benefit.	
	Other eligibility requirement (must specify in a manner that satisfies definite written program requirement of Treasury Regulation 1.401-1(a) and the definitely determinable requirement of Treasury Regulation 1.41(b)(1)(i)):	(2)
(5)	Other Alternative Normal Retirement Benefit.	
	Must specify qualifications (in a manner that satisfies the definite writ program requirement of Treasury Regulation 1.401-1(a)(2) and the definit determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):	
	In-Service Distribution to Eligible Employees permitted (i.e., a qualify 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 specific immediately above and satisfies the minimum age parameters for Service Distribution described in Section 6.06(a)(3) of the Basic P Document, subject to applicable Plan provisions concerning recalculat and offset applied at re-retirement to account for the value of bene received prior to re-retirement. This rule shall apply to (check one): □ Participants □ only the following class(es) of Participants (must specific	the fied In- lan ion fits all

		specific positions are permissible; specific individuals may not be named):
	This a	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):
	the E	ticipant (check one): \square is required \square is not required to be in the service of imployer at the time the Participant satisfies the qualifications for this ative normal retirement benefit.
	defini and t	eligibility requirement (must specify in a manner that satisfies the ite written program requirement of Treasury Regulation 1.401-1(a)(2) the definitely determinable requirement of Treasury Regulation 1.401-1)(i)):
(6)	Other Only	r Alternative Normal Retirement Benefit for Public Safety Employees
	progr	specify qualifications (in a manner that satisfies the definite written ram requirement of Treasury Regulation 1.401-1(a)(2) and the definitely minable requirement of Treasury Regulation 1.401-1(b)(1)(i)):
		In-Service Distribution to Eligible Employees who are Public Safety Employees permitted (i.e., a qualifying Participant may commence receiving retirement benefits while in service without first incurring a Bona Fide Separation from Service), if the Participant meets minimum age and service requirements specified immediately above and satisfies the minimum age parameters for In-Service Distribution Described in Section 6.06(a)(3) of the Basic Plan Document, subject to applicable Plan provisions concerning recalculation and offset applied at re-retirement to account for the value of benefits received prior to re-retirement. This rule shall apply to (check one): □ all Participants □ only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named):
	This a	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): \Box is required \Box is not required to be in the service of the Employer at the time the Participant satisfies the qualifications for this alternative normal retirement benefit.
		Other eligibility requirement (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):
	purpos	"Public safety employees" are defined under the Internal Revenue Code for this se as employees of a State or political subdivision of a State who provide police tion, firefighting services, or emergency medical services for any area within the ction of such State or political subdivision.
D.	<u>Disabi</u>	ility Benefit Qualifications
provide based Section	ed in an upon S n 2.23 c	other terms and conditions of the Basic Plan Document and except as otherwise an Addendum to this Adoption Agreement, disability retirement qualifications are Social Security Administration award criteria or as otherwise provided under of the Basic Plan Document. The Disability Retirement benefit shall commence as ant's Disability Retirement Date under Section 2.24 of the Basic Plan Document.
		r a disability benefit, a Participant must have the following minimum number of Credited Service (check one):
		Not applicable (the Adopting Employer does not offer disability retirement benefits under the Plan). No minimum.
		years (insert number) of Total Credited Service.
progra	am requ	ity requirement (must specify in a manner that satisfies the definite written uirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable of Treasury Regulation 1.401-1(b)(1)(i)):
		15. RETIREMENT BENEFIT COMPUTATION
	ımber (num Total Credited Service of years of Total Credited Service which may be used to calculate a benefit is 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.

		Ш	Only the following Eligible Regular Employees:
		limited Autho	d to years as an elected or appointed member of the Governing ority.
		limite	d to years as a Municipal Legal Officer.
		requii	(must specify in a manner that satisfies the definite written program rement of Treasury Regulation 1.401-1(a)(2) and the definitely minable requirement of Treasury Regulation 1.401-1(b)(1)(i)):
B.	Mont	hly Nor	mal Retirement Benefit Amount
	(1)	Regul	ar Employee Formula
			retirement benefit for Eligible Regular Employees shall be 1/12 of (check r more as applicable):
		(a)	Flat Percentage Formula. <u>1.50</u> % (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 abo		ections as necessary for each applicable benefit formula and Participant the Plan.]
(2)	Cove	red Compensation (complete only if Split Formula(s) is checked above):
Covered Cor	npensat	ion is defined as (check one or more as applicable):
	(a)	A.I.M.E. Covered Compensation as defined in Section 2.18 of the Basic Plan Document. This definition of Covered Compensation shall apply to (check one) :
		 ☐ All Participants who are Regular Employees. ☐ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named):
	(b)	Dynamic Break Point Covered Compensation as defined in Section 2.19 of the Basic Plan Document. This definition of Covered Compensation shall apply to (check one) :
		 □ All Participants who are Regular Employees. □ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named):
	(c)	Table Break Point Covered Compensation as defined in Section 2.20 of the Basic Plan Document. This definition of Covered Compensation shall apply to (check one) :
		☐ All Participants who are Regular Employees. ☐ Only the following class(es) of Participants (must specify - specific positions are permissible; specific individuals may not be named):
	(d)	Covered Compensation shall mean a Participant's annual Earnings that do not exceed \$ (specify amount). This definition shall apply to (check one):
		 □ All Participants who are Regular Employees. □ Only the following Participants (must specify - specific positions are permissible; specific individuals may not be named):

(3) Final Average Earnings

Unless otherwise specified in an Addendum to the Adoption Agreement, Final Average Earnings is defined as the monthly average of Earnings paid to a Participant by the Adopting Employer for the <u>60</u> (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 o	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):
	eat above subsection as necessary for each applicable definition and Participant class red under the Plan.]
	(4) Formula for Elected or Appointed Members of the Governing Authority
The n	nonthly 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 (service of at least 6 months and 1 day is treated as a year of Total Credited Service; provided, however, than an elected or appointed member of the Governing Authority or Municipal Legal Officer may accrue a maximum of one year of Total Credited Service for every 12-month period of Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer).
This f	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):
	eat above subsection as necessary for each applicable formula for classes of elected or inted 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 Basic Plan Document to account for early commencement of benefits. This provision shall apply to:

- ☐ All Participants.
 ☐ Only the following Participants (must specify specific positions are permissible; specific individuals may not be named):______.
- 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:

 - Only the following Participants (must specify specific positions are permissible; specific individuals may not be named):_____.

Alternative Early Retirement Reduction Table

Number of	Years Before	Percentage of
[Age (In	sert Normal	Normal Retirement Benefit*
Retirem	ent Age)]	(complete as applicable)
(check as	applicable)	
\boxtimes	0	1.000
\boxtimes	1	0.960
\boxtimes	2	0.920
\boxtimes	3	0.880
\boxtimes	4	0.840
\boxtimes	5	0.800
\boxtimes	6	0.760
\boxtimes	7	0.720
\boxtimes	8	0.680
	9	0.640
\boxtimes	10	0.600
_	11	0
П	12	0
	13	0
	14	0
	15	0
		· <u> </u>

^{*}Interpolate for whole months

D. <u>Monthly Late Retirement Benefit Amount (check one):</u>

- □ (2) The monthly Late Retirement benefit shall be the greater of: (1) the monthly retirement benefit accrued as of the Participant's Normal Retirement Date, actuarially increased in accordance with the actuarial table contained in Section 12.05 of the Basic Plan Document; or (2) the monthly retirement benefit accrued as of the Participant's Late Retirement Date, without further actuarial adjustment under Section 12.06 of the Basic Plan Document.

E. Monthly Disability Benefit Amount

The amount of the monthly Disability Benefit shall be computed in the same manner as the Normal Retirement benefit, based upon the Participant's Accrued Benefit as of the Participant's Disability Retirement Date.

Minimum Disability Benefit. The Adopting Employer may set a minimum Disability Benefit. The Employer elects the following minimum Disability benefit (**check one**):

Not applicable (the Adopting Employer does not offer disability retirement

benefits under the Plan).
No minimum is established.
No less than (check one): $\boxtimes 20\% \square 10\% \square$ % (if other than 20% or 10% insert percentage amount) of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding the Participant's Termination of Employment as a result of a Disability. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)
No less than (check one): 66 2/3 % 9% (if other than 66 2/3%, insert percentage amount) of the Participant's average monthly Earnings for the 12 calendar month period (excluding any period of unpaid leave of absence) immediately preceding the Participant's Termination of Employment as a result of a Disability, less any monthly benefits paid from federal Social Security benefits as a result of disability as reported by the Employer. (Unless otherwise specified in an Addendum to the Adoption Agreement, no minimum will apply to elected or appointed members of the Governing Authority or Municipal Legal Officers.)

F. Minimum/Maximum Benefit For Elected Officials

In addition to any other limitations imposed by federal or state law, the Employer may impose a cap on the monthly benefit amount that may be received by elected or appointed members of the Governing Authority. The Employer elects (check one):

participate in the Plan).
No minimum or maximum applies.
Monthly benefit for Service as an elected or appointed member of the Governing Authority may not exceed 100% of the Participant's final salary as an elected or appointed member of the Governing Authority.
Other minimum or maximum (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):

G. Multiple Plans

In the event that the Employer maintains multiple plans, the following provisions will apply to the extent necessary to satisfy Code § 415.

16. SUSPENSION OF BENEFITS FOLLOWING BONA FIDE SEPARATION OF SERVICE; COLA

- A. Re-Employment as Eligible Employee After Normal, Alternative Normal, or Early Retirement and Following Bona Fide Separation of Service (see Basic Plan Document Section 6.06(c) Regarding Re-Employment as an Ineligible Employee and Basic Plan Document Section 6.06(e) and (f) Regarding Re-Employment After Disability Retirement)
- (1) Reemployment After Normal or Alternative Normal Retirement. In the event that a Retired Participant 1) is reemployed with the Employer as an Eligible Employee (as defined in the Plan) after the Participant's Normal or Alternative Normal Retirement Date and after a Bona Fide Separation from Service, or 2) is reemployed with the Employer in an Ineligible Employee class, and subsequently again becomes an Eligible Employee (as defined in the Plan) due to the addition of such class to the Plan after the Participant's Normal or Alternative Normal Retirement Date, the following rule shall apply (check one):

		(b)	The Participant may continue to receive retirement benefits in accordance with Section 6.06(b) of the Basic Plan Document. This rule shall apply to (check one): □ all Retired Participants □ only the following classes of Retired Participants (must specify (specific positions are permissible; specific individuals may not be named) - benefits of those Retired Participants not listed shall be suspended in accordance with Section 6.06(a) of the Basic Plan Document if they return to work with the Employer):
an Early Retire Employer as a reemployed wi an Eligible Em	ement b n Eligi th the I nployee tion of	enefit a ble Em Employ (as de	After Early Retirement. In the event a Participant Retires with after a Bona Fide Separation from Service 1) is reemployed with the aployee before the Participant's Normal Retirement Date; or 2) is er in an Ineligible Employee class, and subsequently again becomes fined in the Plan) before the Participant's Normal Retirement Date lass to the Plan, the following rule shall apply (check one or more
	(a)	Ing as This ruthe fol	The Participant's Early Retirement benefit shall be suspended in ance with Section 6.06(a)(1) of the Basic Plan Document for as the Participant remains employed. alle shall apply to (check one): all Retired Participants; only llowing classes of Retired Participants (must specify - specific ons are permissible; specific individuals may not be named):
	(b)	the Pa qualific as appl 6.06(a) Section	The Participant's Early Retirement benefit shall be suspended in ance with Section 6.06(a)(1) of the Basic Plan Document. However, articipant may begin receiving benefits after satisfying the cations for Normal Retirement or Alternative Normal Retirement, icable, and after satisfying the minimum age parameters of Section (3) of the Basic Plan Document, in accordance with a 6.06(b)(2)(B)(i) of the Basic Plan Document.
		the fol	all shall apply to (check one): all Retired Participants; only llowing classes of Retired Participants (must specify - specific ons are permissible; specific individuals may not be named):
	(c)	This ru	The Participant's Early Retirement benefit shall continue in ance with Section 6.06(b)(2)(B)(ii) of the Basic Plan Document. alle shall apply to (check one): □ all Retired Participants; □ only llowing classes of Retired Participants (must specify - specific ons are permissible; specific individuals may not be named):

B. Cost Of Living Adjustment

The Employer may elect to provide for an annual cost-of-living adjustment (COLA) in the amount of benefits being received by Retired Participants and Beneficiaries, which shall be calculated and paid in accordance with the terms of the Basic Plan Document. The Employer hereby elects the following (check one):

		(1)	No cost-of-living adjustment.			
		(2)	Variable Annual cost-of-living adjustment not to exceed <u>5.0</u> % (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 heir Beneficiaries) (check one):						
			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):			
	•		te for the above cost-of-living adjustment shall be (if not specified, the			

17. TERMINATION OF EMPLOYMENT BEFORE RETIREMENT; VESTING

A. Eligible Regular Employees

Subject to the terms and conditions of the Basic Plan Document, a Participant who is an Eligible Regular Employee and whose employment is terminated for any reason other than death or retirement shall earn a vested right in the Participant's accrued retirement benefit in accordance with the following schedule (check one):

wing schedule (check one):
No vesting schedule (immediate vesting).
Cliff Vesting Schedule. Benefits shall be 100% vested after the Participant has a minimum of <u>5</u> years (insert number not to exceed 10) of Total Credited Service. Benefits remain 0% vested until the Participant satisfies this minimum.
Graduated Vesting Schedule . Benefits shall become vested in accordance with the following schedule (insert percentages):

COMPLETED YEARS OF TOTAL CREDITED SERVICE	VESTED PERCENTAGE
1	%
2	%
3	%
4	%
5	%
6	%
7	%
8	%
9	%
10	%

Exceptions: If a vesting schedule other than that specified above applies to a special class(es) of Regular Employees, the Employer must specify the different vesting schedule below and the class(es) to whom the different vesting schedule applies.

Regular Employees to whom exception applies (must specify - specific positions are permissible; specific individuals may not be named):

Vesting Schedule for excepted class (Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting.):

B. <u>Elected or Appointed Members of the Governing Authority</u>

Subject to the terms and conditions of the Basic Plan Document, a Participant who is an elected or appointed member of the Governing Authority or a Municipal Legal Officer shall earn a vested right in the Participant's accrued retirement benefit for Credited Service in such capacity in accordance with the following schedule (check one):

permitted to participate in the Plan).
No vesting schedule (immediate vesting).
Other vesting schedule (Must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i). Must be at least as favorable as one of the following schedules: (i) 15-year cliff vesting, (ii) 20-year graded vesting, or (iii) for qualified public safety employees, 20-year cliff vesting,):

Not applicable (elected or appointed members of the Governing Authority are not

 \boxtimes

18. PRE-RETIREMENT DEATH BENEFITS

A. <u>In-Service Death Benefit</u>

Subject to the terms and conditions of the Basic Plan Document, the Employer hereby elects the following in-service death benefit, to be payable in the event that an eligible Participant's employment with the Employer is terminated by reason of the Participant's death prior to Retirement (check and complete one):

(1)	Pre-R that v elected Docu	Auto A Death Benefit . A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant, had the Participant elected a 100% joint and survivor benefit under Section 7.03 of the Basic Plan Document. In order to be eligible for this benefit, a Participant must meet the following requirements (check one):			
		The Participant must be vested in a normal retirement benefit.			
		The Participant must have years (insert number) of Total Credited Service.			
		The Participant must be eligible for Early or Normal Retirement.			
		Other eligibility requirement (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):			
(2)	Pre-F Partio	Actuarial Reserve Death Benefit. A monthly benefit payable to the Participal Pre-Retirement Beneficiary, actuarially equivalent to the reserve required for Participant's anticipated Normal Retirement benefit, provided the Participant the following eligibility conditions (check one):			
		The Participant shall be eligible upon satisfying the eligibility requirements of Section 8.02(c) of the Basic Plan Document.			
		The Participant must have years (insert number) of Total Credited Service.			
		Other eligibility requirement (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):			
		Ited Service . For purposes of computing the actuarial reserve death benefit, articipant's Total Credited Service shall include (check one) :			
		Total Credited Service accrued prior to the date of the Participant's death.			

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t other
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ditional

Minimum In-Service Death Benefit for Vested Employees Equal to Terminated Vested Death Benefit. Unless otherwise specified under "Exceptions" below, if a Participant's employment is terminated by reason of the Participant's death prior to Retirement, and if as of the date of death the Participant is vested but does not qualify for the in-service death benefit, then the Auto A Death Benefit will be payable, provided the Auto A Death Benefit is made available to terminated vested employees under the Adoption Agreement (see "Terminated Vested Death Benefit" below).

(3) Exceptions: If an in-service death benefit other than that specified above applies to one or more classes of Participants, the Employer must specify below the death benefit payable, the class(es) to whom the different death benefit applies, and the eligibility conditions for said death benefit.

Alternative Death E	senefit (mus	t specify to	rmula tha	at satisfies	the defi	nite writt	en prog	gram
and definitely dete	erminable r	equiremen	ts of Trea	sury Regi	ulations S	Sections 1	.401-1(a)(2)
and 1.401-1(b)(1)(i) Code Sections 401(,		e limits a	pplicable	to gover	nmental]	plans u	nder
			<i>a</i> 1:		• •	• •	• • •	

Participants to whom alternative death benefit applies (must specify - specific positions are permissible; specific individuals may not be named):

Eligibility conditions for alternative death benefit (must specify in a manner that satisfies the definite written program requirement of Treasury Regulation 1.401-1(a)(2) and the definitely determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):

B. Terminated Vested Death Benefit

- (1) Complete this Section only if the Employer offers a terminated vested death benefit. The Employer may elect to provide a terminated vested death benefit, to be payable in the event that a Participant who is vested dies after termination of employment but before Retirement benefits commence. Subject to the terms and conditions of the Basic Plan Document, the Employer hereby elects the following terminated vested death benefit (check one):
 - Auto A Death Benefit. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant had the Participant elected a 100% joint and survivor benefit under Section 7.03 of the Basic Plan Document.
 - Accrued Retirement Benefit. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary which shall be actuarially equivalent to the

Participant's Accrued Normal Retirement Benefit determined as of the date of death.

payable, th	Exceptions: If a terminated vested death benefit other than that specified above one or more classes of Participants, the Employer must specify below the death benefit ne class(es) to whom the different death benefit applies, and the eligibility conditions ath benefit.
and definated and 1.401	e Death Benefit (must specify formula that satisfies the definite written program itely determinable requirements of Treasury Regulations Sections 1.401-1(a)(2) -1(b)(1)(i) and does not violate limits applicable to governmental plans under ions 401(a)(17) and 415):
	s to whom alternative death benefit applies (must specify - specific positions are le; specific individuals may not be named):
definite v	conditions for alternative death benefit (must specify in a manner that satisfies the written program requirement of Treasury Regulation 1.401-1(a)(2) and the determinable requirement of Treasury Regulation 1.401-1(b)(1)(i)):
	19. EMPLOYEE CONTRIBUTIONS
(1)	Employee contributions (check one):
\boxtimes	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):
[Re	epeat above subsection as necessary if more than one contribution rate applies.]
Contribution Contribution of IRC Section Employaccordance	Pre-Tax Treatment of Employee Contributions. If Employee Contributions are a Subsection (1) above, an Adopting Employer may elect to "pick up" Employee cans to the Plan in accordance with IRC Section 414(h). In such case, Employee cans shall be made on a pre-tax rather than a post-tax basis, provided the requirements action 414(h) are met. If the Employer elects to pick up Employee Contributions, it is yer's responsibility to ensure that Employee Contributions are paid and reported in the with IRC Section 414(h). The Adopting Employer must not report picked up as wages subject to federal income tax withholding.
The Emplo	oyer 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.

Interest shall be paid on a refund of Employee Contributions at a rate established by GMEBS from time to time.
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

20. MODIFICATION OF THE TERMS OF THE ADOPTION AGREEMENT

If an Adopting Employer desires to amend any of its elections contained in this Adoption Agreement (or any Addendum), the Governing Authority by official action must adopt an amendment of the Adoption Agreement (or any Addendum) or a new Adoption Agreement (or Addendum) must be adopted and forwarded to the Board for approval. The amendment of the new Adoption Agreement (or Addendum) is not effective until approved by the Board and other procedures required by the Plan have been implemented.

The Administrator will timely inform the Adopting Employer of any amendments made by the Board to the Plan.

21. TERMINATION OF THE ADOPTION AGREEMENT

This Adoption Agreement (and any Addendum) may be terminated only in accordance with the Plan. The Administrator will inform the Adopting Employer in the event the Board should decide to discontinue this pre-approved plan program.

22. EMPLOYER ADOPTION AND AUTHORIZATION FOR AMENDMENTS

Adoption. The Adopting Employer hereby adopts the terms of the Adoption Agreement and any Addendum, which is attached hereto and made a part of this 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 pre-approved plan opinion letter if it makes certain elections under the Adoption Agreement or the Addendum, and that the failure to properly complete the Adoption Agreement may result in a failure of the Adopting Employer's Plan to be a qualified plan.

The Adopting Employer hereby agrees to abide by the Basic Plan Document, Trust Agreement, and rules and regulations adopted by the Board of Trustees of GMEBS, as each may be amended from time to time, in all matters pertaining to the operation and administration of the Plan. It is intended that the Act creating the Board of Trustees of GMEBS, this Plan, and the rules and regulations of the Board are to be construed in harmony with each other. In the event of a conflict between the provisions of any of the foregoing, they shall govern in the following order:

- (1) The Act creating the Board of Trustees of The Georgia Municipal Employees' Benefit System, O.C.G.A. Section 47-5-1 *et seq*. (a copy of which is included in the Appendix to the Basic Defined Benefit Plan Document) and any other applicable provisions of O.C.G.A. Title 47;
- (2) The Basic Defined Benefit Plan Document and Trust Agreement;
- (3) This 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 Basic Defined Benefit Retirement Plan Document approved by the Internal Revenue Service under opinion letter Q705465a dated August 31, 2023. The Adopting Employer understands that failure to properly complete this Adoption Agreement (or any Addendum), or to operate and maintain the Plan and Trust in accordance with the terms of the completed Adoption Agreement (and any Addendum), Basic Plan Document and Trust,

may result in disqualification of the Adopting Employer's Plan under the Internal Revenue Code. Inquiries regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the IRS opinion letter should be directed to the Administrator. The Administrator is Georgia Municipal Employees Benefit System, with its primary business offices located at: 201 Pryor Street, SW, Atlanta, Georgia, 30303. The business telephone number is: (404) 688-0472. The primary person to contact is: GMEBS Legal Counsel.

Authorization for Amendments. Effective on and after February 17, 2005, the Adopting Employer hereby authorizes the pre-approved plan provider who sponsors the Plan on behalf of GMEBS to prepare amendments to the Plan, for approval by the Board, on its behalf as provided under Revenue Procedure 2005-16, as superseded by Revenue Procedure 2015-36, Revenue Procedure 2011-49, and Announcement 2005-37. Effective January 1, 2013, Georgia Municipal Association, Inc., serves as the pre-approved plan provider for the Plan. Employer notice and signature requirements were met for the Adopting Employer before the effective date of February 17, 2005. The Adopting Employer understands that the implementing amendment reads as follows:

On and after February 17, 2005, the Board delegates to the Provider the authority to advise and prepare amendments to the Plan, for approval by the Board, on behalf of all Adopting Employers, including those Adopting Employers who have adopted the Plan prior to the January 1, 2013, restatement of the Plan, for changes in the Code, the regulations thereunder, revenue rulings, other statements published by Internal Revenue Service, including model, sample, or other required good faith amendments (but only if their adoption will not cause such Plan to be individually designed), and for corrections of prior approved plans. These amendments shall be applied to all Adopting Employers. Employer notice and signature requirements have been met for all Adopting Employers before the effective date of February 17, 2005. In any event, any amendment prepared by the Practitioner and approved by the Board will be provided by the Administrator to Adopting Employers.

Notwithstanding the foregoing paragraph, no amendment to the Plan shall be prepared on behalf of any Adopting Employer as of either:

- the date the Internal Revenue Service requires the Adopting Employer to file Form 5300 as an individually designed plan as a result of an amendment by the Adopting Employer to incorporate a type of Plan not allowable in a pre-approved plan as described in Revenue Procedure 2017-41; or
- as of the date the Plan is otherwise considered an individually designed plan due to the nature and extent of the amendments.

If the Adopting Employer is required to obtain a determination letter for any reason in order to maintain reliance on the opinion letter, the Provider's authority to amend the Plan on behalf of the Adopting Employer is conditioned on the Plan receiving a favorable determination letter.

The Adopting Employer further understands that, if it does not give its authorization hereunder or, in the alternative, adopt another pre-approved plan, its Plan will become an individually designed plan and will not be able to rely on the pre-approved plan opinion letter.

Reliance on Opinion Letter. As provided in Revenue Procedure 2017-41, the Adopting Employer may rely on the Plan's opinion letter, provided that the Adopting Employer's Plan is identical to the GMEBS Plan, and the Adopting Employer has not amended or made any modifications to the Plan other than to choose the options permitted under the Plan, Adoption Agreement, and any Addendum.

AN ORDINANCE (continued from page 1)

Section 2. Except as otherwise specifically required by law or by the terms of the Basic Plan Document or Adoption Agreement (or any Addendum), the rights and obligations under the Plan with respect to persons whose employment with the City was terminated or who vacated 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.

<u>Section 3</u>. The effective date of this Ordinance shall be the date of its approval by the Governing Authority (not earlier than the first day of the current Plan Year in which the Plan is adopted, unless a retroactive corrective amendment is permitted under EPCRS, Rev. Proc. 2021-30 (or subsequent updated guidance)).

Section 4. All Ordinances and parts of ordinances in conflict herewith are expressly repealed. Approved by the Mayor and Council of the City of Stone Mountain, Georgia this __ day of ______, 20_____. Attest: CITY OF STONE MOUNTAIN, 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

GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM

BASIC DEFINED BENEFIT RETIREMENT PLAN DOCUMENT

AMENDED AND RESTATED

Third Six-Year Cycle, 2020 Cumulative List

Administered by:

Georgia Municipal Employees Benefit System 201 Pryor Street, SW Atlanta, Georgia 30303

Telephone: 404-688-0472 Facsimile: 678-686-6289

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BASIC PLAN DOCUMENT

ARTICLE I.

PURPOSE OF PLAN

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

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

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

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

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

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

ARTICLE II.

DEFINITIONS

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

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

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

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

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

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

Section 2.06. "Administrator" shall mean the Georgia Municipal Employees Benefit

System or its designee.

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

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

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

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

<u>Section 2.10.</u> <u>"Board of Trustees"</u> or <u>"Board"</u> shall mean the Board of Trustees of the Georgia Municipal Employees Benefit System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- (1) Such disability commenced on a specified date during the period of the Participant's employment with the Adopting Employer, as evidenced by a Social Security Administration (SSA) disability award submitted with the Participant's disability retirement application, reflecting a disability onset date on or before the Participant's Termination date; provided, however, that in the event a Participant has filed more than one disability application with the SSA and the SSA disability award reflects a disability onset date after the Participant's Termination date, and where due to SSA administrative res judicata rules the disability onset date reflected in the SSA disability award immediately follows the date that a prior SSA disability award was denied, then the Administrator may consider other documents submitted with the Participant's application for a SSA disability award to determine the disability onset date if the Participant provides such documents to the Administrator and the Administrator deems such documents sufficient to establish that the disability onset date is on or before the Participant's Termination date;
- (2) In no event will the disability onset date be earlier than the latest disability onset date alleged by the Participant in the Participant's SSA disability application(s); and
- (3) The Participant's disability was not intentionally self-inflicted, incurred in the commission of a felonious enterprise, or the result of the abuse or illegal use of narcotics or drugs; or
- (b) A Participant who is not disabled in accordance with the definition under subsection (a) above solely because the Participant lacks the quarters of Social Security coverage required under the Federal Social Security Act, as amended, shall qualify for Disability if the Pension Committee determines that the Participant is permanently disabled on the basis of

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

- (1) The Participant is permanently disabled as defined in Internal Revenue Code Section 72(m); and
- (2) Such disability commenced on a specified date during the period of the Participant's employment with the Adopting Employer; and
- (3) Such disability was not intentionally self-inflicted, incurred in the commission of a felonious enterprise, or the result of the abuse or illegal use of narcotics or drugs.
- (c) Neither the Adopting Employer nor the Administrator is required to independently investigate or confirm the cause(es) of a Participant's disability.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- (a) If a Participant terminates employment or is on an unpaid leave of absence and later returns to employment with the Employer, the period(s) prior to and following such absence from employment shall be considered consecutive.
- (b) If a Participant has not completed the number of consecutive months of Credited Service necessary to compute Final Average Earnings under this Section as of the date of such Participant's most recent Termination preceding Retirement, then Final Average Earnings shall be determined by dividing total Earnings for the Participant's entire period of Credited Service by such Participant's total number of months of Credited Service and multiplying the quotient by twelve (12). In computing the number of months of Credited Service for this purpose, incomplete months of Credited Service shall be converted to fractional equivalents of months and included in the computation.
- Section 2.36. "Governing Authority" shall mean the entity named in the Adoption Agreement which is authorized to act for the Adopting Employer.
- Section 2.37. "In-Service Distribution" shall mean commencement of benefits to a Participant who has satisfied the requirements for Retirement prior to the Participant's Termination of Employment or continuation of benefits to a Retired Participant who returns to service without first completing a Bona Fide Separation from Service.
- <u>Section 2.38.</u> <u>"Ineligible Employee"</u> shall mean an Employee of the Adopting Employer who is not an Eligible Employee.
- Section 2.39. "Interest" shall mean a pro rata share of any and all interest, dividends, and capital gains or losses earned on the invested or reinvested funds of the GMEBS Investment Fund.

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

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

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

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

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

<u>Section 2.45.</u> "Normal Retirement Date" or "Alternative Normal Retirement

Date" shall mean the first day of the month coinciding with or next following the date the

Participant qualifies for Normal Retirement as specified in the Employer's Adoption Agreement.

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

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

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

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

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

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

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

- <u>Section 2.52.</u> <u>"Post-Retirement Beneficiary"</u> shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a post-retirement survivor benefit in accordance with and subject to the provisions of Article VII and Section 8.12.
- <u>Section 2.53.</u> <u>"Primary Pre-Retirement Beneficiary"</u> shall mean the person designated by the Participant, in writing and on an Applicable Form, to receive a pre-retirement death benefit, in accordance with and subject to the provisions of Article VIII.
- <u>Section 2.54.</u> <u>"Provider"</u> means the Georgia Municipal Association, Inc. who is the pre-approved plan provider sponsoring the Plan on behalf of GMEBS.
- <u>Section 2.55.</u> <u>"Regular Employee"</u> shall mean any Employee, other than an elected or appointed member of the Governing Authority or Municipal Legal Officer, who is regularly employed in the services of the Adopting Employer.
 - **Section 2.56.** "Resolution" shall mean a resolution duly adopted by an Employer.
- **Section 2.57.** "Retired Participant" shall mean any Participant who has Terminated Employment with the Employer and who is receiving a benefit provided under the Plan.
- <u>Section 2.58.</u> <u>"Retirement"</u> or <u>"Retires"</u> shall mean withdrawal from Service with a retirement allowance granted under the provisions of the Plan.
- <u>Section 2.59.</u> "Retirement System," "System," or "GMEBS" shall mean the Georgia Municipal Employees Benefit System created by O.C.G.A. Section 47-5-1 et seq. (a copy of which is included in the Appendix hereto).
- Section 2.60. "Secondary Pre-Retirement Beneficiary" shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a pre-retirement death benefit in the event the Primary Pre-Retirement Beneficiary does not survive the Participant, in accordance with and subject to the provisions of Article VIII.

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

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

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

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

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

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

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

ARTICLE III.

SERVICE

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

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

Section 3.02. "USERRA Military Service Credit."

(a) <u>USERRA Military Service Credit</u>. Notwithstanding any provision of this Plan to the contrary, contributions, benefits, and service credit with respect to qualified military service shall be provided in accordance with Code Section 414(u). Code Section 414(u) provides that:

(i) individuals reemployed under the Uniform Services Employment and Reemployment Rights Act of 1994 ("USERRA") must be treated as not having incurred a break in Service because of qualified military service, (ii) periods of qualified military service must be counted for vesting and benefit accrual purposes, except that periods of qualified military service must not be counted for benefit accrual purposes where the individual would have been required to make Employee Contributions under the Adopting Employer's Plan if the individual had remained continuously employed by the Adopting Employer during said period of qualified military service and the individual fails to make-up said Employee Contributions as provided herein,

- (iii) make-up of Employee Contributions up to the maximum the individual would have been required to make if continuously employed must be allowed, in one lump sum payment or in installments, during the period beginning on reemployment and lasting for the lesser of three (3) times the period of qualified military service or five (5) years, (iv) any Employer Contributions contingent on make-up Employee Contributions must be made by the Employer, if and to the extent the individual contributes make-up Employee Contributions as provided herein, (v) earnings are not required to be credited unless and until the Employee contributes make-up contributions, (vi) make-up Contributions are based on compensation the individual would have received during the period of qualified military service (if not reasonably certain, compensation for the 12 month period (or, if shorter, the period of employment) immediately preceding qualified military service can be used), and (vii) make-up Contributions are subject to the limitations of Code Sections 402(g), 415, and 404(a) for the year to which the contribution relates, not the year in which the contribution is made.
- (b) Ordered Military Leave under Georgia Law. To the extent not provided under subsection (a), the Plan will grant Credited Service for a period of "ordered" military service in accordance with and subject to the requirements of O.C.G.A. § 38-2-279(f) (a copy of which is included in the Appendix hereto) to a Participant who was an Eligible Employee when such ordered military service commenced, if and to the extent that the Participant (or in case of the Participant's death during the period of military service, the Participant's Pre-Retirement Beneficiary or the legal representative of the Participant's estate) makes up any required Employee Contributions as provided herein. To obtain Credited Service for the period of ordered military service, the Participant must make-up the required Employee Contributions in one lump sum payment or in installments during a period that begins upon commencement of

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

- (c) Effective with respect to deaths occurring on or after January 1, 2007, while a Participant is performing qualified military service (as defined in chapter 43 of title 38, United States Code), to the extent required by Code Section 401(a)(37), survivors of the Participant are entitled to any additional benefits that the Plan would provide if the Participant had resumed employment and then died, such as accelerated vesting or survivor benefits that are contingent on the Participant's death while employed. In any event, a deceased Participant's period of qualified military service must be counted for vesting purposes.
- (d) Beginning January 1, 2009, to the extent required by Code Sections 3401(h) and 414(u)(2), an individual receiving differential wage payments (while the individual is performing qualified military service (as defined in chapter 43 of title 38, United States Code)) from an Employer shall be treated as employed by that Employer, and the differential wage payment shall be treated as compensation for purposes of applying the limits on annual additions under Code Section 415(c). This provision shall be applied to all similarly situated individuals in a reasonably equivalent manner.
- (e) Effective with respect to deaths occurring on or after January 1, 2009, while a Participant is performing qualified military service (as defined in chapter 43 of title 38, United

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

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

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

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

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

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

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

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

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

ARTICLE IV.

ELIGIBILITY, QUALIFICATION AND PARTICIPATION

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

Section 4.02. Qualifications for Participation.

- (a) <u>Minimum Service Requirement</u>. With respect to each class of Eligible Regular Employees, the Employer may specify in the Adoption Agreement a minimum number of work hours per week and/or a minimum number of work months per year which are required to be scheduled in order to establish and maintain the Employee's status as an Eligible Regular Employee. It shall be the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied. In determining whether said requirements are satisfied, the following rules shall apply:
 - (1) If an Employee is otherwise includable in an Eligible Regular Employee class but does not meet the minimum service requirements established by the Employer for said class pursuant to subsection (a) above, the Employee shall not be considered an

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

- (2) No period of employment during which an Employee fails to satisfy the Employer's minimum service requirement and no leave of absence granted to such Employee shall be counted in determining whether any waiting period for participation established by the Employer pursuant to subsection (b) below has been satisfied. However, provided the Employee remains continuously employed by the Employer, such periods shall not be considered a break in Service under subsection (c)(1) below for purposes of satisfying said waiting period.
- (b) Waiting Period. Effective January 1, 2015 with respect to Eligible Regular Employees in service with the Adopting Employer on or after said date, Eligible Regular Employees shall not have a waiting period before participating in the Plan. Likewise, effective January 1, 2015, elected or appointed members of the Governing Authority and Municipal Legal Officers, if eligible to participate in the Plan, shall not have a waiting period before participating in the Plan. Notwithstanding subsection 20.01(f) of the Basic Plan Document, in the event that an Adopting Employer has specified in an Addendum to the Adoption Agreement in effect immediately prior to January 1, 2015 that any class or classes of Eligible Employees shall be subject to a waiting period before participating in the Plan, such provision shall no longer be effective on or after January 1, 2015.

- (c) Prior to January 1, 2015, unless otherwise specified by the Adopting Employer in an Addendum to the Adoption Agreement, Eligible Regular Employees were required to complete one (1) year of continuous, uninterrupted service with the Adopting Employer in order to commence participation in the Plan. In determining whether an applicable waiting period was satisfied, the following rules shall apply:
 - (1) <u>Breaks in Service</u>. If an Eligible Regular Employee has a break in service prior to satisfying the waiting period for participation and later becomes reemployed by the Adopting Employer, such Employee shall be required to again satisfy the waiting period in order to be eligible to participate in the Plan. Service rendered prior to said break in service shall not be taken into account in determining whether the waiting period has been satisfied.
 - (2) Employed on Effective Date; Waiting Period Satisfied. If an Eligible Regular Employee is employed by the Adopting Employer on the Effective Date of the Plan and has completed a period of continuous, uninterrupted service as an Eligible Employee immediately prior to the Effective Date equal to or exceeding the length of the required waiting period, then the Employee shall be considered to have satisfied the waiting period and shall be eligible to commence participation in the Plan on the first day of the month immediately following or coinciding with the Effective Date of the Plan.
 - (3) Employed on Effective Date; Waiting Period Not Satisfied. If an Eligible Regular Employee is employed by the Adopting Employer on the Effective Date of the Plan but has not completed a period of continuous, uninterrupted service as an Eligible Regular Employee immediately prior to the Effective Date equal to or exceeding the length of the required waiting period, then the Employee shall be eligible to commence

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

- (4) <u>Employed After the Effective Date</u>. If an Eligible Regular Employee is initially employed by the Adopting Employer after the Effective Date of the Plan, said Employee shall be eligible to commence participation in the Plan on the first day of the month immediately following or coinciding with the date that the Employee completes the minimum period of continuous, uninterrupted service as an Eligible Regular Employee necessary to satisfy the required waiting period.
- (5) Treatment of Leaves of Absence. For purposes of determining whether the waiting period for participation has been satisfied, service shall include any period of absence from employment which is required to be taken into account for such purpose under USERRA, the FMLA, or any other applicable federal or state law. Unless otherwise required by law or unless the terms of the leave otherwise specify, an authorized leave of absence granted to an Eligible Regular Employee by the Adopting Employer shall be counted as Credited Service for purposes of determining whether the waiting period for participation has been satisfied. However, unless otherwise required by law or unless the terms of the leave otherwise specify, if an Eligible Regular Employee on an authorized leave of absence fails to return to active employment or office upon expiration of the leave of absence, the Eligible Regular Employee shall be considered to have incurred a break in service for purposes of meeting the waiting period for participation as of the date preceding the approved leave period.

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

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

Section 4.03. Establishing Participation in the Plan.

- (a) <u>Mandatory vs. Optional Participation</u>. Participation in the Plan shall be considered mandatory for all classes of Eligible Employees unless, with respect to a particular class, the Employer specifies in the Adoption Agreement that participation is optional for members of said class.
- (b) <u>Mandatory Participation</u>. If participation is mandatory for a class of Eligible Employees, then, except as otherwise provided in subsection (e) below, all Eligible Employees in the class shall become Participants in the Plan as of the date they are employed, provided that they satisfy the Adopting Employer's eligibility requirements for participation. With respect to Eligible Employees initially employed or reemployed prior to January 1, 2015, if participation is mandatory for a class of Eligible Employees, then except as provided in subsection (e) below, all Eligible Employees in the class shall become Participants in the Plan on the first day of the month immediately following or coinciding with the date they satisfy the applicable waiting

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

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

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

- (d) Participation in the Plan shall not give any Eligible Employee the right to be retained in the employ of the Adopting Employer nor, upon dismissal, to have any right or interest in the Trust Fund other than as herein provided.
- (e) Notwithstanding anything in this Section 4.03 to the contrary, if within 120 days following the date on which an Employee is first employed or first takes office with an Adopting Employer, the Employee enters into a written agreement or employment contract with the Adopting Employer pursuant to which the Employee agrees that the Employee will not participate in the Plan, the Employee shall be ineligible to participate in the Plan regardless of whether the Employee otherwise satisfies the eligibility requirements for participation in the Plan. The Employer shall notify the Administrator if and when an Employee has entered into such an agreement with the Employer and provide such information to the Administrator as necessary to confirm the existence of said agreement. A subsequent change in the terms of said agreement will not make the Employee eligible to participate in the Plan unless the Adopting Employer amends its Adoption Agreement to specifically require participation by said Employee.

Section 4.04. Change in Employment Status.

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

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

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

Section 4.05. Participant Leaves of Absence.

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

- (b) Other Leaves of Absence. Unless otherwise required by law or unless the terms of the leave otherwise specify, an authorized leave of absence granted to a Participant by the Adopting Employer will be counted as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting and benefit eligibility. However, if the Participant does not return to active employment upon expiration of the authorized leave period, then subsection (c) shall apply.
- (c) <u>Failure to Return to Service</u>. Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment with the Employer upon expiration of a leave of absence, the Participant's interest under the Plan, if any, including the Participant's Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting and any minimum service requirements for retirement or death benefit eligibility, will be limited to that accrued as of the date preceding the approved leave period.
- (d) <u>Unused Leave</u>. The Adopting Employer may elect in the Adoption Agreement to credit certain unused leave at termination or retirement for which the Participant is not paid as Credited Service, subject to the terms and limits specified in the Basic Plan Document, Adoption Agreement or Addendum.

<u>Section 4.06.</u> <u>Non-Vested Participant Breaks in Service.</u>

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

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

- (a) Absence of Less Than One (1) Year. If a Participant terminates employment with the Adopting Employer and returns to employment with the Adopting Employer within one (1) year after said termination, the Participant shall not be deemed to have incurred a break in service. Except as otherwise required under this Section, however, the time the Participant was absent shall not be taken into account for any purpose under the Plan.
- (b) Interim Employment with Another GMEBS Employer. If a Participant terminates employment with the Adopting Employer and returns to employment with the Adopting Employer after having spent the interim period in the continuous employment of another Employer in the GMEBS, the Participant shall not be deemed to have incurred a break in Service. The time the Participant was absent may be taken into account for purposes of determining whether the Participant has met the minimum service requirements for vesting and retirement eligibility under the Adopting Employer's Plan, as provided by and subject to the provisions of Section 9.05 concerning portability. However, in no event shall the time the Participant was absent from the Adopting Employer be taken into account for the purpose of computing the amount of any benefit payable under the Adopting Employer's Plan.
- (c) <u>Treatment of Leaves of Absence</u>. No leave of absence or other period of absence from employment shall be considered a break in Service if it is not permitted to be treated as such under USERRA, the FMLA, or any other applicable federal or state law. Unless otherwise required by law or unless the terms of the leave otherwise specify, any other authorized leave of absence granted to a Participant shall not be deemed a break in Service, provided the Participant

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

- (d) <u>Transfer to Ineligible Employee Status</u>. Unless otherwise specified by the Employer in the Adoption Agreement, if a Participant's employment status changes such that the Participant becomes an Ineligible Employee pursuant to Section 4.04, the period of time spent as an Ineligible Employee shall not be considered a break in Service under this Section, provided the Participant remains employed by the Adopting Employer. Unless otherwise specified by the Adopting Employer, leaves of absence granted to an Ineligible Employee will not be considered a break in Service under this Section, provided the Ineligible Employee returns to active employment with the Employer upon expiration of the approved leave period and the requirements of subsection (c) are otherwise satisfied with respect to such leave of absence.
- (e) <u>Graduated Vesting</u>. If the Adopting Employer has established a graduated vesting schedule in the Adoption Agreement, and a Participant who is partially vested Terminates Employment with the Adopting Employer and subsequently returns to employment with the Adopting Employer, the Participant shall not be deemed to have incurred a break in service. Except as otherwise required under this Section, however, the time the Participant was absent shall not be taken into account for any purpose under the Plan.
- (f) <u>Repeated Breaks in Service</u>. If a non-vested Participant has a break in Service, returns to employment with the Adopting Employer, and experiences one or more additional

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

ARTICLE V.

RETIREMENT ELIGIBILITY

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

- (b) Provided a Participant is otherwise eligible to receive a Retirement benefit under the Plan, Retirement is contingent upon the satisfactory completion of the Applicable Form provided for such purpose and the acceptance of the Applicable Form by the Pension Committee.
- (c) Retirement applications shall be prepared and submitted at such time as to reach the office of GMEBS no earlier than ninety (90) days and no later than thirty (30) days prior to a Participant's effective Retirement Date. A Participant's effective Retirement date shall be the first day of the month coinciding with or following the date the Participant has satisfied all of the prerequisites for Retirement as specified in this Article V, and actually Retires.

ARTICLE VI.

RETIREMENT BENEFITS

Section 6.01. Normal Retirement Benefit.

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

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

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

Section 6.02. Early Retirement Benefit.

- (a) A Participant, upon Retirement on or after the Participant's Early Retirement Date and before the Participant's Normal Retirement Date or Alternative Normal Retirement Date, may receive a Monthly Retirement Benefit under which payments shall commence on the first day of the month in which the Participant's effective Retirement Date occurs and shall be payable on the first day of each month thereafter during the lifetime of the Participant. The amount of such Monthly Retirement Benefit shall be computed in the same manner as for a Normal Retirement benefit, but reduced on an Actuarially Equivalent basis in accordance with the actuarial table contained in Section 12.01. An Adopting Employer may adopt in the Adoption Agreement an alternative early retirement actuarial reduction table for one or more classes of Eligible Employees, provided the adoption of such table satisfies the requirements of Code Section 401(a)(25).
- (b) Provided the Employer has elected in the Adoption Agreement to provide Disability benefits, a Participant who is otherwise eligible for an Early Retirement benefit may apply for and receive an Early Retirement benefit (i) while a Disability Retirement benefit determination is pending, or (ii) while waiting for an approved Disability Retirement benefit to commence. Upon a determination that the Participant is entitled to receive a Disability Retirement benefit, the Participant's benefit will be changed to a Disability Retirement benefit (if greater), retroactive to the Disability Retirement Date, provided that the requirements of Section

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

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

Section 6.03. Late Retirement Benefit.

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

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

Section 6.04. Disability Benefit.

- (a) Where the Employer has elected in the Adoption Agreement to provide Disability benefits, a Participant who becomes Disabled and Terminates Employment due to Disability and is otherwise entitled to receive a Disability Retirement benefit, shall receive such benefit in accordance with and subject to the requirements of this Section.
- (b) Requirements for Payment as of Disability Retirement Date Disability Retirement benefit payments shall be payable during a Participant's Disability as of the first day of the month coinciding with or next following, and may be paid retroactively to, the Participant's Disability Retirement Date, provided the following requirements are satisfied:
 - (1) Application for Disability Award Must Be Filed Within 1 Year After

 Termination No later than one (1) year after the Participant's Termination of

 Employment due to Disability, the Participant must file an application for a federal Social

 Security Administration (SSA) disability award or, if applicable under Section 2.23, an

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

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

- (i) the Participant's GMEBS Retirement Application Form;
- (ii) the SSA Disability Award (or, if applicable under Section 2.23, the Pension Committee determination of Disability) reflecting a disability onset date on or before the Participant's Termination date; and
- (iii) documentation the Administrator deems sufficient to establish that the Participant filed an application for a federal SSA disability award (or, if applicable under Section 2.23, an application for determination of Disability by the Pension Committee) before the expiration of one (1) year following Termination of employment due to Disability. Such documentation may include a copy of such application, a copy of the Disability award or determination received in response to such application, or an affidavit completed by the Participant (on the GMEBS retirement application or another Applicable Form provided for such purpose) in which the Participant affirms that such application has been filed.
- Application In the event that a Participant's application for a SSA disability award is denied, the Participant must make any subsequent application for a SSA disability award within six (6) months following such denial becoming final, must allege in the subsequent SSA application a disability onset date that is on or before the Participant's Termination date, and where the Participant is subsequently granted a SSA disability award, the Participant must submit the following to the Pension Committee Secretary

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

- (i) a GMEBS retirement application form;
- (ii) the Participant's SSA disability award reflecting a disability onset date on or before the Participant's Termination date or reflecting a disability onset date that immediately follows the date of denial of the Participant's prior SSA disability application (due to application of Social Security Administration res judicata rules) but the Participant's actual Disability onset date was on or before the Participant's Termination date as provided under Section 2.23; and
- (iii) documentation the Administrator deems sufficient to establish that within six (6) months after the SSA's denial of the Participant's initial application for a disability award, the Participant filed a subsequent application for a SSA disability award in accordance with this subsection 6.04(b)(3). Such documentation may include a copy of such application, a copy of the Disability award or determination received in response to such application, or an affidavit completed by the Participant (on the GMEBS retirement application or another Applicable Form provided for such purpose) in which the Participant affirms that such application has been filed.
- (c) <u>Prospective Payment Following Retirement Application</u> If the Participant who has Terminated Employment due to Disability is otherwise eligible to receive a Disability Retirement benefit and except as otherwise permitted under subsection 6.04(b) above with respect to payment of Disability Retirement benefits retroactive to the Participant's Disability Retirement Date, Disability Retirement benefits shall be payable as of the first day of the month

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

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

- (e) No interest shall be paid on the retroactive payment of Disability benefits.
- (f) Where an Employer has executed or executes a General Addendum to the Employer's Adoption Agreement which contains provisions on payment of Disability Retirement benefits that conflict with the procedures or time limitations established in this Section 6.04, said provisions of the General Addendum shall govern to the extent they conflict with this Section 6.04.

Section 6.05. Cost of Living Adjustment.

- (a) An Employer may elect in the Adoption Agreement to provide for a variable annual cost-of-living adjustment in the amount of Monthly Retirement Benefits payable under the Plan to Participants or their Beneficiaries. In such event, the amount of benefits payable under the Plan shall be adjusted as provided in this Section, except as otherwise provided in the Employer's Adoption Agreement.
- (b) The Current Average Cost-of-Living Index Figure as defined in Section 2.21 shall be ascertained as of the Adopting Employer's Adjustment Date in each year.
- (c) Each Monthly Retirement Benefit then being received by Participants who terminate after the date specified in the Adoption Agreement and their Beneficiaries shall thereupon be adjusted as follows:
 - (1) Each Monthly Retirement Benefit shall be increased by the percentage that the Current Average Cost-of-Living Index Figure increased over each recipient's Cost-of-Living Base Figure, as defined in Section 2.17. If the Current Average Cost-of-Living Index Figure is less than the Cost-of-Living Base Figure, no reduction in the Monthly Retirement Benefit, shall be effected. Increased benefits are payable on the Adjustment Date.

- (2) Notwithstanding the foregoing provisions, no increase in the amount of a Monthly Retirement Benefit due to changes in the Current Average Cost-of-Living Index Figure effective at any annual Adjustment Date shall be in excess of a certain percentage of the amount of the Monthly Retirement Benefit payable immediately prior to each Participant's or Beneficiary's applicable adjustment date. Said percentage limit shall be designated by the Employer in the Adoption Agreement.
- (d) An Adopting Employer may implement one-time or ad-hoc cost-of-living adjustments by adopting an Addendum to the Adoption Agreement to effect said increase.
- (e) In lieu of the variable cost-of-living adjustment referred to in subsections (a)-(c) above, the Employer may elect in the Adoption Agreement to provide for a fixed annual cost-of-living adjustment, subject to any limitations imposed by the Internal Revenue Code or regulations issued thereunder.

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

(a) <u>General Rules</u>.

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

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

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

- (3) <u>Minimum Age Parameters for In-Service Distribution</u>. In order to commence or continue receiving Normal or Alternative Normal Retirement benefits without a Bona Fide Separation from Service, if permitted under the Employer's Plan, a Participant shall be required to satisfy the following minimum age and other requirements:
 - (A) For a Participant who is not a "public safety employee" at the time the Participant applies for Normal or Alternative Normal Retirement benefits (and a Participant who is a public safety employee at the time the Participant applies for Normal or Alternative Normal Retirement benefits unless subparagraph 6.06(a)(3)(B) below applies), the Participant must be at least age sixty-two (62) (or such lower age specified under applicable federal law as a safe-harbor age for distributions during working retirement) to receive an In-Service Distribution.
 - (B) For a Participant who is a "public safety employee" in the service of the Employer at the time the Participant applies for Normal or Alternative Normal Retirement benefits, the Participant must be at least age sixty-two (62) (or such lower age specified under applicable federal law as a safe-harbor age for distributions during working retirement) to receive an In-Service Distribution; provided, however, that if the Adopting Employer's Plan provides for a Normal Retirement Age or Alternative Normal Retirement Age which applies only to public safety employees and which is at least age fifty (50) (or such lower age specified under applicable federal law as a safe-harbor age for distributions during working retirement), the Participant may receive an In-Service Distribution as long as the Participant is at least such age. For purposes of this subparagraph (B),

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

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

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

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

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

 Date. An Adopting Employer may elect (notwithstanding required suspension

 under Section 6.06(a)(1)) in the Adoption Agreement or any Addendum thereto to

 permit Retired Participants or certain classes of Retired Participants to continue

 receiving Retirement benefits if they return to service with the Adopting

 Employer as an Eligible Employee on or after their Normal Retirement Date or

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

- (B) Reemployment as Eligible Employee Before Normal Retirement

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

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

(ii) <u>Exception to General Rule; Continuation of Early</u>

Retirement Benefits Upon Return to Service as Eligible Employee

Following Bona Fide Separation from Service. Notwithstanding the

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

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

- (4) With respect to Participants described in Section 6.06(b)(1) and (2) above, except as otherwise provided in the Adoption Agreement or in an Addendum thereto, upon said Participants' subsequent termination of employment or vacation of office, as applicable, their Monthly Retirement Benefit shall be computed in accordance with this Article on the basis of their aggregate Total Credited Service and Final Average Earnings, if applicable, at the time of such termination of employment or vacation of office, but it shall be reduced by the Actuarial Equivalent of any Retirement benefits received prior to re-retirement, and by any actuarial factors used in calculating the benefit payable at the previous Retirement. For purposes of this subsection, the term "Actuarial Equivalent" shall mean an amount equal to the value of Retirement benefits received, determined as of the date of the Participant's re-retirement and computed on the basis of the actuarial assumptions contained in Section 12.06. In no event shall the resulting benefit be less than the benefit payable immediately prior to the Participant's re-retirement.
- (c) Exception to General Rule; In-Service Distribution for Individuals Who Are Not

 Eligible Employees; Continuation of Retirement Benefits Following Return to Service in a

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

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

- Capacity Other Than as an Eligible Employee. Except as may be otherwise provided in the Adoption Agreement or an Addendum thereto, an Adopting Employer may engage any Retired Participant receiving benefits hereunder in a capacity other than as an Eligible Employee and such engagement shall not terminate or suspend such benefits. Effective with respect to Retired Participants who return to service in a capacity other than as an Eligible Employee, in order to continue receiving benefits after returning to service, the Retired Participant (i) must have had a Bona Fide Separation from Service prior to returning to service in a capacity other than as an Eligible Employee under the Plan; or (ii) must satisfy the minimum age parameters established in subparagraph 6.06(a)(3) above.
- (3) An individual who receives Retirement benefits while in the service of the Adopting Employer pursuant to paragraphs 6.06(c)(1) and (2) above shall not be authorized to change the form of benefit payment, or to change the Post-Retirement Beneficiary on the Participant's subsequent Termination of Employment, or to name a Post-Retirement Beneficiary if one had not been previously named. An individual who commences or continues receiving benefits while in the service of the Adopting

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

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

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

(e) <u>Suspension of Disability Benefits</u>.

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

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

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

- (2) Notwithstanding any provision of this subsection 6.06(e) to the contrary, and except as otherwise provided in an Employer's Adoption Agreement or Addendum thereto, in the event that a Participant, who shall have retired or been retired for Disability, returns to service as an Eligible Regular Employee or becomes an Eligible Regular Employee of said Employer, the Participant's Disability Retirement benefit shall be suspended as of the date of such return to or commencement of service as an Eligible Regular Employee.
- (3) Nothing in paragraph 6.06(e)(2) shall be construed to require the suspension of a Participant's Disability Retirement benefit upon the Participant's return to service as an elected or appointed member of the Governing Authority after the commencement of such benefit unless and until the Participant is determined to no longer have a Disability, or unless suspension of a Participant's Disability Retirement benefits is otherwise required under subparagraph 6.06(e)(1).

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

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

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

- (2) Notwithstanding the foregoing, nothing herein shall be construed to allow a Retired Participant who shall have Retired or been Retired due to Disability, who returns to service with the Employer, and who subsequently re-retires to elect a different benefit payment form or name a new post-retirement beneficiary upon re-retirement.
- (3) Unless otherwise provided in an Employer's Adoption Agreement or in an Addendum thereto, in the event that a Retired Participant who is receiving a Disability Retirement benefit returns to service as an elected or appointed member of the Governing Authority, and the Participant's Disability Retirement benefit is not suspended, any Disability Retirement payments made prior to the Participant's return to service or during such period(s) of service as an elected or appointed member of the Governing Authority following such return shall be retained by the Participant and disregarded in computing any other benefit payable under the Plan upon the Participant's subsequent vacation of office.

ARTICLE VII.

OPTIONAL FORMS OF RETIREMENT INCOME

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

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

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

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

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

- (a) OPTION B: Joint and Survivor Option with Pop-Up. A retirement benefit computed and paid in the same manner as Option A above, but with a decrease in the retirement benefit to account for the survivor benefit and the pop-up benefit provided under this Option B. If the Participant elects Option B, then the Participant will receive a decreased retirement benefit which shall be payable during the lifetime of the Participant. If the Participant's designated Post-Retirement Beneficiary should survive the Participant (except as provided in subsections (1) and (2) below with respect to the Post-Retirement Beneficiary's death before the Participant or the divorce of the Participant and Post-Retirement Beneficiary) the benefit shall continue to be paid to the Post-Retirement Beneficiary after the Participant's death during the lifetime of the Post-Retirement Beneficiary in the same amount (100%) or in such smaller amount (75%, 50%, or 25%), as the Participant has designated on the retirement application. This option shall be known as Option B. The Participant's retirement benefit under Option B shall be calculated in accordance with Section 12.02(a) or Section 12.02(b), whichever is applicable.
 - (1) <u>Death of Post-Retirement Beneficiary Before Participant</u> In the event that the Participant's Post-Retirement Beneficiary dies before the Participant and after Retirement benefit payments have commenced, and provided the Participant furnishes GMEBS with proper proof of the Beneficiary's death within one (1) year after such death, the requirement for a reduction in the Participant's monthly retirement benefit on account of the Participant's election of Option B shall no longer apply (resulting in an increase, or "pop-up", in the Participant's monthly retirement benefit), effective as of the first day of the month following the Post-Retirement Beneficiary's death. Effective with respect to

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

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

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

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

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

Section 7.05. Rule for Small Benefits.

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

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

- (b) Effective for distributions commencing on or after March 28, 2005, if a distribution to be made under subsection (a) is greater than One Thousand Dollars (\$1,000), is an eligible rollover distribution, and the recipient of the distribution does not elect to have the distribution paid directly to an eligible retirement plan specified by the recipient in a direct rollover or does not elect to receive the distribution directly, the Administrator will pay the distribution in a direct rollover to an individual retirement plan designated by the Administrator.
- (c) Notwithstanding the provisions of subsections (a) and (b), effective on and after July 1, 2007, no distribution will be made under this Section unless and until the recipient of the distribution makes an election to either have the distribution paid directly to an eligible retirement plan specified by the recipient in a direct rollover or to receive the distribution directly in cash.

Section 7.06. Distributions.

- (a) Distributions payable as of any date shall be made on or as soon as administratively feasible after that date.
- (b) In a contributory plan, interest shall be paid on any refund of employee contributions only as specified in the Adoption Agreement.
- Section 7.07. Compliance with Internal Revenue Section 401(a)(9). All distributions shall be made in compliance with Article X.
- Section 7.08. Compliance with Internal Revenue Section 415. All benefit options must comply with the limitations of Code Section 415, pursuant to Article XI and as applicable to governmental plans.

ARTICLE VIII.

DEATH BENEFITS

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

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

- (a) The Participant's age at the time of death is equal to the Normal Retirement Age as specified by the Employer in the Adoption Agreement, or the Participant's attained age if said attained age is greater than the Normal Retirement Age; and
- (b) The Participant's Total Credited Service shall include the amount of Total Credited Service accrued prior to the date of the Participant's death. The Employer may elect in the Adoption Agreement to include additional imputed Credited Service in the calculation, but in

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

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

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

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

- (a) Monthly Death Benefit Payable to Spouse. If the Pre-Retirement Beneficiary to whom the in-service death benefit is payable under this Section is the Participant's Spouse, then the lifetime monthly death benefit payable to said Spouse shall commence on the first day of the month coinciding with or immediately following the date of the Participant's death. Alternatively, the Spouse may elect to defer benefit payment commencement until the first day of any month up to and including the date the Participant would have attained Normal Retirement Age as defined in the Employer's Adoption Agreement. A Spouse shall be considered to have deferred benefit payment commencement until the first day of the month following the date the Spouse makes application for payment of death benefits. If the Pre-Retirement Beneficiary to whom the in-service death benefit is payable under this Section is not the Spouse of the Participant, then the lifetime monthly death benefit payable to said Beneficiary shall commence on the first day of the month coinciding with or immediately following the date of the Participant's death.
- (b) <u>Computation of Monthly Death Benefits</u>. Benefits under this Section shall be computed as of the date of the Participant's death, based upon the applicable benefit formula in effect on said date, as follows:
 - (1) <u>Participant Death Before Early Retirement Age</u>; <u>Payment Before Early Retirement Age</u>. If a Participant dies before attaining Early Retirement Age as defined in the Employer's Adoption Agreement, and if benefit payments commence to a Pre-

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

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

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

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

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

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

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

Section 8.06. Auto A In-Service Pre-Retirement Death Benefit; Default

Beneficiary; Payment to Surviving Spouse or to Estate Where Benefit Not Payable to

Designated Primary or Secondary Pre-Retirement Beneficiary.

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

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

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

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

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

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

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

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

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

- (a) Terminated Vested Participant Death Before Early Retirement Age; Payment Before Early Retirement Age. If a Terminated Vested Participant dies before attaining Early Retirement Age as defined in the Adoption Agreement, and if benefit payments commence to a beneficiary before the Terminated Vested Participant would have attained Early Retirement Age, then the monthly death benefit payable to the beneficiary shall be the Actuarial Equivalent of the monthly Retirement benefit amount that would have otherwise been payable to the Terminated Vested Participant, assuming: (i) the Terminated Vested Participant survived until Normal Retirement Age; and (ii) the Terminated Vested Participant elected the optional form of Retirement payment designated herein as Option B at one hundred percent (100%), and then died. Said benefit shall be calculated in accordance with the actuarial assumptions specified in Section 12.06.
- Payment by Spouse Until After Early Retirement Age. If the Terminated Vested Participant dies before attaining Early Retirement Age as defined in the Adoption Agreement and a Spouse designated as beneficiary defers payment until a date which is on or after the date the Terminated Vested Participant would have attained Early Retirement Age, then the monthly death benefit payable to the Spouse shall be the monthly Retirement benefit that would have otherwise been payable to the Terminated Vested Participant, assuming that: (i) the Terminated Vested Participant survived until the date upon which the deferred benefit payments commence in accordance with the Spouse's selected benefit commencement date; and, (ii) the Terminated Vested Participant elected on such date to retire with the optional form of Retirement payment designated herein as Option B at one hundred percent (100%), and then died.

- (c) Terminated Vested Participant Death After Early Retirement Age; Payment Upon Death. If the Terminated Vested Participant dies after attaining Early Retirement Age as defined in the Adoption Agreement, and if benefit payments commence to a beneficiary on the first day of the month coinciding with or immediately following the date of the Terminated Vested Participant's death, then the monthly death benefit payable to the beneficiary shall be the monthly benefit that would have otherwise been payable to the Terminated Vested Participant, assuming: (i) the Terminated Vested Participant retired on the date of death, and (ii) the Terminated Vested Participant elected the optional form of Retirement payment designated herein as Option B at one hundred percent (100%), and then died.
- Payment by Spouse. If the Terminated Vested Participant dies after attaining Early Retirement Age, and if a Spouse designated as beneficiary defers payment in accordance with this Section, then the monthly benefit payable to the Spouse shall be the monthly Retirement benefit that would have otherwise been payable to the Terminated Vested Participant, assuming that: (i) the Terminated Vested Participant survived until the date upon which the deferred benefit payments commence in accordance with the Spouse's selected commencement date, and (ii) the Terminated Vested Participant elected to retire on such date with the optional form of Retirement payment designated herein as Option B at one hundred percent (100%), and then died.
- (e) <u>Auto A Terminated Vested Death Benefit; Payment to Surviving Spouse or to Estate Where Benefit Not Payable to Designated Primary or Secondary Pre-Retirement Beneficiary</u>. Effective with respect to deaths occurring on or after July 1, 2015, and except as otherwise provided in an Adopting Employer's Adoption Agreement or Addendum, in the absence of a designation by the Participant, or if there is no Primary or Secondary Pre-

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

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

Section 8.10. Accrued Retirement Benefit.

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

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

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

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

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

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

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

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

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

ARTICLE IX.

TERMINATION BEFORE RETIREMENT; VESTING

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

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

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

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

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

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

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

Section 9.05. Portability between Adopting Employers.

- (a) This Section applies to a Participant, other than an elected or appointed member of the Governing Authority or Municipal Legal Officer, whose employment is terminated either voluntarily or involuntarily after participation in the Plan, provided that with respect to a Participant who terminates employment on or after January 1, 2015, such Participant has at least one (1) year of Credited Service with the Employer. This one (1) year minimum shall not apply with respect to a Participant,
 - (1) whose immediate prior employment was with another GMEBS Employer, and under whose Plan in effect prior to January 1, 2015, the Participant was subject to a waiting period and the Participant had satisfied such waiting period prior to the Participant's Termination of Employment with such prior GMEBS Employer, or
 - (2) (A) who is not described in paragraph 9.05(a)(1) above, and whose Employer's Plan contained an Addendum provision which was in effect prior to January 1, 2015, which provided for a waiting period of less than one (1) year to commence participation in the Plan, and (B) who was employed with said Employer prior to January 1, 2015 and satisfied such time limitation prior to Termination. With respect to an Employee described in this paragraph 9.05(a)(2), this Section shall become applicable to such Employee once the Employee has satisfied such waiting period.
- (b) Subject to any limitations or conditions contained in the Employer's Adoption Agreement, in determining whether a Participant has satisfied the minimum service requirements for Vesting and the minimum service requirements for Retirement and, for Participants who

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

Section 9.06. Forfeiture of Benefits for Certain Crimes.

- (a) Survivor benefits or refunds otherwise payable to a person upon the death of a Participant, Terminated Vested Participant, Retired Participant, or beneficiary shall be forfeited if the person commits or conspires to commit murder or involuntary manslaughter against a Participant, Terminated Vested Participant, Retired Participant, or beneficiary, in accordance with and subject to the applicable provisions of O.C.G.A. § 47-1-24 (a copy of which is included in the Appendix hereto). The terms of said code section are incorporated herein by reference, including any future amendments thereto.
- (b) If the Adopting Employer receives information that a beneficiary has been convicted of any crime referenced in this Section which could potentially result in reduction or forfeiture of benefits, the Adopting Employer shall notify the Administrator when it receives notice of such conviction.

Section 9.07. Forfeitures.

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

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

- (b) In the event that a payment (e.g., a return of Employee Contributions, or a payment of Retirement, Disability or Death benefits) is due to the estate of a Participant or beneficiary but the Administrator is unable to process such payment due to the absence of said estate or lack of information needed to process payment to said estate, or, following the expiration of six (6) months after the date on which the payment is issued the payment remains outstanding, the Administrator shall so notify the Adopting Employer. The Adopting Employer shall attempt to locate documents establishing such estate, a correct address or bank account or other necessary information to process such payment. If the Adopting Employer is unable to ascertain such documentation or information within six (6) months after receiving notice from the Administrator of the outstanding payment, the Administrator shall direct that the payment be cancelled on the records of the Plan and the amount thereof be treated as a forfeiture.
- (c) Notwithstanding the foregoing provisions of this Section, if a Participant, beneficiary or surviving Spouse whose whereabouts or payment information is unknown and whose benefits are forfeited pursuant to this Section subsequently claims such benefits on the Applicable Form, such forfeited benefit shall be reinstated and shall be paid retroactively, without interest, to the date of the first cancelled payment. Likewise, if the executor of an estate to which a payment was forfeited pursuant to paragraph (b) above subsequently claims such benefits on the Applicable Form, the forfeited benefit shall be reinstated and shall be paid, without interest, to the estate.
- (d) Forfeitures arising from the inability to determine the whereabouts of or payment information for a Participant, beneficiary or surviving Spouse, or arising from Termination of

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

- (e) Notwithstanding any provision to the contrary, in the event that a return of Employee Contributions otherwise due to a Participant, to a surviving Spouse, to the estate of a Participant or of a Pre-Retirement or Post-Retirement Beneficiary, or to another individual or estate, as applicable, is cancelled on the records of the Plan and the amount thereof is treated as a forfeiture pursuant to this Section 9.07, including subsection (c), interest on such Employee Contributions shall cease to accrue as of the date on which the Administrator directs that the return of Employee Contributions be cancelled.
- (f) An Adopting Employer shall take the following actions to locate any Participant, beneficiary or surviving Spouse to whom benefits are owed, consistent with IRS Revenue Procedure 2021-30 (or subsequent updated guidance):
 - (1) Search Plan and related Plan, Adopting Employer, and publicly-available records or directories for alternative contact information.
 - (2) A mailing via U. S. Postal Service certified mail to the last known mailing address, and contact through appropriate means for any address or contact information (including email addresses and telephone numbers) available to the Adopting Employer.
 - (3) Use of at least one of the following search methods: (i) a commercial locator service, (ii) a credit reporting agency, or (iii) internet search tools for locating individuals.

ARTICLE X.

DISTRIBUTION AND ROLLOVER RULES

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

- (a) With respect to distributions under the Plan made for calendar years beginning on or after January 1, 2002, the Plan shall apply the minimum distribution requirements of Code Section 401(a)(9) in accordance with the Final Regulations under Code Section 401(a)(9) that were issued on April 17, 2002, and June 15, 2004, notwithstanding any provision of the Plan to the contrary. GMEBS is coordinating the compliance with the Final Regulations to comply with the good faith reasonable standard of Pension Protection Act of 2006 Section 823.
- (b) A Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's required beginning date. For purposes of this Section, "required beginning date" means April 1 of the calendar year following the later of (i) the calendar year in which the Participant reaches age seventy and one-half (70½), or (ii) the calendar year in which the Participant Retires.
- (c) If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:
 - (1) If the Participant's surviving spouse is the Participant's sole designated beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or

by December 31 of the calendar year in which the Participant would have attained age seventy and one-half $(70\frac{1}{2})$, if later.

- (2) If the Participant's surviving spouse is not the Participant's sole designated beneficiary, then distributions to the designated beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, over the life of the designated beneficiary or over a period certain not exceeding:
 - (A) unless the annuity starting date is before the first distribution calendar year, the life expectancy of the designated beneficiary determined using the beneficiary's age as of the beneficiary's birthday in the calendar year immediately following the calendar year of the Participant's death; or
 - (B) if the annuity starting date is before the first distribution calendar year, the life expectancy of the designated beneficiary determined using the beneficiary's age as of the beneficiary's birthday in the calendar year that contains the annuity starting date.
- (3) If there is no designated beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.
- (4) If the Participant's surviving spouse is the Participant's sole designated beneficiary and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this subsection (c), other than (c)(1), will apply as if the surviving spouse were the Participant.

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

- (d) The amount that must be distributed on or before the Participant's required beginning date (or, if the Participant dies before distributions begin, the date distributions are required to begin under subsection (c)) is the payment that is required for one payment interval. The second payment need not be made until the end of the next payment interval even if that payment interval ends in the next calendar year. Payment intervals are the periods for which payments are received, e.g., bi-monthly, monthly, semi-annually, or annually. All of the Participant's benefit accruals as of the last day of the first distribution calendar year will be included in the calculation of the amount of the annuity payments for payment intervals ending on or after the Participant's required beginning date.
- (e) Any additional benefits accruing to the Participant in a calendar year after the first distribution year will be distributed beginning with the first payment interval ending in the calendar year immediately following the calendar year in which such amount accrues.
- (f) If the Participant's interest is being distributed in the form of a joint and survivor annuity for the joint lives of the Participant and a non-spouse beneficiary, annuity payments to be made on or after the Participant's required beginning date to the designated beneficiary after the Participant's death must not at any time exceed the applicable percentage of the annuity payment for such period that would have been payable to the Participant using the applicable table set forth in the Treasury Regulations. If the form of distribution combines a joint and survivor annuity for the joint lives of the Participant and a non-spouse beneficiary and a period certain

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

- (g) Unless the Participant's spouse is the sole designated beneficiary and the form of distribution is a period certain and no life annuity, the period certain for an annuity distribution commencing during the Participant's lifetime may not exceed the applicable distribution period for the Participant under applicable simple life table set forth in the Treasury Regulations for the calendar year that contains the annuity starting date. If the annuity starting date precedes the year in which the Participant reaches age seventy (70), the applicable distribution period for the Participant is the distribution period for age seventy (70) under the applicable single life table as set forth in the Treasury Regulations plus the excess of seventy (70) over the age of the Participant as of the Participant's birthday in the year that contains the annuity starting date. If the Participant's spouse is the Participant's sole designated beneficiary and the form of distribution is a period certain and no life annuity, the period certain may not exceed the longer of the Participant's applicable distribution period, as determined under this Section, or the joint life and last survivor expectancy of the Participant and the Participant's spouse as determined under the applicable joint life table set forth in the Treasury Regulations, using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the calendar year that contains the annuity starting date.
- (h) A Participant or beneficiary eligible for benefits from an Adopting Employer's Plan must complete and return the Applicable Form provided for such purpose in order to commence distribution of benefits. Any excise tax under Code Section 4974 that results from a failure to timely apply for distribution of benefits under the Plan shall be the responsibility of the Participant or beneficiary, as applicable.

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

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

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

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

- (c) A "Distributee" includes an employee or former employee. A Distributee also includes the employee's or former employee's surviving spouse. A Distributee also includes a nonspouse beneficiary who is a designated beneficiary as defined by Code Section 401(a)(9)(E). However, a nonspouse beneficiary may only make a direct rollover of the distribution to an individual retirement account or individual retirement annuity established for the purpose of receiving the distribution, and the account or annuity will be treated as an "inherited" individual retirement account or annuity.
- (d) A "Direct Rollover" is a payment by the Plan to the Eligible Retirement Plan specified by the Distributee.
- (e) Notwithstanding subsection (a), if an Eligible Rollover Distribution is expected to total less than Two Hundred Dollars (\$200) during a year, such payment may not be directly rolled over.

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

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

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

ARTICLE XI.

LIMITATIONS ON BENEFITS

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

Section 11.02. Limitation on Annual Benefit.

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

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

(b) Adjustment for Benefits Commencing Before Age 62.

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

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

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

(c) <u>Adjustment for Benefits Commencing After Age 65.</u>

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

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

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

- (3) If the retirement income benefit under the Plan begins after age sixty-five (65) and occurs in a limitation year that begins on or after January 1, 2002, but prior to July 1, 2007, the One Hundred Sixty Thousand Dollar (\$160,000) limitation for the Participant's retirement income benefit commencement date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Participant's retirement income benefit commencement date that is the actuarial equivalent of the One Hundred Sixty Thousand Dollar (\$160,000) limitation (adjusted under subsection (h) for years of participation less than ten (10), if required) with actuarial equivalence computed using whichever of the following produces the smaller annual amount: (i) the actuarial increase factors specified in Section 12.05 of the Plan; or (ii) a five percent (5%) interest rate assumption and the applicable mortality table as specified in Section 11.02(e)(2)(B) of the Plan.
- (d) Notwithstanding the other requirements of this section, in adjusting the dollar limitation for the Participant's retirement income benefit commencement date under subsection (b) or (c), as applicable, no adjustment shall be made to the One Hundred Sixty Thousand Dollar (\$160,000) limitation to reflect the probability of a Participant's death between the retirement income benefit commencement date and age sixty-two (62), or between age sixty-five (65) and the retirement income benefit commencement date, as applicable, if benefits are not forfeited

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

- (e) Adjustment for Form Not Subject to Code Section 417(e)(3). For distributions made in any form other than a straight life annuity or a qualified joint and survivor annuity to which Code Section 417(e)(3) does not apply [generally, a monthly benefit], such benefit shall be adjusted to a straight life annuity, beginning at the same age, which is the actuarial equivalent of such benefit.
 - (1) For limitation years beginning before July 1, 2007, the actuarially equivalent straight life annuity for purposes of applying the limitations under Code Section 415(b) to benefits is equal to the greater of (or the reduced limitation applicable at the retirement income benefit commencement date which is the "lesser of" when adjusted in accordance with the following assumptions):
 - (A) the equivalent annual benefit computed using the interest rate and mortality table, or tabular factor, specified in Article XII of the Plan for actuarial equivalence for the particular form of benefit payable, and
 - (B) the equivalent annual benefit computed using a five percent (5%) interest rate assumption and the applicable mortality table described in Internal

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

- (2) For limitation years beginning on or after July 1, 2007, the actuarially equivalent straight life annuity is equal to the greater of (or the reduced limitation applicable at the retirement income benefit commencement date which is the "lesser of" when adjusted in accordance with the following assumptions):
 - (A) the annual amount of the straight life annuity (if any) payable to the Participant under the Plan commencing at the same retirement income benefit commencement date as the Participant's form of benefit; and
 - (B) the annual amount of the straight life annuity commencing at the same retirement income benefit commencement date that has the same actuarial present value as the Participant's form of benefit, computed using a five percent (5%) interest rate assumption and the applicable mortality table described in Internal Revenue Service guidance (the mortality table specified in Revenue Ruling 2001-62 on or after January 1, 2003) and, for years after December 31, 2008, the applicable mortality tables described in Code Section 417(e)(3)(B) (Internal Revenue Service Notice 2008-85 or any subsequent Internal Revenue Service guidance implementing Code Section 417(e)(3)(B)).
- (f) Adjustment for Form Subject to Code Section 417(e)(3). As required by final Treasury Regulations, for distributions made in any form to which Code Section 417(e)(3) applies [generally, a lump sum benefit], such benefit shall be adjusted to a straight life annuity, beginning at the same age, which is the actuarially equivalent straight life annuity benefit which is the greatest of (or the reduced limitation applicable at the retirement income benefit

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

- (1) The annual amount of the straight life annuity commencing at the retirement income benefit commencement date that has the same actuarial present value as the particular form of benefit payable, computed using the interest rate and mortality table, or tabular factor, specified in Article XII of the Plan for actuarial experience;
- (2) The annual amount of the straight life annuity commencing at the retirement income benefit commencement date that has the same actuarial present value as the particular form of benefit payable, computed using a five and five-tenths percent (5.5%) interest assumption (or the applicable statutory interest assumption) and (i) for years prior to January 1, 2009, the applicable mortality tables for the distribution under Treasury Regulation Section 1.417(e)-1(d)(2) (the mortality table specified in Revenue Ruling 98-1 prior to 2003 and Revenue Ruling 2001-62 or any subsequent Revenue Ruling modifying the applicable provisions of Revenue Ruling 2001-62) and (ii) for years after December 31, 2008, the applicable mortality tables described in Code Section 417(e)(3)(B) (Notice 2008-85 or any subsequent Internal Revenue Service guidance implementing Code Section 417(e)(3)(B)); or
- (3) the annual amount of the straight life annuity commencing at the retirement income benefit commencement date that has the same actuarial present value as the particular form of benefit payable computed using the applicable interest rate for the distribution under Internal Revenue Service guidance (the 30-year Treasury rate prior to January 1, 2008, using the rate in effect for the month prior to retirement; on and after January 1, 2008, using the rate in effect for the first day of the plan year with a one-year

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

- (g) Limitations on benefits under this Article shall not apply where the total annual benefits payable to a Participant under this Plan and all other qualified defined benefit plans (whether or not terminated) of the Employer do not exceed Ten Thousand Dollars (\$10,000) in the aggregate. This minimum limitation is not applicable for a Participant whose Employer maintains or has maintained a defined contribution plan in which such Participant participated.
- (h) The Ten Thousand Dollars (\$10,000) minimum limitation, if provided, must be reduced where a Participant has less than ten (10) years of service with the Employer at the time the Participant begins to receive retirement benefits under the Plan, and the maximum dollar

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

- (A) For the Ten Thousand Dollars (\$10,000) minimum limitation Years of service with the employer as of and including, the current limitation year divided by ten (10); or
- (B) For the maximum dollar limitation Years of participation with the employer as of and including, the current limitation year divided by ten (10).
- (i) For purposes of applying the limits under Code Section 415(b) (Limit), the following will apply:
 - (1) prior to any limitation year beginning on or after July 1, 2007, adjustments under Section 6.05, will be taken into consideration when determining a Participant's applicable Limit;
 - (2) for any limitation year beginning on or after July 1, 2007:
 - (A) a Participant's applicable Limit will be applied to the Participant's annual benefit in the Participant's first limitation year without regard to any automatic cost of living adjustments under Section 6.05;
 - (B) to the extent the Participant's benefit equals or exceeds the Limit, the Participant will no longer be eligible for cost of living adjustments under Section 6.05 until such time as the benefit plus the accumulated adjustments under Section 6.05 are less than the Limit;
 - (C) thereafter, in any subsequent limitation year, a Participant's annual benefit, including any automatic cost of living increases under Section 6.05, shall

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

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

Section 11.03. Limitation on Annual Additions.

- (a) Effective beginning on and after January 1, 2002, to the extent required under Code Section 415(c), in no event shall the "annual addition" for a Participant for any calendar year (the "limitation year"), exceed the lesser of:
 - (1) Forty Thousand Dollars (\$40,000)), as adjusted for increases in the cost of living under Code Section 415(d); or
 - (2) One hundred percent (100%)) of the "compensation" of such Participant received from an Adopting Employer during the limitation year.
- (b) For purposes of this Section, "compensation" means all of a Participant's wages as defined in Code Section 3401(a) for the purposes of income tax withholding at the source but determined without regard to any rules that limit the remuneration included in wages based on

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

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

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

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

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

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

Section 11.05. Limitations on Service Credit Purchases.

- (a) Notwithstanding any other provision of law to the contrary, if an Adopting Employer adopts an Addendum to the Adoption Agreement that provides for service credit purchases, the Administrator may modify a request by a Participant to make an Employee Contribution if the amount of the Contribution would exceed the limits provided in Code Section 415 by using the following methods:
 - (1) If the law requires a lump sum payment for the purchase of service credit, the Administrator may establish a periodic payment plan for the Participant to avoid a contribution in excess of the limits under Code Sections 415(c) or 415(n).
 - (2) If payment pursuant to paragraph (1) will not avoid a contribution in excess of the limits imposed by Code Section 415(c), the Administrator may either reduce the Employee Contribution to an amount within the limits of that section or refuse the Participant's Contribution.

- (b) Effective for any permissive service credit contributions made in limitation years beginning after December 31, 1997, if a Participant makes one (1) or more contributions to purchase permissive service credit under an Adopting Employer's Plan, then the requirements of this Section will be treated as met only if:
 - (1) the requirements of Code Section 415(b) are met, determined by treating the accrued benefit derived from all such Contributions as an annual benefit for purposes of Code Section 415(b), or
 - (2) the requirements of Code Section 415(c) are met, determined by treating all such Contributions as annual additions for purposes of Code Section 415(c).
 - (3) For purposes of applying paragraph (1), the Plan will not fail to meet the reduced limit under Code Section 415(b)(2)(C) solely by reason of this paragraph (3), and for purposes of applying paragraph (2), the Plan will not fail to meet the percentage limitation under Code Section 415(c)(1)(B) solely by reason of this subsection (b).
 - (4) For purposes of this subsection (b) the term "permissive service credit" means service credit—
 - (A) recognized by the Plan for purposes of calculating a Participant's benefit under the Plan,
 - (B) which such Participant has not received under the Plan, and
 - (C) which such Participant may receive only by making a voluntary additional contribution, in an amount determined under the Plan, which does not exceed the amount necessary to fund the benefit attributable to such service credit.

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

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

- (5) The Plan will fail to meet the requirements of this subsection (b) if—
- (A) more than five (5) years of nonqualified service credit are taken into account for purposes of this paragraph (5), or
- (B) any nonqualified service credit is taken into account under this subsection (b) before the Participant has at least five (5) years of participation under the Plan.
- (6) For purposes of paragraph (5), effective for permissive service credit contributions made in limitation years beginning after December 31, 1997, the term "nonqualified service credit" means permissive service credit other than that allowed with respect to—
 - (A) service (including parental, medical, sabbatical, and similar leave) as an employee of the Government of the United States, any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing (other than military service or service for credit which was obtained as a result of a repayment described in Code Section 415(k)(3)),
 - (B) service (including parental, medical, sabbatical, and similar leave) as an employee (other than as an employee described in subparagraph (A)) of an education organization described in Code Section 170(b)(1)(A)(ii) which is a public, private, or sectarian school which provides elementary or secondary

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

- (C) service as an employee of an association of employees who are described in subparagraph (A), or
- (D) military service (other than qualified military service under Code Section 414(u)) recognized by such governmental plan.

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

- (7) In the case of a trustee-to-trustee transfer after December 31, 2001, to which Code Section 403(b)(13)(A) or 457(e)(17)(A) applies (without regard to whether the transfer is made between plans maintained by the same employer)—
 - (A) the limitations of paragraph (6) will not apply in determining whether the transfer is for the purchase of permissive service credit, and
 - (B) the distribution rules applicable under federal law to the Plan will apply to such amounts and any benefits attributable to such amounts.
- (8) For an eligible Participant, the limitation of Code Section 415(c)(1) shall not be applied to reduce the amount of permissive service credit which may be purchased to an amount less than the amount which was allowed to be purchased under the terms of the Plan as in effect on August 5, 1997. For purposes of this paragraph (8), an eligible Participant is an individual who first became a Participant in the Plan before January 1, 1998.

Section 11.06. Interpretation of this Article.

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

ARTICLE XII.

ACTUARIAL EQUIVALENT CONVERSION TABLES

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

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

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

^{*}Interpolate for whole months.

Section 12.02. Option B Tables.

(a) <u>Participant Same Age Or Older</u> –

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

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

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

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

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

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

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

Contingent

Annuity Percentage	Extrapolation <u>Factor</u>
100%	.005
75%	.004
50%	.003
25%	.002

(b) <u>Participant Younger</u> –

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

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

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

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

Section 12.03. Option C Table.

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

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

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

<u>Period</u>	<u>Factor</u>
5 Years	.973
10 Years	.911
15 Years	.842
20 Years	.780

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

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

Factor	Age	Factor
12.7738	43	12.2346
12.7581	44	12.1725
12.7424	45	12.1045
12.7268	46	12.0302
12.7112	47	11.9493
12.6959	48	11.8616
12.6805	49	11.7667
12.6653	50	11.6643
12.6500	51	11.5536
12.6344	52	11.4383
12.6184	53	11.3184
12.6017	54	11.1942
12.5838	55	11.0658
12.5644	56	10.9331
12.5427	57	10.7963
12.5187	58	10.6551
12.4917	59	10.5088
12.4613	60	10.3561
12.4263	61	10.1959
12.3865	62	10.0267
12.3414	63	9.8470
12.2908	64	9.6560
	65	9.4536
	12.7738 12.7581 12.7424 12.7268 12.7112 12.6959 12.6805 12.6653 12.6500 12.6344 12.6184 12.6017 12.5838 12.5644 12.5427 12.5427 12.5187 12.4917 12.4613 12.4263 12.3865 12.3414	12.7738 43 12.7581 44 12.7424 45 12.7268 46 12.7112 47 12.6959 48 12.6805 49 12.6500 51 12.6344 52 12.6184 53 12.5838 55 12.5847 56 12.5427 57 12.5187 58 12.4917 59 12.4613 60 12.3865 62 12.3414 63 12.2908 64

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

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

Section 12.05. <u>Late Retirement Actuarial Increase Factors</u>.

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

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

71	1.9843
72	2.2498
73	2.5613
74	2.9285
75	3.3646
*Assumes Normal Retirement at Age 65	

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

Current Age*				<u>Factor</u>
(5				1 0000
65				1.0000
66				1.1317
67				1.2850
68				1.4645
69				1.6755
70				1.9246
71				2.2204
72				2.5734
73				2.9967
74				3.5073
75				4.1274
₩ A	TA T	1 D	 <i>(-</i>	

^{*}Assumes Normal Retirement at Age 65

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

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

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

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

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

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

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

- (a) <u>Interest</u>: The applicable interest rate established by the Internal Revenue Service under Code Section 417(e)(3) and accompanying regulations, without regard to updates under the Pension Protection Act of 2006, as in effect for the month of September preceding the calendar year during which the distribution is paid.
- (b) <u>Mortality</u>: The applicable mortality table established by the Internal Revenue Service pursuant to IRC Section 417(e)(3) and accompanying regulations, without regard to updates under the Pension Protection Act of 2006.
- (c) <u>Age at Which Payments Begin</u>: The greater of the Normal Retirement Date or the age at the time of distribution to the Participant and/or Beneficiary.

ARTICLE XIII.

CONTRIBUTIONS

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

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

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

- (1) The contributions, although designated as Employee contributions, shall be paid by that Adopting Employer in lieu of contributions by the Employee as elected by the Adopting Employer in the Adoption Agreement, which shall be effective on a prospective basis and constitute written formal action to implement the pick-up, and
- (2) The Employee must not be given the option, on or after the effective date of the pick-up, to have a cash or deferred election right (within the meaning of Treasury Regulation Section 1.401(k)-1(a)(3)) with respect to designated Employee contributions, which includes not having the option of receiving the amounts directly instead of having them paid to the Plan.

Section 13.03. Withdrawal of Employee Contributions.

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

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

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

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

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

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

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

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

Section 13.06. Return of Contributions Upon Failure to Exhaust.

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

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

(b) <u>In-Service Death of Participant Before Satisfying Pre-Retirement Death Benefit</u>

<u>Eligibility Requirements; Death of Terminated Vested Participant Where No Terminated Vested</u>

<u>Death Benefit Is Payable</u>. If a Participant dies in the Service of an Adopting Employer before satisfying the eligibility requirements for an in-service death benefit, the Participant's Employee

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

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

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

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

ARTICLE XIV.

PENSION COMMITTEE

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

For Municipal Corporations:

- (a) City Clerk and City Manager.
- (b) Two (2) Employee representatives appointed by the Governing Authority.
- (c) Three (3) appointed members of the Governing Authority.

For Other Adopting Employers:

- (a) Executive Director.
- (b) Two (2) Employee representatives appointed by the Governing Authority.
- (c) Four (4) appointed members of the Governing Authority.

<u>Section 14.02.</u> <u>Responsibilities.</u> The Pension Committee shall have the following responsibilities:

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

- (1) Assure that accurate and complete information is furnished to GMEBS with respect to eligibility for participation, Total Credited Service, Earnings, and Final Average Earnings of Eligible Employees, including elected or appointed members of the Governing Authority and Municipal Legal Officers if they are designated as Eligible Employees in the Adoption Agreement.
- (2) Assure the collection and remittance to GMEBS of all required Contributions (including Employee Contributions, if applicable).
- (3) Collect, and furnish to GMEBS, in accordance with its rules and regulations, all reports, forms, and other records required or necessary to administer the Plan, including but not limited to completed applications for participation (if applicable), employee elections to participate (if participation is optional for a particular class), employee census reports reflecting information necessary to complete the annual plan valuation, completed pre-retirement beneficiary designation forms, completed leave of absence reports, and completed retirement applications (including disability retirement applications, if the Adopting Employer has elected in its Adoption Agreement to provide disability retirement benefits).
- (4) Provide reasonable prior notice to GMEBS of any amendments that the Adopting Employer intends to make to the Adoption Agreement.
- (5) Notify GMEBS of the termination of Participating Employees, and, if they are permitted in the Adoption Agreement to participate in the Plan, the vacation of office by elected or appointed members of the Governing Authority and Municipal Legal Officers. Said notification should indicate whether the Employee has been involuntarily

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

- (6) Notify GMEBS when the Adopting Employer learns that an Eligible Employee, Participant, Terminated Vested Participant, Retired Participant or Beneficiary has been convicted of a public employment-related crime or other crime which could result in a reduction or forfeiture of benefits (see Section 9.06).
- (7) If the Adopting Employer has elected in the Adoption Agreement to provide disability retirement benefits, notify GMEBS of determinations made by the Pension Committee with respect to disability (see Section 2.23(b)) or continuation of disability (see Section 6.06(e)).
- (8) Notify GMEBS when the Adopting Employer learns of the death of an Eligible Employee, Participant, Terminated Vested Participant, Retired Participant, or Beneficiary.
- (b) In dealing with those persons participating or eligible to participate in the Plan, the Pension Committee shall:
 - (1) Be responsible for the enrollment of Eligible Employees, including elected or appointed members of the Governing Authority and Municipal Legal Officers if they are included as Eligible Employees in the Adoption Agreement.
 - (2) Handle distribution of all reports, forms, or other plan-related materials to Participants, including but not limited to plan summary booklets and annual participant statements.
 - (3) Handle disputes between the Adopting Employer and Participants in all matters regarding the Plan and notify GMEBS of same.

- (4) Handle and distribute as necessary any notices of eligibility, benefits, available options, and any other notices required by this Plan, Contract, or rules and regulations of GMEBS.
- (5) Address Employee inquiries concerning eligibility for participation in the Plan, enrollment, eligibility for retirement, disability, and/or death benefits, benefit payment options, and other terms, conditions, and features of the Plan.
- (c) The Pension Committee is not authorized to interpret the Basic Plan Document, or matters of State and federal law as they relate to interpretation of the Basic Plan Document.

 These matters are reserved for the sole discretion of the Board.

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

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

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

ARTICLE XV.

BOARD OF TRUSTEES

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

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

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

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

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

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

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

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

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

ARTICLE XVI.

GMEBS TRUST AGREEMENT

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

Section 16.02. Group Trust Participation.

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

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

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

ARTICLE XVII.

CLAIMS AND LITIGATION

Section 17.01. Disputes. In the event of disagreement between a Participant and the Adopting Employer with respect to any rights, claims, or responsibilities under the Plan which cannot be resolved by the Pension Committee as provided under Article XV, the Participant may make an appeal regarding such rights, claims, or responsibilities to the Governing Authority. In the event that any such rights, claims, or responsibilities result in a suit or other legal action by a Participant or Beneficiary, such action shall be defended in the same manner as other suits against the Adopting Employer. Any legal action on behalf of the Adopting Employer with regard to the Plan shall be first authorized by the Governing Authority and shall be conducted in the manner prescribed by the Governing Authority. GMEBS shall have no responsibility to defend or pursue legal action arising under the Plan.

Section 17.02. Disputes involving Federal or State Law Compliance. In the event there is a dispute involving federal or state law compliance, between a Participant or Beneficiary and the Governing Authority or the Trustees, or between an Adopting Employer and the Trustees, GMEBS is a necessary party to any such dispute, or suit, settlement, or release arising therefrom.

Section 17.03. Failure to Act. GMEBS shall not be responsible for the failure of the Adopting Employers to perform any of their obligations under the Plan, including the duty to remit payments to GMEBS, to provide necessary records concerning Participants and their Earnings to GMEBS, or to perform any other functions required of the Adopting Employers by applicable law, the Basic Plan Document, the Adoption Agreement (including any Addendum to the Adoption Agreement, if applicable), the separate GMEBS Trust Agreement, or by the rules and regulations of GMEBS. To the extent permitted under state and federal law, each Adopting Employer shall indemnify and hold GMEBS harmless for any failure to pay, delay in payment or other errors in processing benefits pursuant to this Plan due to the Adopting Employer's failure to perform its obligations under the Plan or provide accurate data to GMEBS for the purpose of administering the Plan.

ARTICLE XVIII.

AMENDMENT AND TERMINATION

Section 18.01. Amendment of the Plan by an Adopting Employer. The Governing Authority shall have the right at any time, and from time to time, to amend, in whole or in part, any or all of its elections in the Adoption Agreement; provided, however, that no such amendment shall:

- (a) Reduce the previously Accrued Benefit of any Participant or Beneficiary; or,
- (b) Authorize or permit any part of the Trust Fund held by the Board to be diverted to purposes other than for the exclusive benefit of Participants and their Beneficiaries; or,

(c) Operate to deprive any Participant or Beneficiary of any rights or benefits irrevocably Vested in said Participant or Beneficiary under the Plan prior to such amendment, except that the Governing Authority may make any and all changes or modifications to the Adoption Agreement necessary to qualify the Plan or to keep the Plan qualified under the Internal Revenue Code and the regulations thereunder, or any amendment thereto.

Notwithstanding the foregoing, the Adopting Employer may amend the Adoption Agreement to the extent necessary to satisfy Code Section 415.

(d) No amendment to an Adoption Agreement shall become effective until approved by the Administrator. In order to be approved by the Administrator, any amendment must comply with all applicable state and federal laws and the Basic Plan Document. If the Administrator does not approve an amendment, the Administrator shall continue to administer the Plan as if such amendment had not been made.

In no event may an Adopting Employer amend the Basic Plan Document or the GMEBS Trust Agreement separate document.

Section 18.02. Amendment of Plan by GMEBS.

- (a) It is the intent of the Board that the Basic Plan Document, Adoption Agreement form and Addendum form (collectively referred to for purposes of this Section 18.02 as "Plan") shall be and remain qualified for tax purposes under the Code. The Administrator shall timely submit the Plan for approval under the Code as necessary, and all expenses incident thereto shall be borne by the GMEBS Investment Fund.
- (b) GMEBS will maintain a record of the Participating Employers, and GMEBS will make reasonable and diligent efforts to ensure that Adopting Employers have actually received and are aware of all Plan amendments and that such Adopting Employers adopt new documents

when necessary. The provisions of this subsection shall supersede other provisions of the Plan to the extent those other provisions are inconsistent.

- (c) The Board or the Provider, as directed by the Board, hereby reserves the right to amend the Plan without the consent of the Adopting Employers or of Participants (or any Beneficiaries thereof) to make desired changes in the design of the Plan. A true copy of the resolution of the Board approving such amendment shall be delivered to the Administrator and the Adopting Employers. The Plan shall be amended in the manner and effective as of the date set forth in such resolution, and the Adopting Employers, Employees, Participants, Beneficiaries, the Administrator, and all others having any interest under the Plan shall be bound thereby.
- (d) The Provider shall have the authority to advise and prepare amendments to the Plan, for approval by the Board, on behalf of all Adopting Employers for changes in the Code, the regulations thereunder, revenue rulings, other statements published by Internal Revenue Service, including model, sample, or other required good faith amendments (but only if their adoption will not cause such Plan to be individually designed), and for corrections of prior approved plans. These amendments shall be applied to all Adopting Employers. In any event, any amendment prepared by the Provider and approved by the Board will be provided by the Administrator to Adopting Employers.
- (e) Notwithstanding the foregoing paragraphs (c) and (d), effective on or after January 1, 2016, for any Adopting Employer as of either:
 - (1) the date the Internal Revenue Service requires the Adopting Employer to file Form 5300 as an individually designed plan as a result of an amendment by the Adopting Employer to incorporate a type of Plan not allowable in a pre-approved plan, or

(2) as of the date the Plan is otherwise considered an individually designed plan due to the nature and extent of the amendments,

such Adopting Employer shall execute a resolution to adopt any amendments that are approved by the Board after the date under subparagraph (1) or (2) above, as applicable, within the earlier of (i) ninety (90) days after such Board approval, or (ii) if applicable, the remedial amendment period under Code Section 401(b) as applicable to governmental plans. If the Adopting Employer is required to obtain a determination letter for any reason in order to maintain reliance on the opinion letter, the Provider's authority to amend the Plan on behalf of the Adopting Employer is conditioned on the Plan receiving a favorable determination letter.

Section 18.03. Termination by Adopting Employer.

- (a) The Adopting Employer expects the Plan to be continued indefinitely but, of necessity, reserves the right to terminate its Plan and Contributions thereunder at any time by action of the Governing Authority, subject to the Administrator's approval. Such termination shall be accomplished by the adoption of an ordinance or resolution (as applicable) by the Governing Authority terminating the Plan. Such ordinance or resolution (as applicable) shall conform to the rules and regulations of the Board governing Plan termination to the extent they are consistent with this provision.
- (b) Upon full or partial termination or a complete discontinuance of Employer contributions, all affected Eligible Employees shall be deemed to be Participants, and the Accrued Benefits of such Participants shall be Vested to the extent funded required by federal law. The Pension Committee shall notify Participants, Terminated Vested Participants, Retired Participants, and Beneficiaries of the full termination of the Plan, and shall provide a copy of such notice and the names and addresses of the persons notified to the Administrator.

- (c) Upon termination, the Adopting Employer shall provide to the Administrator current Participant information necessary to calculate Accrued Benefits. Upon receipt of such information, the Administrator shall prepare a list of all the Adopting Employer's Participants, Retired Participants, Terminated Vested Participants, and Beneficiaries, showing for each the present value of each individual's Accrued Benefit, as determined by the GMEBS Actuary as of the date of termination.
- (d) The Administrator, in accordance with the Board's current rules and regulations, and with generally accepted accounting practices, shall determine the value of the Adopting Employer's Trust Fund as of the termination date. All mandatory Employee Contributions, if any, plus interest, and all Contributions made to purchase service credit, if any, plus any applicable interest, shall be paid from the Trust Fund to the Participants, to the extent of The Administrator shall then deduct from the Trust Fund a available Trust Fund assets. termination fee established by GMEBS for services provided in terminating the Plan. The Administrator, pursuant to the Board's rules and regulations, shall then allocate the remaining assets for distribution of the present value of Accrued Benefits in lump sums to the classes listed below. The benefits of each class shall be satisfied before proceeding to the next class. If at any time the remaining Plan assets would be insufficient to provide the present value of Accrued Benefits for the class in question, the remaining assets shall be applied on a pro rata basis within that class, and all subsequent classes shall receive no benefit. The pro rata allocation referred to above will be determined based upon the comparative value of each class member's Accrued Benefit (present value expressed in a lump sum) when measured against the lump sum present value of Accrued Benefits for the class as a whole.

- CLASS A Retired Participants or Beneficiaries who are receiving payments as of the termination date.
- CLASS B Participants delaying Retirement beyond the Normal Retirement Date.
- CLASS C Participants eligible for Early Retirement.
- CLASS D Other Participants, terminated or active, who have met the requirements for vesting as of the termination date.
- CLASS E All other Participants on a pro rata basis. Payment of benefits to Retired

 Participants, Beneficiaries, and Participants by the Administrator as a
 result of a Plan termination shall be limited solely to the assets available in
 the Trust Fund.
- (e) Any reversion of excess assets is only permitted if the excess assets resulted from an erroneous actuarial computation, following the use of acceptable actuarial procedures using reasonable assumptions as to interest and mortality pursuant to Treasury Regulation § 1.401-2(b)(1). In its termination ordinance, the Governing Authority shall instruct the Administrator as to the distribution of excess assets, if any, remaining after the satisfaction of Accrued Benefits for the classes enumerated herein. In the absence of such instructions, any excess assets shall be distributed to the Adopting Employer.
- (f) Upon distribution of the assets as specified above, the Adoption Agreement, Basic Plan Document, and the separate GMEBS Trust Agreement shall be regarded as terminated as to that Adopting Employer and no Participant or Beneficiary shall have any further rights or claim herein.

Section 18.04. Amendment of the Plan to Transfer Assets; Termination of Contract.

- (a) The Adopting Employer may amend the Adoption Agreement by ordinance or resolution (as applicable) so as to provide for the transfer of assets to a successor trustee and to terminate the existing Contract between the Adopting Employer and the Board. Any such ordinance or resolution shall comply with Section 18.01 and with the requirements of the rules and regulations of the Board regarding amendment and transfer of Plan assets, to the extent they are consistent with this Section.
 - (b) In addition to other requirements, such ordinance or resolution shall:
 - (1) Designate a new trustee or trustees to replace the Board;
 - (2) Establish a month-end termination date, which shall be used for purposes of valuing the Adopting Employer's Trust Fund assets and which shall be fixed by the Administrator, taking into account the time reasonably required to liquidate GMEBS Retirement Trust Fund assets (if necessary) for purposes of the termination and transfer, the impact of the termination on the financial integrity of the Retirement System, and the time reasonably required for GMEBS and the terminating Employer to complete necessary administrative tasks associated with the termination. The termination date will be no earlier than forty-five (45) days after the Adopting Employer provides written notice to the Administrator of its intent to terminate;
 - (3) Provide that after the established termination date, GMEBS shall have no further responsibility or obligation to administer the terminating Employer's retirement plan, except as otherwise agreed and provided for by GMEBS and the terminating Employer in the ordinance or resolution;

- (4) Provide that the value of assets of the Adopting Employer's Trust Fund as of the established termination date shall be determined based upon the value of the Adopting Employer's Trust Fund as reflected in the unaudited financial statements for the GMEBS Retirement Trust Fund as of the established termination date, subject to verification and reconciliation against the most recent GMEBS Retirement Trust Fund audit coinciding with or following the termination date.
- (5) Provide for the transfer of assets held in the Adopting Employer's Trust Fund to the successor trustee as follows:
 - (A) that no transfer shall take place until a successor Code Section 401(a) retirement plan and trust document have been adopted by the Adopting Employer and furnished to GMEBS, together with a current IRS determination letter or an opinion letter from an attorney confirming that the successor retirement plan is tax qualified under Code Section 401(a);
 - (B) that as soon as reasonably practicable after the established termination date, the Administrator will make an initial transfer to the successor trustee of an amount to be determined by the Administrator in its sole discretion, but in no event more than eighty-five percent (85%) of the value of the Adopting Employer's Trust Fund, as reflected in the then most recently completed unaudited monthly financial statement for the GMEBS Retirement Trust Fund; and that prior to the completion of the initial transfer, the Administrator shall deduct from the Adopting Employer's Trust Fund a termination fee established by GMEBS for services provided in effecting the termination of the Adopting

Employer's participation in GMEBS and the transfer of assets to the successor trustee;

- (C) that as soon as reasonably practicable after completion of the GMEBS Retirement Fund unaudited financial statement for the month including the established termination date, the Administrator will make a second transfer to the successor trustee in an amount equal to the remainder of the Adopting Employer's Trust Fund assets, if any; and that in any event distribution of assets to the successor trustee shall be completed within the time limits specified in the separate GMEBS Trust Agreement;
- (D) that after the established termination date, any funds remaining in the Adopting Employer's Trust Fund shall not share in the gains or losses of the GMEBS Retirement Trust Fund, notwithstanding any provision of the GMEBS Basic Plan Document or separate GMEBS Trust Agreement to the contrary; and that any investment gains or losses that would otherwise be credited to or debited from the Adopting Employer's Trust Fund after the established termination date shall not be taken into account. Rather, after the established termination date through completion of the transfer of assets, any amount remaining in the Adopting Employer's Trust Fund shall earn interest at the same rate as the GMEBS active cash management account which shall be credited monthly until the transfer of assets is completed; and,
- (E) that if the audit of the GMEBS Retirement Trust Fund for the year including the established termination date reflects that the value of the Adopting Employer's Trust Fund on the termination date was understated or overstated in

the unaudited financial statement relied upon, then GMEBS or the Adopting Employer shall remit to the other the amount of any overpayment or underpayment, unless said amount is less than One Thousand Dollars (\$1,000). Such remittance shall be made in a lump sum with interest. Said interest shall be calculated at the same rate as the GMEBS active cash management account and credited monthly as of the last day of each month following the established termination date up until the date of the remittance.

- (6) Provide that the assets of the Plan will continue to be held by the successor trustee for the exclusive benefit of Participants and Beneficiaries.
- (7) State that the existing retirement rights of Employees, Participants, and Beneficiaries shall not be impaired.
- (8) Provide that upon completion of the transfer of assets, the GMEBS Board of Trustees shall have no further fiduciary responsibility for investment of the Adopting Employer's Trust Fund assets or payment of liabilities, and the Adopting Employer's Contract and participation under the separate GMEBS Trust Agreement and Trust Fund shall be considered terminated.
- (9) Provide that, to the extent permitted by federal, state or local law, the Adopting Employer agrees to indemnify the Board of Trustees and the Administrator from and against any loss, liability or claim arising out of the Employer's maintenance of the Plan from and after the date of the final transfer of assets.
- (10) Provide that the surviving plan must provide each Participant on whose behalf Plan assets are transferred a benefit equal to or greater than the benefit the Participant had accrued, if any, immediately before transfer of assets.

Section 18.05. Involuntary Termination.

- (a) The Board may involuntarily terminate the Plan as to an Adopting Employer in the event of any of the following occurrences:
 - (1) Failure of the Employer to comply with the terms of the Basic Plan Document, Adoption Agreement (or Addendum), or separate GMEBS Trust Agreement including, but not limited to, failure to pay required Contributions in a timely manner;
 - (2) Failure of the Adopting Employer to provide to GMEBS or respond to requests from GMEBS for information necessary for GMEBS to administer the Plan;
 - (3) Failure of the Adopting Employer to adequately fund the Plan in accordance with the GMEBS funding policy, or to adopt or abide by a funding action plan approved by the Board;
 - (4) Receipt of written notice from an Adopting Employer's Governing Authority of its intent to discontinue further Contributions;
 - (5) Insistence by the Employer on enforcing an amendment to the Adoption Agreement which the Board has disapproved; or
 - (6) Failure of the Adopting Employer to maintain qualification status under Code Sections 401(a) and 414(d).
- (b) The rights, benefits, and entitlements under the Plan of any Participant, including those of the Participant's Beneficiary, any other provision of the Plan notwithstanding, before or after Retirement, death, or other termination of employment shall, upon the failure of the Adopting Employer to pay and to continue to pay its required Contributions, be limited as specified in this Article.

- (c) In the event of an involuntary termination, the GMEBS Board may in its sole discretion adopt a resolution providing for: (i) designation of the members of the Employer's Governing Authority as successor trustees for the Plan; (ii) designation of a person or entity other than the Employer's Governing Authority as successor trustee for the Plan; or (iii) outright termination of the Plan and distribution of assets to Participants and Beneficiaries. The specific terms and conditions associated with involuntary termination shall be as provided in the Board resolution. Neither the Administrator nor the GMEBS Board shall be subject to lawsuit or liability arising from the exercise of its discretion as provided herein.
- (d) The Administrator shall notify the Governing Authority, Participants, and Beneficiaries in writing of an involuntary termination and the reasons therefor. Said notice shall also fix a termination date. Upon the request of the Administrator, the Employer shall within a reasonable period provide the Administrator with the last known addresses of Participants and Beneficiaries for this purpose. Neither the Administrator nor the GMEBS Board shall be subject to lawsuit or liability for non-compliance with this paragraph arising from the failure of the Employer to provide such information to the Administrator.
- (e) The Administrator shall determine the value of the Adopting Employer's Trust Fund as of the termination date in accordance with the procedures described in Section 18.05(b)(4) of this Article. The Board shall deduct from the Trust Fund a termination fee established by GMEBS for services provided in effecting termination of the Adopting Employer's participation in GMEBS.

(f) <u>Successor Trustee.</u>

(1) <u>Governing Authority as Successor Trustee.</u> If upon involuntary termination, the GMEBS Board by resolution designates the members of the Employer's

Governing Authority as successor trustees, the Adopting Employer shall be obligated to furnish GMEBS with a successor retirement plan and related documents as provided in Section 18.04(b)(5)(A). Distribution of assets to the Governing Authority or to a designee specified by the Governing Authority in writing, as successor trustee, shall then occur in accordance with the transfer procedures described in Section 18.04(b)(5). Payment of benefits to Retired Participants and Beneficiaries shall become the responsibility of the Governing Authority, as successor trustees, as of the termination date, except as otherwise provided in the Board's termination resolution.

- Qther Entity as Successor Trustee. If upon involuntary termination, the GMEBS Board by resolution designates a successor trustee other than the members of the Employer's Governing Authority, distribution of assets to the successor trustee shall occur in accordance with the transfer procedures described in Section 18.04(b)(5) upon the Board's receipt of retirement plan and related documents as described in Section 18.04(b)(5)(A), and any other information reasonably requested by the Board. Payment of benefits to the Retired Participants and Beneficiaries shall become the responsibility of the successor trustee as of the termination date, except as otherwise provided in the Board's termination resolution.
- (3) <u>Termination without Successor Trustee.</u> If upon involuntary termination, the GMEBS Board by resolution terminates the Employer's Plan outright, the assets of the Employer's Trust Fund will not be transferred to a successor trustee, but will be distributed to Participants and Beneficiaries in accordance with and subject to the termination provisions of Section 18.03(b)-(f), except as otherwise provided in this subsection. The Employer shall provide current Participant information necessary to

calculate Accrued Benefits as required under Section 18.03(c), within a reasonable period after the Administrator's request for such information. Any excess assets remaining after satisfaction of Accrued Benefits and payment of the termination fee shall be distributed to the Employer.

- required Contributions, the GMEBS Board may by resolution freeze benefit accruals under the Employer's Plan, as an alternative to involuntary termination. If the Board adopts such a resolution, the Employer's Plan must continue to be maintained as a qualified plan and the Employer will be responsible for funding benefits as determined under the frozen Plan's provisions. The Board's resolution to freeze benefit accruals shall specify the extent to which Service and Earnings after the freeze date will or will not be counted for purposes of computing the amount of benefits payable under the Plan, and for purposes of meeting the minimum service requirements for vesting and benefit eligibility under the Plan. The resolution shall also specify the conditions for recommencing benefit accruals under the Plan. The resolution may also provide that, in the event of an Employer's continued failure to pay required Contributions, the Employer's Plan will be terminated outright as of a date certain or upon the Board's adoption of a resolution providing for outright termination, consistent with the provisions of subsection (f)(3).
- (h) The Board in its discretion may require an Employer to obtain appropriate IRS approval of the qualified status of the terminating Plan or a successor plan.
- (i) In the event that an Adopting Employer fails to comply with the terms of the Basic Plan Document, Adoption Agreement (or Addendum), or the separate GMEBS Trust Agreement including, but not limited to, failure to pay required Contributions in a timely manner,

the Board may in its sole discretion pursue any other legal or equitable means that it deems appropriate, including the filing of a writ of mandamus, to facilitate such compliance.

Section 18.06. Termination of the Basic Plan Document by the Board. The Board reserves the right to completely terminate the Basic Plan Document and the separate GMEBS Trust Agreement. In such an event, the provisions of Section 18.03 shall be applied to each Adopting Employer.

ARTICLE XIX.

NON-ALIENATION OF BENEFITS

- (a) None of the benefits, payments, proceeds, or distributions payable under the Plan shall be subject to the claim of any creditor of any Participant or to the claim of any creditor of any Beneficiary hereunder, or to any legal process of levy or attachment by any creditor of any such Participant or Beneficiary; and no such benefits shall be in any manner liable for or subject to the debts, liabilities, engagements, or torts of any Participant or Beneficiary; and neither shall any such Participant or Beneficiary have any right to alienate, commute, anticipate, transfer, encumber, pledge, or assign any of the benefits, payments, proceeds, or distributions under this Plan.
- (b) Nothing in subsection (a) shall be construed to preclude the Administrator, subject to any terms and conditions set by the Administrator, from making a deduction and direct payment to the Adopting Employer or GMEBS on behalf of a Retired Participant for the limited purpose of paying for a contribution or premium for a post retirement benefit offered by the Adopting Employer or GMEBS, if the Retired Participant elects to have such deduction and direct payment made. An election by the Retired Participant for such deduction and direct payment may be revoked at any time.

(c) Nothing in subsection (a) shall be construed to preclude the Administrator, subject to any terms and conditions set by the Administrator, from making a deduction and direct payment on behalf of a Retired Participant as provided under Section 845(a)(4)(D) of the Pension Protection Act of 2006 in its current form or as amended, and as interpreted by the Internal Revenue Service, for the limited purpose of paying premiums for coverage for an eligible retired public safety officer, the Participant's spouse, and dependents, by an accident or health insurance plan or qualified long-term care insurance contract as defined in Section 7702B(b) of Title 26 of the United States Code, if the Retired Participant elects to have such deduction and direct payment made. An election by a Retired Participant for such deduction and direct payment may be revoked at any time.

ARTICLE XX.

MISCELLANEOUS

Section 20.01. Construction.

- (a) Words used in this Plan in the singular or plural shall be construed as being in the plural or singular where appropriate.
- (b) The Plan shall be construed, enforced, and administered and the validity thereof determined in accordance with the Code, and, when not inconsistent with the Code, the laws of the State of Georgia and the bylaws of the Board.
- (c) In resolving any conflict between provisions of the Plan and in resolving any other uncertainty as to the meaning or intention of any provision of the Plan, the interpretation that (i) causes the Plan to constitute a qualified governmental retirement plan under the provisions of Code Sections 401 and 414(d) and the Trust as exempt from tax under Code Sections 501 and 115, and (ii) causes the Plan to comply with all applicable requirements of the Code and federal law shall prevail over any different interpretation.

- (d) In resolving any conflict between the Plan and any policy or contract issued under the Plan, the provisions of the Plan shall prevail.
- (e) The headings and subheadings in the Plan are inserted for convenience of reference only and are not to be considered in the construction of any provision of the Plan.
- (f) The terms of this Basic Plan Document shall control except as otherwise provided in an Adopting Employer's Adoption Agreement (including any Addendum to the Adoption Agreement, if applicable), as accepted by or on behalf of the GMEBS Board, in which case the terms of the Adopting Employer's Adoption Agreement (including any Addendum to the Adoption Agreement) shall control.
- (g) Neither the establishment nor maintenance of the Plan nor any amendment thereof, nor any act or omission under the Plan or resulting from the operation of the Plan shall be construed:
 - (1) as conferring upon any Participant, beneficiary, or any other person a right or claim against the GMEBS Investment Fund, the Trust Fund, the Trustees, the Adopting Employer, or the Administrator, except to the extent that such right or claim shall be specifically expressed and provided in the Plan;
 - (2) as a contract or Agreement between the Adopting Employer and any Participant or other person;
 - (3) as being consideration for, or an inducement or condition of, employment of any Participant or other person, or as affecting or restricting in any manner or to any extent whatsoever the rights or obligations of the Adopting Employer or any Participant or other person to continue or terminate the employment relationship at any time; or

(4) as giving any Participant the right to be retained in the service of the Adopting Employer or to interfere with the right of the Adopting Employer to discharge any Participant or other person at any time.

Section 20.02. Non-Diversion.

- (a) The assets of the Plan shall never inure to the benefit of an Adopting Employer and shall be held for the exclusive purposes of providing benefits to Participants in the Plan and their beneficiaries and defraying reasonable fees, taxes (if applicable) and expenses of the Plan and Trust, except in the case of a contribution which is made by an Adopting Employer under a mistake of fact as determined solely by the Administrator. Such contribution shall be returned to the Adopting Employer, upon demand, and shall be reduced for any loss incurred but unadjusted for any gains earned during the time the mistaken contribution was part of the Trust Fund.
 - (b) Trust assets shall be managed in compliance with Code Section 503(b).

Section 20.03. Legally Incompetent; Power of Attorney. Any Participant, Retired Participant, Terminated Vested Participant, or Beneficiary receiving or claiming benefits under the Plan shall be conclusively presumed to be mentally competent and of age until the Administrator receives a written notice, in a form and manner acceptable to it, that such person is incompetent or a minor, and that a guardian or other person legally vested with the care of such person's estate has been appointed. In the event a guardian of the estate of any person receiving or claiming benefits under the Plan shall be appointed by a court of competent jurisdiction, payments shall be made to such guardian and the guardian may take any and all actions with respect to the person's interest under the Plan in accordance with the terms of the appointment, provided that proper proof of appointment is furnished in a form and manner suitable to the Administrator. Any payment so made shall be a complete discharge of liability therefor under

the Plan. No person may act as an attorney-in-fact for an Employee, Participant, Terminated Vested Participant, Retired Participant or Beneficiary with respect to a matter involving the Plan unless a valid power of attorney document appointing such person and authorizing such action is submitted in a form and manner acceptable to the Administrator. The Administrator shall be entitled to rely upon a power of attorney document which it reasonably determines to be valid, without liability for actions taken by the Administrator at the request of the designated attorney-in-fact, unless and until the Administrator receives notice that the power of attorney is no longer effective.

Section 20.04. Benefits Supported Only by Trust Fund. Any person having any claim under the Plan shall look solely to the assets of the Trust Fund for satisfaction. In no event shall the Adopting Employer, or any of its employees or agents, be liable in their individual capacities to any person whomsoever, under the provisions of the Plan or of the separate GMEBS Trust Agreement.

Section 20.05. Non-Discrimination. The Adopting Employer, through the Pension Committee, shall administer the Plan in a uniform and consistent manner with respect to all Participants.

Section 20.06. Limitation of Liability; Legal Actions.

(a) It is expressly understood and agreed by each Employee who becomes a Participant hereunder that, except for willful neglect or fraud, neither the Adopting Employer, the Plan Representative, nor the Board of Trustees shall be in any way subject to any suit or litigation, or to any legal liability, for any cause or reason or thing whatsoever, in connection with the Plan or its operation, and each such Participant hereby releases the Adopting Employer,

all its employees and agents, the Plan Representative, and the Board of Trustees from any and all liability or obligation.

(b) The Adopting Employer and the Plan Representative shall be the only necessary parties to any action or proceeding involving any rights under the Plan or the proper administration thereof, and no Participant, Beneficiary, or other persons having or claiming to have an interest in the Plan shall be entitled to any notice of process. Any final judgment which is not appealed or appealable that may be entered in any such action or proceeding shall be binding and conclusive on the parties hereto and all persons having or claiming to have an interest in the Plan.

Each fiduciary under the Plan shall be responsible only for the specific duties assigned under the Plan and shall not be directly or indirectly responsible for the duties assigned to another fiduciary. Any person or a group of persons may serve in more than one (1) fiduciary capacity with respect to the Plan.

Section 20.07. Claims. Any payment to a Participant or Beneficiary, or to their legal representatives, in accordance with the provisions of the Plan, shall to the extent thereof be in full satisfaction of all claims hereunder against the Plan Representative or the Adopting Employer, either of which may require such Participant, Beneficiary, or legal representative, as a condition precedent to such payment, to execute a receipt and release therefor in such form as shall be determined by the Plan Representative or the Adopting Employer.

Section 20.08. Errors in Benefits.

(a) Effective upon issuance of an Internal Revenue Service favorable opinion letter which covers this provision, notwithstanding any provision in this Section 20.08 to the contrary, any action upon an underpayment or overpayment shall be brought within six (6) years after the

same becomes due and payable. Likewise, GMEBS shall not be required to correct any underpayment or overpayment more than six (6) years after said underpayment or overpayment occurred.

- (b) Underpayments. Any underpayments from the Trust Fund to a Retired Participant or to a Beneficiary caused by administrative errors shall be corrected with interest compounded annually from the date of the miscalculated payment. The rate applied shall be the actuarially assumed rate utilized by the plan actuary for estimating future plan investment earnings or such other rate established by the Board that is permissible under federal and state law and applicable guidance as of the date of the correction. Underpayments shall be made up from the Adopting Employer's Trust Fund. Effective with respect to underpayments corrected on or after January 1, 2017, in the event a Retired Participant, Pre-Retirement Beneficiary or Post-Retirement Beneficiary to whom a corrective payment is due dies before such payment is made, said corrective payment shall be paid to such Retired Participant's, Pre-Retirement Beneficiary's or Post-Retirement Beneficiary's designated beneficiary, as defined in this subsection (b) or, if there is no such designated beneficiary, to the deceased Retired Participant's, Pre-Retirement Beneficiary's or Post-Retirement Beneficiary's estate. For purposes of this subsection, the term "designated beneficiary" shall mean the surviving Spouse of such Retired Participant, Pre-Retirement Beneficiary, or Post-Retirement Beneficiary, as applicable, and the term "surviving" shall mean surviving the Retired Participant, Pre-Retirement Beneficiary, or Post-Retirement Beneficiary, as applicable, by at least thirty-two (32) days.
- (c) <u>Overpayments</u>. In the event of an overpayment from the Trust Fund to a Retired Participant or to a Beneficiary caused by administrative error, the following provisions shall apply:

- (1) <u>Corrective Amendment Option</u>. In the event of an overpayment that is due to misapplication of the terms of the Plan, the Adopting Employer may be provided the opportunity to amend its Adoption Agreement (a "Corrective Amendment") in order to provide for such overpayment to be permissible under the terms of the plan, but only if the Corrective Amendment is consistent with the circumstances resulting in the overpayment and with the Basic Plan Document, as determined by the Administrator. The Corrective Amendment may be effective either retroactively only, or both retroactively and prospectively.
- On Beneficiaries. In the event that the Adopting Employer does not adopt a Corrective Amendment, or that the circumstances resulting in the overpayment or the Basic Plan Document would not permit such an amendment, the Administrator and the Adopting Employer will consult in making a determination of whether collection of the overpayment (in full or in part) from a Retired Participant or Beneficiary is reasonable under the particular facts and circumstances involved. In their determination, the Administrator and the Adopting Employer shall consider (1) the hardship of collection on the Retired Participant or Beneficiary; (2) any legal impediments to collection; and (3) the potential risk of litigation if collection is pursued, in consultation with the affected Adopting Employer's counsel.
- (3) <u>Failure to Reach Agreement on Reasonableness of Collection</u>. If the Administrator and the Adopting Employer cannot reach agreement within six (6) months as to whether collection of an overpayment from a Retired Participant or Beneficiary is

reasonable, the Board shall make this determination, considering the factors outlined above in paragraph (2).

- (4) <u>Collection Process</u>. If a determination under this subsection is made that collection from the Retired Participant or Beneficiary is reasonable, the overpayment shall be corrected with interest compounded annually from the date of the miscalculated payment. The rate applied shall be the actuarially assumed rate utilized by the plan actuary for estimating future plan investment earnings or, effective on and after January 1, 2014, such other rate established by the Board that is permissible under federal and state law and applicable guidance as of the date of the correction. In collecting amounts of the overpayment (in full or in part), the Administrator shall have the discretion to use any of the following options: (i) single sum payments; (ii) installment payments; (iii) actuarial reduction of future Retirement payments; or (iv) deductions from Retirement payments. Retirement payment deductions shall not exceed fifty percent (50%) of the amount of payment from which the deduction is made.
- (5) <u>Corrective Payment by Adopting Employer</u>. If full collection of an overpayment is not achieved, either because of a determination that full collection from the Retired Participant or Beneficiary is not reasonable, or because efforts at collection do not result in a full collection of the overpayment, the Adopting Employer shall be responsible for making a separate, supplemental contribution to the Trust Fund in the amount of any uncollected overpayment, including interest as calculated under paragraph (4) ("corrective contribution"). Any corrective contribution by a Participating Employer must be made at the same time that the next regular employer contribution is due under the Plan. In the event employer contributions are paid in installments, the corrective

contribution may be paid over that same installment period, but not to exceed a twelve (12) month period. The corrective contribution may not be included as a portion of the general liability of the Plan for which regular funding contributions are made.

(6) Alternative Correction Approach. If the overpayment involves circumstances that are not addressed in the preceding provisions of this subsection, or if in the determination of the GMEBS board, the overpayment cannot be practicably or appropriately corrected using the methods addressed in this subsection, the Administrator may develop a correction approach that is appropriate under the circumstances, permissible under state and federal law and applicable guidance, and equitable to the parties involved.

(d) Overpayments Due to Delay in Notification of Death of Participant or Beneficiary.

(1) In the event that GMEBS makes a payment to a Retired Participant or to a beneficiary following the death of such Participant or beneficiary, GMEBS will make reasonable efforts (not including litigation or collections processes) to recover said overpayment for a period of 60 days after receiving notice from the Adopting Employer of the Participant's or beneficiary's death. If after 60 days from the date on which GMEBS receives notice of the Participant's or beneficiary's death, GMEBS is unable to recover the overpayment, the Adopting Employer shall be responsible for making a separate, supplemental contribution to the Trust Fund in the amount of any such uncollected overpayment, including interest as calculated under paragraph (c)(4) above ("corrective contribution"). Any corrective contribution by an Adopting Employer must be made at the same time that the next regular Employer Contribution is due under the Plan. In the event Employer Contributions are paid in installments, the corrective

contribution may be paid over that same installment period, but not to exceed a twelve (12) month period. The corrective contribution may not be included as a portion of the general liability of the Plan for which regular funding contributions are made.

(2) If the overpayment involves circumstances that are not addressed in the preceding provisions of this subsection, or if in the determination of the GMEBS Board, the overpayment cannot be practicably or appropriately corrected using the methods addressed in this subsection, the Administrator may develop a correction approach that is appropriate under the circumstances, permissible under state and federal law and applicable guidance, and equitable to the parties involved.

Section 20.09. Notice. Any notice given under the Plan shall be sufficient if given to:

(1) the Board if addressed to the Administrator at its office; (2) the Adopting Employer if addressed to the address of the Governing Authority indicated in the Adoption Agreement; or (3) a Participant or Beneficiary, when addressed to the Participant at the Participant's address as it appears in the records of the Administrator or the Adopting Employer.

Section 20.10. Right of Recovery. If the Administrator makes any payment that according to the terms of the Plan and the benefits provided hereunder should not have been made, the Administrator may recover that incorrect payment, whether or not it was made due to the error of the Administrator, from the person to whom it was made, or from any other appropriate party. If any such incorrect payment is made directly to a Participant, the provisions of Section 20.08 apply.

<u>Section 20.11.</u> <u>Evidence of Action.</u> All ordinances, resolutions, forms, orders, requests, documents and instructions provided to the Administrator by an Adopting Employer or by any duly authorized representative (e.g., Plan Representative or Pension Committee Secretary), shall

be in writing and the Administrator shall be fully protected in acting in accordance with such ordinances, resolutions, forms, orders, requests, documents and instructions.

Section 20.12. Reliance. The Administrator or Board shall not incur any liability in acting upon any notice, request, signed letter, telegram, form, or other paper or document believed by the Administrator or Board to be genuine or to be executed or sent by an authorized person.

Section 20.13. Information to Administrator. As a condition precedent to GMEBS's administration of the Plan, the Adopting Employer shall provide current information to the Administrator including but not limited to the name, date of birth, date of employment, Enrollment Date, annual Earnings, leaves of absences, Vesting eligibility, Credited Service and Termination date for each Eligible Employee who is or who is expected to become a Participant under the Plan, together with any other information which the Administrator deems necessary. The information provided by the Adopting Employer to the Administrator shall be conclusive as to all persons.

Section 20.14. Participant Data to Administrator. Each Participant and each Beneficiary of a deceased Participant, as applicable, must provide the Administrator any evidence, data or other information as requested by the Administrator for the purpose of administering the Plan. The provisions of this Plan are effective for the benefit of each Participant upon the condition precedent that each Participant furnishes promptly full, true and complete evidence, data and information when requested by the Administrator. The Administrator shall advise each Participant of the effect of the failure to comply with its request.

Section 20.15. Treatment of Vacated Court Orders. Notwithstanding any provision to the contrary, a period of employment that was compelled by court order which was

subsequently vacated, reversed, or otherwise set aside shall not count as Credited Service under the Plan, except for a period, or partial period, during which the Participant satisfied the eligibility requirements for participation under the Plan. Likewise, Earnings paid to a Participant during any such period shall not be used to compute the Participant's Final Average Earnings, except for a period, or partial period, during which the Participant satisfied the eligibility requirements for participation under the Plan. In the event such a Participant Retires before the order compelling the Participant's reinstatement is vacated, reversed, or otherwise set aside, the Participant's Credited Service and Final Average Earnings shall be revised following such reversal, vacation or otherwise setting aside of the Participant's reinstatement, and the Participant's Retirement benefits shall be recalculated and adjusted accordingly, effective the first day of the month following such action. Any overpayments to the Participant resulting from including Credited Service and Earnings from any such period or partial period of employment during which the Participant did not satisfy the eligibility requirements for participation under the Plan shall be corrected in accordance with Section 20.08 of the Basic Plan Document.

Section 20.16. Entire Plan. The Plan document and the documents incorporated by reference herein shall constitute the only legally governing documents for the Plan. No statement by the Trustees, Adopting Employer, or Administrator shall be used in any claim unless in writing, signed by the party against whom the claim is being made.

The terms of the foregoing Basic Defined Benefit Plan Document are hereby adopted and agreed to pursuant to a resolution of the Board of Trustees of the Georgia Municipal Employees Benefit System.

APPENDIX

REFERENCED SECTIONS OF O.C.G.A.

Copies of sections of the Official Code of Georgia Annotated ("O.C.G.A.") referenced herein, as in effect on the date of adoption of this amended and restated Basic Plan Document, are attached hereto and made a part hereof. The Georgia legislature may amend the provisions of the attached O.C.G.A. sections from time to time. Any such amendments by the Georgia legislature are afforded no reliance by the currently issued IRS opinion letter.



RISK MANAGEMENT AND EMPLOYEE BENEFITS SERVICES

BOARD OF TRUSTEES

Chair Marcia Hampton City Manager, Douglasville

Vice-Chair Shelly Berryhill Commissioner, Hawkinsville

Secretary-Treasurer Larry H. Hanson CEO and Executive Director

Trustees:

Chris Hobby City Manager, Bainbridge

Jason Holt Mayor, Fitzgerald

Meg Kelsey Asst. City Manager, Newnan

Jessica O'Connor City Manager, Griffin

W.D. Palmer, III Councilmember, Camilla

James F. Palmer Mayor, Calhoun

John Reid Mayor, Eatonton

Julie Smith Mayor, Tifton

JoAnne Taylor Mayor, Dahlonega

Albert Thurman Mayor, Powder Springs

Rebecca L. Tydings City Attorney, Centerville

Clemontine Washington Mayor Pro Tem, Midway

Vince Williams Mayor, Union City

EXECUTIVE STAFF

Randy Logan Deputy Executive Director March 19, 2024

MEMORANDUM VIA E-MAIL

(sedmondson@stonemountaincity.org)

TO: Mr. Shawn Edmonson

Assistant City Manager/City Clerk

FROM: Mr. Kevin Jeselnik

Assistant General Counsel

SUBJECT: Action Required: Georgia Municipal Employees Benefit System

Defined Benefit Retirement Plan Restatement

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

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

To ensure continued tax-qualified status for all GMEBS-member retirement plans, all participating employers must readopt their plans using the most recent IRS-approved Adoption Agreement. To that end, we have completed the attached Adoption Agreement to include the benefit and eligibility provisions that you currently have in place.

If the draft document is acceptable, please have the designated representatives sign and date where indicated (p. 37). Next, please scan and email the document to Gina Gresham at rgresham@gacities.com no later than May 20, 2024. We will then countersign it and return an electronic copy to you. Please note, GMEBS will not execute documents that have been edited by the city. If the Adoption Agreement requires revisions, please let us know before adopting it.

Mr. Shawn Edmondson March 19, 2024 Page 2

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

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

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

Encl.

C: Mr. Jeffrey M. Strickland, City Attorney, City of Stone Mountain (w/ encl.)
Ms. Marinetty Bienvenu, Director, Retirement Quality Assurance (w/o encl.)
Ms. Michelle Warner, Director, GMEBS Retirement and DC Programs (w/o encl.)
Ms. Gwin Hall, Senior Associate General Counsel (w/o encl.)

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

I. GENERAL OVERVIEW

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

II. SUMMARY OF KEY CHANGES TO THE BASIC PLAN DOCUMENT

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

- Change from "Master Plan Document" to "Basic Plan Document" The IRS changed its terminology for pre-approved plan documents from "Master Plan document" to Basic Plan Document."
- ❖ Removal of Outdated Language GMEBS amended the Plan for administrative purposes to move provisions that were no longer in effect or no longer applicable.
- ❖ Minimum Age Limits for In-Service Distribution As a general rule, employees or elected officials may not draw retirement benefits while employed. The Basic Plan document states that if a plan allows in-service distribution, a participant must be at least age 62, or satisfy certain "safe harbor" age and service combinations established in IRS regulations, to receive retirement benefits while employed. If a plan allows inservice distribution and has an alternative normal retirement provision with a minimum age of at least 50 specifically for public safety employees (or that satisfies certain IRS "safe harbor" age and service qualifications that apply to public safety employees), public safety employees who are eligible for the alternative normal retirement may receive an in-service distribution even if they are younger than age 62. Though Congress amended federal law in 2019 to allow plans to set normal retirement ages at a minimum age of 59 ½, the IRS's opinion letter for the DB Plan specified it would not apply to plans that allowed in-service distribution at ages younger than 62 (or 50 for public safety employees) or that did not satisfy one of the IRS's safe harbors for in-service distribution. As in prior restatements, GMEBS plans that currently have in-service distribution provisions that don't meet these requirements will have the opportunity to file for separate IRS approval of these provisions. "In-service distribution" means a distribution of normal or alternative normal retirement benefits without a bona fide separation from service. A "bona fide

SUMMARY OF KEY AMENDMENTS

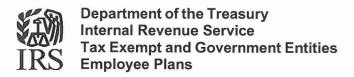
separation from service" is a separation from service of at least six months with no expectation of returning to service.

- * Removal of Public Employment Related Crime Provisions At the request of the IRS, GMEBS removed language concerning the reduction or forfeiture of a participant's benefits following a final conviction of a public employment related crime from the Basic Plan Document. State laws requiring a reduction in or forfeiture of retirement benefits if a participant is convicted of a public employment related crime still apply but are no longer mentioned in the Plan documents.
- ❖ Clarification of Process for Locating an Individual Owed Benefits As required by the IRS, the restated Basic Plan Document details the steps an employer offering benefits under the DB Plan must take to locate an individual to whom benefits are owed under the Plan. These steps include searching Plan-related and publicly available records or directories for alternative contact information; sending certified mail to the individual's last known mailing address and reaching out through appropriate means for address or contact information (such as email addresses and phone numbers) available to the employer; and using either a commercial locator service, a credit reporting agency or internet search tools to find the individual.
- ❖ <u>Federal Tax Law Updates</u> The Basic Plan Document contains several federal tax law updates, including allowing rollovers to SIMPLE IRAs in certain situations, updating mortality table language relating to annual benefit limits, and allowing employers to amend the plan as necessary to satisfy Section 415 of the Internal Revenue Code, even if doing so impacts benefits.
- ❖ Voting Representative; Trustees GMEBS updated language in the Basic Plan Document designating employers' voting representative for GMEBS purposes to be consistent with the GMEBS Bylaws. The language provides that, unless otherwise directed by an employer's chief executive, a GMEBS trustee will be considered his or her employer's designated voting representative. For all other employers, the chief executive or administrative officer will be the employer's voting representative.
- ❖ <u>Use of Trust Fund Assets</u> The Basic Plan Document stipulates that trust fund assets can be used to pay reasonable fees, taxes and expenses of the Plan and Trust.
- ❖ Reversion of Assets in Event of Plan Termination Per the request of the IRS, GMEBS amended the Basic Plan Document to state that, in the event an employer's plan is terminated, excess trust fund assets remaining after paying all vested accrued benefits to all participants can only revert to the employer if the excess was due to an actuarial error.
- * Added Language to Adoption Agreement Regarding Compliance with Federal Law when an Employer Has More than One Defined Benefit Retirement Plan Per the request of the IRS, the Adoption Agreement contains a new Section 15(G) concerning Section 415(b) of the Internal Revenue Code, when an employer has more than one defined benefit retirement plan. This provision will be blank in most GMEBS employers' Adoption Agreements.

Item # 20.

SUMMARY OF KEY AMENDMENTS

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



August 31, 2023

Ice Miller

Attn: Lisa Erb Harrison

One American Square, Suite 2900

Indianapolis, In. 46282-0200

Re: Application for opinion letter

Dear Ms. Harrison:

The enclosed letter is being sent to you under the provisions of a power of attorney currently on file with the Internal Revenue Service.

If you have any questions, please contact Janell Hayes, badge number 1000203103, by phone at (513) 975-6319.

Sincerely,

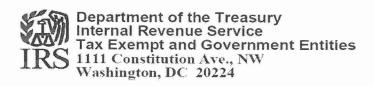
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Aimee Beimesche

Manager Pre-approved Plans Program

Enclosure:

Letter to taxpayer



GEORGIA MUNICIPAL ASSOCIATION INC 201 PRYOR STREET SW ATLANTA, GA 30303 Date: 08/31/2023

Employer ID number:

58-0907810

Case number: 202200321

File folder number: FFN: 317E0630001-001

Letter Serial number:

Q705465a Plan number: 01-001

Plan description:

Non-Standardized Pre-Approved Defined

Benefit Plan

Date of submission:

06/30/2022

Person to contact:

Name: Janell Hayes ID number: 1000203103 Telephone: 513-975-6319

Hours: 10:00 a.m. to 5:00 p.m.

EST. Mon-Fri

Dear Applicant:

In our opinion, the form of the plan shown above is acceptable for employers to use for their employees' benefit under Internal Revenue Code (IRC) Section 401.

We considered the changes in qualification requirements in the 2020 Cumulative List of Notice 2020-14, 2020-13 Internal Revenue Bulletin (I.R.B.) 555. Our opinion relates only to the acceptability of the form of the plan under the IRC. We didn't consider the effect of other federal or local statutes.

You must provide the following to each employer who adopts this plan:

- . A copy of this letter
- . A copy of the approved plan
- . Copies of any subsequent amendments including their dates of adoption
- . Direct contact information including address and telephone number of the plan provider

Our opinion of the plan's form acceptability is a determination of the plan's qualification as adopted by a particular employer only under the circumstances, and to the extent, described in Revenue Procedure (Rev. Proc.) 2017-41, 2017-29 I.R.B. 92. The employer who adopts this plan can generally rely on this letter to the extent described in Rev. Proc. 2017-41. Thus, Employee Plans Determinations, except as provided in Section 12 of Rev. Proc. 2023-4, 2023-01 I.R.B. 162 (as updated annually), will not issue a determination letter to an employer who adopts this plan. Review Rev. Proc. 2023-4 to determine if an adopting employer is eligible to submit a determination letter application and, if so, how. The employer must also follow the terms of the plan in operation.

Except as provided below, our opinion doesn't apply to the requirements of IRC Sections 401(a)(4), 401(a)(26), 401(I), 410(b), and 414(s). Our opinion doesn't apply to IRC Sections 415 and 416 if an employer maintains or ever maintained another qualified plan for one or more employees covered by this plan.

Our opinion doesn't apply to:

- . Treasury Regulations (Treas. Reg.) Section 1.401(a)-1(b)(2) requirements where the normal retirement age under the employer's plan is below 62.
- . Proposed Treas. Reg. 1.401(a)-1(b)(2) requirements where the employer's plan is a governmental plan and its normal retirement age doesn't satisfy one of the safe harbors under the proposed regulations.

Our opinion doesn't constitute a determination:

- . That the plan is an IRC Section 414(d) governmental plan. Nor is this a ruling as to the tax treatment of contributions that are picked up by the governmental employing unit per IRC Section 414(h)(2).
- . That the plan is an IRC Section 414(e) church plan.



GEORGIA MUNICIPAL ASSOCIATION INC

FFN: 317E0630001-001

Page: 2

A non-electing church plan may not rely on our opinion for rules governing pre-Employee Retirement Income Security Act (ERISA) participation and coverage.

Our opinion applies to the requirements of IRC Sections 410(b) and 401(a)(26) (other than the 401(a)(26) requirements that apply to a prior benefit structure) if 100% of all non-excludable employees benefit under the plan.

Employers who choose a safe harbor benefit formula and a safe harbor compensation definition may also rely on this opinion letter for the non-discriminatory amounts requirement under IRC Section 401(a)(4).

If this plan provides for voluntary employee contributions subject to IRC Section 401(m), the employer may rely on the opinion letter for the form of the nondiscrimination test of IRC Section 401(m)(2) if the employer uses a safe harbor compensation definition.

Except as provided in Section 5.18(2) of Rev. Proc. 2017-41, an employer who adopts a cash balance plan cannot rely on an opinion letter for the requirements of IRC Section 411(b)(1) where the cash balance formula uses a structure of principal credits that increase with age, service, or other measure during a participant's employment.

This opinion letter doesn't cover any provisions in trust or custodial account documents:

- . Trusts or custodial account documents can't contain a provision that the provisions of the trust override the provisions of the plan.
- . This plan's provisions override any conflicting provision in the trust or custodial account documents used with the plan.
- . An adopting employer may not rely on this letter to the extent a trust or custodial account's provisions in a separate part of the plan override or conflict with the plan document provisions.
- . This letter does not constitute a ruling or determination as to the exempt status of related trusts or custodial accounts under IRC Section 501(a).

An employer who adopts this plan may not rely on this letter when the employer:

- . Uses the plan to amend or restate a plan which wasn't previously qualified.
- . Adopts it before the opinion letter is issued.
- . Doesn't correctly complete the adoption agreement or other elective provisions in the plan.
- . Made amendments that cause the plan not to be considered identical to the pre-approved plan, as described in Section 8.03 of Rev. Proc. 2017-41.

Our opinion doesn't:

- . Apply to what is contained in any applicable documents referenced outside the plan or adoption agreement, such as a collective bargaining agreement.
- . Consider issues under ERISA Title I, which are administered by the Department of Labor.

You must include your address and telephone number on the pre-approved plan or the plan's adoption agreement, if applicable, so that adopting employers can contact you directly.

If you, the pre-approved plan provider, have questions about your case, you can:

- . Call the telephone number at the top of the first page of this letter. This number is only for the provider's use. Individual participants or adopting employers with questions about the plan should contact you.
- . Write to us provide your telephone number and the best time to call if we need more information.

Whether you call or write, reference the letter serial number and file folder number at the top of the first page of this letter.

Let us know if you change or discontinue sponsorship of this plan.

Keep a copy of this letter for your records.

GEORGIA MUNICIPAL ASSOCIATION INC

FFN: 317E0630001-001

Page: 3

Sincerely,

Daniel Dragoo

Director, EP Rulings & Agreements

cc: ICE MILLER LLP

ATTENTION: LISA ERB HARRISON ONE AMERICAN SQUARE, SUITE 2900

INDIANAPOLIS, IN 46282

JAMES L. WHITAKER, P.C.

Certified Public Accountant 2295 Henry Clower Blvd., Suite 205 Snellville, Georgia 30078 Telephone: 678-205-4438 Fax: 678-205-4449

Member of The American Institute of Certified Public Accountants Member of Georgia Society of Certified Public Accountants

April 10, 2024

To the Mayor, City Council and Management City of Stone Mountain, Georgia 875 Main Street Stone Mountain, Georgia 30083

We are pleased to confirm our understanding of services we are to provide for City of Stone Mountain, Georgia for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of City of Stone Mountain, Georgia as of and for the year ended December 31, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Stone Mountain's basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Stone Mountain's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1. Management's Discussion and Analysis
- 2. GASB Required Pension Information

We have also been engaged to report on supplementary information other than RSI that accompanies City of Stone Mountain's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures,

including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- 1. Schedule of Expenditures of Federal Awards
- 2. Combining Financial Statement
- 3. Individual Fund Financial Statements and Budgetary Schedules

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements Federal Awards (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Large cash collections
- Lack of reconciliation procedures for utility accounts receivable and sales

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we will perform tests of City of Stone Mountain's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of City of Stone Mountain's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on City of Stone Mountain's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of City of Stone Mountain, Georgia in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectivities are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with appliable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on March 1, 2024.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to City of Stone Mountain, Georgia; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of James L. Whitaker, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Georgia Environmental Facilities Authority or its designee, a federal agency providing direct or indirect funding, or the U. S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of James L. Whitaker, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Georgia Environmental Facilities Authority. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

James L. Whitaker is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 1, 2024. As we have discussed previously with the City Manager and Finance Director, we cannot guarantee that we will be able to deliver the final report to the City by June 30, 2024. It has also been determined that the City is not eligible to obtain an extension of time to file the audit report since the City has received extensions for the previous two years.

Our fee for these services will be at our standard hourly rates and is expected to range between \$27,000 and \$30,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if you account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for non payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstance will not be encountered during the engagement. If significant additional time is necessary, we will keep your informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Mayor, City Council and Management of City of Stone Mountain, Georgia. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw form this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to City of Stone Mountain, Georgia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

very truty yours,	
Fames J. While	
James L. Whitaker, Managing Owner James L. Whitaker, P.C.	
RESPONSE:	
This letter correctly sets forth the understanding of City of Stone Mountain,	Georgia.
Management signature:	
Γitle:	
Date:	
Governance signature:	
Γitle:	
Date:	



Report on the Firm's System of Quality Control

November 16, 2022

To the Shareholder of James L. Whitaker, P.C. and the Per Review Committee of the Georgia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of James L. Whitaker, P.C. (the firm), in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James L. Whitaker, P.C., in effect for the year ended June 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. James L. Whitaker, P.C. has received a peer review rating of pass.

Claurall Folgorides, P.C.

Clausell & Associates, P.C.

CITY OF STONE MOUNTAIN, GEORGIA NONATTEST SERVICES DISCLOSURE

FOR THE YEAR ENDING DECEMBER 31, 2023

In connection with our audit of the financial statements of the above referenced client, we have discussed with the client's management the importance of their acknowledgement of their responsibilities regarding any nonattest services we may perform during the audit. Nonattest services that we may perform during the audit include the following:

- 1. Preparation of the draft financial statements and related notes.
- 2. Preparation of the general ledger trial balance for use during the audit. Our preparation of the trial balance will be limited to formatting information in the organization's general ledger into a working trial balance.
- Preparation of proposed journal entries necessary to convert your cash basis records or modified
 accrual records to the accrual basis of accounting. The journal entries will be prepared from
 information that you provide to us.
- 4. Preparation of the organizations depreciation schedule from the information you furnish to us such as additions, deletions, depreciation methods and asset lives.
- 5. Preparation of the organization state and federal information returns (form 990) or income tax returns, if applicable.
- 6. Preparation of the organization's "Report of Local Government Finances" as required by the Department of Community Affairs.
- 7. Preparation of the organization's "Solid Waste Report" as required by the State of Georgia, Environmental Protection Division.
- 8. Preparation of the annual impact fee report required by the State of Georgia.
- 9. Assistance with the preparation of the Data Collection Form and Schedule of Federal Expenditures as required with Single Audit Reports.
- 10. Assistance with the Introductory and Statistical Sections of the City's Comprehensive Annual Financial Reports.
- 11. Assistance with bank reconciliations.

Your responsibilities as they pertain to the above mentioned nonattest services that we may perform are as follow:

- A. To make all management decisions and perform all management functions.
- B. Designate an individual with suitable skill, knowledge, or experience to oversee any nonattest services, tax services, or other services we may provide.
- C. To evaluate the adequacy and results of the services performed.
- D. To take responsibility for the results of the services.
- E. Establish and maintain internal controls, including monitoring ongoing activities.

We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or performing management functions. We will advise management with regard to positions taken in the performance of or preparation of any of the above services, but management must make all decisions with regard to those matters.

A RESOLUTION 04-01

PLEDGING TO PRACTICE AND PROMOTE CIVILITY IN THE CITY OF STONE MOUNTAIN

WHEREAS, the City of Stone Mountain Mayor and Council, the governing body of the City of Stone Mountain, Georgia (the "Municipality"), recognizes that robust debate and the right to self-expression, as protected by the First Amendment to the United States Constitution, are fundamental rights and essential components of democratic self-governance; and

WHEREAS, the City of Stone Mountain Mayor and Council further recognizes that the public exchange of diverse ideas and viewpoints is necessary to the health of the community and the quality of governance in the Municipality; and

WHEREAS, the members of City of Stone Mountain Mayor and Council, as elected representatives of the community and stewards of the public trust, recognize their special role in modeling open, free and vigorous debate while maintaining the highest standards of civility, honesty and mutual respect; and

WHEREAS, the Mayor and Council meetings are open to the public and thus how City officials execute their legal duties is on public display; and

WHEREAS, civility by City officials in the execution of their legislative duties and responsibilities fosters respect, kindness and thoughtfulness between City officials, avoiding personal ill will which results in actions being directed to issues made in the best interests of residents; and

WHEREAS, civility between City officials presents an opportunity to set a positive example of conduct and promotes thoughtful debate and discussion of legislative issues, resulting in better public policy and a more informed electorate while also encouraging civil behavior between residents; and

WHEREAS, civility between City officials is possible if each member of the elected body remembers that they represent not only themselves, but the constituents of their district and city; and

WHEREAS, in order to publicly declare its commitment to civil discourse and to express its concern for the common good and well-being of all of its residents, the City of Stone Mountain Mayor and Council has determined to adopt this resolution.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

SECTION ONE

The City of Stone Mountain pledges to practice and promote civility within the governing body as a means of conducting legislative duties and responsibilities.

SECTION TWO

The elected officials of the City of Stone Mountain enact this civility pledge to build a stronger and more prosperous community by advocating for civil engagement, respecting others and their viewpoints, and finding solutions for the betterment of the City of Stone Mountain.

SECTION THREE

This pledge strives to ensure that all communication be open, honest, and transparent as this is vital for cultivating trust and relationships.

SECTION FOUR

This pledge strives to show courtesy by treating all colleagues, staff and members of the public in a professional and respectful manner whether in-person, online or in written communication, especially when we disagree.

SECTION FIVE

This pledge strives to ensure mutual respect to achieve municipal goals, recognizing that patience, tolerance and civility are imperative to success and demonstrates the Mayor and Council commitment to respect different opinions, by inviting and considering different perspectives, allowing space for ideas to be expressed, debated, opposed, and clarified in a constructive manner.

SECTION SIX

This pledge demonstrates our commitment against violence and incivility in all their forms whenever and wherever they occur in all our meetings and interactions.

SECTION SEVEN

The City of Stone Mountain expects members of the public to be civil in its discussion of matters under consideration by and before the Mayor and Council, with elected officials, staff, and each other.

ADOPTED this day of, 20	
Mayor	Councilmember
Councilmember	Councilmember
Councilmember	Councilmember
Councilmember	
ATTEST:	
City Clerk	