



# BOARD OF COMMISSIONERS REGULAR MEETING

Tuesday, April 14, 2026 at 6:00 PM

Historic Walton County Courthouse, 111 South Broad Street, Monroe Georgia

Phone: 770-267-1301 | Fax: 770-267-1400

## AGENDA

### 1. PRESENTATIONS

- 1.1. Shane Short - Annual Economic Development Update

### 2. MEETING OPENING

- 2.1. Pledge of Allegiance & Invocation
- 2.2. Call to Order
- 2.3. Roll Call

### 3. ADOPTION OF AGENDA

- 3.1. Additions/Deletions

### 4. DISCUSSION

- 4.1. County Manager's Report/Update

### 5. PLANNING & DEVELOPMENT

- 5.1. Solid Waste Handling Permit - Proposed Air Curtain Destructor Facility at existing Inert Landfill @ 2351 Preston Road, Good Hope (Public Hearing)
- 5.2. Approval of Draft - Capital Improvements Element 2026 Annual Update and Transmittal Resolution (Public Hearing)

### 6. ADMINISTRATIVE CONSENT AGENDA / *All items listed below are voted on by the board in one motion unless otherwise specified by the Board*

- 6.1. Approval of March 3, 2026 Meeting Minutes
- 6.2. Contracts & Budgeted Purchases of \$25,000 or Greater
- 6.3. Declaration of Surplus
- 6.4. Surplus and Transfer of K9 Zoso to Handler
- 6.5. Ratification of Actions taken by WCWSA on March 13, 2026

[6.6.](#) Acceptance of Right of Way - The Meadows at Good Hope (for the record)

[6.7.](#) Grant Application - Firehouse Subs Foundation

[6.8.](#) Acceptance of Donation - Deputies Beyond the Badge - Two (2) 2025 Ford Mustangs

**7. FINANCE**

[7.1.](#) Resolution - FY26 Budget Amendment

[7.2.](#) Resolution - FY26 Budget Amendment - Project Length Budget for Deep Patching & Resurfacing Projects

**8. HUMAN RESOURCES**

[8.1.](#) ACCG - Defined Contribution Services Agreement - Revised Fee Schedule

[8.2.](#) Adoption Agreement - Nationwide Financial Services - 457B Plan

**9. CONTRACTS**

[9.1.](#) MOU - Walton County School District - Fire Rescue Internship Program

**10. ACCEPTANCE OF BIDS/PROPOSALS**

[10.1.](#) Acceptance of Bid - Milling and Asphalt Replacement for 2026

[10.2.](#) Acceptance of Proposal - Landscaping Maintenance for Government Building, Sheriff's Office, DFCS and Baker Street Property

**11. APPOINTMENTS**

**11.1.** Northeast Georgia Regional Commission

**12. PUBLIC COMMENT** | *3 Minute Limit Per Speaker. To speak at the meeting please follow the instructions outlined at the end of this Agenda.*

**13. ANNOUNCEMENTS**

**14. EXECUTIVE SESSION**

**15. ADJOURNMENT**

If you are an individual with a disability and require special assistance at this meeting, please contact our office at [770-267-1301](tel:770-267-1301) at least 48 hours prior to the meeting and arrangements will be made.

People wanting to make a Public Comment before the Board of Commissioners must complete a Public Comment Form and return it to the County Clerk no later than 4:00 PM the day prior to the

meeting. You may email, fax, mail or deliver the form. The form may be found on our website at **[www.waltoncountyga.gov](http://www.waltoncountyga.gov)**.

For more information, please contact Rhonda Hawk.

# Walton County Department Agenda Request

Department Name: **Walton County Planning & Development**

Department Head/Representative: **Kristi Parr**

Meeting Date Request: **April 14, 2026**

Has this topic been discussed at past meetings? **No**

If so, When?

TOPIC: **Solid Waste Handling Permit for proposed Air Curtain Destructor Facility at existing Preston Inert Landfill (Public Hearing)**

Wording For Agenda: **Solid Waste Handling Permit for proposed Air Curtain Destructor Facility at existing Inert Landfill located at 2351 Preston Road, Good Hope, Georgia (Public Hearing)**

This Request: Informational Purposes Only Needs Action by Commissioners\* **Yes**

\*What action are you seeking from the Commissioners? **Approval of proposed air curtain destructor facility at Preston Inert Landfill so it can be sent to Solid Waste Management Program (Georgia Environmental Protection Division)**

Department Comments/Recommendation: **Approval**

Additional Documentation Attached?

Is review of this request or accompanying documentation by the County Attorney required? **No**

If so, has a copy of the documentation been forwarded to County Attorney? **N/A**

Date forwarded to County Attorney: **N/A**

Has the County Attorney review been completed? **N/A**

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget? **N/A**

Budget information attached? **N/A**

Comments: **N/A**

Purchasing Department Comments:

County Attorney Comments:

Chairman's Comments:



Walton County Board of Commissioners  
111 South Broad Street  
Monroe, Georgia 30655  
770/267-1301  
[www.waltoncountyga.gov](http://www.waltoncountyga.gov)

April 14, 2026

Mr. William Cook, Program Manager  
Solid Waste Management Program  
Georgia Environmental Protection Division  
4244 International Parkway, Suite 104  
Atlanta, Georgia 30354

**RE: EPD-approved D&O Plan  
Proposed Air Curtain Destructor Facility  
Preston Inert Landfill, LLC  
Walton County, Georgia  
Permit By Rule No. PBR-147-35IL**

Dear Mr. Cook:

In my official capacity as Chairman of the Walton County Board of Commissioners, I have reviewed the approved Regional Solid Waste Management Plan adopted by the Northeast Georgia Regional Solid Waste Management Authority in October 2021 and determined that the Design & Operation (D&O) Plan, as approved by the Georgia Environmental Protection Division (EPD) on January 30, 2026 (GEOS Submittal ID 964992) for the proposed air curtain destructor facility at the Preston Inert Landfill, located at 2351 Preston Road, Good Hope, Georgia, is consistent with that plan originally certified at the time of the application on February 6, 2025 (GEOS Submittal ID 831390).

Sincerely,

Mr. David G. Thompson, Chairman  
Walton County Board of Commissioners



**Walton County Board of Commissioners**  
**111 South Broad Street**  
**Monroe, Georgia 30655**  
**770/267-1301**  
**[www.waltoncountyga.gov](http://www.waltoncountyga.gov)**

April 14, 2026

Mr. William Cook, Program Manager  
Solid Waste Management Program  
Georgia Environmental Protection Division  
4244 International Parkway, Suite 104  
Atlanta, Georgia 30354

**RE: EPD-approved D&O Plan**  
**Proposed Air Curtain Destructor Facility**  
**Preston Inert Landfill, LLC**  
**Walton County, Georgia**  
**Permit By Rule No. PBR-147-35IL**

Dear Mr. Cook:

The Design & Operation (D&O) Plan, as approved by the Georgia Environmental Protection Division (EPD) on January 30, 2026 (GEOS Submittal ID 964992) for the proposed air curtain destructor facility at the Preston Inert Landfill, located at 2351 Preston Road, Good Hope, Georgia, complies with local zoning and land use ordinances originally certified at the time of the application on February 6, 2025 (GEOS Submittal ID 831390).

Sincerely,

Mr. David G. Thompson, Chairman  
Walton County Board of Commissioners



**Jeffrey W. Cown, Director**

**Land Protection Branch**

4244 International Parkway  
Suite 104  
Atlanta, Georgia 30354  
404-362-2537

January 30, 2026

Mr. Josh Lee Evans, Managing Member  
Preston Inert Landfill, LLC  
932 N 2nd Avenue  
Rome, Georgia 30165

**SUBJECT: Walton County, Preston Inert Landfill  
Permit Number PBR147-035IL  
Proposed Air Curtain Destructor Facility  
Major Modification Request – D&O Plan  
Notification of Design and Operational Plan Review Completion  
SW03 Application Submittal ID 831390  
GEOS Submission ID: 964992**

Dear Mr. Evans:

The Environmental Protection Division (EPD) has completed a review of the Design and Operational (D&O) Plan for the proposed Air Curtain Destructor in Walton County submitted by the County's consultant, Michael Biers, P.E. on January 22, 2026. This letter serves to notify you that it is now appropriate to request letters from the applicable local governments reaffirming that the D&O Plan, as approved by EPD, is in compliance with the:

1. Local zoning and/or land use ordinances, and
2. (Local/regional) solid waste management plan originally certified at the time of the application.

These letters need to be uploaded to the SW05 Public Participation module of GEOS.

In addition to the above, please complete the GEOS SW06 submittal<sup>1</sup> by uploading the required financial responsibility documentation, and sending the original documents to our offices, in care of Keith Stevens.

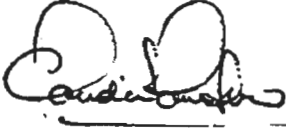
Lastly, this letter also serves to notify you that it is time to post notice and facilitate a final public hearing in accordance with O.C.G.A. § 12-8-24(d) and Rule 391-3-4-.03(4). Records of the final public hearing notice, public advisory sign display, and the typed transcript of the public hearing will also need to be uploaded to GEOS, to the SW05 Public Participation.

<sup>1</sup> Ensure that the instrument is associated with the permit application (select the first option under the Application Information \*Purpose of this Financial Assurance submittal)

Preston Inert Landfill  
Permit Number PBR147-035IL  
Proposed Air Curtain Destructor Facility  
Notification of Design and Operational Plan Review Completion  
30-Jan-26  
Page 2 of 2

If you have any questions or require additional information, please contact me at (470) 251-4253.

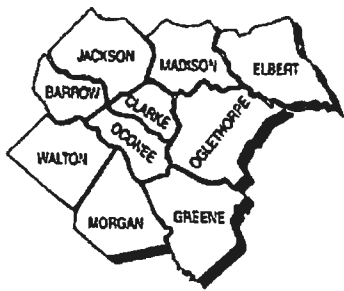
Sincerely,



Claudia M. Montero, P.E.  
Environmental Engineer  
Permitting Unit - Solid Waste Program

cc: Keith Stevens, Beverly Tipton, Claudia Montero, William Cook, GA EPD  
Derrick Williams, GA EPD NE District - Athens

File: GEOS Submission ID: 964992



**Northeast Georgia Regional  
Solid Waste Management Authority**  
305 Research Drive | Athens, Georgia 30605-2795  
(706) 369-5650 | Fax (706) 369-5792

**Brad Rickard**  
Chairman

August 15, 2024

Josh Evans  
2351 Preston Road  
Good Hope, GA 30641

Re: Preston Inert Landfill – Letter of Consistency Request

To Whom It May Concern,

This letter is provided as a determination of consistency with the Northeast Georgia Regional Solid Waste Management Plan (2021-2031). The review considered a proposal to add the use of a self-contained Incinerator (i.e. air curtain incinerator) that will burn tree trash, yard debris, and other inert waste as an alternative to burying. The project would be located at 2351 Preston Road, Good Hope, Georgia 30641. The Northeast Georgia Regional Solid Waste Management Authority determines that the proposal is consistent with the Regional Solid Waste Management Plan and Walton County’s applicable sections within it. Please refer to the attached Final Report for any recommendations associated with the Northeast Georgia Regional Solid Waste Management Authority’s determination.

If you have any questions regarding this letter, please contact the Northeast Georgia Regional Commission at (706) 369-5650.

Sincerely,

Brad Rickard  
Chairman

Historic Walton County Courthouse  
111 South Broad Street  
Monroe, Georgia 30655



(770) 267-1301  
FAX: (770) 267-1400  
www.waltoncountyga.gov

**BOARD OF COMMISSIONERS**

August 6, 2024

Josh Evans  
2351 Preston Road  
Good Hope, GA 30641

Re: Preston Inert Landfill

To Whom It May Concern,

This letter is provided as a determination of consistency with the Northeast Georgia Regional Solid Waste Management Plan (2021-2031). The review considered a proposal to add the use of a self-contained Incinerator that will burn tree trash, yard debris, and any other inert waste as an alternative to burying. The project would be located at 2351 Preston Road, Good Hope, Georgia 30641. Walton County determines that the proposal is consistent with the Regional Solid Waste Management Plan and Walton County's applicable sections with a recommendation to the applicant that storage areas containing pot ash are covered, lined, or have stormwater retention areas in place to prevent downstream effects of stormwater runoff.

If you have any questions regarding this letter, please contact Walton County Planning & Development at (770) 267-1485.

Sincerely,

A handwritten signature in black ink, appearing to read "David G. Thompson", with a long horizontal flourish extending to the right.

David G. Thompson, Chairman  
Walton County Board of Commissioners

**ENVIRONMENTAL PROTECTION DIVISION****Jeffrey W. Cown, Director****Air Protection Branch**  
4244 International Parkway  
Suite 120  
Atlanta, Georgia 30354  
404-363-7000

August 5, 2024

Kyle Cotton  
Operations Manager  
Preston Inert Landfill  
2351 Preston Road  
Good Hope, Georgia 30641**Re: Synthetic Minor Application No. 29174, Dated February 1, 2024**  
Facility AIRS No.: 297-00062

Dear Mr. Cotton:

Enclosed please find Air Quality Permit No. 2411-297-0062-S-01-0 for the construction and operation of an air curtain burner at Preston Inert Landfill in Good Hope, Georgia.

Note that any future modifications that might affect potential emissions from your facility will require review and possible permitting through this office.

The following types of correspondence should be sent to the Division personnel indicated:

- Testing notices and test results: Dan McCain – Unit Coordinator, Stationary Source Compliance Program
- All other required notifications and reports: Derrick Williams – District Manager, Northeast District, 745 Gaines School Road, Athens, Georgia 30605

Thank you for your cooperation. If you have any questions or need more information, please contact me at 470-604-9525 or via email at [bradley.belflower@dnr.ga.gov](mailto:bradley.belflower@dnr.ga.gov).

Sincerely,

A handwritten signature in cursive script that reads "Bradley Belflower".

Bradley Belflower  
Environmental Engineer  
Stationary Source Permitting Program

Enclosure

cc:Nick Irwin

PERMIT NO. 2411-297-0062-S-01-0  
ISSUANCE DATE: 08/05/2024



**Air Quality Permit**

In accordance with the provisions of the Georgia Air Quality Act, O.C.G.A. Section 12-9-1, et seq and the Rules, Chapter 391-3-1, adopted pursuant to and in effect under that Act,

**Facility Name:** Preston Inert Landfill  
**Facility Address:** 2351 Preston Road  
Good Hope, Georgia 30641 Walton County  
**Mailing Address:** 2351 Preston Road  
Good Hope, Georgia 30641  
**Facility AIRS Number:** 04-13-297-00062

is issued a Permit for the following:

**Construction and operation of an AirBurners FireBox Model S330 air curtain burner. This Permit is issued for the purpose of establishing practically enforceable emission limitations such that the facility will not be considered a major source with respect to Title V of the Clean Air Act Amendments of 1990.**

This Permit is conditioned upon compliance with all provisions of The Georgia Air Quality Act, O.C.G.A. Section 12-9-1, et seq, the Rules, Chapter 391-3-1, adopted and in effect under that Act, or any other condition of this Permit.

This Permit may be subject to revocation, suspension, modification or amendment by the Director for cause including evidence of noncompliance with any of the above; or for any misrepresentation made in Application No. 29174 dated February 1, 2024; any other applications upon which this Permit is based; supporting data entered therein or attached thereto; or any subsequent submittals or supporting data; or for any alterations affecting the emissions from this source.

This Permit is further subject to and conditioned upon the terms, conditions, limitations, standards, or schedules contained in or specified on the attached 5 pages.



*Jeffrey W. Cown*

Jeffrey W. Cown, Director  
Environmental Protection Division

**State of Georgia**  
**Department of Natural Resources**  
**Environmental Protection Division**

**Permit No.**  
**2411-297-0062-S-01-0**

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**1. General Requirements**

- 1.1 At all times, including periods of startup, shutdown, and malfunction, the Permittee shall maintain and operate this source, including associated air pollution control equipment, in a manner consistent with good air pollution control practice for minimizing emissions. Determination of whether acceptable operating and maintenance procedures are being used will be based on information available to the Division which may include, but is not limited to, monitoring results, opacity observations, review of operating and maintenance procedures, and inspection or surveillance of the source.
- 1.2 The Permittee shall not build, erect, install or use any article, machine, equipment or process the use of which conceals an emission which would otherwise constitute a violation of an applicable emission standard. Such concealment includes, but is not limited to, the use of gaseous diluents to achieve compliance with an opacity standard or with a standard that is based on the concentration of a pollutant in the gases discharged into the atmosphere.
- 1.3 The Permittee shall submit a Georgia Air Quality Permit application to the Division prior to the commencement of any modification, as defined in 391-3-1-.01(pp), which may result in air pollution and which is not exempt under 391-3-1-.03(6). Such application shall be submitted sufficiently in advance of any critical date involved to allow adequate time for review, discussion, or revision of plans, if necessary. The application shall include, but not be limited to, information describing the precise nature of the change, modifications to any emission control system, production capacity and pollutant emission rates of the plant before and after the change, and the anticipated completion date of the change.
- 1.4 Unless otherwise specified, all records required to be maintained by this Permit shall be recorded in a permanent form suitable for inspection and submission to the Division and shall be retained for at least five (5) years following the date of entry.
- 1.5 In cases where conditions of this Permit conflict with each other for any particular source or operation, the most stringent condition shall prevail.

**2. Allowable Emissions**

- 2.1 The Permittee shall comply with all applicable provisions of the "New Source Performance Standards" as found in 40 CFR 60, Subpart A, "General Provisions" and 40 CFR 60, Subpart CCCC, "Standards of Performance for Commercial and Industrial Solid Waste Incineration Units" for the operation of the air curtain burner (Source Code: ACB1).  
[40 CFR 60, Subparts A and CCCC]

**State of Georgia  
Department of Natural Resources  
Environmental Protection Division**

**Permit No.  
2411-297-0062-S-01-0**

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- 2.2 The Permittee shall only burn the following materials for the air curtain burner (Source Code: ACB1):  
[40 CFR 60.2245(b)]
- a. 100 percent wood waste;
  - b. 100 percent clean lumber; and
  - c. 100 percent mixture of only wood waste, clean lumber, and/or yard waste.
- 2.3 The Permittee shall not cause, let, suffer, or allow emissions from the air curtain burner (Source Code: ACB1) the opacity of which is greater than the following:  
[40 CFR 60.2250]
- a. Ten (10) percent (as determined by the average of three 1-hour blocks consisting of ten 6-minutes average opacity value) during operation; and
  - b. Thirty-five (35) percent (as determined by the average of three 1-hour blocks consisting of ten 6-minutes average opacity value) during the startup period that is within 30 minutes of operation.
- 2.4 The Permittee shall limit the total hours of operation for the air curtain burner (Source Code: ACB1) to less than 2,912 hours during any consecutive twelve-month period.  
[391-3-1-.03(2)c]
- 2.5 The Permittee shall not burn "Yard Trimmings" in the air curtain burner (Source Code: ACB1).
- "Yard Trimmings" means leaves, brush, grass, clippings, shrub and tree prunings, discarded Christmas trees, nursery and greenhouse vegetative residuals, and vegetative matter resulting from landscaping development and maintenance other than mining, agricultural, and silvicultural operations.  
[391-3-1-.03(2)(c), 391-3-4-.08(2), and 391-3-4-.01(85)]
- 2.6 The Permittee shall comply with all applicable provisions of 40 CFR 60 New Source Performance Standards (NSPS), Subpart A – "General Provisions" and Subpart III – "Standards for Stationary Compression Ignition Internal Combustion Engines", for the operation of the diesel-fired engine (Source Code: ENG1).  
[40 CFR 60 Subpart III]
- 2.7 The Permittee shall comply with all applicable provisions of the National Emission Standards for Hazardous Air Pollutants (NESHAP) Subpart ZZZZ – "National Emission Standards for Hazardous Air Pollutants for Stationary Reciprocating Internal Combustion Engines" and the applicable provisions of Subpart A, "General Provisions" as defined in Table 8 of 40 CFR 63 Subpart ZZZZ for operation of the diesel-fired engine (Source Code: ENG1).  
[40 CFR 63 Subpart ZZZZ]

**State of Georgia**  
**Department of Natural Resources**  
**Environmental Protection Division**

**Permit No.**  
**2411-297-0062-S-01-0**

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**3. Fugitive Emissions**

- 3.1 The Permittee shall take all reasonable precautions with any operation, process, handling, transportation, or storage facilities to prevent fugitive emissions of air contaminants.
- 3.2 The Permittee shall not cause, let, permit, suffer or allow visible emissions from any fugitive source to equal or exceed 20% opacity.  
[391-3-1-.02(2)(n)2]

**4. Process & Control Equipment**

- 4.1 Routine maintenance shall be performed on all pollution control equipment. Maintenance records shall be recorded in a permanent form suitable and available for inspection by the Division. The record shall be retained for at least five years following the date of such maintenance.  
[391-3-1-.02(6)(b)1]

**5. Monitoring**

- 5.1 Any continuous monitoring system required by the Division and installed by the Permittee shall be in continuous operation and data recorded during all periods of operation of the affected facility except for continuous monitoring system breakdowns and repairs. Monitoring system response, relating only to calibration checks and zero and span adjustments, shall be measured and recorded during such periods. Maintenance or repair shall be conducted in the most expedient manner to minimize the period during which the system is out of service.  
[391-3-1-.02(6)(b)1]
- 5.2 The Permittee shall install, calibrate, maintain, and operate a non-resettable continuous monitoring system (or device) for the air curtain burner (Source Code: ACB1) to track the hours operated and to record the cumulative total hours of operation. Each system shall meet the applicable performance specification(s) of the Division's monitoring requirements.  
[391-3-1-.02(6)(b)1(i)]

**6. Performance Testing**

- 6.1 The Permittee shall cause to be conducted a performance test at any specified emission point when so directed by the Division. The following provisions shall apply with regard to such tests:
- a. All tests shall be conducted and data reduced in accordance with applicable procedures and methods specified in the Division's Procedures for Testing and Monitoring Sources of Air Pollutants.

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Department of Natural Resources  
Environmental Protection Division**

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- b. All test results shall be submitted to the Division within sixty (60) days of the completion of testing.
  - c. The Permittee shall provide the Division thirty (30) days prior written notice of the date of any performance test(s) to afford the Division the opportunity to witness and/or audit the test, and shall provide with the notification a test plan in accordance with Division guidelines.
  - d. All monitoring systems and/or monitoring devices required by the Division shall be installed, calibrated and operational prior to conducting any performance test(s). For any performance test, the Permittee shall, using the monitoring systems and/or monitoring devices, acquire data during each performance test run. All monitoring system and/or monitoring device data acquired during the performance testing shall be submitted with the performance test results.
- 6.2 Within 60 days after achieving the maximum charge rate which the air curtain incinerator will be operated, but no later than 180 days after the initial startup, the Permittee shall conduct initial test for opacity on the air curtain burner (Source Code: ACB1) in accordance with 40 CFR 60, Appendix A, Method 9, to verify that the opacity meets the limits in Permit Condition 2.3.  
[40 CFR 60.2250 and 40 CFR 60.2255]
- 6.3 The Permittee shall after the initial test of opacity, conduct annual opacity test on the air curtain burner (Source Code: ACB1), no more than 12 calendar months following the date of the previous test. The test report shall be submitted to the Division within 60 days. All reports must be kept onsite and available for review or submittal for five (5) years.  
[40 CFR 60.2255 and 40 CFR 60.2260]

**7. Notification, Reporting and Record Keeping Requirements**

- 7.1 The Permittee shall submit written notification of startup to the Division within 15 days after such date. The notification shall be submitted to:  
Mr. Sean Taylor  
Stationary Source Compliance Program  
4244 International Parkway, Suite 120  
Atlanta GA 30354
- 7.2 The Permittee shall keep the following records in a permanent form suitable for inspection and submission to the Division. Either paper copy or electronic formats are acceptable. The records shall be retained for at least five (5) years following the date of entry.  
[40 CFR 60.2260 and 391-3-1-.02(6)(b)1]
- a. The result of the initial opacity testing (each 6-minute average) for the air curtain burner (Source Code: ACB1).

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Department of Natural Resources  
Environmental Protection Division**

**Permit No.  
2411-297-0062-S-01-0**

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- b. The result of the annual opacity testing (each 6-minute average) for the air curtain burner (Source Code: ACB1).
  
- 7.3 The Permittee shall use the hour meter required by Permit Condition 5.2 to determine and record the following:  
[391-3-1-.02(6)(b)1]
  - a. The cumulative total hours of operation of the air curtain burner (Source Code: ACB1) at the end of every calendar month.
  - b. The total operating hours for the air curtain burner (Source Code: ACB1) for the consecutive twelve-month period ending with each calendar month
  
- 7.4 The Permittee shall keep monthly records of the number of hours for the air curtain burner (Source Code: ACB1) usage by recording the hour meter(s) gauge monthly usage. The Permittee shall retain these records for five (5) years from date of record. The Permittee shall use the monthly usage data to calculate the combined twelve-month rolling total usage for each calendar month and notify the Division in writing within 15 days if the combined twelve-month rolling total usage from the air curtain burner equals or exceeds 2,912 hours.  
[391-3-1-.02(6)(b)1]

**8. Special Conditions**

- 8.1 At any time that the Division determines that additional control of emissions from the facility may reasonably be needed to provide for the continued protection of public health, safety and welfare, the Division reserves the right to amend the provisions of this Permit pursuant to the Division's authority as established in the Georgia Air Quality Act and the rules adopted pursuant to that Act.
  
- 8.2 The Permittee shall calculate and pay an annual Permit fee to the Division. The amount of the fee shall be determined each year in accordance with the "Procedures for Calculating Air Permit Application & Annual Permit Fees."



# Walton County Planning and Development

126 Court Street, Annex 1, Monroe GA 30655

May 9, 2024

To Whom It May Concern

From: Charna Parker  
Director, Planning and Development

RE: Firebox use at existing Preston Road Inert Landfill

This letter will serve as notice that the Preston Road Inert Landfill located off Preston Road and being identified as Parcel C20120025A is currently in operation as a legal non-conforming inert landfill, which would allow the use of a Firebox Incinerator as an accessory use.

The use of Firebox Incinerators is recognized by EPD as an allowable use in Inert Landfills which require an Air Quality Permit and Solid Waste Permit prior to utilization. These permits must be obtained and presented to the department prior to utilization of the incinerator at the Preston Road Inert Landfill.





ENVIRONMENTAL PROTECTION DIVISION

Jeffrey W. Cown, Director

Air Protection Branch
4244 International Parkway
Suite 120
Atlanta, Georgia 30354
404-363-7000

NARRATIVE

TO: Cynthia Dorrrough
FROM: Bradley Belflower
DATE: March 28, 2024

Facility Name: Preston Inert Landfill
AIRS No.: 297-00062
Location: Good Hope, Georgia (Walton County)
Application No.: 29174
Date of Application: February 1, 2024

Background Information

Preston Inert Landfill proposes to operate an air curtain burner in Good Hope, Georgia. The facility is classified as a PSD minor source because potential emissions are below 250 tpy and it is not one of the 28 named source categories under PSD. The facility currently has no air quality permit. The facility is a synthetic minor source with regard to Title V regulations.

Purpose of Application

Application No. 29174 was received on February 1, 2024, for the construction and operation of an air curtain burner. The air curtain burner will be an AirBurners FireBox Model S330. A public advisory expired on March 15, 2024. No comments were received.

Updated Equipment List

Table with 4 columns: Source Code, Description, Installation Date, Construction Date. Rows include ACB1 (AirBurners FireBox Model S330 air curtain burner) and ENGI (74.5 hp (55 Kw) diesel engine).

Emissions Summary

Potential to emit (PTE) calculation is based on maximum throughput of 13.0 tons/hour wood waste and 2,912 hours per year [8 hours/day \* 7 days/week \* 52 weeks/year] of operation of the air curtain burner, per permit Condition 2.4. The PTE calculations are based on emission factors derived in Air Curtain Incinerator Emission Factor Determination, dated April 4, 2017, which was included with Application No. 29174. This document does not include emission factors for HAP emissions. HAP emissions were determined using the most conservative emission factors approved by the Division.

$$PM/PM_{10}/PM_{2.5} = (13.0 \text{ ton/hr}) * (1.5 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 28.4 \text{ tons/yr}$$

$$NO_x = (13.0 \text{ ton/hr}) * (1.0 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 18.9 \text{ tons/yr}$$

$$SO_2 = (13.0 \text{ ton/hr}) * (0.1 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 1.9 \text{ tons/yr}$$

$$CO = (13.0 \text{ ton/hr}) * (2.6 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 49.2 \text{ tons/yr}$$

$$VOC = (13.0 \text{ ton/hr}) * (0.9 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 17.0 \text{ tons/yr}$$

$$\text{Total HAPs} = (13.0 \text{ ton/hr}) * (0.302 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 5.7 \text{ tons/yr}$$

$$\text{HCl (Individual HAP)} = (13.0 \text{ ton/hr}) * (0.171 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 3.2 \text{ tons/yr}$$

**Facility-Wide Emissions**  
(in tons per year)

Pollutant	Potential Emissions	Actual Emissions
PM	28.4	28.4
PM <sub>10</sub>	28.4	28.4
PM <sub>2.5</sub>	28.4	28.4
NO <sub>x</sub>	18.9	18.9
SO <sub>2</sub>	1.9	1.9
CO	49.2	49.2
VOC	17.0	17.0
Max. Individual HAP	5.7	5.7
Total HAP	3.2	3.2

**Regulatory Applicability**

**40 CFR 60 Subpart CCCC – Standards of Performance for Commercial and Industrial Solid Waste Incineration Units**

Because the air curtain burner commenced construction after June 4, 2010 it is subject to the requirements of Subpart CCCC. Air curtain burners that burn only 100 percent wood waste, 100 percent clean lumber; and 100 percent mixture of only wood waste, clean lumber, and/or yard waste are only required to meet the requirements of 40 CFR 60.2245 through 60.2260.

391-3-1-.02(2)(c) – Incinerators

Because the air curtain incinerator is subject to 40 CFR 60 Subpart CCCC, it is not subject to Georgia Rule (c) [see 391-3-1-.02(2)(c)6.(vi)].

40 CFR 60 Subpart IIII – “Standards of Performance for Stationary Compression Ignition Internal Combustion Engines”

Subpart IIII regulates the compression ignition engines (on the diesel engine) constructed after July 11, 2005 and manufactured after April 1, 2006. The diesel engine was constructed after July 11, 2005 and manufactured after April 1, 2006, so it is subject to Subpart IIII. The facility must comply with the emission standards and opacity requirement under NSPS Subpart IIII by purchasing certified engine. The facility indicated that the diesel engine is a USEPA Tier 4 certified engine.

40 CFR Part 63 Subpart ZZZZ – “National Emission Standards for Hazardous Air Pollutants for Stationary Reciprocating Internal Combustion Engines”

This facility is an area source for HAPS. The diesel engine is constructed after June 12, 2006. Therefore, it is considered new stationary reciprocating internal combustion engines (RICE) and it is subject to 40 CFR 63 Subpart ZZZZ. 40 CFR 63 Subpart ZZZZ [40 CFR 63.6590(c)] states that new stationary RICE located at an area source, must meet the requirements of 40 CFR 63 Subpart ZZZZ by meeting the requirements of 40 CFR 60 Subpart IIII. No further requirements of MACT apply to this engine.

Permit Conditions

Condition 2.1 states the general applicability of 40 CFR 60 Subparts A and CCCC for the operation of the air curtain burner (ACB1).

Condition 2.2 limits materials combusted in the air curtain burner (ACB1) to 100 percent wood waste, 100 percent clean lumber; and 100 percent mixture of only wood waste, clean lumber, and/or yard waste per the requirements of Subpart CCCC.

Condition 2.3 limits the opacity from the air curtain burner (ACB1) per the requirements of Subpart CCCC.

Condition 2.4 limits the hours of operation for the air curtain burner (ACB1) to 2,912 hours per year [8 hours/day \* 7 days/week \* 52 weeks/year] to ensure that the air curtain burner (ACB1) is a synthetic minor source.

Condition 2.5 prohibits the facility from burning yard trimming in the air curtain burner (ACB1). This restriction is due to Georgia’s Solid Waste Management Rules [see 391-3-4-.08(2)].

Condition 2.6 states the general applicability of 40 CFR 60 Subparts A and IIII for the operation of the diesel fired engine (ENG1).

Condition 2.7 states the general applicability of 40 CFR 63 Subparts A and ZZZZ for the operation of the diesel fired engine (ENG1).

Conditions 3.1 and 3.2 incorporate Georgia Rule (n) to minimize fugitive dust for the entire facility.

Conditions 4.1 requires the facility to conduct routine maintenance.

Conditions 5.2 requires the facility to monitor the hours of operation for the air curtain incinerator.

Conditions 6.2 and 6.3 incorporate the requirements for initial and annual opacity testing on the air curtain burner (ACB1) per the requirements of Subpart CCCC.

Condition 7.1 requires the facility submit written notification of startup.

Condition 7.2 requires the facility to maintain recordkeeping of the initial opacity test and annual opacity test for the period of five years per the requirements of Subpart CCCC.

Conditions 7.3 and 7.4 require the facility to maintain recordkeeping and reporting of the total operating hours of the air curtain burner (ACB1) to track compliance with the hours of operation limit in Condition 2.4.

### **Toxic Impact Assessment**

A TIA was not required to be performed.

### **Summary & Recommendations**

I recommend that Permit No. 2411-297-0062-S-01-0 be issued to Preston Inert Landfill for the construction and operation of an air curtain burner in Good Hope, Georgia. The Preston Inert Landfill air curtain burner will be a synthetic minor source. It is assigned to the Northeast District (Athens) office for compliance responsibility. A 30-day Public Advisory expired on March 15, 2024. No comments received.

**Addendum to Narrative**

The 30-day public review started on June 12, 2024, and ended on July 12, 2024. Comments were not received by the Division.

126 Court Street  
Monroe, Ga. 30655



(770) 267-1485  
(770) 267-1407 FAX

### Zoning Certification Letter

February 23, 2024

Property Location: Preston Inert Landfill  
Inert Landfill – C2010025A00  
2370 Preston Road, Good Hope, Georgia  
Owner: Preston Inert Landfill LLC – 2351 Preston Road, Good Hope,  
Georgia 30641

Walton County Board of Commissioners meeting held on October 5, 1999 indicates that the conditional use for an inert landfill for 67.20 at 2370 Preston Road, Good Hope, was approved.

Should you need further assistance, please feel free to contact me at 770-267-1319.

Tracie Malcom  
Zoning Coordinator  
Walton County Planning and Development



**ENVIRONMENTAL PROTECTION DIVISION**

**Jeffrey W. Cown, Director**

**Air Protection Branch**  
4244 International Parkway  
Suite 120  
Atlanta, Georgia 30354  
404-363-7000

**NARRATIVE**

TO: Cynthia Dorrough  
FROM: Bradley Belflower  
DATE: March 28, 2024

Facility Name: **Preston Inert Landfill**  
AIRS No.: 297-00062  
Location: Good Hope, Georgia (Walton County)  
Application No.: 29174  
Date of Application: February 1, 2024

**Background Information**

Preston Inert Landfill proposes to operate an air curtain burner in Good Hope, Georgia. The facility is classified as a PSD minor source because potential emissions are below 250 tpy and it is not one of the 28 named source categories under PSD. The facility currently has no air quality permit. The facility is a synthetic minor source with regard to Title V regulations.

**Purpose of Application**

Application No. 29174 was received on February 1, 2024, for the construction and operation of an air curtain burner. The air curtain burner will be an AirBurners FireBox Model S330. A public advisory expired on March 15, 2024. No comments were received.

**Updated Equipment List**

Source Code	Description	Installation Date	Construction Date
ACB1	AirBurners FireBox Model S330 air curtain burner	2024	2024
ENG1	74.5 hp (55 Kw) diesel engine	2024	2024

**Emissions Summary**

Potential to emit (PTE) calculation is based on maximum throughput of 13.0 tons/hour wood waste and 2,912 hours per year [8 hours/day \* 7 days/week \* 52 weeks/year] of operation of the air curtain burner, per permit Condition 2.4. The PTE calculations are based on emission factors derived in *Air Curtain Incinerator Emission Factor Determination*, dated April 4, 2017, which was included with Application No. 29174. This document does not include emission factors for HAP emissions. HAP emissions were determined using the most conservative emission factors approved by the Division.

$$PM/PM_{10}/PM_{2.5} = (13.0 \text{ ton/hr}) * (1.5 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 28.4 \text{ tons/yr}$$

$$NO_x = (13.0 \text{ ton/hr}) * (1.0 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 18.9 \text{ tons/yr}$$

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$$VOC = (13.0 \text{ ton/hr}) * (0.9 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 17.0 \text{ tons/yr}$$

$$\text{Total HAPs} = (13.0 \text{ ton/hr}) * (0.302 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 5.7 \text{ tons/yr}$$

$$HCl \text{ (Individual HAP)} = (13.0 \text{ ton/hr}) * (0.171 \text{ lb/ton}) * (2,912 \text{ hr/yr}) * (1 \text{ ton}/2000 \text{ lb}) = 3.2 \text{ tons/yr}$$

**Facility-Wide Emissions  
(in tons per year)**

<b>Pollutant</b>	<b>Potential Emissions</b>	<b>Actual Emissions</b>
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PM <sub>2.5</sub>	28.4	28.4
NO <sub>x</sub>	18.9	18.9
SO <sub>2</sub>	1.9	1.9
CO	49.2	49.2
VOC	17.0	17.0
Max. Individual HAP	5.7	5.7
Total HAP	3.2	3.2

**Regulatory Applicability**

**40 CFR 60 Subpart CCCC – Standards of Performance for Commercial and Industrial Solid Waste Incineration Units**

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391-3-1-.02(2)(c) – Incinerators

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Permit Conditions

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### **Toxic Impact Assessment**

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### **Summary & Recommendations**

I recommend that Permit No. 2411-297-0062-S-01-0 be issued to Preston Inert Landfill for the construction and operation of an air curtain burner in Good Hope, Georgia. The Preston Inert Landfill air curtain burner will be a synthetic minor source. It is assigned to the Northeast District (Athens) office for compliance responsibility. A 30-day Public Advisory expired on March 15, 2024. No comments received.

**Addendum to Narrative**

The 30-day public review started on June 12, 2024, and ended on July 12, 2024. Comments were not received by the Division.

# DESIGN & OPERATION PLAN AIR CURTAIN DESTRUCTOR

FOR  
PRESTON INERT LANDFILL, LLC  
WALTON COUNTY, GEORGIA  
JANUARY 2026

### OWNER/OPERATOR:

PRESTON INERT LANDFILL, LLC  
2351 PRESTON ROAD  
GOOD HOPE, GEORGIA 30641  
(770) 417-7464

### RESPONSIBLE OFFICIAL:

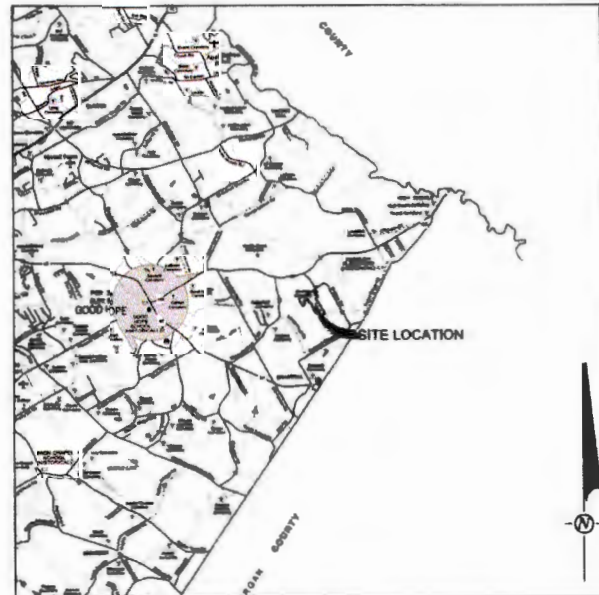
KYLE COTTON, OPERATIONS MANAGER  
(770) 417-7464 (EMERGENCY 24-HOUR CONTACT)

### FACILITY ADDRESS:

PRESTON INERT LANDFILL  
PERMIT-BY-RULE NO PBR-147-35IL  
2351 PRESTON ROAD  
GOOD HOPE, GEORGIA 30641  
LATITUDE 33.78899°  
LONGITUDE -83.55199°

### INDEX TO DRAWINGS

- TITLE SHEET
- 1 BOUNDARY SURVEY
- 2 SITE PLAN
- 3 OPERATIONS PLAN & OPERATIONAL FLOW DIAGRAM



VICINITY MAP  
SCALE 1 INCH = 1 MILE  
IMAGE COURTESY OF:  
GEORGIA DEPARTMENT OF TRANSPORTATION (GDOT), DATED 2022 (WALTON COUNTY)  
APPROXIMATE SCALE IN MILES

### LEGEND

#### EXISTING FEATURES

- FACILITY PROPERTY LINE
- BOUNDARY PROPERTY LINE (APPROXIMATE)
- LIMITS OF 100-FT BUFFER REQUIRED BY PERMIT-BY-RULE INERT LANDFILL
- 10-FT TOPOGRAPHIC ELEVATION CONTOUR
- 5-FT TOPOGRAPHIC ELEVATION CONTOUR
- SITE WETLANDS (APPROXIMATE)
- 50-FT WETLANDS BUFFER
- STREAM
- POND / UNPAVED TRIBUTARY
- 25-FT STATE WATER BUFFER (APPROXIMATE)
- LIMITS OF 100-YEAR FLOODPLAIN
- PUBLIC ROAD RIGHT-OF-WAY
- UNPAVED ROAD ON SUBJECT SITE
- OCCUPIED DWELLING
- OTHER ENCLOSED STRUCTURE (NOT AN OCCUPIED DWELLING)
- 500-FT OCCUPIED DWELLING BUFFER

#### PROPOSED FEATURES

- UPLAND AREA DESIGNATED FOR AIR CURTAIN DESTRUCTOR OPERATION & WASTE STORAGE



P.O. Box 214  
Pellissippi, Georgia 30824  
404-388-0200  
www.esi-engineering.com



01/21/26









# Environmental Protection Division

## Georgia Air Protection Branch Permit Search Engine

AIRS Number:

Facility Name:

Permit Number/SIC Code:

[Search Permits](#)

[Clear Search](#)

<u>AIRS Number</u>	<u>Facility Name</u>	<u>Permit</u>	<u>Issuance Date</u>	<u>Other Documents</u>	<u>Permit Type</u>
297-00062	Preston Inert Landfill	<a href="#">2411-297-0062-S-01-0</a>	5-Aug-2024	<a href="#">Narrative</a>	SIP

# Walton County, GA

**Parcel Number** C2010025A00  
**Location Address** PRESTON RD  
**Legal Description** TR#3 66.61AC  
 (Note: Not to be used on legal documents)  
**Class** C5-Commercial  
 (Note: This is for tax purposes only. Not to be used for zoning.)  
**Zoning** A1  
**Tax District** Walton County (District 04)  
**Millage Rate** 33.44  
**Acres** 66.61  
**Neighborhood** 09615-LANDFILL INERT (09615)  
**Homestead Exemption** No (S0)  
**Landlot/District** 86 / 2



[View Map](#)

## Owner

PRESTON INERT LANDFILL LLC  
 2351 PRESTON RD  
 GOOD HOPE, GA 30641

Type	Description	Calculation Method	Square Footage	Frontage	Depth	Acres	Lots
Commercial	09615-AC-LANDFILL INERT	Acres	1,843,024	0	0	42.31	0
Commercial	09615-AC-LANDFILL INERT	Acres	1,058,508	0	0	24.3	0

## Accessory Information

Description	Year Built	Dimensions/Units	Identical Units	Value
Shop, Comm or Industrial	2022	50x100 / 0	0	\$69,700

Permit Date	Permit Number	Type	Description
04/11/2022	22040026	COMMERCIAL	STORAGE BUILDING 100% TY 23
		CONDITIONAL USE	CU99735

## Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
11/12/2019	4493 249	116 197	\$0	Deed of Gift	HOLDER LEONARD P	PRESTON INERT LANDFILL LLC
8/18/1989	300 321	104 040	\$0	Unqualified Sale	HOLDER LEONARD P	

## Valuation

	2023	2022	2021	2020
Previous Value	\$359,600	\$355,700	\$355,700	\$355,700
Land Value	\$359,600	\$359,600	\$355,700	\$355,700
+ Improvement Value	\$0	\$0	\$0	\$0
+ Accessory Value	\$69,700	\$0	\$0	\$0
= Current Value	\$429,300	\$359,600	\$355,700	\$355,700

## Photos



No data available for the following modules: Rural Land, Residential Improvement Information, Commercial Improvement Information, Manufactured Homes, Prebill Mobile Homes, Sketches.

The Walton County Assessor makes every effort to produce the most accurate information possible. No warranties, expressed or implied are provided for the data herein, its use or interpretation. The assessment information is from the last certified tax roll. All other data is subject to change.

[| User Privacy Policy](#) | [GDPR Privacy Notice](#)  
[Last Data Upload: 4/18/2024, 6:02:43 AM](#)

[Contact Us](#)

Developed by  
 **Schneider**  
GEO SPATIAL

# Walton County Department Agenda Request

Department Name: **Walton County Planning & Development**

Department Head/Representative: **Kristi Parr**

Meeting Date Request: **April 14, 2026**

Has this topic been discussed at past meetings? **No**

If so, When?

TOPIC: **Draft of Capital Improvements Element 2026 Annual Update and Transmittal Resolution (Public Hearing)**

Wording For Agenda: **Draft of Capital Improvements Element 2026 Annual Update and Transmittal Resolution (Public Hearing)**

This Request: Informational Purposes Only Needs Action by Commissioners\* **Yes**

\*What action are you seeking from the Commissioners? **Approval so it can be sent to DCA for their approval**

Department Comments/Recommendation: **Approval**

Additional Documentation Attached?

Is review of this request or accompanying documentation by the County Attorney required? **No**

If so, has a copy of the documentation been forwarded to County Attorney? **N/A**

Date forwarded to County Attorney: **N/A**

Has the County Attorney review been completed? **N/A**

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget? **N/A**

Budget information attached? **N/A**

Comments: **N/A**

Purchasing Department Comments:

County Attorney Comments:

Chairman's Comments:

**Walton County, Georgia**



**Capital Improvements  
Element**

**2026 Annual Update:  
Financial Report &  
Short Term Work  
Program**

**February 20, 2026, Draft**

## Introduction

This Capital Improvements Element Annual Update has been prepared based on the rules and regulations pertaining to impact fees in Georgia, as specified by the Development Impact Fee Act (DIFA) documents Development Impact Fee Compliance Requirements and Standards and Procedures Local Comprehensive Planning. These documents dictate the essential elements of an Annual Update, specifically the inclusion of a financial report and a schedule of improvements.

According to the Compliance Requirements, the Annual Update:

*"must include: 1) the Annual Report on impact fees required under O.C.G.A. 36-71-8; and 2) a new fifth year schedule of improvements, and any changes to or revision previously listed CIE projects including alterations in project costs proposed changes in funding sources, construction schedules, or project scope." (Chapter 110-12-2-03(2)(c))*

The Annual Update itself is based on the amended Walton County Capital

Improvements Element, as adopted by the County on July 7, 2020. Impact Fee Ordinance was amended December 2, 2025 to increase the fee and to add Animal Control.

## Financial Report

The Financial Report included in this document is based on DIFA, specifically:

*"As part of its annual audit process, a municipality or county shall prepare and annual report describing the amount of any development impact fees collected, encumbered, and used during the preceding year by category of public facility and service area." (O.C.G.A. 36-71-8(d)(1))*

The County's fiscal year runs from July 1 to June 30. Thus, these financial reports are based on the audits prepared for FY 2025. The required financial information for each public facility appears in the main financial tables.

## Schedule of Improvements

In addition to the financial report, the County has prepared a five-year schedule of improvements-a community work program

(CWP)- as specified in the Compliance Requirements (Chapter 110-12-2-.03(2)(c)), which states that local governments that have a CIE must "upgrade their entire Short Term [i.e., Community] Work Program annually."<sup>1</sup>

According to DCA's requirements,<sup>2</sup> the Community Work Program must include:

Introduction

- A brief description of the activity;
- Timeframe for undertaking the activity;
- Responsible party for implementing the activity;
- Estimated cost (if any) of implementing the activity; and,
- Funding source(s), if applicable.

All of this information appears in the Community Work Program portion of this document

<sup>1</sup> Note the Compliance Requirements specify that the short term work program is to meet the requirements of Chapter 110-12-1-04(7)(a), which is a reference to the STWP requirements in a previous version of the Standards and

Community Work Program

Procedures for Local Comprehensive Planning The correct current description  
of a STMP is found at Chapter 110-12-1-.03(3)

Chapter 110-12-1-.03(3)

**WALTON COUNTY** **Annual Impact Fee Financial Report - Fiscal Year 2025**

Public Facility	Libraries	Fire Protection	County Jail	Sheriff's Office	Emergency Communications	EMS	Parks & Recreation	Animal Control*	CIE Prep**	Administration	TOTAL
Service Area	County-wide	Unincorporated County plus Between, Good Hope and Walnut Grove	County-wide	County-wide excluding Loganville and Monroe	County-wide	County-wide	County-wide	County-wide			
Impact Fee Fund Balance June 30, 2024	\$452,964.43	\$431,497.93	\$249,049.74	\$154,761.96	\$38,288.53	\$66,573.44	\$1,597,716.20	\$0.00	\$21,576.34	\$27,409.55	\$3,039,838.12
Impact Fees Collected July 1, 2024 through June 30, 2025	\$78,339.30	\$138,497.22	\$34,175.75	\$32,202.71	\$3,251.62	\$5,730.86	\$213,134.35	\$0.00	\$3,275.88	\$15,092.01	\$523,699.70
<b>Subtotal: Fee Accounts</b>	<b>\$531,303.73</b>	<b>\$569,995.15</b>	<b>\$283,225.49</b>	<b>\$186,964.67</b>	<b>\$41,540.15</b>	<b>\$72,304.30</b>	<b>\$1,810,850.55</b>	<b>\$0.00</b>	<b>\$24,852.22</b>	<b>\$42,501.56</b>	<b>\$3,563,537.82</b>
Accrued Interest	\$3,038.77	\$3,260.06	\$1,619.89	\$1,069.34	\$237.59	\$413.54	\$10,357.07	\$0.00	\$142.14	\$243.09	\$20,381.48
(Impact Fee Refunds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal Expenditures</b>	<b>-\$42,196.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$11,561.72</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>-\$41,500.00</b>	<b>-\$95,258.66</b>
Impact Fee Fund Balance June 30, 2025	\$492,145.56	\$573,255.21	\$284,845.38	\$176,472.29	\$41,777.74	\$72,717.84	\$1,821,207.62	\$0.00	\$24,994.36	\$1,244.65	\$3,488,660.64
Impact Fees Encumbered	\$492,145.56	\$573,255.21	\$284,845.38	\$176,472.29	\$41,777.74	\$72,717.84	\$1,821,207.62	\$0.00			\$3,462,421.63
*The adopted fee schedule currently does not include "Animal Control" thus no impact fees are being collected for this public facility.											
**CIE Prep is the recoupment of the cost to complete the original impact fee study and create the impact fee program.											

**WALTON COUNTY Annual Impact Fee Financial Report - Fiscal Year 2025**

Public Facility	Libraries	Fire Protection	County Jail	Sheriff's Office	Emergency Communi-cations	EMS	Parks & Recreation	CIE Prep*	Admin-istration	TOTAL
Service Area	County-wide	Unincorporated County plus Between, Good Hope and Walnut Grove	County-wide	County-wide excluding Loganville and Monroe	County-wide	County-wide	County-wide			
<b>Impact Fee Fund Balance July 1, 2024</b>	\$452,964.43	\$431,497.93	\$249,049.74	\$154,761.96	\$38,288.53	\$66,573.44	\$1,597,716.20	\$21,576.34	\$27,409.55	\$3,039,838.12
July Collections	\$5,787.60	\$15,266.94	\$3,757.23	\$3,559.77	\$357.51	\$630.01	\$15,746.07	\$293.75	\$1,353.25	\$46,752.13
August Collections	\$7,027.80	\$10,680.20	\$2,639.20	\$2,479.60	\$251.10	\$442.58	\$19,120.24	\$277.68	\$1,279.33	\$44,197.73
September Collections	\$5,580.90	\$14,313.61	\$3,523.19	\$3,336.94	\$335.23	\$590.76	\$15,183.70	\$279.17	\$1,286.02	\$44,429.52
October Collections	\$8,268.00	\$15,869.99	\$3,913.79	\$3,692.30	\$372.39	\$656.29	\$22,494.37	\$359.93	\$1,658.15	\$57,285.21
November Collections	\$5,787.60	\$11,152.53	\$2,749.57	\$2,595.56	\$261.59	\$461.06	\$15,746.08	\$247.38	\$1,139.64	\$40,141.01
December Collections	\$1,653.60	\$5,250.70	\$1,290.25	\$1,226.25	\$122.77	\$216.33	\$4,498.87	\$87.86	\$404.72	\$14,751.35
January Collections	\$4,754.10	\$6,133.41	\$1,518.23	\$1,421.40	\$144.44	\$254.61	\$12,934.28	\$176.87	\$814.89	\$28,152.23
February Collections	\$10,955.10	\$19,061.95	\$4,704.68	\$4,431.26	\$447.62	\$788.92	\$29,805.08	\$457.13	\$2,106.02	\$72,757.76
March Collections	\$10,955.10	\$14,133.51	\$3,498.53	\$3,275.40	\$332.84	\$586.71	\$29,805.08	\$407.57	\$1,877.79	\$64,872.53
April Collections	\$9,508.20	\$14,380.96	\$3,553.87	\$3,338.63	\$338.11	\$595.96	\$25,868.57	\$374.99	\$1,727.68	\$59,686.97
May Collections	\$2,893.80	\$5,586.67	\$1,376.96	\$1,300.60	\$131.02	\$230.88	\$7,873.01	\$121.30	\$558.77	\$20,073.01
June Collections	\$5,167.50	\$6,666.75	\$1,650.25	\$1,545.00	\$157.00	\$276.75	\$14,059.00	\$192.25	\$885.75	\$30,600.25
<b>Subtotal: Fee Accounts</b>	<b>\$531,303.73</b>	<b>\$569,995.15</b>	<b>\$283,225.49</b>	<b>\$186,964.67</b>	<b>\$41,540.15</b>	<b>\$72,304.30</b>	<b>\$1,810,850.55</b>	<b>\$24,852.22</b>	<b>\$42,501.56</b>	<b>\$3,563,537.82</b>
<b>Accrued Interest</b>	\$3,038.77	\$3,260.06	\$1,619.89	\$1,069.34	\$237.59	\$413.54	\$10,357.07	\$142.14	\$243.09	\$20,381.48
(Impact Fee Refunds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
(July Expenditures)				(\$16.57)						(\$16.57)
(August Expenditures)										\$0.00
(Sept Expenditures)				(\$11,458.40)						(\$11,458.40)
(October Expenditures)				(\$86.75)						(\$86.75)
(November Expenditures)										\$0.00
(December Expenditures)	(\$42,196.94)									(\$42,196.94)
(January Expenditures)									(\$41,500.00)	(\$41,500.00)
(February Expenditures)										\$0.00
(March Expenditures)										\$0.00
(April Expenditures)										\$0.00
(May Expenditures)										\$0.00
(June Expenditures)										\$0.00
<b>Subtotal Expenditures</b>	<b>(\$42,196.94)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,561.72)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$41,500.00)</b>	<b>(\$95,258.66)</b>
<b>Impact Fee Fund Balance June 30, 2025</b>	\$492,145.56	\$573,255.21	\$284,845.38	\$176,472.29	\$41,777.74	\$72,717.84	\$1,821,207.62	\$24,994.36	\$1,244.65	\$3,488,660.64

**COMMUNITY WORK PROGRAM (CWP) – WALTON COUNTY, GA<sup>1</sup>**  
**20<sup>26</sup> – 2030**

Category <sup>2</sup>	Action/Item	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate	Funding Source*	Notes
Library Services	Collection Materials Purchase	<input checked="" type="checkbox"/>					Monroe-Walton County Library System Board	\$72,487	95.15% impact fees (net), 4.85% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase		<input checked="" type="checkbox"/>				Monroe-Walton County Library System Board	\$74,015	95.15% impact fees (net), 4.85% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase			<input checked="" type="checkbox"/>			Monroe-Walton County Library System Board	\$75,450	95.15% impact fees (net), 4.85% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase				<input checked="" type="checkbox"/>		Monroe-Walton County Library System Board	\$77,036	95.15% impact fees (net), 4.85% Local Taxation Sources	On-going annual purchases
Library Services	Collection Materials Purchase					<input checked="" type="checkbox"/>	Monroe-Walton County Library System Board	\$78,274	95.15% impact fees (net), 4.85% Local Taxation Sources	On-going annual purchases
Library Services	O'Kelly Replacement		<input checked="" type="checkbox"/>				Monroe-Walton County Library System Board	\$4,402,000	54.57% impact fees (net), 45.43% Local Taxation Sources	Cost includes \$2,000,000 State participation. The County's maximum participation is 70.92% of the impact fee eligible portion of the project cost
Category <sup>2</sup>	Action/Item	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate	Funding Source*	Notes

<sup>1</sup> CWP is based on the amended Capital Improvements Element that was adopted on July 7, 2020.

Parks and Recreation	Between Park New Playground	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Parks and Recreation Department	\$406,473	91.14% impact fees (net), 8.86% Local Taxation Sources	
Parks and Recreation	South Walton New Batting Cage Building	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				Parks and Recreation Department	\$171,649	99.98% impact fees (net), 0.02% Local Taxation Sources	2,880 sf facility
Parks and Recreation	Walnut Grove New Basketball Court		<input checked="" type="checkbox"/>				Parks and Recreation Department	\$106,787	88.5% impact fees (net), 11.5% Local Taxation Sources	
Parks and Recreation	Walnut Grove New Parking Lot		<input checked="" type="checkbox"/>				Parks and Recreation Department	\$565,528	99.92% impact fees (net), 0.08% Local Taxation Sources	300 spaces
Parks and Recreation	Walnut Grove New Baseball Fields (5)		<input checked="" type="checkbox"/>				Parks and Recreation Department	\$1,767,217	92.2% impact fees (net), 7.8% Local Taxation Sources	
Parks and Recreation	Walnut Grove New Multi-Purpose Fields (4)		<input checked="" type="checkbox"/>				Parks and Recreation Department	\$1,272,396	88.50% impact fees (net), 11.5% Local Taxation Sources	
Parks and Recreation	Expansion of West Walton Park (Portion of 574 projected spaces)	<input checked="" type="checkbox"/>					Parks and Recreation Department	\$160,000	37.50% Donation, 62.42% impact fees, 0.08% Local Taxation Sources	150 spaces
Parks and Recreation	Walnut Grove New Splash Pad		<input checked="" type="checkbox"/>				Parks and Recreation Department	\$1,396,348	35.43% impact fees (net), 64.57% Local Taxation Sources	
Animal Control Shelter	Animal Transport Boxes (2)					<input checked="" type="checkbox"/>	Animal Control Shelter	\$41,657	100% impact fees	Total for 2
Animal Control Shelter	New Vehicle					<input checked="" type="checkbox"/>	Animal Control Shelter	\$20,828	94.47% impact fees (net), 5.53 % Local Taxation Sources	

Category <sup>2</sup>	Action/Item	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate	Funding Source*	Notes
Law Enforcement	Nothing planned in 5-year time horizon									
Fire Protection	New Fire Station (81 N.)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			Fire Rescue Department	\$2,242,422	100% Impact Fees	7,000 sf facility
Fire Protection	New Fire Station (Oasis)		<input checked="" type="checkbox"/>				Fire Rescue Department	\$2,242,422	100% Impact Fees	7,000 sf facility
Fire Protection	New Support Vehicles (2)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				Fire Rescue Department	\$106,524	100% Impact Fees	One per year
Fire Protection	New Platform or Ladder Fire Truck	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				Fire Rescue Department	\$738,814	100% Impact Fees	
Fire Protection	New Pumper Fire Truck	<input checked="" type="checkbox"/>					Fire Rescue Department	\$485,484	100% Impact Fees	
Fire Protection	Support Vehicle (1)	<input checked="" type="checkbox"/>					Fire Rescue Department	\$53,262	100% Impact Fees	

Category <sup>2</sup>	Action/Item	2026	2027	2028	2029	2030	Responsible Party	Cost Estimate	Funding Source*	Notes
Emergency Medical Services	New Ambulances (5)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Emergency Medical Services Department	\$828,413	100% Impact Fees	One per year
Emergency Medical Services	Education Facility (2,500 sf)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				Emergency Medical Services Department	\$830,045	100% Impact Fees	
Emergency Communications	Call Cener Expansion (1,541 sf)					<input checked="" type="checkbox"/>	Emergency Communications	\$309,124	100% Impact Fees	
Emergency Communications	New Equipment Building (207 sf)					<input checked="" type="checkbox"/>	Emergency Communications	\$41,524	100% Impact Fees	
Emergency Communications	All New Construction (1,748)					<input checked="" type="checkbox"/>	Emergency Communications	\$350,648	100% Impact Fees	

\* Local Taxation Sources include but are not limited to the County General Fund, the Capital Projects Fund or other County taxation source, as determined during the annual budget adoption process, SPLOST or separate funds of the Monroe-Walton Library System.

Georgia, Walton County

## Transmittal Resolution

### Capital Improvements Element Annual Update

#### Walton County, Georgia

WHEREAS, Walton County adopted a Capital Improvements Element as an amendment to the *Walton County Comprehensive Plan*; and

WHEREAS, the Capital Improvements Element Annual Update was prepared in accordance with the “Development Impact Fee Compliance Requirements” and the “Minimum Planning Standards and Procedures for Local Comprehensive Planning” adopted by the Board of Community Affairs pursuant to the Georgia Planning Act of 1989, and a duly advertised Public Hearing was held on April 14, 2026, at 6:00 P.M.

BE IT THEREFORE RESOLVED, that the Board of Commissioners of Walton County does hereby submit the Capital Improvements Element Annual Update to the Northeast Georgia Regional Development Center for Regional and State review, as per the requirements of the Development Impact Fee Compliance Requirements.

Adopted this 14<sup>th</sup> day of April 2026.

BY: \_\_\_\_\_

ATTEST: \_\_\_\_\_

March 3, 2026

The Walton County Board of Commissioners held its regular monthly meeting on Tuesday, March 3, 2026 at 6:00 p.m. at the Historic Walton County Courthouse. Those participating in the meeting included Chairman David Thompson, Commissioners Amarie Warren, Pete Myers, Timmy Shelnett, County Clerk Rhonda Hawk, County Manager John Ward, Planning Director Kristi Parr, Finance Director Jennifer Wall, and County Attorney Chip Ferguson. Commissioners Bradford, Adams and Dixon were not present. A list of employees and citizens in attendance at the meeting is on file in the auxiliary file under this meeting date.

**PRESENTATIONS**

Chairman Thompson proclaimed the month of April as Donate Life Month.

**MEETING OPENING**

Chairman Thompson called the meeting to order at 6:02 p.m. and led the Pledge of Allegiance. Commissioner Shelnett gave the invocation.

**ADOPTION OF AGENDA**

**Motion:** *Commissioner Shelnett made a motion, seconded by Commissioner Warren to adopt the agenda. All voted in favor.*

**DISCUSSION**

County Manager's Report/Update

County Manager John Ward gave an update and report on county matters to the Board.

Walton County Old Jail Facility Renovations

**Motion:** *Commissioner Warren made a motion to approve the proposal from Precision Planning, Inc., in the amount of \$69,500 for professional design services to renovate the old jail. Commissioner Shelnett seconded the motion. All voted in favor.*

Annex III Building (Old USDA) and Old Original Jail Building

**Motion:** *Commissioner Shelnett made a motion to move forward with an agreement with the Development Authority to market and sell the facilities. Commissioner Warren seconded the motion; voted and carried unanimously.*

**TAX ASSESSORS**

Evaluation of Existing Homesteads - Proposal from TrueRoll

**Motion:** Chairman Thompson made a motion to accept a proposal from TrueRoll for evaluating and auditing of existing homesteads subject to County Attorney review. Commissioner Warren seconded the motion; voted and carried unanimously.

**PLANNING & DEVELOPMENT**

Planning Director Kristi Parr presented the Planning Commission recommendations.

Z25-0392 - Rezone 3.00 acres from A1 to R1 to create a buildable lot with a shared driveway - Applicant: Daniel Haywood/Owner: Walker Haywood - property located at 3111 North Sharon Church Road - Map/Parcel C0280001C00 - District 2

*Planning Commission recommended approval as submitted.*

County Attorney Chip Ferguson opened the public hearing on the matter. Applicant Daniel Haywood spoke in favor of the rezone. There was no opposition present. Attorney Ferguson closed the public hearing on the matter.

**Motion:** Commissioner Myers made a motion, seconded by Commissioner Warren to approve rezone. All voted in favor.

Z25-0394 - Rezone 1.22 acres from A1 to B2 for used motor vehicle sales - Applicant/Owner: Ramo Manjic - property located at 4743 Highway 81 & Lee Byrd Road - Map/Parcel C0160011 - District 1

*Planning Commission recommended denial.*

County Attorney Chip Ferguson opened the public hearing on the matter. Andrea Gray spoke on behalf of the applicant and presented maps of the surrounding commercial property in the area. The development would be low impact to the community and is consistent with the development in the area. Paul Becker spoke in opposition to the rezone due to the many accidents at this intersection.

**Motion:** Commissioner Warren made a motion to support the recommendation of the Planning Commission and deny the rezone. Commissioner Myers seconded the motion; voted and carried unanimously.

Z25-0397 - Rezone 7.83 acres from R1 to A1 to have personal outside animals - Applicants/Owners: Jeffrey Bryce & Amy Nicole Carter - property located at 2310 Ho Hum Hollow Road - Map/Parcel C0620012A00 - District 3

*Planning Commission recommended approval as submitted.*

County Attorney Chip Ferguson opened the public hearing on the matter. Ned Butler of Reliant Homes spoke in favor on behalf of the applicant. There was no opposition present. Attorney Ferguson closed the public hearing on the matter.

**Motion:** Commissioner Shelnutt made a motion, seconded by Commissioner Warren to approve the rezone. All voted in favor.

CU26-0001 - Conditional Use on 15.90 acres for a place of worship on Youth Monroe Road - Applicant: Manchilo Guadie/Owner: Guadalupe Minhane - property located at 3601 Youth Monroe Road & Joanne Drive - Map/Parcel C0510167A00 - District 1

*Planning Commission recommended approval with the following conditions: 1) Direct access from the subject property to Joanne Drive shall be prohibited; 2) A 25-foot planted buffer shall be required adjacent to the adjoining property lines of lots 19-22 of the Caswell Plantation Subdivision, more specifically, Parcel Numbers N050D007, N050D008, N050D009, and N050D010. The planted buffer shall be landscaped with evergreens. The evergreens shall be planted in a double staggered row, spaced appropriately; 3) Approval shall be limited to a place of worship only. Phase 1 of the project may include the utilization of a temporary place of worship of the existing barn. All appropriate jurisdictional permits required to convert the spaces shall be obtained prior to the operation of the place of worship. Utilization of the barn as the primary facility shall be limited to 6 years and an approved extension by the Board of Commissioners shall be required if the time limit exceeds the 6 years. Phase 2 shall include a permanent church facility, similar to that which is shown on the plans submitted with the conditional use permit application; 4) Approval shall be limited to a place of worship. Senior housing, assisted living facilities and educational facilities, or similar uses, shall be prohibited; 5) All lighting shall meet Walton County lighting standards and be inward facing, downward directional.*

County Attorney Chip Ferguson opened the public hearing on the matter. Manchilo Guadie spoke in favor of the conditional use. Mr. Guadie said that the church would not be a burden to the community, they are Christians and do not believe in handouts. He further stated that the church had been in Gwinnett County for 10 years but there was no room for the children to play safely outside and would like to have the church here. Robert Mitchell spoke in favor saying he had visited the church and that they are good people that believe in God. He believes people have a problem with the proposed design of the church since it doesn't look like a traditional structure. Susan Kent spoke in opposition and presented a petition against the rezone. The petition cited incompatibility with the existing character of the area, traffic safety, infrastructure and environmental concerns, property values and that the proposed church did not align with the Comprehensive Land Use Plan for the area. John Carr spoke in opposition stating his concerns due to the church being next to an airport and believes they deserve a better location. Attorney Ferguson closed the public hearing on the matter.

**Motion:** Commissioner Warren made a motion to approve with all of the Planning Commission recommended conditions. Commissioner Shelnutt asked that she add an additional condition that the church be designed to blend with the community. Commissioner Warren amended her motion adding the additional condition. Commissioner Shelnutt seconded the motion, and all voted in favor.

Z26-0002 - Rezone 5.00 acres from A1/R1 to B3 for a convenience store with a gas station, restaurant and retail space - Applicant: Nikhil Agarwal/Owners: James Little, Kevin Little & Kaye Hanney - property located on Good Hope Road - Map/Parcel C1660104 - District 6

*Planning Commission recommended approval as submitted.*

County Attorney Chip Ferguson opened the public hearing on the matter. Andrea Gray spoke in favor on behalf of the applicant Nikhil Agarwal. There was no opposition present. Attorney Ferguson closed the public hearing on the matter.

**Motion:** *Commissioner Shelnutt made a motion, seconded by Commissioner Myers to approve the rezone. All voted in favor.*

**ADMINISTRATIVE CONSENT AGENDA**

- 1. Approval of February 10, 2026 Meeting Minutes
- 2. Contracts & Budgeted Purchases of \$25,000 or Greater
- 3. Declaration of Surplus
- 4. McCarthy-Barnsley – O.C.O. #20 (for the record)
- 5. Contract Agreement - Southern Disaster Recovery - Debris Management
- 6. Memorandum of Second Amendment to License Agreement - Pinnacle Towers, LLC (for the record)

**Motion:** *Commissioner Warren made a motion, seconded by Commissioner Shelnutt, to approve the Administrative Consent Agenda. All voted in favor.*

**RESOLUTIONS**

Authorizing Increase in Synovus Credit Card Limit

Finance Director Jennifer Wall presented a resolution to increase the aggregate on the county’s Synovus Credit Card.

**Motion:** *Commissioner Shelnutt made a motion, seconded by Commissioner Warren, to adopt the resolution authorizing an increase of the aggregate to \$100,000. All voted in favor.*

**ANNOUNCEMENTS**

Commissioner Warren announced that she would not seek election for the next term but does intend to finish out her current term which ends December 31, 2026.

Commissioner Shelnutt thanked John Pringle for his service of fourteen years on the Planning Commission.

**ADJOURNMENT**

**Motion:** *Commissioner Myers made a motion, seconded by Commissioner Warren, to adjourn the*

*meeting. The motion carried and the meeting was adjourned at 7:15 p.m.*

All documents of record for this meeting are on file in either the addendum book or auxiliary file under this meeting date.

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DAVID G. THOMPSON, CHAIRMAN

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RHONDA HAWK, COUNTY CLERK

Walton County Board of Commissioners  
Purchases \$25,000.00  
Meeting

April 14, 2026

Department	Fund	Description	Payee	Amount
<b>Budget Year FY26</b>				
	100	Premium for Apr 2026	One America	\$ 45,679.27
Various		Replenish Funds In Workers Comp- <b>For the Record</b>	Walton Co BOC	\$ 12,624.00
Various		Replenish Funds In Workers Comp- <b>For the Record</b>	Walton Co Health Benefits Trust	\$ 750,000.00
Various		Replenish Funds In Workers Comp- <b>For the Record</b>	Walton Co Health Benefits Trust	\$ 750,000.00
<b>Law</b>				
	1530 100	General Legal Fees Feb 26- <b>For the Record</b>	Atkinson/Ferguson	\$ 26,322.34
	1530 100	General Legal Fees Mar 26- <b>For the Record</b>	Atkinson/Ferguson	\$ 26,510.71
<b>IT Dept</b>				
	1535 100	M365 Enterprise Apps Renewal	Shi International Corp.	\$ 52,822.56
	1535 100	Zscaler Private Access 200 Licenses	Shi International Corp.	\$ 27,473.57
<b>Jail</b>				
	3325 100	Transition Cost- <b>For the Record</b>	Comprehensive Program Services	\$ 5,000.00
	3325 100	Specialty Care Inmate Medical	Correct Health	\$ 37,830.73
	3325 100	Inmate Medical Feb 26	MedTrust LLC	\$ 426,984.24
	3325 100	Apr 26 Allocation: Complex Maintenance	TKC Management Services	\$ 65,539.00
<b>Jail Bond 2021</b>				
	3325.22 315	Audio/ Visual System- <b>For the Record</b>	Basesix Systems	\$ 74,360.00
	3325.22 315	Dissemination Fee Jail- <b>For the Record</b>	Raymond James & Associates Inc	\$ 1,333.33
<b>Fire Dept.</b>				
	3570.270 270	Fire Station 4 Addition	Precision Planning Inc	\$ 19,850.00
<b>Emergency Management</b>				
	3920 100	Mass Notification System	Civic Plus	\$ 27,342.36
<b>Road &amp; Bridges Splost 2019</b>				
	4220.19 323	Aglin Rd LMIG Project Asphalt	E.R. Snell Contractor Inc	\$ 146,359.50

Department	Fund	Description	Payee	Amount	
	4220.19	323	Bay Creek Church Rd LMIG Project Asphalt	E.R. Snell Contractor Inc	\$ 518,001.25
	4220.19	323	Centerhill Church Rd LMIG Project Asphalt	E.R. Snell Contractor Inc	\$ 520,723.75
	4220.19	323	HD Atha Rd LMIG Project Asphalt	E.R. Snell Contractor Inc	\$ 410,194.25
	4220.19	323	Youth Monroe Rd LMIG Project Asphalt	E.R. Snell Contractor Inc	\$ 639,270.50
<b>Public Works Splost 2025</b>					
	4220.24	324	Asphalt Deep Patching Various Rds	Blount Construction Co Inc	\$ 496,920.00
	4220.24	324	Liberty Hill Church Rd Asphalt Project	E.R. Snell Contractor Inc	\$ 112,535.00
	4220.24	324	Alcovy Lakes Dr Asphalt Project	E.R. Snell Contractor Inc	\$ 107,383.75
	4220.24	324	Red Oak Dr Asphalt Project	E.R. Snell Contractor Inc	\$ 30,669.75
	4220.24	324	Paul Malcom Rd Asphalt Project	E.R. Snell Contractor Inc	\$ 81,865.25
	4220.24	324	Guthrie Rd Asphalt Project	E.R. Snell Contractor Inc	\$ 53,288.50
	4220.24	324	Green Circle Asphalt Project	E.R. Snell Contractor Inc	\$ 59,848.75
	4220.24	324	White Oak Trail Asphalt Project	E.R. Snell Contractor Inc	\$ 27,900.25
<b>Storm Water</b>					
	4251	100	Storm Drain Restoration	Utility Asset Management Inc	\$ 71,108.00
<b>Traffic Engineering</b>					
	4270	100	Road Striping	Tidwell Traffic Solutions Inc	\$ 100,000.00
<b>Water Treatment Facility</b>					
	4430	504	Dissemination Fee WTF-For the Record	Raymond James & Associates Inc	\$ 1,333.33
<b>Water</b>					
	4446	507	Water and Testing - For the Record	Cornish Creek Water Fund	\$ 173,253.00
	4446	507	MV8 Vacuum Trailer	Ditch Witch Worx	\$ 59,970.00
	4446	507	CV873GT Vacuum Pump	Vermeer Southeast Sales & Service	\$ 57,386.00
<b>Parks &amp; Rec Splost 2019</b>					
	6220.19	323	Construction Phase Feb 26-For the Record	Ascension Program Management LLC	\$ 2,800.00
	6220.19	323	The Grove Park Construction Admin-WCBOC Engineering Feb 26-For the Record	Precision Planning Inc	\$ 595.00
	6220.19	323	Meridian Park Pickleball Courts-For the Record	Precision Planning Inc	\$ 3,304.80
	6220.19	323	Meridian Pickleball Courts Design Engineering	Precision Planning Inc	\$ 28,205.00
	6220.19	323	Gravel For Parking at The Grove	Heidelberg Materials Southeast	\$ 88.00

Department	Fund	Description	Payee	Amount
<b>Park Areas Impact Fees</b>				
	6220.75	355	Gravel For Parking at The Grove	Heidelberg Materials Southeast \$ 109,912.00
<b>PF Authority-WG Park</b>				
	6220.23	338	Construction Phase Mar 26-For the Record	Ascension Program Management LLC \$ 2,800.00
	6220.23	338	Custodian and Annual Fees-For the Record	Regions Bank \$ 2,500.00
	6220.23	338	Dissemination Fee The Grove-For the Record	Raymond James & Associates Inc \$ 1,333.33
<b>American Rescue Fund</b>				
	257		Professional Engineer Jan 26-For the Record	Archer Western Construction \$ 2,991,789.36
	257		Professional Engineer Feb 26-For the Record	Archer Western Construction \$ 5,643,120.96
	257		Water Treatment Facility Feb 26-For the Record	Atkinson Ferguson LLC \$ 14,150.00
	257		Professional Engineer Jan 10 to Feb 6-For the Record	Engineering Strategies Inc \$ 5,731.25
	257		Professional Engineer Feb 7 to Mar 6-For the Record	Engineering Strategies Inc \$ 11,839.00
	257		Professional Engineering Dec 25-For the Record	Jacobs Engineering \$ 142,174.46
	257		Professional Engineering Jan 26-For the Record	Jacobs Engineering \$ 120,446.96
	257		Professional Engineering Feb 26-For the Record	Jacobs Engineering \$ 173,060.96
	257		HLC Management-WTF-For the Record	Precision Planning Inc \$ 26,692.53
	257		Water Treatment Facility Extension Circuit-For the Record	Walton EMC \$ 705,000.00
<b>Hard Labor Creek</b>				
	4405	508	Daily Monitoring of Traps & Removal of Animals Feb 26-For the Record	Alan D Barton \$ 2,362.50
	4405	508	Daily Monitoring of Traps & Removal of Animals Mar 26-For the Record	Alan D Barton \$ 2,362.50
	4405	508	Turf Fertilization & Weed Control, Pond Treatment-For the Record	GroundsMen LLC \$ 4,245.00
	4405	508	Macro, Periphyton & Physical Habitat Assessments & Data Reporting-For the Record	Nelson Enviromental, Inc \$ 15,721.30
	4405	508	HLC O&M-For the Record	Precision Planning Inc. \$ 3,200.00
		508	Arbitrage Rebate Calc Mar 25-Feb 26-For the Record	Bingham ARS Inc \$ 900.00
		508	Professional Engineer Jul 25-Feb 26-For the Record	Jacobs Engineering \$ 3,804.82
		508	Apalachee River Intake-WTF-For the Record	Precision Planning Inc. \$ 4,686.61
				\$16,040,509.28

# Walton County Department Agenda Request

Department Name: **Facilities/Risk Mgmt.**

Department Head/Representative: **Hank Shirley**

Meeting Date Request: **April 14, 2026**

Has this topic been discussed at past meetings? **No**

If so, When?

TOPIC: **Surplus**

Wording For Agenda: **Declaration of Surplus property**

This Request: Informational Purposes Only Needs Action by Commissioners\* **Yes**

\*What action are you seeking from the Commissioners? **Declare items surplus and give permission to sell on Gov Deals and/or to metal company whichever is of greater value or if there is no value permission to discard of unusable/unsaleable items.**

Department Comments/Recommendation:

Additional Documentation Attached? **Yes**

Is review of this request or accompanying documentation by the County Attorney required? **No**

If so, has a copy of the documentation been forwarded to County Attorney? **N/A**

Date forwarded to County Attorney: **N/A**

Has the County Attorney review been completed? **N/A**

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget?

Budget information attached?

Comments:

Purchasing Department Comments:

County Attorney Comments:

Chairman's Comments:

**WALTON COUNTY MISCELLANEOUS SURPLUS**

Item 6.3.

Items released as County Surplus Property on 14th day of April, 2026

<b>QTY</b>	<b>Dept. or ID #</b>	<b>DESCRIPTION (make/model/year if Applicable)</b>	<b>SERIAL / V.I.N. (if applicable)</b>
1	Water	1997 Volvo Truck	4V4VDBPF5VN734762
1	Water	2005 Kubota KX121 Mini Excavator	30128
1	Water	1993 International E-One	1HTSDNOR8RH564478
1	Water	2001 Reinco Hay Blower & Mulcher	6851
1	Water	8x20 Trench Box	
1	Water	2002 Ford F-450	1FDXX46F82EC27418
1	Water	Ride on Broom	26032-002
1	Water	Miller 250NT	
1	Water	Lighted Arrow Board	0205-75203
1	Water	2011 John Deer Mini Excavator	66350
1	Water	2007 Ford F-550	1FDAF57P57EB00493
1	Water	Hooper Trailer	4TOFB1629Y1003018
1	Water	Hardee Built Trailer	1H9E018237W50938
1	Water	Rolling S Trailer	1R9B51820015635291
1	Water	Hooper Trailer	
1	Water	Trailer	4000613
1	Water	Army Fuel Trailer	7980
1	Water	Misc. Fuel Tanks	
3	Sheriff's Office	View Sonic Monitor	TSP134303019, STB123841384, S8A120141340
1	Sheriff's Office	Dell Monitor	CN-OGM778-72872-84A-OECM
1	Sheriff's Office	HP Printer	JPBDM18492
5	Sheriff's Office	Logitech Keyboards	
1	Sheriff's Office	HP Keyboard	
1	Sheriff's Office	IntelliFax 2840	

**WALTON COUNTY MISCELLANEOUS SURPLUS**

Item 6.3.

Items released as County Surplus Property on 14th day of April, 2026

<b>QTY</b>	<b>Dept. or ID #</b>	<b>DESCRIPTION (make/model/year if Applicable)</b>	<b>SERIAL / V.I.N. (if applicable)</b>
1	Sheriff's Office	APC Surge Protector	
7	Sheriff's Office	Desks	
4	Sheriff's Office	Chairs	
10	Sheriff's Office	Cabinets	
20	Elections	Trail Cameras	
1	Elections	HP Deskjet 5740	TH55L1264B
1	Elections	Jupiter 2125	2141022XA0011152
1	Elections	CSS Scan Shell 800R	2182003000508
2	Elections	Fujitsu FI-5110L	112828/510372
1	Elections	HP LaserJet Pro	PHGFD29058
1	Elections	HP LaserJet P1505N	CNBK634001
8	Elections	Monitors	ETL51084596250F8B04203, ETL480B18263306BB53903, ETL51084596250F8904203, CN- OH8855F-64180-84C-1PX5, Q78081682061, WE3212820083, SEM124363385, SEM124363381
13	Elections	Keyboards	
11	Elections	Network Switches	
6	Elections	Mouse	
1	Elections	Digi Ports 18 EM	151V1510466
12	Elections	Barcode Scanners	19239010500039, 1808301050072, 14056010510180, 18238010505458, 19151010503001, 19151010503981, 1923801053159, 7410272910, 004879, 7410270915, 004915, 7410270734

# Walton County Department Agenda Request

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Department Name: **Walton County Sheriff's Office**

Department Head/Representative: **Kim McCord**

Meeting Date Request: **04/14/2026**

Has this topic been discussed at past meetings?

If so, When?

TOPIC: **Transfer of Dual Purpose K9 (Zoso)**

Wording For Agenda: **Declare as surplus and transfer to Handler**

This Request: Informational Purposes Only Needs Action by Commissioners\* **Yes**

\*What action are you seeking from the Commissioners? **Acceptance**

Department Comments/Recommendation:

Additional Documentation Attached? **Transfer Letter**

Is review of this request or accompanying documentation by the County Attorney required? **No**

If so, has a copy of the documentation been forwarded to County Attorney?

Date forwarded to County Attorney:

Has the County Attorney review been completed?

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget?

Budget information attached?

Comments:

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Purchasing Department Comments:

County Attorney Comments:

Chairman's Comments:




SHERIFF KEITH BROOKS  
WALTON COUNTY SHERIFF'S OFFICE  
350 Georgia Avenue, Monroe, Georgia 30655  
Office (770) 267-6557



March 11, 2026

To: John Ward

From: Colonel Scott Whisnant 

Ref: Transfer of Canine Zoso

Canine Zoso has reached the end of normal service life. The primary veterinarian confirms this is the case and recommends the K9 be removed from normal daily service dog work. Consistent with previous practices, the Walton Sheriff's Office has approved transferring the canine to the assigned handler, LT Matt Hill for the sum of one dollar. We request approval to move forward with the transaction. Doing so will ensure that the canine is placed in a safe environment and allowed to live out the rest of its natural existence. Upon approval we will execute the transfer and remove the canine from the capital assets inventory.

Canine Bill of Sale

This Bill of Sale is made and entered into as of April 14, 2026, by and between Walton County Sheriff's Office (Transferor) and Matthew Hill, an individual resident of Georgia (Transferee), in consideration of One and no/100 (\$1.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Transferor hereby transfers, conveys, assigns, delivers, and sets over to Transferee that certain Male Belgian Malinois dog, commonly known as Zoso, who is approximately (10) years old (the Canine), subject to the following conditions: (i) the Canine shall not be sold, loaned, given to another Law Enforcement Agency, or used as a Police dog in any manner; and (ii) the Transferee shall adequately care for, protect, secure, and insure the Canine.

This Bill of Sale is made by Transferor without recourse and without any expressed or implied representation or warranty whatsoever.

In Witness Whereof, the parties hereto have caused this Bill of Sale to be executed as of the date first written above.

TRANSFEROR:

BY: Board of Commissioners of Walton County

By: \_\_\_\_\_ Date: \_\_\_\_\_

David G. Thompson, Chairman

Attest: \_\_\_\_\_ Date : \_\_\_\_\_

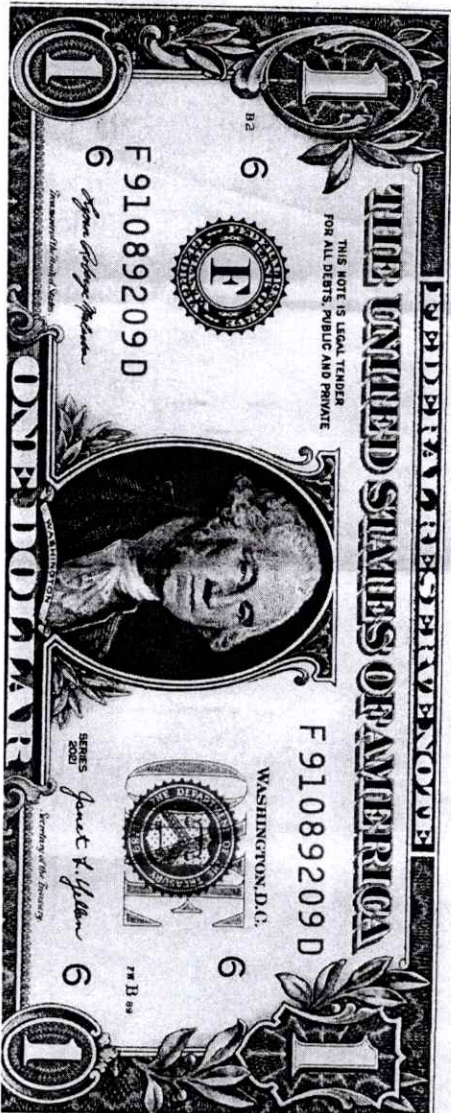
Rhonda Hawk, Clerk

TRANSEREEE:

*[Handwritten Signature]*

Date: 4/14/26

Matthew Hill



**Summary of Actions Taken at March 13, 2026**  
**Meeting of the Walton County Water and Sewerage Authority**

- Consider Adoption of Meeting Agenda – **APPROVED**
- WCWSA Review/Approval of January 5, 2026 Meeting Minutes – **APPROVED**
- Consider approval to extend contract completion by 12 days to account for additional weather days in 2026 for Archer-Western for Water Treatment Facility Construction – **APPROVED**
- Consider award of the contract for Hard labor Creek Water Transmission Main Phase 2 to legacy Water Group, LLC at the low bid amount of \$8,479,122.00 – **APPROVED**
- Consider rejection of sole bid received, and authorize re-bidding of the Apalachee River Intake Project with an advertisement date of 03/25/2026 and bid date of 04/23/2026 – **APPROVED**

## Walton County Department Agenda Request

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Department Name: **Planning and Development**

Department Head/Representative: **Kristi Parr**

Meeting Date Request: **April 14, 2026**

Has this topic been discussed at past meetings? **No**

If so, When?

TOPIC: **Right of Way Acceptance**

Wording For Agenda: **Right of Way Acceptance for the record for the following Subdivison: The Meadows at Good Hope**

This Request: Informational Purposes Only

Needs Action by Commissioners\* **Yes**

\*What action are you seeking from the Commissioners? **Board Approval**

Department Comments/Recommendation: **N/A**

Additional Documentation Attached? **Yes Plat Attached**

Is review of this request or accompanying documentation by the County Attorney required? **No**

If so, has a copy of the documentation been forwarded to County Attorney? **N/A**

Date forwarded to County Attorney: **N/A**

Has the County Attorney review been completed? **N/A**

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget? **N/A**

Budget information attached? **N/A**

Comments: **N/A**

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Purchasing Department Comments:

County Attorney Comments:

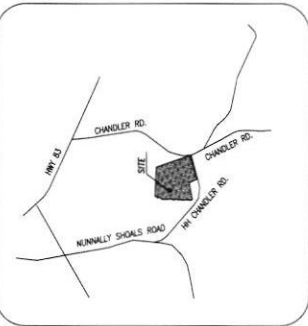
Chairman's Comments:

# The Meadows at Good Hope

## A Rural Open Ditch Minor S/D

WALTON COUNTY Land Development Ordinance (L.D.O.)  
L.D.O. SECTION 6-1-770 & 4-1-120  
FKA: CHANDLER OAKS  
ZONING: A-1

**TOTAL AREA: 61.912 ACRES**



### VICINITY MAP

Utilities serving this site:  
Water - Walton Elec. Water Dept.  
Sewer - Individual Septic Systems  
Gas - Monroe Gas

**Owner/Developer:**  
Walton Electric, Inc.  
4983 Robb Road  
Logansport, GA 30052  
Phone: 770-352-4835  
email: walton@walton-electric.com

**Engineer:**  
Sullivan Engineering and Associates, LLC  
605 Lewis Road  
Lawrenceville, GA 30046  
Phone: 770-962-4835  
email: sullivan@seandco.com

**Surveyor:**  
Surrett Land Surveying, LLC  
102 Ethridge Way  
Lawrenceville, GA 30046  
Phone: 770-962-2609  
email: surrettlandsurveying@gmail.com

**CERTIFICATE OF APPROVAL FOR RECORDING:**  
I, the undersigned, being a duly qualified and licensed Surveyor in the State of Georgia, do hereby certify that the above described plat is a true and correct copy of the original as shown to me by the owner or his authorized agent, and that the same conforms to the requirements of the Code of Official Code of the State of Georgia.

**APPROVAL FOR RECORDING:**  
I, the undersigned, being a duly qualified and licensed Surveyor in the State of Georgia, do hereby certify that the above described plat is a true and correct copy of the original as shown to me by the owner or his authorized agent, and that the same conforms to the requirements of the Code of Official Code of the State of Georgia.



**OWNER ACKNOWLEDGEMENT OF PUBLIC UTILITIES:**  
I, the undersigned, being the owner of the above described property, do hereby acknowledge that I am aware of the location of all public utilities serving the property and that I have agreed to pay for the relocation or protection of any such utilities as may be required by the public utility companies.

SHEET NO.	COVER SHEET
SHEET NO. 1	COVER SHEET
SHEET NO. 2	LOT 1
SHEET NO. 3	LOT 2
SHEET NO. 4	LOT 3
SHEET NO. 5	LOT 4
SHEET NO. 6	LOT 5
SHEET NO. 7	LOT 6

**REVISIONS:**  
REVISION #1-01/07/2026  
SCALE: H: 1"=100'

**THE MEADOWS AT GOOD HOPE**

LOT & SHEET INDEX  
SCALE: H: 1"=100'

REVISION #1-01/07/2026  
SCALE: H: 1"=100'

THE MEADOWS AT GOOD HOPE

**AREAS DESIGNATED AS "PASSIVE TREE SAVE AREA" ARE TO REMAIN NATURAL AND UNDISTURBED.**

**10 FOOT DRAINAGE EASEMENT ALONG ALL PROPERTY LINES**

**20 FOOT DRAINAGE EASEMENT ON ALL NATURAL SWALES AND DRAINAGEWAYS**

**INDIVIDUAL LOT BUILDERS ARE RESPONSIBLE FOR PROVIDING A DRAINAGE LOT RUNOFF TO THE DRAINAGE FACILITIES PROVIDED**

**THE HOMEOWNERS ASSOCIATION WILL BE RESPONSIBLE FOR THE MAINTENANCE OF THE DRAINAGE SYSTEM**

**THIS SUBDIVISION IS NOT IN THE RIGHT-OF-WAY.**

**OUT PARCELS 1, 2, AND 3 ARE NOT PART OF H.O.A. OR ANY OF THE H.O.A.'S RESPONSIBILITIES OR SUBDIVISION COVENANTS.**

**FLOOD NOTE:**  
I have reviewed the following FEMA Flood Insurance rate maps:  
FEMA FIRM NO. 17063C0117  
FEMA FIRM NO. 17063C0118  
and determined that portions of this property lie within a designated flood hazard area, Zone A, without Base Flood Elevation Determination. All other portions of this property lie within a "Zone X", being defined as areas of special flood hazard.

**ZONING BUFFERS:**  
1) No fence barrier shall be on the property.

**ZONING NOTES/BUILDING SETBACKS:**  
1) The setbacks shall be as follows:  
Front - 30 feet  
Side - 10 feet  
Rear - 10 feet  
2) The setbacks shall be as follows:  
Front - 30 feet  
Side - 10 feet  
Rear - 10 feet

**PRIVATE COVENANTS:**  
This plat is subject to a set of private covenants regulated and maintained by the homeowners association. These covenants are recorded in Walton County deed book 5833, page 1043, and signed by the owner.

**PUBLIC ROAD RIGHT-OF-WAY DEDICATION:**  
THE ROAD KNOWN AS SARAH HWY IS BEING DEDICATED TO THE PUBLIC USE OF THE STATE OF GEORGIA. THE RIGHT-OF-WAY FOR THIS ROAD IS 66 FEET WIDE. THE RIGHT-OF-WAY FOR THIS ROAD IS 66 FEET WIDE. THE RIGHT-OF-WAY FOR THIS ROAD IS 66 FEET WIDE.

**TOTAL AREA OF ROAD DEDICATED: 3.798 ACRES**

**SURVEY NOTES:**  
1. THE FIELD DATA UPON WHICH THIS PLAT IS BASED HAS A RELATIVE POSITION PRECISION OF 2 CM (0.07 FEET) PLUS 50 PPM (0.002 FEET ON 100 FEET).  
2. THIS PLAT HAS BEEN CALCULATED FOR CLOSURE AND IS FOUND TO HAVE AN ACCURACY OF 1 FOOT IN 178,133 FEET.  
3. LINEAR AND ANGLE MEASUREMENTS WERE OBTAINED WITH A TRIMBLE 8800 GPS RTK SYSTEM OPERATING ON THE TRIMBLE NETWORK.  
4. THIS SURVEY WAS PERFORMED WITHOUT THE BENEFIT OF A CERTIFIED TIE PACKAGE. ALL METERS OF TIE ARE EXCEPTED.  
5. THE SURVEY WAS PERFORMED IN ACCORDANCE WITH THE REQUIREMENTS OF THE GEORGIA SURVEYING ACT AND THE RULES AND REGULATIONS OF THE BOARD OF SURVEYING AND MAPPING.  
6. THE HORIZONTAL DATUM IS NAD 83 (GEOID DATUM) STATE PLANE COORDINATES. VERTICAL DATUM IS NAVD83.  
7. THE HORIZONTAL DATUM IS NAD 83 (GEOID DATUM) STATE PLANE COORDINATES. VERTICAL DATUM IS NAVD83.  
8. A LEVEL 3 SOLID SURVEY WAS PERFORMED BY LANDTEC S.E. METAL, INC. AND STAMPED AND SIGNED BY CHANG CHANG, DATED 6/19/2024.  
9. THIS SUBDIVISION IS REFERRED TO AS THREE (3) OR FOUR (4) BEHIND HOMES WITH AVERAGE APPEARANCES AND A FOOTPRINT OF 2,400 SQUARE FEET. THE SUBDIVISION IS REFERRED TO AS THREE (3) OR FOUR (4) BEHIND HOMES WITH AVERAGE APPEARANCES AND A FOOTPRINT OF 2,400 SQUARE FEET.  
10. NO PORTION OF THE SUBDIVISION LIES IN A GOVERNMENT RECHARGE AREA. PURSUANT TO THE RULES OF THE GEORGIA DEPARTMENT OF NATURAL RESOURCES, ENVIRONMENTAL PROTECTION DIVISION, CHAPTER 301-3-16.01.  
11. THERE ARE NO PERSONAL STREAMS WITHIN OR IMPACTED BY THE SUBDIVISION OR A WATER SUPPLY RESERVOIR, PURSUANT TO THE RULES OF THE GEORGIA DEPARTMENT OF NATURAL RESOURCES, ENVIRONMENTAL PROTECTION DIVISION, CHAPTER 301-3-16.01.

**ENGINEER'S CERTIFICATION:**  
I, the undersigned, being a duly qualified and licensed Professional Engineer in the State of Georgia, do hereby certify that the above described plat is a true and correct copy of the original as shown to me by the owner or his authorized agent, and that the same conforms to the requirements of the Code of Official Code of the State of Georgia.

**ENGINEERS CERTIFICATION:**  
I, the undersigned, being a duly qualified and licensed Professional Engineer in the State of Georgia, do hereby certify that the above described plat is a true and correct copy of the original as shown to me by the owner or his authorized agent, and that the same conforms to the requirements of the Code of Official Code of the State of Georgia.

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RESERVED FOR COUNTY CLERK USE

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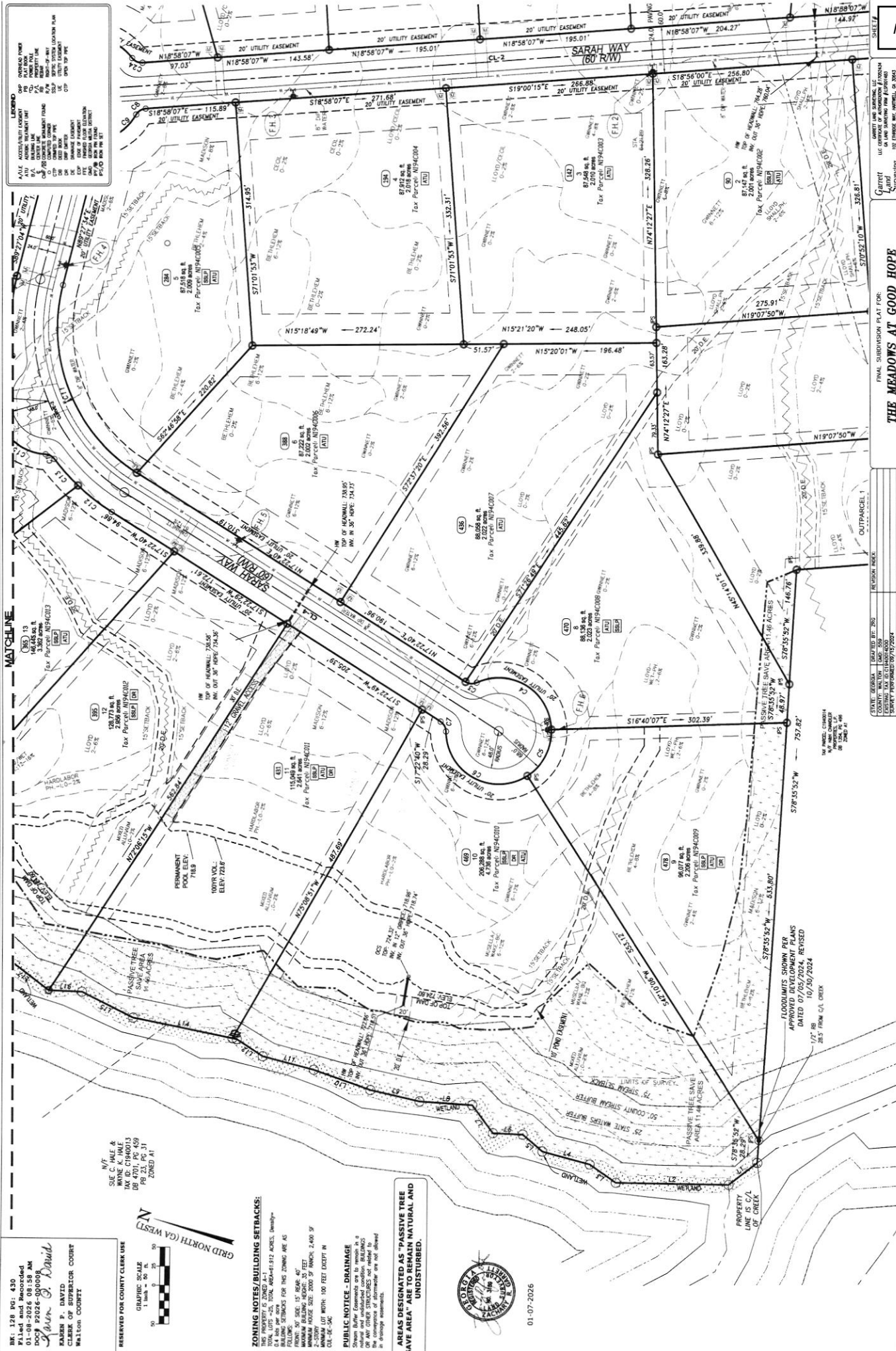
RESERVED FOR COUNTY CLERK USE

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BK. 128 PG. 430  
 Filed and Recorded  
 01-08-2026 08:58 AM  
 BY 2626-00008  
 KAREN P. DAVID  
 CLERK OF SUPERIOR COURT  
 WASHINGTON COUNTY

RESERVED FOR COUNTY CLERK USE  
 N/T  
 SEE C. HALL &  
 SUE C. HALL, &  
 TAX ID: C1840013  
 DE 4701, PG 459  
 PG 23, PG 31  
 ZONED A1

GRID NORTH (GA WEST)  
 GRAPHIC SCALE  
 1 inch = 50 feet

**ZONING NOTES/BUILDING SETBACKS:**  
 THIS PROPERTY IS ZONED A-1  
 0.4 ACRE MIN. LOT AREA  
 BUILDING SETBACKS FOR THIS ZONING ARE AS FOLLOWS:  
 FRONT: 50' SIDE: 15' REAR: 40'  
 MAXIMUM BUILDING HEIGHT: 35 FEET  
 2-STORY HOUSES: SEE 2005 SP ZONING, 2.400 SF  
 COL. USE: 100 FEET EXCEPT IN  
 COL. USE CASE

**PUBLIC NOTICE - DRAINAGE**  
 Any person who constructs or is to construct a drainage structure on the property shown in a plat or map shall be responsible for obtaining a permit from the Washington County Department of Public Works. The permit shall be obtained before any construction begins. The permit shall be obtained from the Washington County Department of Public Works, 100 West Main Street, Washington, MO 64783. The fee for the permit is \$100.00. The permit shall be valid for one year from the date of issuance. The permit shall be renewed annually. The permit shall be subject to the terms and conditions of the permit. The permit shall be subject to the terms and conditions of the permit. The permit shall be subject to the terms and conditions of the permit.

**AREAS DESIGNATED AS "PASSIVE TREE SAVE AREA" ARE TO REMAIN NATURAL AND UNDISTURBED.**



01-07-2026

FINAL SUBDIVISION PLAT FOR:  
 THE MEADOWS AT GOOD HOPE  
 REVISION INDEX  
 SHEET 1 OF 1

Carrett Land Surveying  
 702.842.3000  
 carrettland.com

US CONTACT  
 410.326.1100







## Walton County Department Agenda Request

---

Department Name: **Walton County Sheriff's Office**

Department Head/Representative: **Kim McCord**

Meeting Date Request: **04/14/2026**

Has this topic been discussed at past meetings? **No**

If so, When?

TOPIC: **Firehouse Subs Foundation Grant Application for Equipment**

Wording For Agenda: **Firehouse Subs Grant Application**

This Request: Informational Purposes Only      Needs Action by Commissioners\* **Yes**

\*What action are you seeking from the Commissioners? **Acceptance**

Department Comments/Recommendation:

Additional Documentation Attached? **Application Checklist**

Is review of this request or accompanying documentation by the County Attorney required? **Yes**

If so, has a copy of the documentation been forwarded to County Attorney? **Yes**

Date forwarded to County Attorney: **4/06/2026**

Has the County Attorney review been completed? **No**

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget?

Budget information attached?

Comments:

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Purchasing Department Comments:

County Attorney Comments:

Chairman's Comments:

SAMPLE- Visit [FirehouseSubsFoundation.org](http://FirehouseSubsFoundation.org) to apply online.

## APPLICATION CHECKLIST

**Before submitting, please check that your application has been submitted completely by reviewing the checklist below. Your application will not be considered if any of information requested throughout the application is missing.**

### Applicant & Alternate Contact Information

- Main applicant contact information must differ from alternate contact information
  - First and last name, email address and phone number must differ

### Background/History Attachment

- Has the following documentation been submitted?
- Background/History- Brief history of your department or organization, and how this grant will benefit your community

### Vendor Equipment Quote/Bid

- Does the submitted vendor equipment quote/bid include the following information?
  - Vendor sales representative first and last name
  - Vendor email address
  - The name & *physical* address of your organization
  - The first & last name of a contact person from your organization
  - Only one vendor quote has been submitted
  - The quote must be itemized
  - The quote is dated within six months of the application deadline
  - The quote *only* includes item(s) pertaining to your grant request
  - The total dollar amount and equipment quantities in the vendor quote **MATCH** the total that your department is requesting
  - Include sales tax if applicable and freight charges, if applicable. Firehouse Subs Public Safety Foundation will not be responsible for additional shipping costs or sales tax not included in the submitted quote.
  - Sales tax and freight charges are included, if applicable

Please note: The cost of maintenance plans and extended warranties are not permissible and should not be included in submitted quotes.

### Most Recent Financial Information

- Does the submitted financial information include the following information?
  - The organization, city or county name
  - Both revenue and expenses
  - One of the following:
    - A recent - within one month - Balance Sheet which consists of Assets and Liabilities
    - A recent - within one month - Profit & Loss Statement also called an Income Statement
    - A current year annual budget showing projected income and expenses
    - A previous year audit or 990

### Equipment Inventory

- Does the submitted equipment inventory include the following information?
  - A list of your organization's apparatus, vehicles and other specialized equipment

NOTE: Equipment inventory is only required for first responder organizations. If your organization does not have apparatus, vehicles or specialized equipment, please upload a document noting that the organization does not have any applicable inventory.

SAMPLE- Visit [FirehouseSubsFoundation.org](http://FirehouseSubsFoundation.org) to apply online.

**Internal Revenue Service Form W-9 (Rev. October 2018)**

- Does the submitted W-9 include the following requirements?
  - Name as shown on your income tax return
  - Entity Name, *if different from line 1*
  - Federal Tax Classification (including Other explanation if required)
  - Exempt payee code (if any)
  - Address
  - City, State & Zip Code
  - Employer ID Number
  - Signed by an official of the organization
  - Dated no more than one year from the submission date of this application

SAMPLE

## Walton County Department Agenda Request

---

Department Name: **Walton County Sheriff's Office**

Department Head/Representative: **Kim McCord**

Meeting Date Request: **04/14/2026**

Has this topic been discussed at past meetings? **Yes**

If so, When? **June 2025 - Armored Vehicle was donated as Capital Asset**

TOPIC: **Requesting to Donate two Ford Mustang vehicles as Capital Assets**

Wording For Agenda: **Donation of Two Ford Mustang vehicles**

This Request: **Informational Purposes Only**      **Needs Action by Commissioners\* Yes**

\*What action are you seeking from the Commissioners? **Acceptance**

Department Comments/Recommendation: **Deputies Beyond the Badge non-profit raised enough funds to purchase two Ford Mustang vehicles and is requesting the vehicles to be donated to the Walton County Board of Commissioners**

Additional Documentation Attached? **Letter from Deputies Beyond the Badge and Loganville Ford Purchase Agreements**

Is review of this request or accompanying documentation by the County Attorney required? **Yes**

If so, has a copy of the documentation been forwarded to County Attorney? **Yes**

Date forwarded to County Attorney: **4/06/2026**

Has the County Attorney review been completed? **No**

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget?

Budget information attached?

Comments:

---

Purchasing Department Comments:

County Attorney Comments:

Chairman's Comments:



## Deputies Beyond the Badge

P.O. Box 1086, Monroe GA 30655

April 1, 2026

To: Walton County Board of Commissioners  
303 South Hammond Dr, Suite 330  
Monroe GA 30655

Dear Board of Commissioners,

Deputies Beyond the Badge is pleased to continue its mission of supporting the Walton County Sheriff's Office. Please accept the donation of two Ford Mustang's for sole use of the Walton County Sheriff's Office. This donation amount totals \$94,095. Specific details are included in the attachments.

Regards,

A handwritten signature in blue ink that reads "Ashley Knight". The signature is written in a cursive, flowing style.

Ashley Knight  
President

# LOGANVILLE FORD

3460 ATLANTA HWY  
LOGANVILLE GA 30052  
770-554-9994

# 10547

## RETAIL PURCHASE AGREEMENT

Dealership License #: N/A

Cust#: XHA86526

Deal #: 75443

Purchaser's Name(s): WALTON COUNTY BOARD OF COMM

Date: 03/05/2026

Address: 303 S HAMMOND DR STE 330 MONROE GA 30655-2904

County: WALTON

Telephone (1): 770-267-6557

Telephone (2): \_\_\_\_\_

DOB: \_\_\_\_\_

E-mail: kim.mccord@co.walton.ga.us

D.L./State I.D.#: \_\_\_\_\_

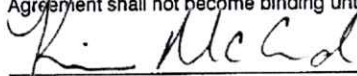
Issuing State: \_\_\_\_\_

Exp. Date: \_\_\_\_\_

The above information has been requested so that we may verify your identity. By signing below, you represent that you are at least 18 years of age and have authority to enter into this Agreement. The Odometer Reading for the Vehicle you are purchasing is accurate unless indicated otherwise. Please refer to the Federal Mileage Statement for full disclosure.

YEAR 2026	MAKE FORD	MODEL MUSTANG	COLOR SHADOW BLACK	STOCK NO. T5403763		
VIN/SERIAL NO. 1FA6P8CF3T5403763		ODOMETER READING <input type="checkbox"/> Not Accurate 8	SALESPERSON DAVID A GUNTER			
THE VEHICLE IS: <input checked="" type="checkbox"/> NEW <input type="checkbox"/> USED		PRIOR USE DISCLOSURE: <input type="checkbox"/> DEMONSTRATOR <input type="checkbox"/> FACTORY OFFICIAL <input type="checkbox"/> RENTAL <input type="checkbox"/> OTHER				
<b>WARRANTY STATEMENT</b>			<b>CASH PRICE OF VEHICLE</b>			
<p>We are selling this Vehicle to you AS-IS and we expressly disclaim all warranties, express and implied, including any implied warranties of merchantability and fitness for a particular purpose, unless the box beside the "Used Vehicle Limited Warranty Applies" is marked below, or we enter into a service contract with you at the time of, or within 90 days of, the date of this transaction. Any warranties by a manufacturer or supplier other than our Dealership are theirs, <u>not</u> ours, and only such manufacturer or supplier shall be liable for performance under such warranties. We neither assume nor authorize any other person to assume for us any liability in connection with the sale of the Vehicle and the related goods and services.</p> <p><b>CONTRACTUAL DISCLOSURE STATEMENT (USED VEHICLES ONLY)</b> The information you see on the window form for this Vehicle is part of this contract. Information on the window form overrides any contrary provisions in the contract of sale. Guía para compradores de vehículos usados. La información que ve en el formulario de la ventanilla para este vehículo forma parte del presente contrato. La información del formulario de la ventanilla deja sin efecto toda disposición en contrario contenida en el contrato de venta.</p> <p><input type="checkbox"/> We are providing a Used Vehicle Limited Warranty in connection with this transaction. Any implied warranties apply for the duration of the Limited Warranty.</p>			45672.50			
			WINDOW TINT 690.00			
			SPOILER 685.00			
			N/A N/A			
			N/A N/A			
			N/A N/A			
			N/A N/A			
			N/A N/A			
			N/A N/A			
			N/A N/A			
<b>TRADE-IN VEHICLE INFORMATION</b>			<b>TOTAL SELLING PRICE</b>			
Year: N/A	Make: N/A	Model: N/A	Color: N/A	N/A		
VIN/Serial No.: N/A	Odometer Reading: <input type="checkbox"/> Not Accurate		N/A	N/A		
Trade-In Allowance: N/A	Balance Owed & Lienholder: N/A		N/A			
<b>OTHER MATERIAL UNDERSTANDINGS AND INTEGRATED DOCUMENTS</b>			<b>TOTAL DUE</b>			
<input type="checkbox"/> IF BOX IS MARKED, PLEASE SEE THE DELIVERY CONFIRMATION			N/A			
<input type="checkbox"/> IF BOX IS MARKED, PLEASE SEE THE CONDITIONAL (SPOT) DELIVERY AGREEMENT			N/A			
<p>*The Deposit/Down Payment received from you is <u>not</u> refundable, except as set forth in this Retail Purchase Agreement. In the case of a Deposit, we will hold the Vehicle for <u>N/A</u> days.</p> <p><input checked="" type="checkbox"/> If this box is marked, the Vehicle you are purchasing must pass an Emissions Inspection. Please see the attached Certificate of Emission Inspection or Waiver.</p>			N/A			
			LESS DEPOSIT/DOWN PAYMENT*		N/A	
			LESS REBATE		N/A	
			N/A		N/A	
			LESS CASH DUE AT DELIVERY			
			N/A			
			AMOUNT TO BE FINANCED (See Paragraphs 11 and 14)			
			47047.50			

This agreement and any documents which are part of this transaction or incorporated herein comprise the entire agreement affecting this Retail Purchase Agreement and no other agreement or understanding of any nature concerning the same has been made or entered into or will be recognized. I have read and accept all of the terms and conditions of this Agreement, and agree to them as if they were printed above my signature. I further acknowledge receipt of a copy of this Agreement. This Agreement shall not become binding until signed and accepted by an Authorized Dealership Representative.

  
Purchaser

Accepted by Authorized Dealership Representative

Purchaser: N/A  
DealerCAP

53187\*1\*LOG-FI  
CATALOG #6963182

03/05/2026 04:07 pm  
© 2015 CDK Global, LLC Georgia



**RESOLUTION**

**WHEREAS**, the budgets of Walton County for Fiscal Year 2026 for the General Fund, all special revenue funds, debt service funds, and capital funds were adopted on May 6, 2025, and

**WHEREAS**, to maintain compliance with the state of Georgia budget requirements per O.C.G.A. sections 36-81, it is necessary to amend said budgets, now

**THEREFORE, BE IT RESOLVED BY THE** Board of Commissioners of Walton County, amends the Fiscal Year 2026 budget to make changes to the Fiscal Year 2026 budget as presented in the attached summary schedule.

Adopted this 14<sup>th</sup> day of April, 2026

\_\_\_\_\_  
Chairman, David G. Thompson

Attest:

\_\_\_\_\_  
County Clerk Rhonda R. Hawk

## AMENDMENT SUMMARY

### April 2026 Agenda

1. **Multiple Budget Units in the General Fund:** Budget amendment for the General Fund to increase expenditures in multiple budget units in personnel in the amount of \$ 180,718.00 relates to Vacation buy back that was approved during November 4, 2025. This is a decrease in fund balance in the General Fund.
2. **Multiple Budget Units outside the General Fund:** Budget amendment outside of the General Fund to increase expenditures in multiple budget units in personnel in the amount of \$ 50,928.81 relates to Vacation buy back that was approved during November 4, 2025. This is a decrease in fund balance outside of the General Fund.
3. **General Gov Bldgs 1565:** Budget transfer to move funds from Jail personnel accounts in the amount of \$ 35,850.73 to General Gov Bldgs personnel accounts in the amount \$ 35,850.73. The request relates to a Maint Technician Jail position moving from Jail to General Gov Bldg. This transfer would have no effect on fund balance.
4. **District Attorney 2200:** Budget transfer to move funds from (52.3920) Court Reporter Compensation to Equipment (54.2500) in the amount of \$ 2,510.50 to cover the additional expenses on copier machine. This transfer would have no effect on fund balance.
5. **Sheriff 3300:** Budget amendment to increase revenue (38.3000 Damaged Property) by \$ 48,933.49 and increase expenditures for Vehicles (54.2200) in the amount of \$179,222.16. This request results from two vehicles being totaled. Insurance proceeds from the vehicles are less than the new vehicles purchased. This would result in a decrease in fund balance by \$ 130,288.67.
6. **Law Enforcement Admin 3310:** Budget transfer to move funds from Jail personnel accounts in the amount of \$ 53,893.15 to Law Enforcement Admin personnel accounts in the amount \$ 53,893.15. The request relates to a Sergeant position moving from Jail to Law Enforcement Admin. This transfer would have no effect on fund balance.
7. **Multiple Budget Units Sheriffs Dept & E911 Fund:** Budget amendment for the Sheriffs Department in General Fund and E911 in E911 Telephone Fund to increase expenditures in multiple budget units in personnel in the amount of \$ 179,663.55 related to the 2.50% Merit Increase that was approved during January 6, 2026. This is a decrease in fund balance in the General Fund and E911 Telephone Fund.
8. **Jail Operations 3325:** Budget amendment to increase expenditures for Buildings (54.1300) in the amount of \$ 7,774,942.84. This relates to the construction of the New Jail. This would result in a decrease in fund balance
9. **Fire Fighting 3520.270:** Budget transfer to move funds from Jail personnel accounts in the amount of \$ 53,265.03 to Fire Fighting personnel accounts in the amount \$ 53,265.03. The request relates to a Maint Supervisor Jail position moving from Jail to Fire Fighting. This transfer would have no effect on fund balance.
10. **Debt Service 8000:** Budget transfer to move funds from Jail (52.2240) R & M Service Agreement in the amount of \$ 185,000 to Debt Service (58.1200) Capital Lease relates to Tasers. This transfer would have no effect on fund balance.
11. **EMS 3610:** Budget amendment to increase Revenue by \$12,439.77 from the Trauma Grant (33.4150) and to increase Expenditures for small equipment (53.1600) by the same amount. This has no effect on fund balance.

**RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALTON COUNTY, GEORGIA TO APPROVE THE PROJECT LENGTH BUDGET FOR THE DEEP PATCHING & RESURFACING PROJECTS, AND TO AMEND THE FISCAL YEAR 2026 BUDGET**

**WHEREAS**, on May 24, 2024, the Walton County, Georgia SPLOST 2025 (“SPLOST V”) was approved by voter referendum; and

**WHEREAS**, Installment payments to the Walton Industrial Building Authority for the acquisition of the Public Safety Complex, transportation projects, parks and recreation projects, building projects, water system improvements, and vehicle and major equipment acquisition are designated SPLOST V projects; and

**WHEREAS**, the Walton County Board of Commissioners adopted an annual balanced budget for Fiscal Year 2026 on May 6, 2025; and

**WHEREAS**, pursuant to O.C.G.A. § 36-81-3(d), a local government may amend its budget so as to adapt to changing governmental needs during the budget period; and

**WHEREAS**, the Walton County Board of Commissioners deems it necessary to amend the budget for Fiscal Year 2026.

**THEREFORE, BE IT RESOLVED** by the Walton County Board of Commissioners that the project-length budgets for the Deep Patching & Resurfacing Project which is attached hereto as a schedule and incorporated herein by reference, are adopted; and

**THEREFORE, BE IT FURTHER RESOLVED** by the Walton County Board of Commissioners that the budget for Fiscal Year 2026 be amended to incorporate fiscal year 2026 for the Deep Patching & Resurfacing Project.

**SO RESOLVED THIS 14<sup>th</sup> DAY OF April, 2026:**

**BOARD OF COMMISSIONERS OF WALTON COUNTY, GEORGIA**

By: \_\_\_\_\_  
David G. Thompson, Chairman

Attest: \_\_\_\_\_  
Rhonda R. Hawk, County Clerk

[COUNTY SEAL]

## WALTON COUNTY PUBLIC WORKS DEEP PATCHING & RESURFACING PROJECT BUDGET

DATE: 3/18/2026

PROJECT: 2026 SPLOST - DEEP PATCHING & RESURFACING PROJECTS

SPLOST Resurfacing projects include deep patching, resurfacing, building shoulders, seed & straw, and traffic signs and/or striping. Totals shown below are estimates only and are subject to change.

Description	Unit Measure	Totals
Alcovy Lake Drive	1.00 mile	\$130,000
Green Circle	0.50 miles	\$ 85,000
Guthrie Road	0.50 miles	\$ 85,000
Liberty Hill Church Road	1.10 miles	\$187,000
Old Good Hope Road	0.20 miles	\$ 34,000
Overlook Pass	0.40 miles	\$ 52,000
Paul Malcom Road	0.80 miles	\$136,000
Red Oak Drive	0.30 miles	\$ 39,000
White Oak Trail	0.20 miles	\$ 26,000

Total Resurfacing Cost: \$ 774,000

### Modifications

Total Modification Cost: \_\_\_\_\_

### Renovations

Total Renovations Costs: \_\_\_\_\_

### Site Development/Improvements Costs

Description	Unit Meas.	Unit Cost	Totals
-------------	------------	-----------	--------

Total Site Dev. Costs: \_\_\_\_\_

### Project Contingency

Total Project Contingency Costs: \_\_\_\_\_

# Walton County Department Agenda Request

Department Name: **HR**

Department Head/Representative: **Hannah Correll**

Meeting Date Request: **April 14, 2026**

Has this topic been discussed at past meetings? **unknown**

If so, When?

TOPIC: **County retirement ACCG fee schedule changes**

Wording For Agenda: **Requirement of ACCG to provide a 120 day notice period to employer of asset based fee schedule increase July 1, 2026.**

This Request: Informational Purposes Only                      Needs Action by Commissioners\* **x**

\*What action are you seeking from the Commissioners? **Agreement of the ACCG schedule fee changes.**

Department Comments/Recommendation: **Recommend to approve**

Additional Documentation Attached? **Yes**

Is review of this request or accompanying documentation by the County Attorney required? **N/A**

If so, has a copy of the documentation been forwarded to County Attorney?

Date forwarded to County Attorney:

Has the County Attorney review been completed?

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget?

Budget information attached?

Comments:

Purchasing Department Comments:

County Attorney Comments:

Chairman's Comments:



## MEMORANDUM

**To:** ACCG Retirement Services Governmental 401(a) and 457(b) Plan Sponsors  
**From:** R. Kale Hodges  
 ACCG Retirement Services Director  
**Date:** February 27, 2026  
**Re:** DC Administrative Services Agreement Revised Fee Schedule – Effective July 1, 2026

We are pleased to announce an update to your ACCG 401(a) and 457(b) Retirement Plans fee schedule effective July 1, 2026. Pursuant to the Administrative Services Agreement between ACCG and your jurisdiction, ACCG may change Schedule B with at least 120 prior written notice. The change reflects our ongoing commitment to delivering value, transparency, and desired retirement outcomes for both plan sponsors and participants.

### Why is Schedule B changing?

At the ACCG Defined Contribution Board of Trustees meeting on November 6, 2025, the Trustees directed staff to review the current pricing model with revenue sharing included and evaluate the current and potential new fee tiers for plans in the ACCG Retirement Program. Attached is a revised Schedule B with a new fee schedule that was adopted by the ACCG Defined Contribution Board of Trustees at their February 26, 2026, board meeting.

### What's changing in Schedule B?

The new fee structure adds three new tranches for \$50M - \$75M, \$75M - \$100M and \$100M+. There were no changes to the less than \$1M and \$1M to \$5M tranches. There is a slight increase in the participant asset-based fee in the \$5M - \$10M tranche. At most, there is \$17 per year increase while the other tranches greater than \$ 10M will see a reduction in cost. This shift is to align tranches into a gradual reduction in fees as the plan grows in asset size.

### Why does this change matter to your participants?

The idea around this model shift is to provide top quality service to jurisdictions while allowing for efficiencies of scale for larger plans. As plans grow, they will enjoy this benefit of reduced administrative fees. By decreasing the expenses associated with plan administration and services, participants will be able to retain a greater portion of their account balance, helping their savings grow more efficiently over time. Even small reductions in fees can have a meaningful long-term impact on retirement savings. This updated schedule is designed to:

- Improve participant outcomes by minimizing plan-related expenses
- Enhance the overall value of your retirement program
- Support our fiduciary objective to ensure reasonable and competitive fees

191 Peachtree Street NE, Suite 700  
 Atlanta, GA 30303  
 p 770.952.5225  
 t 800.736.7166  
 f 770.563.9356  
 ACCGretirement.org

Retirement Services.

Memorandum on Revised Schedule B  
Page 2

**What do you need to do next?**

Attached is the new Schedule "B" Fee Schedule from the Administrative Services Agreement that has been executed by ACCG because of the board vote. Please return the fully executed agreement by July 1, 2026 via email to Valeria Tucker, ACCG Retirement Services Deputy Director. Valeria's email address is [vgreene@accg.org](mailto:vgreene@accg.org). We will implement the new fee schedule automatically on the above-mentioned effective date.

We appreciate your continued partnership and your commitment to helping participants achieve retirement readiness. If you have any questions about the new fee schedule or would like to discuss how these changes may impact your plan, please contact your Regional Client Manager.

Sincerely,



R. Kale Hodges  
Retirement Services Director  
ACCG Retirement Services



**SCHEDULE "B"**  
**FEE SCHEDULE**  
(effective 7/1/2026)

**Asset Based Fees**

Asset -Based Fees Based on Jurisdiction's Total Assets\* (in basis points)

Participant Account Balances**	Jurisdiction Total Assets							
	Less than \$1M	\$1M - \$5M	\$5M - \$10M	\$10M - \$25M	\$25M - \$50M	\$50M - \$75M	\$75M - \$100M	Over \$100M
First \$5,000	200	175	150	115	90	40	25	0
Next \$5,000	175	150	125	90	60	40	25	0
Next \$15,000	25	20	15	10	5	0	0	0
Over \$25,000	0	0	0	0	0	0	0	0

\*Total combined assets of the Plan(s) shall be evaluated at each calendar year end.  
\*\*Participant Account Balance is based on the average daily balance during the preceding quarter.

**Other Fees**

Annual Participant Fee:	\$20.00 per Participant assessed quarterly
Errors not caused by ACCG:	To be negotiated as needed
Employer Requested Special projects:	To be negotiated as needed


ACCG may once each calendar year amend this Schedule "B" upon one hundred and twenty (120) days prior written notice to the Employer.

We have read and understand the above Schedule "B" and agree to its terms as evidenced by the signatures set forth below.

**EMPLOYER**  
Jurisdiction Management Approval

**ASSOCIATION COUNTY**  
**COMMISSIONERS OF GEORGIA**

Jurisdiction: \_\_\_\_\_  
By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

By:  \_\_\_\_\_  
Title: ACCG Executive Director  
Date: February 27, 2026

# Walton County Department Agenda Request

Department Name: **HR**

Department Head/Representative: **Hannah Correll**

Meeting Date Request: **April 14, 2026**

Has this topic been discussed at past meetings? **unknown**

If so, When?

TOPIC: **County retirement new Nationwide adoption document (previous provider)**

Wording For Agenda: **Adoption of the Nationwide Financial Services co-sponsor approval.**

This Request: Informational Purposes Only Needs Action by Commissioners\* **x**

\*What action are you seeking from the Commissioners? **Agreement of the Nationwide Financial Services co-sponsor adoption document.**

Department Comments/Recommendation: **Recommend to approve**

Additional Documentation Attached? **Yes**

Is review of this request or accompanying documentation by the County Attorney required? **Yes**

If so, has a copy of the documentation been forwarded to County Attorney? **Yes**

Date forwarded to County Attorney: **12/3/2025**

Has the County Attorney review been completed? **Yes**

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget?

Budget information attached?

Comments:

---

Purchasing Department Comments:

County Attorney Comments:

Chairman's Comments:

**Nationwide Financial Services, Inc.  
GOVERNMENTAL 457(b) PLAN  
ADOPTION AGREEMENT**

By executing this Governmental 457(b) Plan Adoption Agreement (the "Agreement"), the undersigned Employer agrees to establish or continue a 457(b) Plan for its Employees. The Plan adopted by the Employer consists of the Governmental 457(b) Basic Plan Document (the "BPD") and the elections made under this Agreement (collectively referred to as the "Plan"). An Employer may jointly co-sponsor the Plan by signing a Participating Employer Adoption Page, which is attached to this Agreement. **This Plan is effective as of the Effective Date identified on the Signature Page of this Agreement.**

In completing the provisions of this Adoption Agreement, unless designated otherwise, selections under the Deferral column apply to all Salary Deferrals (including Roth Deferrals and Catch-Up Contributions).

*[Note: Certain vendor agreements associated with the Plan may restrict the application of certain Plan provisions. Additionally, some State and local laws may restrict the election of certain provisions under the Plan. Please consult with legal counsel to assess the impact of State laws, local laws and/or applicable vendor agreements on the Plan.]*

**SECTION 1  
EMPLOYER INFORMATION**

**1-1 EMPLOYER INFORMATION.**

Name: County of Walton, GA  
 Address: 303 S Hammond Dr Ste 330  
 City, State, Zip Code: Monroe, Georgia 30655-2904  
 Telephone: 770-266-1600

**1-2 EMPLOYER IDENTIFICATION NUMBER (EIN).** 58-6000902

**1-3 TYPE OF EMPLOYER.** (Optional)

*[Note: To adopt this Plan, the Employer must be a State, political subdivision of a State, or any agency or instrumentality of a State or political subdivision of a State, as provided under Code §457(e)(1)(A). A non-governmental tax-exempt organization, as described under Code §457(e)(1)(B), may not adopt this Plan.]*

- (a) State
- (b) Political Subdivision of a State
- (c) Agency or Instrumentality of a State
- (d) Other governmental entity: (Describe) \_\_\_\_\_

**1-4 EMPLOYER'S TAX YEAR END.** (Optional) The Employer's tax year ends December 31

**1-5 RELATED EMPLOYERS.** (Optional) List any Related Employers. A Related Employer must execute a Participating Employer Adoption Page for Employees of that Related Employer to participate in this Plan.

\_\_\_\_\_

**SECTION 2  
PLAN INFORMATION**

**2-1 PLAN NAME.** Walton County 457(b) Deferred Compensation Plan  
 Original Effective Date: June 11, 1990  
 Restatement Effective Date: January 1, 2024  
 Plan identifier (optional): \_\_\_\_\_

**2-2 TYPE OF PLAN.** This Plan is a Governmental 457(b) Plan.

- The Plan is intended to be a FICA Replacement Plan (as defined under Section 3.08 of the BPD).

2-3 TYPE OF CONTRIBUTIONS. (Check all that apply.)

- (a) Salary Deferral Contributions
- (b) Employer Matching Contributions
- (c) Employer Contributions
- (d) Rollover Contributions

2-4 PLAN YEAR.

- (a) Calendar year.
- (b) The 12-consecutive month period ending on \_\_\_\_\_ each year.
- (c) Other: \_\_\_\_\_

2-5 PLAN ADMINISTRATOR.

- (a) The Employer identified in AA §1-1.
- (b) Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Telephone: \_\_\_\_\_

2-6 FROZEN PLAN. Check this AA §2-6 if the Plan is a frozen Plan to which no contributions will be made. (See Section 3.01(c) of the BPD).

- This Plan is a frozen Plan effective \_\_\_\_\_

[Note: As a frozen Plan, the Employer will not make any contributions with respect to Plan Compensation earned after such date and no Participant will be permitted to make any contributions to the Plan after such date. In addition, no Employee will become a Participant after the date the Plan is frozen.]

2-7 DEFINITION OF DISABLED. An individual is considered Disabled for purposes of applying the provisions of this Plan if:

- (a) The individual is covered by the Employer's disability insurance plan and is determined to be disabled under such plan.
- (b) The individual is determined to be disabled by the Social Security Administration under Section 223(d) of the Social Security Act for purposes of determining eligibility for Social Security benefits.
- (c) The Plan Administrator determines an individual is unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment that can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. The permanence and degree of such impairment shall be supported by medical evidence. The Plan Administrator may establish reasonable procedures for determining whether a Participant is Disabled.

[Note: An Employer may elect any or all of the elections above. If more than one is selected, the hierarchy for determining whether an individual is considered Disabled is in the order listed above, unless described otherwise under separate administrative procedures or as described below.]

- (d) Alternative definition of Disabled: \_\_\_\_\_

[Note: Any alternative definition described in this subsection (d) will apply uniformly to all Participants under the Plan. The Employer may describe different definitions of Disabled for different purposes under the plan.]

**SECTION 3  
ELIGIBLE EMPLOYEES**

3-1 ELIGIBLE EMPLOYEES. In addition to the Employees identified in Section 2.02 of the BPD, the following Employees are excluded from participation under the Plan with respect to the contribution source(s) identified in this AA §3-1. (See Sections 2.02(d) and (e) of the BPD for rules regarding the effect on Plan participation if an Employee changes between an eligible and ineligible class of employment.)

- | Deferral                            | Match                    | ER                       |  |
|-------------------------------------|--------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) No exclusions.   |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | (b) Collectively Bargained Employees (as defined in Section 1.11 of the BPD), unless the Collective Bargaining Agreement provides otherwise. |

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Section 3 – Eligible Employees

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) Non-resident aliens who receive no compensation from the Employer which constitutes U.S. source income.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) Employees who normally work less than ___ hours a week.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) Employees eligible for a 401(k), a 403(b) plan or another 457(b) plan sponsored by the Employer.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Part-Time Employees (as defined in Section 1.39 of the BPD).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Seasonal Employees (as defined in Section 1.57 of the BPD).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(h) Temporary Employees (as defined in Section 1.60 of the BPD).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(i) Employees in an appointed or elected position.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(j) Employees paid on an hourly basis.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(k) Employees paid on a salaried basis.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(l) All other Employees except Part-Time, Temporary and Seasonal Employees.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(m) Other: _____

3-2 **INDEPENDENT CONTRACTORS.** Unless elected otherwise under subsection (a) below, Independent Contractors (as defined in Section 1.35 of the BPD) of the Employer are excluded from participation in the Plan.

Deferral	Match	ER	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) Independent Contractors may participate in the Plan.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) Describe any special rules applicable to Independent Contractors: _____

[Note: Select under subsection (a) the types of contributions for which Independent Contractors are eligible. If the Employer elects to allow Independent Contractors to participate in the Plan, the term Employee as used in the Plan shall include the eligible Independent Contractors, as appropriate.]

**SECTION 4  
MINIMUM AGE AND SERVICE REQUIREMENTS**

4-1 **ELIGIBILITY REQUIREMENTS – MINIMUM AGE AND SERVICE.** An Eligible Employee (as defined in AA §3-1) who satisfies the minimum age and service conditions under this AA §4-1 will be eligible to participate under the Plan as of such Eligible Employee's Entry Date (as defined in AA §4-2 below).

(a) **Service Requirement.** An Eligible Employee must complete the following minimum service requirements to participate in the Plan.

Deferral	Match	ER	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(1) There is no minimum service requirement for participation in the Plan.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(2) One Year of Service (as defined in Section 2.03(a)(1) of the BPD and AA §4-3).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(3) The completion of at least ___ Hours of Service during the first ___ months of employment (or the first ___ days of employment) or the completion of a Year of Service (as defined in AA §4-3), if earlier. <input type="checkbox"/> (i) An Employee who completes the required Hours of Service satisfies eligibility at the end of the designated period, regardless if the Employee actually works for the entire period. <input type="checkbox"/> (ii) An Employee who completes the required Hours of Service must also be employed continuously during the designated period of employment. (See Section 2.03(a)(1) of the BPD for rules regarding the application of this subsection (ii).)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(4) The completion of ___ Hours of Service during an Eligibility Computation

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Section 4 – Minimum Age and Service Requirements

Deferral      Match      ER

Period. [Note: If this (4) is chosen, an Employee satisfies the service requirement immediately upon completion of the designated Hours of Service.]

(5) Full-time Employees are eligible to participate as set forth in subsection (i). Employees who are "part-time" Employees must complete a Year of Service (as defined in AA §4-3). For this purpose, a full-time Employee is any Employee not defined in subsection (ii).

(i) Full-time Employees must complete the following minimum service requirements to participate in the Plan:

(A) There is no minimum service requirement for participation in the Plan.

(B) The completion of at least \_\_\_\_ Hours of Service during the first \_\_\_\_ months of employment or the completion of a Year of Service (as defined in AA §4-3), if earlier.

(C) Under the Elapsed Time method as defined in AA §4-3 below.

(D) Describe: \_\_\_\_\_

(ii) Part-time Employees must complete a Year of Service (as defined in AA §4-3).

(A) For this purpose, a part-time Employee is any Employee whose normal work schedule is less than:

(I) \_\_\_\_ hours per week.

(II) \_\_\_\_ hours per month.

(III) \_\_\_\_ hours per year.

(B) Describe part-time Employees for this purpose: \_\_\_\_\_

[Note: A part-time employee must be described as an individual who works less than a specified number of hours during a standard work week.]

(6) Eligibility service will be determined under the Elapsed Time method as described in AA§4-3 below.

(7) Describe eligibility conditions: \_\_\_\_\_

Describe eligibility conditions: \_\_\_\_\_

(b) **Minimum Age Requirement.** An Eligible Employee (as defined in AA §3-1) must have attained the following age with respect to the contribution source(s) identified in this AA §4-1(b).

Deferral      Match      ER

(1) There is no minimum age for Plan eligibility.

(2) Age 21.

(3) Age \_\_\_\_.

(c) **Special eligibility rules.** The following special eligibility rules apply with respect to the Plan: \_\_\_\_\_

[Note: This subsection (c) may be used to apply the eligibility conditions selected under this AA §4-1 separately with respect to different Employee groups or different contribution formulas under the Plan.]

4-2 **ENTRY DATE.** An Eligible Employee who satisfies the minimum age and service requirements in AA §4-1 shall be eligible to participate in the Plan as of such Eligible Employee's Entry Date. For this purpose, the Entry Date is the following date with respect to the contribution source(s) identified under this AA §4-2. [Note: If any of (b) – (g) is completed for a contribution source, also complete one of (h) – (l) for the same contribution source.]

Deferral      Match      ER

(a) **Immediate.** The date the minimum age and service requirements are satisfied.

(b) **Semi-annual.** The first day of the 1st and 7th month of the Plan Year.

(c) **Quarterly.** The first day of the 1st, 4th, 7th and 10th month of the Plan Year.

(d) **Monthly.** The first day of each calendar month.

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- | Deferral                 | Match                    | ER                       |   |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (e) <b>Payroll period.</b> The first day of the payroll period. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (f) <b>The first day of the Plan Year.</b>                      |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (g) <b>Describe Entry Date:</b> _____                           |

An Eligible Employee's Entry Date (as defined above) is determined based on when the Employee satisfies the minimum age and service requirements in AA §4-1. For this purpose, an Employee's Entry Date is the Entry Date:

- | Deferral                 | Match                    | ER                       |  |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (h) <b>next following</b> satisfaction of the minimum age and service requirements.                    |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (i) <b>coinciding with or next following</b> satisfaction of the minimum age and service requirements. |
| N/A                      | <input type="checkbox"/> | <input type="checkbox"/> | (j) <b>nearest</b> the satisfaction of the minimum age and service requirements.                       |
| N/A                      | <input type="checkbox"/> | <input type="checkbox"/> | (k) <b>preceding</b> the satisfaction of the minimum age and service requirements.                     |
| N/A                      | <input type="checkbox"/> | <input type="checkbox"/> | (l) <b>coinciding with or preceding</b> the satisfaction of the minimum age and service requirements.  |

This section may be used to describe any special rules for determining Entry Dates under the Plan. For example, if different Entry Date provisions apply for the same contribution sources with respect to different groups of Employees, such different Entry Date provisions may be described below.

- | Deferral                 | Match                    | ER                       |   |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (m) <b>Describe special rules for determining Entry Dates under the Plan:</b> _____ |

4-3 **DEFAULT ELIGIBILITY RULES.** In applying the minimum age and service requirements under AA §4-1 above, the following default rules apply with respect to all contribution sources under the Plan:

- **Year of Service.** An Employee earns a Year of Service for eligibility purposes upon completing 1,000 Hours of Service during an Eligibility Computation Period. Hours of Service are calculated based on actual hours worked during the Eligibility Computation Period. (See Section 1.33 of the BPD for the definition of Hours of Service.)
- **Eligibility Computation Period.** If one Year of Service is required for eligibility, the Plan will determine subsequent Eligibility Computation Periods on the basis of Plan Years (see Section 2.03(a)(2)(i) of the BPD). If more than one Year of Service is required for eligibility, the Plan will determine subsequent Eligibility Computation Periods on the basis of Anniversary Years (see Section 2.03(a)(2)(ii) of the BPD).

To override the default eligibility rules, complete the applicable sections of this AA §4-3. If this AA §4-3 is not completed for a particular contribution source, the default eligibility rules apply.

- | Deferral                 | Match                    | ER                       |   |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) <b>Year of Service.</b> Instead of 1,000 Hours of Service, an Employee earns a Year of Service upon the completion of ____ Hours of Service during an Eligibility Computation Period.   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) <b>Eligibility Computation Period.</b> The Plan will use Anniversary Years for all Eligibility Computation Periods.   |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (c) <b>Elapsed Time method.</b> [Note: Check the same contribution source as checked in AA §4-1(a) above.] Eligibility service will be determined under the Elapsed Time method. An Eligible Employee (as defined in AA §3-1) must complete a period of service, as designated below, to participate in the Plan. (See Section 2.03(a)(5) of the BPD.) <ul style="list-style-type: none"> <li><input type="checkbox"/> (1) For Deferral, must complete a ____ period of service</li> <li><input type="checkbox"/> (2) For Match, must complete a ____ period of service</li> <li><input type="checkbox"/> (3) For ER, must complete a ____ period of service</li> </ul> |

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Section 4 – Minimum Age and Service Requirements

**Deferral**      **Match**      **ER**

(d) **Equivalency Method.** For purposes of determining an Employee's Hours of Service for eligibility, the Plan will use the Equivalency Method (as defined in Section 2.03(a)(4) of the BPD). The Equivalency Method will apply to:

- (1) All Employees.
- (2) Employees who are not paid on an hourly basis. For Employees for whom the Employer maintains hourly records, eligibility will be determined based on actual hours worked.

If this (d) is checked, Hours of Service for eligibility will be determined under the following Equivalency Method.

- (3) **Monthly.** 190 Hours of Service for each month worked.
- (4) **Weekly.** 45 Hours of Service for each week worked.
- (5) **Daily.** 10 Hours of Service for each day worked.
- (6) **Semi-monthly.** 95 Hours of Service for each semi-monthly period worked.
- (7) **Hours worked.** 870 hours worked treated as 1,000 Hours of Service and 435 hours worked treated as 500 Hours of Service.
- (8) **Regular time hours.** 750 regular time hours treated as 1,000 Hours of Service and 375 regular time hours treated as 500 Hours of Service.

(e) **Special eligibility provisions.** The following special eligibility provisions apply: \_\_\_\_\_

4-4 **EFFECTIVE DATE OF MINIMUM AGE AND SERVICE REQUIREMENTS.** The minimum age and/or service requirements under AA §4-1 apply to all Employees under the Plan. An Employee will participate with respect to all contribution sources under the Plan as of such Employee's Entry Date, taking into account all service with the Employer, including service earned prior to the Effective Date.

To allow Employees employed on a specified date to enter the Plan without regard to the minimum age and/or service conditions, complete this AA §4-4.

**Deferral**      **Match**      **ER**

(a) **Automatic Eligibility.** An Eligible Employee who is employed by the Employer on the following designated date will enter the Plan on the designated date without regard to minimum age and/or service conditions:

- (1) the Effective Date of this Plan (as designated on the Employer Signature Page, as applicable)
- (2) the date the Plan is executed by the Employer (as indicated on the Employer Signature Page)
- (3) \_\_\_\_\_ [insert date]

(b) **Describe other effective date provisions:** \_\_\_\_\_

4-5 **SERVICE WITH PREDECESSOR EMPLOYER.** Service with the following Predecessor Employers will be counted for purposes of determining eligibility, vesting and/or allocation conditions under this Plan.

(a) Identify Predecessor Employer(s):

The Plan will count service with the following Predecessor Employers:

Name of Predecessor Employer	Eligibility	Vesting	Allocation Conditions
<input type="checkbox"/> (1) _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

(b) The following special rules apply with respect to service with a Predecessor Employer: \_\_\_\_\_

**SECTION 5  
COMPENSATION DEFINITIONS**

5-1 **TOTAL COMPENSATION.** Total Compensation is based on the definition set forth under this AA §5-1. See Section 1.61 of the BPD for a specific definition of the various types of Total Compensation.

- (a) W-2 Wages
- (b) Code §415 Compensation
- (c) "Simplified" Code §415 Compensation
- (d) Wages under Code §3401(a)

[For purposes of determining Total Compensation, each definition includes pre-tax contributions to a Code §125 cafeteria plan, Code §401(k), Code §403(b) or a Code §457 plan, and qualified transportation fringes under Code §132(f)(4).]

5-2 **POST-SEVERANCE COMPENSATION.**

(a) **Exclusion of post-severance compensation from Total Compensation.** Total Compensation (as defined in Section 1.61 of the BPD) includes post-severance compensation, to the extent provided in Section 1.61(b) of the BPD. For this purpose, severance pay is always excluded from the definition of Plan Compensation. Other post-severance compensation paid within 2½ months after severance from employment with the Employer or the end of the calendar year in which severance occurs is included in Plan Compensation, unless excluded under this subsection (a). See Section 1.61(b) of the BPD.

The following amounts paid after a Participant's severance from employment are excluded from Plan Compensation.

- (1) **Unused leave payments.** Payment for unused accrued bona fide sick, vacation, or other leave, but only if the Employee would have been able to use the leave if employment had continued.
- (2) **Deferred compensation.** Payments received by an Employee pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid to the Employee at the same time if the Employee had continued in employment and only to the extent that the payment is includible in the Employee's gross income.

(b) **Continuation payments for disabled Participants.** Unless designated otherwise under this subsection (b), Total Compensation does not include continuation payments for disabled Participants. To count Total Compensation paid after Severance from Employment on account of disability (as defined in Code §22(e)(3)), check the box below.

- Payments to disabled Participants.** Total Compensation shall include post-severance compensation paid to a Participant who is permanently and totally disabled, as defined in Code §22(e)(3).

5-3 **PLAN COMPENSATION.** Plan Compensation is **Total Compensation** (as defined in AA §5-1 above) with the following exclusions described below.

Deferral	Match	ER	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) No exclusions.
N/A	<input type="checkbox"/>	<input type="checkbox"/>	(b) Salary Deferrals (as defined in Section 1.55 of the BPD), pre-tax contributions to a cafeteria plan or a Code §457 plan, and qualified transportation fringes under Code §132(f)(4) are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) All fringe benefits (cash and noncash), reimbursements or other expense allowances, moving expenses, deferred compensation, and welfare benefits are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) Compensation above \$___ is excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) Amounts received as a bonus are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Amounts received as commissions are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Overtime payments are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(h) Shift differentials are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(i) Exclusions as described by the applicable Collective Bargaining Agreement.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(j) Amounts received for services performed for a non-signatory Related Employer are excluded.

[Note: If this subsection is not elected, amounts received for services

- | Deferral                 | Match                    | ER                       |   |
|--------------------------|--------------------------|--------------------------|---|
|                          |                          |                          | <i>performed for a non-signatory Related Employer are INCLUDED in Plan Compensation.]</i>             |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (k) "Deemed §125 compensation" as defined under Total Compensation. (See Section 1.61(d) of the BPD.) |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (l) Amounts received after Severance from Employment are excluded.                                    |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (m) Differential Pay (as defined in Section 1.61(e) of the BPD) is excluded.                          |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (n) Describe adjustments to Plan Compensation: _____  |

5-4 PERIOD FOR DETERMINING COMPENSATION.

(a) **Compensation Period.** Plan Compensation will be determined on the basis of the following period(s) for the contribution sources identified in this AA §5-4. [Note: If a period other than Plan Year applies for any contribution source, any reference to the Plan Year as it refers to Plan Compensation for that contribution source will be deemed to be a reference to the period designated under this AA §5-4.]

- | Deferral                            | Match                    | ER                       |   |
|-------------------------------------|--------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (1) The Plan Year.  |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | (2) The calendar year ending in the Plan Year.                          |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | (3) The Employer's fiscal tax year ending in the Plan Year.             |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | (4) The 12-month period ending on ____ which ends during the Plan Year. |

(b) **Compensation while a Participant.** Unless provided otherwise under this subsection (b), in determining Plan Compensation, only compensation paid while an individual is a Participant under the Plan with respect to a particular contribution source will be taken into account.

To count compensation for the entire Plan Year for a particular contribution source, including compensation paid while an individual is not a Participant with respect to such contribution source, check below. (See Section 1.45 of the BPD.)

- | Deferral                            | Match                    | ER                       |  |
|-------------------------------------|--------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | All compensation paid during the Plan Year will be taken into account, including compensation earned while an individual is not a Participant. |

**SECTION 6  
EMPLOYER CONTRIBUTIONS**

6-1 **EMPLOYER CONTRIBUTIONS.** Is the Employer authorized to make Employer Contributions under the Plan?

- Yes
- No [If No, skip to Section 6A.]

[Note: Any Employer Contribution made pursuant to this AA §6 will count towards the Code §457(e)(15) Maximum Contribution Limit. See Section 5.01 of the BPD.]

6-2 **EMPLOYER CONTRIBUTION FORMULA.** For the period designated in AA §6-4(a) below, the Employer will make the following Employer Contributions on behalf of Participants who satisfy the allocation conditions designated in AA §6-5 below. Any Employer Contribution authorized under this AA §6-2 will be allocated in accordance with the allocation formula selected under AA §6-3 and AA §6-4, as applicable.

- (a) **Discretionary contribution.** The Employer will determine in its sole discretion how much, if any, it will make as an Employer Contribution.
- (b) **Fixed contribution.**
  - (1) \_\_\_\_\_% of each Participant's Plan Compensation.
  - (2) \$\_\_\_\_\_ for each Participant.
  - (3) The Employer Contribution will be determined in accordance with the personal service contract or employment contract applicable to the Participant.
  - (4) The Employer Contribution will be determined in accordance with any Collective Bargaining Agreement(s) addressing retirement benefits of Collectively Bargained Employees under the Plan.

- (c) **Service-based contribution.** The Employer will make:
- (1) **Discretionary.** A discretionary contribution determined as a uniform percentage of Plan Compensation or a uniform dollar amount for each period of service designated below.
- (2) **Fixed percentage.** \_\_\_\_% of Plan Compensation paid for each period of service designated below.
- (3) **Fixed dollar.** \$\_\_\_ for each period of service designated below.
- The service-based contribution selected under this (c) will be based on the following periods of service:
- (4) Each Hour of Service
- (5) Each week of employment
- (6) Describe period: \_\_\_\_\_
- The service-based contribution is subject to the following rules:
- (7) Describe any special provisions that apply to service-based contribution: \_\_\_\_\_
- (d) **FICA Replacement Contribution.** (See Section 3.08 of the BPD).
- (1) The Employee will make the 7.5% of Plan Compensation mandatory contribution.
- (2) The Employer will make the 7.5% of Plan Compensation mandatory contribution.
- (3) The Employee will make a mandatory contribution equal to \_\_\_\_% of Plan Compensation and the Employer will make a mandatory contribution equal to \_\_\_\_% of Plan Compensation.
- [Note: The combined Employer and Employee contribution must equal at least 7.5% of Plan Compensation.]
- (e) **Contributions of accrued sick, PTO and/or vacation leave.**
- (1) The Employer will make and allocate Employer Contributions of amounts of accrued unpaid sick leave as follows: \_\_\_\_\_
- (2) The Employer will make and allocate Employer Contributions of amounts of accrued unpaid PTO leave as follows: \_\_\_\_\_
- (3) The Employer will make and allocate Employer Contributions of amounts of accrued unpaid vacation leave as follows: \_\_\_\_\_
- (f) Describe Employer Contribution formula: \_\_\_\_\_

**6-3 ALLOCATION FORMULA.**

- (a) **Pro rata allocation.** The Employer Contribution under AA §6-2(a) will be allocated as:
- (1) a uniform percentage of Plan Compensation or
- (2) a uniform dollar amount
- (b) **Allocation under fixed Employer Contribution.** If a fixed Employer Contribution is selected in AA §6-2(b), the Employer Contribution will be allocated in accordance with the selections made in AA §6-2(b).
- (c) **Discretionary allocation.** The Employer Contribution under AA §6-2(a) will be allocated in the sole discretion of the Employer in a manner solely determined by the Employer.
- (d) **Service-based allocation.** The service-based Employer Contribution selected in AA §6-2(c) will be allocated in accordance with the selections made in AA §6-2(c).
- (e) **Describe other allocation method:** \_\_\_\_\_

**6-4 SPECIAL RULES.** No special rules apply with respect to Employer Contributions under the Plan, except to the extent designated under this AA §6-4.

- (a) **Period for determining Employer Contributions.** In determining the amount of the Employer Contributions to be allocated under this AA §6, the Employer Contribution will be based on Plan Compensation paid during the Plan Year, unless this (a) is selected and one of (1) – (4) is selected below.
- Alternatively, the Employer may elect to base the Employer Contributions on Plan Compensation paid during the following period:
- (1) Plan Year quarter  (2) calendar month
- (3) payroll period  (4) Other: \_\_\_\_\_
- [Note: Although Employer Contributions are determined on the basis of Plan Compensation paid during the period designated under this subsection (a), this does not require the Employer to actually make contributions or allocate contributions on the basis of such period.]

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- (b) **Limit on Employer Contributions.** The Employer Contribution elected in AA §6-2 may not exceed:
- (1) \_\_\_% of Plan Compensation
- (2) \$\_\_\_
- (3) Describe: \_\_\_\_\_
- (c) **Offset of Employer Contribution.**
- (1) A Participant's allocation of Employer Contributions under AA §6-2 of this Plan is reduced by contributions under \_\_\_\_\_ [insert name of plan(s)].
- (2) In applying the offset under this subsection, the following rules apply: \_\_\_\_\_
- (d) **Special rules.** The following special provisions apply with respect to Employer Contributions: \_\_\_\_\_
- 6-5 **ALLOCATION CONDITIONS.** A Participant who has otherwise satisfied all conditions to receive an Employer Contribution, must satisfy any allocation conditions designated under this AA §6-5 to receive an allocation of Employer Contributions under the Plan. [Note: The Plan may not impose allocation conditions on FICA Replacement Contributions.]
- (a) **No allocation conditions** apply with respect to Employer Contributions under the Plan.
- (b) **Employment condition.** An Employee must be employed with the Employer on the last day of the Plan Year.
- (c) **Minimum service condition.** An Employee must be credited with at least:
- (1) \_\_\_ Hours of Service during the Plan Year.
- (2) \_\_\_ consecutive days of employment with the Employer during the Plan Year.
- (3) \_\_\_ consecutive months of employment with the Employer during the Plan Year.
- (d) **Application to a specified period.** The allocation conditions selected under this AA §6-5 apply on the basis of the Plan Year. Alternatively, if an employment or minimum service condition applies under this AA §6-5, the Employer may elect under this subsection to apply the allocation conditions on a periodic basis as set forth below. See Section 3.06(a) of the BPD for a description of the rules for applying the allocation conditions on a periodic basis.
- (1) **Period for applying allocation conditions.** Instead of the Plan Year, the allocation conditions set forth under subsection (2) below apply with respect to the following periods:
- (i) Plan Year quarter
- (ii) calendar month
- (iii) payroll period
- (iv) Other: \_\_\_\_\_
- (2) **Application to allocation conditions.** If this subsection (2) is checked to apply allocation conditions on the basis of specified periods, to the extent an employment or minimum service allocation condition applies under this AA §6-5, such allocation condition will apply based on the period selected under subsection (1) above, unless designated otherwise below:
- (i) Only the employment condition will be based on the period selected in subsection (1) above.
- (ii) Only the minimum service condition will be based on the period selected in subsection (1) above.
- (iii) Describe any special rules: \_\_\_\_\_
- (e) **Exceptions.**
- (1) The above allocation condition(s) will not apply if an Employee, during the Plan Year:
- (i) dies.
- (ii) has a Severance from Employment due to becoming Disabled.
- (iii) becomes Disabled.
- (iv) has a Severance from Employment after attaining Normal Retirement Age.
- If this box is checked, this waiver of allocation conditions applies only once during the Participant's employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent Severance from Employment.
- (v) has a Severance from Employment after attaining Early Retirement Age.
- If this box is checked, this waiver of allocation conditions applies only once during the Participant's employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent Severance from Employment.
- (vi) is on an authorized leave of absence from the Employer.

- (2) The exceptions selected under subsection (1) do not apply to:
- (i) an employment condition designated under this AA §6-5.
  - (ii) a minimum service condition designated under this AA §6-5.
  - (iii) a Discretionary Employer Contribution.
  - (iv) a Fixed Employer Contribution.
- (f) **Equivalency Method.** For purposes of determining an Employee's Hours of Service for allocation purposes, the Plan will use the Equivalency Method (as defined in Section 2.03(a)(4) of the BPD). The Equivalency Method will apply to:
- (1) All Employees.
  - (2) Only Employees for whom the Employer does not maintain hourly records. For all other Employees, actual hours worked will be used.
- (g) **Elapsed Time Method.** For purposes of determining an Employee's service for allocation purposes, the Plan will use the Elapsed Time Method.
- (h) **Describe** any special rules governing the allocation conditions under the Plan: \_\_\_\_\_
- 6-6 **OPTIONAL TREATMENT OF EMPLOYER CONTRIBUTIONS AS ROTH CONTRIBUTIONS.** Unless elected otherwise below, a Participant may not elect to treat a nonforfeitable Employer Contribution made on behalf of such Participant as a Roth contribution.
- (a) A Participant MAY elect to treat a nonforfeitable Employer Contribution made on behalf of such Participant as a Roth contribution. [*Note: The Employer and/or Plan Administrator will develop operational procedures to assist in administering this election.*]
  - (b) Describe any special rules relating to the optional treatment of nonforfeitable Employer Contributions as a Roth contribution: \_\_\_\_\_
- 6-7 **SPECIAL RULES APPLICABLE TO EMPLOYER CONTRIBUTIONS.** The following special rules apply to Employer Contributions: \_\_\_\_\_

**SECTION 6A**  
**SALARY DEFERRALS**

- 6A-1 **SALARY DEFERRALS.** Are Employees permitted to make Salary Deferrals under the Plan?
- Yes
  - No [*If "No" is checked, skip to Section 6B.*]
- 6A-2 **MAXIMUM LIMIT ON SALARY DEFERRALS.** Unless designated otherwise under this AA §6A-2, a Participant may defer any amount up to the Code §457(e)(15) Maximum Contribution Limit.
- (a) **Salary Deferral Limit.** A Participant may not defer an amount in excess of:
    - (1) \_\_\_\_\_% of Plan Compensation.
    - (2) \$\_\_\_\_\_.

[*Note: If both (1) and (2) are checked, the deferral limit is the lesser of the amounts selected.*]  
Any limit described in subsection (1) or (2) above applies with respect to the following period:

    - (3) Plan Year.
    - (4) the portion of the Plan Year during which the individual is eligible to participate.
    - (5) each separate payroll period during which the individual is eligible to participate.
  - (b) **Limits on Salary Deferrals on bonus payments.** [*Note: This §6A-2(b) only may be selected if bonus payments are not excluded under AA §5-3.*]
    - (1) The same limits specified in (a)(1) and (a)(2) above apply to bonus and non-bonus Plan Compensation. Employees may defer any amounts out of bonus payments, subject to the Code §457(e)(15) Maximum Contribution Limit and any other limit on Salary Deferrals under this AA 6A-2. The Employer may impose special limits on bonus payments under the Salary Deferral Election or in separate administrative procedures.
    - (2) A Participant may defer up to \_\_\_\_% (*not to exceed 100%*) of any bonus payment (subject to the Code §457(e)(15) Maximum Contribution Limit) without regard to any other limits described under this AA §6A-2. The Employer may impose special limits on bonus payments under the Salary Reduction Agreement election or in separate administrative procedures.

- (3) Describe special rules applicable to deferrals on bonus payments: \_\_\_\_\_
- (c) **Deferral of sick, vacation, PTO and back pay.** Unless otherwise elected below, a Participant may elect to defer accrued sick pay, accrued vacation pay, accrued PTO pay, or back pay if: (1) such pay is otherwise included in Plan Compensation; (2) the Participant timely enters into a Salary Reduction Agreement with respect to such pay; and (3) the Participant is an Employee in the month of deferral.
- A Participant may NOT defer accrued sick pay, accrued vacation pay, accrued PTO or back pay.
- (d) Describe any other limits that apply with respect to Salary Deferrals under the Plan: \_\_\_\_\_
- 6A-3 **MINIMUM DEFERRAL RATE.** Unless designated otherwise under this AA §6A-3, no minimum deferral requirement applies under the Plan. Alternatively, a Participant must defer at least the following amount in order to make Salary Deferrals under the Plan.
- (a) \_\_\_\_% of Plan Compensation for a payroll period.
- (b) \$\_\_\_\_ for a payroll period.
- (c) Describe. \_\_\_\_\_
- 6A-4 **CATCH-UP CONTRIBUTIONS.** Age 50 Catch-Up Contributions and Special 457 Catch-Up Contributions (as defined in Section 3.03(d) and (e) of the BPD) are permitted under the Plan, unless designated otherwise under this AA §6A-4.
- (a) Age 50 Catch-Up Contributions are not permitted under the Plan.
- (b) Special 457 Catch-Up Contributions are not permitted under the Plan.
- (c) Describe any special rules applicable to the Age 50 Catch-Up Contributions or Special 457 Catch-Up Contributions: \_\_\_\_\_
- 6A-5 **ROTH DEFERRALS.**
- (a) **Availability of Roth Deferrals.**
- (1) Roth Deferrals are permitted under the Plan.
- (2) Roth Deferrals are not permitted under the Plan.
- [Note: If Roth Deferrals are effective as of a date later than the Effective Date of the Plan, designate such special Effective Date in AA §6A-8 below.]*
- (b) **Distribution of Roth Deferrals.** Unless designated otherwise under this subsection, to the extent a Participant takes a distribution or withdrawal from such Participant's Salary Deferral Account(s), the Participant may designate the extent to which such distribution is taken from the Pre-Tax Deferral Account or from the Roth Deferral Account. If a Participant fails to designate the Account, the Plan Administrator may distribute amounts pursuant to a separate administrative policy.
- Alternatively, the Employer may designate the order of distributions for the distribution types listed below:
- (1) **Distributions and withdrawals.**
- (i) Any distribution will be taken on a pro rata basis from the Participant's Pre-Tax Deferral Account and Roth Deferral Account.
- (ii) Any distribution will be taken first from the Participant's Roth Deferral Account and then from the Participant's Pre-Tax Deferral Account.
- (iii) Any distribution will be taken first from the Participant's Pre-Tax Deferral Account and then from the Participant's Roth Deferral Account.
- (2) **Distribution of Excess Deferrals.**
- (i) Distribution of Excess Deferrals will be made from Roth and Pre-Tax Deferral Accounts in the same proportion that deferrals were allocated to such Accounts for the calendar year.
- (ii) Distribution of Excess Deferrals will be made first from the Roth Deferral Account and then from the Pre-Tax Deferral Account.
- (iii) Distribution of Excess Deferrals will be made first from the Pre-Tax Deferral Account and then from the Roth Deferral Account.
- (c) **In-Plan Roth Conversions.** Unless elected under this AA §6A-5(c), the Plan does not permit a Participant to make an In-Plan Roth Conversion under the Plan. To override this provision to allow Participants to make an In-Plan Roth Conversion, subsection (1) must be checked.
- (1) **Effective date.** Effective \_\_\_\_\_ [not earlier than 1/1/2013], a Participant may elect to convert all or any portion of such Participant's non-Roth vested Account Balance to an In-Plan Roth Conversion Account.

[*Note: The Plan must provide for Roth Deferrals under AA §6A-5(a) as of the effective date designated in this subsection (1). An election under this subsection (1) does not affect an In-Plan Roth Conversion that was allowed under prior Plan provisions.*]

(2) **In-Service Distribution.**

- (i) For a Participant to convert such Participant's eligible contributions to Roth through an In-Plan Roth Conversion, the Participant need not be eligible to take a distribution from the Plan. [*Note: If this subsection (i) is checked, a Participant may convert any or all of the eligible contribution sources to Roth Deferrals through an In-Plan Roth Conversion.*]
- (ii) For a Participant to convert such Participant's eligible contributions to Roth through an In-Plan Roth Conversion, a Participant must be eligible for a distribution of any amounts converted to Roth Deferrals through an In-Plan Roth Conversion. Thus, only amounts that are eligible for distribution under AA §9 are eligible for In-Plan Roth Conversion.

(3) **Contribution sources.** An Employee may elect to make an In-Plan Roth Conversion from all available contribution sources under the Plan. To override this default provision and limit the contribution sources available for In-Plan Roth Conversion, select the applicable contribution sources below:

- (i) Pre-tax Salary Deferrals
- (ii) Employer Contributions
- (iii) Matching Contributions
- (iv) Rollover Contributions
- (v) Describe: \_\_\_\_\_

(4) **Limits applicable to In-Plan Roth Conversions.** No special limits apply with respect to In-Plan Roth Conversions, unless designated otherwise under this subsection (4).

- (i) Roth conversions may only be made from contribution sources that are fully vested (i.e., 100% vested).
- (ii) A Participant may not make an In-Plan Roth Conversion of less than \$\_\_\_\_ (may not exceed \$1,000).
- (iii) A Participant may not make an In-Plan Roth Conversion of any outstanding loan amount.  
[*Note: If this subsection (iii) is not checked, a Participant may convert amounts that are attributable to an outstanding loan, to the extent the loan relates to a contribution source that is eligible for conversion under subsection (3) above.*]
- (iv) Only Participants who are current Employees are allowed to make In-Plan Roth Conversions.
- (v) The ability to make In-Plan Roth Conversions is limited to the following events: \_\_\_\_\_
- (vi) Describe: \_\_\_\_\_

(5) **Amounts available to pay federal and state taxes generated from an In-Plan Roth Conversion.** No special provisions apply to allow Participants to withdraw funds to pay federal or state taxes generated from an In-Plan Roth Conversion, except as provided otherwise under this subsection (5).

- (i) **In-service distribution.** If the Plan does not otherwise permit an in-service distribution at the time of the In-Plan Roth Conversion and this subsection (i) is checked, a Participant may elect to take an in-service distribution solely to pay taxes generated from the In-Plan Roth Conversion to the extent such in-service distribution would otherwise be permitted under Section 8.03 of the BPD.

[*Note: If this subsection (i) is checked, a Participant may take an in-service distribution only to the extent such distribution would otherwise be permitted under the provisions of Section 8.03 of the BPD.*]

- (ii) **Participant loan.** Generally, a Participant may request a loan from the Plan to the extent permitted under Section 13 of the BPD and AA Appendix B. However, to the extent a Participant loan is not otherwise allowed and this subsection (ii) is selected, a Participant may receive a Participant loan solely to pay taxes generated from an In-Plan Roth Conversion.

[*Note: If this subsection (ii) is selected and Participant loans are not otherwise authorized under the Plan, any Participant loan made pursuant to this subsection (ii) will be made in accordance with the default loan policy described in Section 13 of the BPD.*]

(6) **Distribution from In-Plan Roth Conversion Account.** Distributions from the In-Plan Roth Conversion Account will be permitted in the same manner as permitted for Roth Deferrals, as set forth under AA §9-2, unless designated otherwise under this subsection (6).

- Describe distribution options: \_\_\_\_\_

- (d) **Describe** any special rules that apply to Roth Deferrals under the Plan: \_\_\_\_\_

6A-6 SALARY REDUCTION AGREEMENT ELECTIONS.

- (a) **Change or revocation of Salary Reduction Agreement election:** A Participant's election to change or resume a Salary Reduction Agreement election will be effective as set forth under the Salary Reduction Agreement or other written procedures adopted by the Plan Administrator. Unless the Salary Reduction Agreement or other written procedures adopted by the Plan Administrator provide otherwise, a Participant may revoke a Salary Reduction Agreement election (on a prospective basis) at any time.
- (b) **Salary deferral elections of rehired participants:** Unless designated otherwise below, a Participant's affirmative Salary Reduction Agreement to defer (or to not defer) will cease upon Severance from Employment and the Participant will need to make a new election upon rehire.
  - Participant's affirmative election does not cease upon Severance from Employment.** If this subsection (b) is selected, a terminated Participant's affirmative Salary Reduction Agreement election to defer (or to not defer) will not cease upon Severance from Employment and the Participant's affirmative Salary Reduction Agreement election to defer (or to not defer) in effect at the time of Severance from Employment will apply upon rehire.  
*[Note: The Employer may modify the rules applicable to rehired Employees under the Salary Reduction Agreement or other administrative procedures.]*

6A-7 AUTOMATIC CONTRIBUTION ARRANGEMENT. No automatic contribution provisions apply under Section 3.03(c) of the BPD, unless provided otherwise under this AA §6A-7. *[Note: Some States through anti-garnishment laws or otherwise may not allow Automatic Contribution Arrangements.]*

- (a) **Automatic deferral election.** Upon becoming eligible to make Salary Deferrals under the Plan (pursuant to AA §3 and AA §4), a Participant will be deemed to have entered into a Salary Deferral Election for each payroll period, unless the Participant completes a Salary Reduction Agreement election (subject to the limitations under AA §6A-2 and AA §6A-3) in accordance with procedures adopted by the Plan Administrator.
  - (1) **Effective date of Automatic Contribution Arrangement.** The automatic deferral provisions under this AA §6A-7 are effective as of:
    - (i) The Effective Date of this Plan as set forth under the Employer Signature Page.
    - (ii) \_\_\_\_\_ *[insert date]*
    - (iii) As set forth under a prior Plan document.  
*[Note: If this subsection (iii) is checked, the automatic deferral provisions under this AA §6A-7 will apply as of the original Effective Date of the automatic contribution arrangement. Unless provided otherwise under this AA §6A-7, an Employee who is automatically enrolled under a prior Plan document will continue to be automatically enrolled under the current Plan document.]*
  - (2) **Automatic Contribution Arrangement.** Check this subsection (2) if the Plan is designated as an Automatic Contribution Arrangement, as described under Section 3.03(c) of the BPD. *[Note: Unless an election is made under this AA §6A-7 that is inconsistent with the requirements of an Eligible Automatic Contribution Arrangement (EACA), the Automatic Contribution Arrangement will qualify as an EACA, as described in Section 3.03(c) of the BPD.]*
    - (i) **Automatic Contribution Arrangement features determined under separate administrative procedures.** The Employer has described the features of its Automatic Contribution Arrangement in a separate administrative policy which is incorporated by reference into this Plan. To the extent that either (ii) or (iii) below is not completed, those features of the Automatic Contribution Arrangement will be determined by the terms of a separate administrative policy.
    - (ii) **Automatic deferral percentage.**
      - (A) \_\_\_% of Plan Compensation
      - (B) \$\_\_\_\_\_
    - (iii) **Automatic increase.** If elected under this subsection (iii), the automatic deferral amount will increase each Plan Year by the following amount. (See Section 3.03(c) of the BPD.)
      - (A) \_\_\_% of Plan Compensation
      - (B) \$\_\_\_\_\_
      - (C) Describe: \_\_\_\_\_

Any automatic increase elected under this subsection (iii) will not cause the automatic deferral amount to exceed:

      - (D) \_\_\_% of Plan Compensation
      - (E) \$\_\_\_\_\_
      - (F) Describe: \_\_\_\_\_

- (3) **Application of automatic deferral provisions.** The automatic deferral election under subsection (2) will apply to new Participants and existing Participants as set forth under this subsection (3).
- (i) **New Participants.** The automatic deferral provisions apply to all Participants who become eligible on or after the effective date.
- (ii) **Current Participants.** The automatic deferral provisions apply to all other eligible Participants as follows:
- (A) Automatic deferral provisions apply to all current Participants who have not entered into a Salary Deferral Election (including an election not to defer under the Plan).
- (B) Automatic deferral provisions apply to all current Participants who have not entered into a Salary Deferral Election that is at least equal to the automatic deferral amount under subsection (2)(ii). Current Participants who have made a Salary Deferral Election that is less than the automatic deferral amount or who have not made a Salary Deferral Election will automatically be increased to the automatic deferral amount unless the Participant enters into a new Salary Deferral election on or after the effective date of the automatic deferral provisions.
- (C) Automatic deferral provisions do not apply to current Participants. Only new Participants described in subsection (i) above are subject to the automatic deferral provisions.
- (D) Describe: \_\_\_\_\_
- (iii) **Treatment of automatic deferrals.** Any Salary Deferrals made pursuant to an automatic deferral election will be treated as Pre-Tax Salary Deferrals, unless designated otherwise under this subsection (iii).
- Any Salary Deferrals made pursuant to an automatic deferral election will be treated as Roth Deferrals. [*Note: This subsection (iii) may only be checked if Roth Deferrals are permitted under AA §6A-5.*]
- (iv) **Expiration of affirmative deferral elections.** Unless this subsection (iv) is elected, for purposes of the automatic deferral provisions of the Plan, a Participant's affirmative elective deferral election will not expire. If this subsection (iv) is elected, a Participant's affirmative deferral election will expire:
- (A) at the end of each Plan Year.
- (B) Describe date that the affirmative election will expire: \_\_\_\_\_
- If a Participant fails to complete a new affirmative deferral election subsequent to the prior election expiring, the Participant becomes subject to the automatic deferral percentage as specified in the Plan pursuant to the automatic contribution arrangement provisions. Each year, the Participant can always complete a new affirmative election and designate a new deferral percentage.
- [*Note: Any Salary Deferral Election (including an election not to defer under the Plan) made after the effective date of the automatic deferral provisions will override such automatic deferral provisions.*]
- (4) **Application of automatic increase.** Unless designated otherwise under this subsection (4), if an automatic increase is selected under subsection (2)(iii) above, the automatic increase will take effect as of the first day of the second Plan Year following the Plan Year in which the automatic deferral election first becomes effective with respect to a Participant. (See Section 3.03(c)(2)(iii) of the BPD.)
- (i) **First Plan Year.** Instead of applying as of the second Plan Year, the automatic increase described in subsection (2)(iii) takes effect as of the appropriate date (as designated under subsection (iii) below) within the first Plan Year following the date automatic contributions begin.
- (ii) **Designated Plan Year.** Instead of applying as of the second Plan Year, the automatic increase described in subsection (2)(iii) takes effect as of the appropriate date (as designated under subsection (iii) below) within the \_\_\_\_\_ Plan Year following the Plan Year in which the automatic deferral election first becomes effective with respect to a Participant.
- (iii) **Effective date.** The automatic increase described under subsection (2)(iii) is generally effective as of the first day of the Plan Year. If this subsection (iii) is checked, instead of becoming effective on the first day of the Plan Year, the automatic increase will be effective on:
- (A) The anniversary of the Participant's date of hire.
- (B) The anniversary of the Participant's first automatic deferral contribution.
- (C) The first day of each calendar year.
- (D) Other date: \_\_\_\_\_
- (iv) **Special rules:** \_\_\_\_\_

- (5) **Treatment of Employees who have a Severance from Employment and who are rehired.** Unless designated otherwise below, in applying the automatic deferral provisions under this AA §6A-7, including the automatic increase provisions, a rehired Participant is treated as a new Employee (regardless of the amount of time since the rehired Employee had a Severance from Employment).
- (i) **Rehired Employees not treated as new Employee.** In applying the automatic deferral provisions under this AA §6A-7, including the automatic increase provisions, a rehired Participant is not treated as a new Employee. Thus, for example, a rehired Participant's deferral percentage will be calculated based on the date the individual first began making automatic deferrals under the Plan.
- (ii) **Describe special rules applicable to rehired employees:** \_\_\_\_\_
- (b) **Permissible Withdrawals under Automatic Contribution Arrangement.**
- (1) **Permissible withdrawals allowed.** If the Plan satisfies the requirements for an EACA (as set forth in Section 3.03(c) of the BPD), a Participant who has Salary Deferrals contributed to the Plan pursuant to an automatic deferral election under this AA §6A-7 may elect to withdraw such contributions (and earnings attributable thereto) within 90 days after the date such Salary Deferrals would otherwise have been included in gross income, unless designated otherwise under subsection (3) below. Unless elected otherwise below, if a Participant does not make automatic deferrals to the Plan for an entire Plan Year (e.g., due to Severance from Employment), the Plan may allow such Participant to take a permissive withdrawal, but only with respect to default contributions made after the Participant's return to employment.
- The ability to take permissible withdrawals does not apply to rehired Participants, even if such Participants have not made automatic deferrals to the Plan for an entire Plan Year due to Severance from Employment.
- (2) **No permissible withdrawals.** Although the Plan contains an automatic deferral election that is designed to satisfy the requirements of an EACA, the permissible withdrawal provisions under this subsection (b) are not available.
- (3) **Time period for electing a permissible withdrawal.** Instead of a 90-day election period, a Participant must request a permissible withdrawal no later than \_\_\_\_ [may not be less than 30 or more than 90] days after the date the Plan Compensation from which such Salary Deferrals are withheld would otherwise have been included in gross income.
- (c) **Other automatic contribution provisions:** \_\_\_\_\_

**6A-8 SPECIAL DEFERRAL EFFECTIVE DATES.** Unless designated otherwise under this AA §6A-8, a Participant is eligible to make Salary Deferrals under the Plan as of the Effective Date of the Plan (as designated in the Employer Signature Page). However, in no case may a Participant begin making Salary Deferrals prior to the later of the date the Employee becomes a Participant, the date the Participant executes a Salary Reduction Agreement or the date the Plan is adopted or effective. (See Section 3.03(a) of the BPD.)

To designate a later Effective Date for Salary Deferrals or Roth Deferrals, complete this AA §6A-8.

- (a) **Salary Deferrals.** A Participant is eligible to make Salary Deferrals under the Plan as of:
- (1) the date the Plan is executed by the Employer (as indicated on the Employer Signature Page).
- (2) \_\_\_\_ (insert date).
- (b) **Roth Deferrals.** The Roth Deferral provisions under AA §6A-5 are effective as of \_\_\_\_\_. [Note: If Roth Deferrals are permitted under AA §6A-5 above, Roth Deferrals are effective as of the Effective Date applicable to Salary Deferrals under this AA §6A-8, unless a later date is designated under this subsection.]

## SECTION 6B MATCHING CONTRIBUTIONS

**6B-1 MATCHING CONTRIBUTIONS.** Is the Employer authorized to make Matching Contributions under the Plan?

- Yes
- No [Check this box if there are no Matching Contributions. If "No" is checked, skip to Section 7.]

[Note: Any Matching Contribution made pursuant to this AA §6B will count towards the Code §457(e)(15) Maximum Contribution Limit. See Section 5.01 of the BPD.]

**6B-2 MATCHING CONTRIBUTION FORMULA:** For the period designated in AA §6B-5 below, the Employer will make the following Matching Contribution on behalf of Participants who satisfy the allocation conditions under AA §6B-6 below.

- (a) **Discretionary match.** The Employer will determine in its sole discretion how much, if any, it will make as a Matching Contribution and how such Matching Contribution is allocated to Participants.

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- (b) **Fixed match.** The Employer will make a Matching Contribution for each Participant equal to:
  - (1) \_\_\_% of Salary Deferrals made for each period designated in AA §6B-5 below.
  - (2) \$\_\_\_ for each period designated in AA §6B-5 below.
  - (3) The Employer Contribution will be determined in accordance with the personal service contract or employment contract applicable to the Participant.
  - (4) The Employer Contribution will be determined in accordance with any Collective Bargaining Agreement(s) addressing retirement benefits of Collectively Bargained Employees under the Plan.

- (c) **Tiered match.** The Employer will/may make a Fixed/Discretionary Matching Contribution to all Participants based on the following tiers of Salary Deferrals.

- (1) **Tiers as percentage of Plan Compensation.**

Salary Deferrals	Fixed Match	Discretionary Match
<input type="checkbox"/> (i) Up to ___% of Plan Compensation	_____%	<input type="checkbox"/>
<input type="checkbox"/> (ii) From ___% up to ___% of Plan Compensation	_____%	<input type="checkbox"/>
<input type="checkbox"/> (iii) From ___% up to ___% of Plan Compensation	_____%	<input type="checkbox"/>
<input type="checkbox"/> (iv) From ___% up to ___% of Plan Compensation	_____%	<input type="checkbox"/>

- (2) **Tiers as dollar amounts.**

Salary Deferrals	Fixed Match	Discretionary Match
<input type="checkbox"/> (i) Up to \$___	_____%	<input type="checkbox"/>
<input type="checkbox"/> (ii) From \$___ up to \$___	_____%	<input type="checkbox"/>
<input type="checkbox"/> (iii) From \$___ up to \$___	_____%	<input type="checkbox"/>
<input type="checkbox"/> (iv) Above \$___	_____%	<input type="checkbox"/>

- (d) **Year of Service match.** The Employer will/may make a fixed %/Discretionary Matching Contribution as a uniform percentage of Salary Deferrals to all Participants based on Years of Service with the Employer.

Years of Service	Matching %	Discretionary Match
<input type="checkbox"/> (1) From ___ up to ___ Years of Service	_____%	<input type="checkbox"/>
<input type="checkbox"/> (2) From ___ up to ___ Years of Service	_____%	<input type="checkbox"/>
<input type="checkbox"/> (3) From ___ up to ___ Years of Service	_____%	<input type="checkbox"/>
<input type="checkbox"/> (4) From ___ up to ___ Years of Service	_____%	<input type="checkbox"/>
<input type="checkbox"/> (5) Years of Service equal to and above ___	_____%	<input type="checkbox"/>

For this purpose, a Year of Service is each Plan Year during which an Employee completes at least 1,000 Hours of Service. Alternatively, a Year of Service is: \_\_\_\_\_

- (e) **Other Matching Contribution Formula:** \_\_\_\_\_

**6B-3 CONTRIBUTIONS ELIGIBLE FOR MATCHING CONTRIBUTIONS ("ELIGIBLE CONTRIBUTIONS").** Unless designated otherwise under this AA §6B-3, all Salary Deferrals, including any Roth Deferrals, Age 50 Catch-Up Contributions and Special 457 Catch-Up Contributions, are eligible for the Matching Contributions designated under AA §6B-2.

- (a) **Matching Contributions.** Only the following contribution sources are eligible for a Matching Contribution under AA §6B-2:

- (1) Pre-tax Salary Deferrals
- (2) Roth Deferrals
- (3) Age 50 Catch-Up Contributions
- (4) Special 457 Catch-Up Contributions

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- (b) **Application of Matching Contributions to elective deferrals made under another plan maintained by the Employer.** If this subsection is checked, the Matching Contributions described in AA §6B-2 will apply to elective deferrals made under another plan maintained by the Employer.
- (1) The Matching Contribution designated in AA §6B-2 above will apply to elective deferrals under the following plan maintained by the Employer: \_\_\_\_\_
- (2) The following special rules apply in determining the amount of Matching Contributions under this Plan with respect to elective deferrals under the plan described in subsection (1): \_\_\_\_\_
- [Note: This subsection may be used to describe special provisions applicable to Matching Contributions provided with respect to elective deferrals under another plan maintained by the Employer, including another Code §457(b) plan, a §401(a) qualified plan, or Code §403(b) plan.]*
- (c) **Special rules.** The following special rules apply for purposes of determining the Matching Contribution under this AA §6B-3: \_\_\_\_\_
- 6B-4 LIMITS ON MATCHING CONTRIBUTIONS.** In applying the Matching Contribution formula(s) selected under AA §6B-2 above, the following limits apply.
- (a) **No limits apply.** All Salary Deferrals are eligible for Matching Contributions.
- (b) **Limit on Salary Deferrals.** The Matching Contribution formula(s) selected in AA §6B-2 above apply only to Salary Deferrals that do not exceed:
- (1) \_\_\_\_\_% of Plan Compensation.
- (2) \$ \_\_\_\_\_.
- (3) A discretionary amount determined by the Employer.
- (c) **Limit on Matching Contributions.** The total Matching Contribution provided under the formula(s) selected in AA §6B-2 above will not exceed:
- (1) \_\_\_\_\_% of Plan Compensation.
- (2) \$ \_\_\_\_\_.
- (d) **Special limits:** \_\_\_\_\_
- 6B-5 PERIOD FOR DETERMINING MATCHING CONTRIBUTIONS.** The Matching Contribution formula(s) selected in AA §6B-2 above (including any limitations on such amounts under AA §6B-4) are based on Salary Deferrals for the **Plan Year**. To apply a different period for determining the Matching Contributions and limits under AA §6B-2 and AA §6B-4, check one of (a) – (d) below.
- (a) payroll period  (b) Plan Year quarter
- (c) calendar month  (d) Other: \_\_\_\_\_
- [Note: Although Matching Contributions (and any limits on those Matching Contributions) will be determined on the basis of the period designated under this AA §6B-5, this does not require the Employer to actually make contributions or allocate contributions on the basis of such period. See Section 3.04(c) of the BPD for a discussion of the “true up” requirements applicable to Matching Contributions.]*
- 6B-6 ALLOCATION CONDITIONS.** A Participant who has otherwise satisfied all conditions to receive a Matching Contribution, must satisfy any allocation conditions designated under this AA §6B-6 to receive an allocation of Matching Contributions under the Plan.
- (a) **No allocation conditions** apply with respect to Matching Contributions under the Plan.
- (b) **Employment condition.** An Employee must be employed with the Employer on the last day of the Plan Year.
- (c) **Minimum service condition.** An Employee must be credited with at least:
- (1) \_\_\_\_\_ Hours of Service during the Plan Year.
- (2) \_\_\_\_\_ consecutive days of employment with the Employer during the Plan Year.
- (3) \_\_\_\_\_ consecutive months of employment with the Employer during the Plan Year.
- (d) **Application to a specified period.** The allocation conditions selected under this AA §6B-6 apply on the basis of the Plan Year. Alternatively, if an employment or minimum service condition applies under this AA §6B-6, the Employer may elect under this subsection to apply the allocation conditions on a periodic basis as set forth below. (See Section 3.06(a) of the BPD for a description of the rules for applying the allocation conditions on a periodic basis.)
- (1) **Period for applying allocation conditions.** Instead of the Plan Year, the allocation conditions set forth under subsection (2) below apply with respect to the following periods:
- (i) Plan Year quarter
- (ii) calendar month

- (iii) payroll period
- (iv) Other: \_\_\_\_\_
- (2) **Application to allocation conditions.** To the extent an employment or minimum service allocation condition applies under this AA §6B-6, such allocation condition will apply based on the period selected under subsection (1) above, unless designated otherwise below:
- (i) Only the employment condition will be based on the period selected in subsection (1) above.
- (ii) Only the minimum service condition will be based on the period selected in subsection (1) above.
- (iii) Describe any special rules: \_\_\_\_\_
- (e) **Exceptions.**
- (1) The above allocation condition(s) will **not** apply if the Employee, during the Plan Year:
- (i) dies.
- (ii) has a Severance from Employment due to becoming Disabled.
- (iii) becomes Disabled.
- (iv) has a Severance from Employment after attaining Normal Retirement Age.
- If this box is checked, this waiver of allocation conditions applies only once during the Participant's employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent Severance from Employment.
- (v) has a Severance from Employment after attaining Early Retirement Age.
- If this box is checked, this waiver of allocation conditions applies only once during the Participant's employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent Severance from Employment.
- (vi) is on an authorized leave of absence from the Employer.
- (2) The exceptions selected under subsection (1) do not apply to:
- (i) an employment condition designated under this AA §6B-6.
- (ii) a minimum service condition designated under this AA §6B-6.
- (iii) a Discretionary Matching Contribution.
- (iv) a Fixed Matching Contribution.
- (f) **Equivalency Method.** For purposes of determining an Employee's Hours of Service for allocation purposes, the Plan will use the Equivalency Method (as defined in Section 2.03(a)(4) of the BPD). The Equivalency Method will apply to:
- (1) All Employees.
- (2) Only Employees for whom the Employer does not maintain hourly records. For Employees for whom the Employer maintains hourly records, eligibility will be determined based on actual hours worked.
- (g) **Elapsed Time Method.** For purposes of determining an Employee's service for allocation purposes, the Plan will use the Elapsed Time Method
- (h) Describe any special rules governing the allocation conditions under the Plan: \_\_\_\_\_

**6B-7 OPTIONAL TREATMENT OF MATCHING CONTRIBUTIONS AS ROTH CONTRIBUTIONS.** Unless elected otherwise below, a Participant may not elect to treat a nonforfeitable Matching Contribution made on behalf of such Participant as a Roth Deferrals.

- (a) A Participant MAY elect to treat a nonforfeitable Matching Contribution made on behalf of such Participant as a Roth Deferral. [*Note: The Employer and/or Plan Administrator will develop operational procedures to assist in administering this election.*]
- (b) Describe special any special rules relating to the optional treatment of nonforfeitable Matching Contributions as a Roth Deferral: \_\_\_\_\_

**6B-8 OPTIONAL TREATMENT OF QUALIFIED STUDENT LOAN PAYMENTS AS SALARY DEFERRALS FOR MATCHING CONTRIBUTIONS.** Unless elected otherwise below, Qualified Student Loan Payments are not treated as Salary Deferrals for Matching Contribution purposes under the Plan.

- (a) Effective \_\_\_\_ (no earlier than the first day of the Plan Year beginning after December 31, 2023), the Employer elects to make Matching Contributions on account of Qualified Student Loan Payments, as provided under BPD Section 3.04(e). The Employer may develop procedures to assist in the administration of this election and/or may specify any special rules under subsection (b) below.

- (b) Describe any special rules applicable to the optional treatment of Qualified Student Loan Payments as Salary Deferrals for Matching Contribution purposes: \_\_\_\_\_

6B-9 **SPECIAL RULES APPLICABLE TO MATCHING CONTRIBUTIONS.** The following special rules apply to Matching Contributions: \_\_\_\_\_

**SECTION 7  
RETIREMENT AGES**

7-1 **NORMAL RETIREMENT AGE.** For purposes of applying the Special 457 Catch-Up Contribution under AA §6A-4(b) (and vesting, allocation and other provisions of the Plan referring to Normal Retirement Age, if applicable), Normal Retirement Age under the Plan is:

- (a) Age \_\_\_\_ (not earlier than age 65 or later than age 70 ½).
- (b) The earlier of age \_\_\_\_ (not earlier than age 65 or later than age 70 ½) or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(b) of the BPD).
- (c) The Participant may designate a Normal Retirement Age that is on or after the earlier of age 65 or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(b) of the BPD) but not later than age 70½.
- (d) The Participant may designate a Normal Retirement Age that is on or after age \_\_\_\_ (not earlier than age 65) but not later than age \_\_\_\_ (not later than age 70½).
- (e) Describe Normal Retirement Age: \_\_\_\_\_

**Normal Retirement Age for Qualified Police (elect if applicable):**

- (f) Age \_\_\_\_ (not earlier than age 40 or later than age 70 ½).
- (g) The earlier of age \_\_\_\_ (not earlier than age 40 or later than age 70 ½) or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(c) of the BPD).
- (h) The Participant may designate a Normal Retirement Age that is on or after the earlier of age 40 or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(b) of the BPD) but not later than age 70½.
- (i) The Participant may designate a Normal Retirement Age that is on or after age 65 but not later than age 70½.
- (j) Describe Normal Retirement Age for Qualified Police: \_\_\_\_\_

**Normal Retirement Age for Firefighters (elect if applicable):**

- (k) Age \_\_\_\_ (not earlier than age 40 or later than age 70 ½).
- (l) The earlier of age \_\_\_\_ (not earlier than age 40 or later than age 70 ½) or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(c) of the BPD).
- (m) The Participant may designate a Normal Retirement Age that is on or after the earlier of age 40 or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(b) of the BPD) but not later than age 70½.
- (n) The Participant may designate a Normal Retirement Age that is on or after age 65 but not later than age 70½.
- (o) Describe Normal Retirement Age for Firefighters: \_\_\_\_\_

*[Note: A Participant's Normal Retirement Age must be the same as such Participant's normal retirement age under any other 457(b) plans sponsored by the Employer. The designation of a Normal Retirement Age under the Plan does not compel retirement with the Employer.]*

**SECTION 8  
VESTING AND FORFEITURES**

8-1 **CONTRIBUTIONS SUBJECT TO VESTING.** Does the Plan provide for Employer Contributions under AA §6 or Matching Contributions under AA §6B that are subject to vesting?

- Yes
- No [If "No" is checked, skip to Section 9.]

[Note: The imposition of a vesting schedule creates a substantial risk of forfeiture with respect to the contributions subject to the vesting schedule. If a contribution is subject to a substantial risk of forfeiture, such contribution is not counted toward the Maximum Contribution Limit until the substantial risk of forfeiture lapses (i.e., the contributions are vested). Where an amount is subject to a substantial risk of forfeiture, gains or losses allocable to the amount deferred, through the date that the substantial risk of forfeiture lapses, are taken into account in determining the amount that is considered deferred in the year in which the substantial risk of forfeiture lapses.]

8-2 **VESTING SCHEDULE.** The vesting schedule under the Plan is as follows for both Employer Contributions and Matching Contributions, to the extent authorized under AA §6 and AA §6B. See Section 7.02(a) of the BPD for a description of the various vesting schedules under this AA §8-2. (Note: If the Employer imposes a vesting schedule, Employer Contributions and Matching Contributions, and attributable earnings, will count towards the Code §457(e)(15) Maximum Contribution Limit for the year in which the amounts become vested.)

- | ER                       | Match                    |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | (a) Full and immediate vesting.        |
| <input type="checkbox"/> | <input type="checkbox"/> | (b) 3-year cliff vesting schedule      |
| <input type="checkbox"/> | <input type="checkbox"/> | (c) 6-year graded vesting schedule     |
| <input type="checkbox"/> | <input type="checkbox"/> | (d) Modified vesting schedule          |
|                          |                          | ___% immediately on Plan participation |
|                          |                          | ___% after 1 Year of Service           |
|                          |                          | ___% after 2 Years of Service          |
|                          |                          | ___% after 3 Years of Service          |
|                          |                          | ___% after 4 Years of Service          |
|                          |                          | ___% after 5 Years of Service          |
|                          |                          | 100% after 6 Years of Service          |
| <input type="checkbox"/> | <input type="checkbox"/> | (e) Other: _____                       |

8-3 **VESTING SERVICE.** In applying the vesting schedules under this AA §8, the following service with the Employer is excluded.

- (a) None, all service with the Employer counts for vesting purposes.
- (b) Service before the original Effective Date of this Plan is excluded. (See Section 7.06 of the BPD for rules regarding Predecessor Service.)
- (c) Service completed before the Employee's \_\_\_ birthday is excluded.

8-4 **FULL VESTING.** An Employee's vesting percentage increases to 100% if, while employed with the Employer, the Employee:

- (a) dies.
- (b) has a Severance from Employment due to becoming Disabled.
- (c) becomes Disabled.
- (d) attains Normal Retirement Age.
- (e) Other: \_\_\_\_\_
- (f) Not applicable. No increase in vesting applies.

8-5 **DEFAULT VESTING RULES.** In applying the vesting requirements under this AA §8, the following default rules apply.

- **Year of Service.** An Employee earns a Year of Service for vesting purposes upon completing 1,000 Hours of Service during a Vesting Computation Period. Hours of Service are calculated based on actual hours worked during the Vesting Computation Period.
- **Vesting Computation Period.** The Vesting Computation Period is the Plan Year.

To override the default vesting rules, complete the applicable sections of this AA §8-5. If this AA §8-5 is not completed, the default vesting rules apply.

- | ER                       | Match                    |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | (a) <b>Year of Service.</b> Instead of 1,000 Hours of Service, an Employee earns a Year of Service upon the completion of ____ [ <i>must be less than 1,000</i> ] Hours of Service during a Vesting Computation Period.  |
| <input type="checkbox"/> | <input type="checkbox"/> | (b) <b>Vesting Computation Period.</b> Instead of the Plan Year, the Vesting Computation Period is:<br><input type="checkbox"/> (1) The 12-month period beginning with the anniversary of the Employee's date of hire.<br><input type="checkbox"/> (2) Describe: _____<br><i>[Note: Any Vesting Computation Period described in (2) must be a 12-consecutive month period and must apply uniformly to all Participants.]</i>   |
| <input type="checkbox"/> | <input type="checkbox"/> | (c) <b>Elapsed Time Method.</b> Vesting service will be determined under the Elapsed Time Method. (See Section 7.03(b) of the BPD.)  |
| <input type="checkbox"/> | <input type="checkbox"/> | (d) <b>Equivalency Method.</b> For purposes of determining an Employee's Hours of Service for vesting, the Plan will use the Equivalency Method (as defined in Section 7.03(a)(2) of the BPD). The Equivalency Method will apply to:<br><input type="checkbox"/> (1) All Employees.<br><input type="checkbox"/> (2) Employees who are not paid on an hourly basis. For Employees paid on an hourly basis, vesting will be determined based on actual hours worked.<br>If this (d) is checked, Hours of Service for vesting will be determined under the following Equivalency Method.<br><input type="checkbox"/> (3) <b>Monthly.</b> 190 Hours of Service for each month worked.<br><input type="checkbox"/> (4) <b>Weekly.</b> 45 Hours of Service for each week worked.<br><input type="checkbox"/> (5) <b>Daily.</b> 10 Hours of Service for each day worked.<br><input type="checkbox"/> (6) <b>Semi-monthly.</b> 95 Hours of Service for each semi-monthly period.<br><input type="checkbox"/> (7) <b>Hours worked.</b> 870 hours worked treated as 1,000 Hours of Service and 435 hours worked treated as 500 Hours of Service.<br><input type="checkbox"/> (8) <b>Regular time hours.</b> 750 regular time hours treated as 1,000 Hours of Service and 375 regular time hours treated as 500 Hours of Service. |

8-6 **ALLOCATION OF FORFEITURES.** The Employer may decide in its discretion how to treat forfeitures under the Plan. Alternatively, the Employer may designate under this AA §8-6 how forfeitures occurring during a Plan Year will be treated. *[Note: No elections are required under this AA §8-6, if the Employer decides to use its discretion on how to treat forfeitures.]*

Any forfeitures occurring during a Plan Year will be:

- | ER                       | Match                    |  |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | (a) N/A. All contributions are 100% vested. <i>[Do not complete the rest of this AA §8-6.]</i> |
| <input type="checkbox"/> | <input type="checkbox"/> | (b) Reallocated as additional Employer Contributions or as additional Matching Contributions.  |
| <input type="checkbox"/> | <input type="checkbox"/> | (c) Used to reduce Employer and/or Matching Contributions.                                     |

For purposes of subsection (b) or (c), forfeitures will be applied:

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (d) for the Plan Year in which the forfeiture occurs.                         |
| <input type="checkbox"/> | <input type="checkbox"/> | (e) for the Plan Year following the Plan Year in which the forfeitures occur. |

Prior to applying forfeitures under subsection (b) or (c):

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (f) Forfeitures may be used to pay Plan expenses. (See Section 7.08(c) of the BPD.) |
| <input type="checkbox"/> | <input type="checkbox"/> | (g) Forfeitures may not be used to pay Plan expenses.                               |

In determining the amount of forfeitures to be reallocated under subsection (b), the same allocation conditions apply as for the source for which the forfeiture is being allocated under AA §6-5 or AA §6B-6, unless designated otherwise below.

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (h) Forfeitures are not subject to any allocation conditions.                 |
| <input type="checkbox"/> | <input type="checkbox"/> | (i) Forfeitures are subject to a last day of employment allocation condition. |

ER            Match

                       (j) Forfeitures are subject to a \_\_\_\_ Hours of Service minimum service requirement.

In determining the treatment of forfeitures under this AA §8-6, the following special rules apply:

                       (k) Describe: \_\_\_\_\_

8-7 SPECIAL RULES REGARDING CASH-OUT DISTRIBUTIONS.

(a) **Additional allocations.** If a Participant who has a Severance from Employment receives a complete distribution of such Participant's vested Account Balance while still entitled to an additional allocation, the forfeiture provisions do not apply until the Participant receives a distribution of the additional amounts to be allocated.

To modify the default forfeiture rules, complete this AA §8-7(a).

           The forfeiture provisions will apply if a Participant who has a Severance from Employment takes a complete distribution, regardless of any additional allocations during the Plan Year.

(b) **Timing of forfeitures.** A Participant who receives an Involuntary Cash-Out Distribution (as described in AA §9-4(a)) is treated as having an immediate forfeiture of such Participant's nonvested Account Balance.

To modify the forfeiture timing rules to delay the occurrence of a forfeiture upon an Involuntary Cash-Out Distribution, complete this AA §8-7(b).

           A forfeiture will occur at the end of the \_\_\_\_ year following the Involuntary Cash-Out Distribution.

8-8 SPECIAL VESTING RULES.

ER            Match

                       Describe special vesting provisions: \_\_\_\_\_

**SECTION 9  
DISTRIBUTION PROVISIONS**

9-1 AVAILABLE FORMS OF DISTRIBUTION.

**Lump sum distribution.** Unless selected otherwise under subsection (e) below, a Participant may take a distribution of such Participant's entire vested Account Balance in a single lump sum.

**Additional distribution options.** To provide for additional distribution options, check the applicable distribution forms under this AA §9-1. If a lump sum distribution will not be provided under the Plan, check (e) below and indicate that no lump sum distribution is available under the Plan.

(a) **Partial lump sum.** A Participant may take a distribution of less than the entire vested Account Balance upon Severance from Employment.

**Minimum partial lump sum amount.** A Participant may not take a partial lump sum distribution of less than \$\_\_\_\_.

(b) **Installment distributions.** A Participant may take a distribution over a specified period not to exceed the life or life expectancy of the Participant (and a designated beneficiary).

(c) **Installment distribution for required minimum distributions.** A Participant may take an installment distribution solely to the extent necessary to satisfy the required minimum distribution rules under Section 9 of the BPD.

(d) **Annuity distributions.** A Participant may elect to have the Plan Administrator use the Participant's vested Account Balance to purchase an annuity.

(e) **Describe: Repetitive Payments** \_\_\_\_\_

[Note: Any additional distribution option described in (e) will apply uniformly to all Participants under the Plan and may not be subject to the discretion of the Employer or Plan Administrator.]

9-2 PERMISSIBLE DISTRIBUTION EVENTS.

(a) **Distribution events.** A Participant may withdraw all or any portion of such Participant's vested Account Balance, to the extent designated, upon the occurrence of the event(s) selected under this AA §9-2.

Deferral    Match    ER

                                   (1) No in-service distributions are permitted.

                                   (2) The attainment of age 70 1/2 (no earlier than age 59½).

- | Deferral                            | Match                    | ER                       |  |
|-------------------------------------|--------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (3) The occurrence of an Unforeseeable Emergency, as described in Section 8.08 of the BPD.<br><input type="checkbox"/> Participants who receive a distribution on the occurrence of an Unforeseeable Emergency may not make Salary Deferrals to the Plan for a period of 6 months. |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | (4) A Qualified Birth or Adoption Distribution, as described in Section 8.14 of the BPD.   |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | (5) Upon a deemed Severance from Employment when an individual is on active duty for a period of at least 30 days while performing service in the Uniformed Services, as described under Section 15.05(c) of the BPD.  |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | (6) An Emergency Personal Expense Distribution, as described in BPD Section 8.18.  |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | (7) A Domestic Abuse Distribution, as described in BPD Section 8.19.   |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | (8) A Qualified Disaster Recovery Distribution, as described in Section 8.17 of the BPD.   |
| <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> | (9) A Qualified Long-Term Care Distribution, as described in Section 8.20 of the BPD. [Note: <i>Qualified Long-Term Care Distributions are not available under the Plan until after December 29, 2025.</i> ]   |
- (b) **Rollover Contributions.** Unless designated otherwise under this subsection (b), a Participant may withdraw amounts attributable to Rollover Contributions at any time. If this subsection (b) is selected, amounts attributable to Rollover Contributions may be distributed only upon the occurrence of the following event(s):
- (1) No in-service distributions are permitted.
  - (2) The attainment of age \_\_\_\_.
  - (3) The occurrence of an Unforeseeable Emergency, as described in Section 8.08 of the BPD.
  - (4) The Participant qualifies for a Qualified Birth or Adoption Distribution, as described in Section 8.14 of the BPD.
  - (5) Upon a deemed Severance from Employment when an individual is on active duty for a period of at least 30 days while performing service in the Uniformed Services, as described under Section 15.05(c) of the BPD.
  - (6) Describe: \_\_\_\_\_
- (c) **Distribution of Smaller Amounts.**
- (1) The Employer has discretion to make distribution of smaller amounts as described in Section 8.06 of the BPD.
  - (2) The Participant may withdraw a distribution of smaller amounts as described in Section 8.06 of the BPD.
  - (3) Special rules applicable to the distribution of smaller amounts: \_\_\_\_\_
- (d) **Describe any special distribution rules applicable to a Participant's Transfer Account:** \_\_\_\_\_

9-3 **SPECIAL RULES FOR IN-SERVICE DISTRIBUTIONS.**

- (a) In-service distributions will only be permitted if the Participant is 100% vested in the amounts being withdrawn.
- (b) A Participant may take no more than \_\_\_\_ in-service distribution(s) in a Plan Year.
- (c) A Participant may not take an in-service distribution of less than \$\_\_\_\_.
- (d) A Participant may not take a distribution after Severance from Employment for the following in-service distributions elected under AA §9-2.
  - (1) Unforeseeable Emergency Distributions.
  - (2) Qualified Birth or Adoption Distributions.
  - (3) Emergency Personal Expense Distributions.
  - (4) Domestic Abuse Distributions.
  - (5) Qualified Long-Term Care Distributions.
- (e) Describe any special in-service distribution rules: \_\_\_\_\_

**9-4 PARTICIPANT AND SPOUSAL CONSENT.**

- (a) **Involuntary Cash-Out Distribution.** A Participant who has a Severance from Employment with a vested Account Balance of \$5,000 (or \$7,000, effective for distributions made after December 31, 2023) or less will receive an Involuntary Cash-Out Distribution in the form of a lump sum distribution, unless elected otherwise under this AA §9-4. If a Participant's vested Account Balance exceeds \$5,000 (or \$7,000, effective for distributions made after December 31, 2023), the Participant generally must consent to a distribution from the Plan, except to the extent provided otherwise under this AA §9-4.
- (1) **No Involuntary Cash-Out Distributions.** The Plan does not provide for Involuntary Cash-Out Distributions. A Participant who has a Severance from Employment must consent to any distribution from the Plan. (See Section 14.02(a) of the BPD for special rules upon Plan termination.)
- (2) **Involuntary Cash-Out Distribution threshold.** Instead of a vested Account Balance Involuntary Cash-Out Distribution threshold of \$5,000 (or \$7,000, effective for distributions made after December 31, 2023), a Participant who has a Severance from Employment will receive an Involuntary Cash-Out Distribution:
- (i) If the Participant's vested Account Balance is less than or equal to \$1,000.
- (ii) Regardless of the value of the Participant's vested Account Balance (i.e., a Participant who has a Severance from Employment always will receive an Involuntary Cash-Out Distribution and no Participant consent is required).
- (3) **Application of Automatic Rollover rules.**
- (i) The Automatic Rollover rules described in Section 8.09(f) of the BPD do not apply to any Involuntary Cash-Out Distribution below \$1,000, unless elected otherwise under this subsection (i). If this subsection (i) is checked, the Automatic Rollover provisions apply to all Involuntary Cash-Out Distributions (including those below \$1,000).
- (ii) The Automatic Rollover rules only apply to Involuntary Cash-Out Distributions of Participants who have not attained Normal Retirement Age or age 62, if later.
- (4) **Distribution upon attainment of stated age.** Participant consent will not be required with respect to distributions made upon attainment of Normal Retirement Age (or age 62, if later), regardless of the value of the Participant's vested Account Balance.
- (5) **Treatment of Rollover Contributions.** In determining whether a Participant's vested Account Balance exceeds the Involuntary Cash-Out threshold for purposes of applying the distribution rules under this AA §9-4 and the Automatic Rollover provisions under Section 8.09(f) of the BPD, Rollover Contributions will be:
- (i) excluded.
- (ii) included.
- (b) **Spousal consent.** Spousal consent is not required for a Participant to receive a distribution or name an alternate Beneficiary, unless designated otherwise under this subsection (b).
- (1) **Distribution consent.** A Participant's spouse must consent to any distribution or loan, provided the Participant's vested Account Balance exceeds \$\_\_\_\_\_.
- (2) **Consent to Beneficiary.** A Participant's spouse must consent to naming someone other than the spouse as Beneficiary under the Plan.
- (3) **Spousal consent rights determined under administrative policy.** The Employer will establish spousal consent rights for the Plan under a separate administrative policy.
- (c) **Describe any special rules relating to Participant or spousal consent:** \_\_\_\_\_

9-5 **TIMING OF DISTRIBUTIONS.** The Plan Administrator will make distributions to a Participant (or Beneficiary) as soon as administratively feasible after the occurrence of an event, such as Severance from Employment, that allows a Participant or Beneficiary to receive a distribution. The Plan may condition the receipt of a distribution on Participant and/or spousal consent, as specified under AA §9-4.

**9-6 DETERMINATION OF BENEFICIARY.**

- (a) **Default beneficiaries.** Under Section 8.05(c) of the BPD, to the extent a Beneficiary has not been named by the Participant (subject to the spousal consent rules) to receive all or any portion of the deceased Participant's death benefit, such amount shall be distributed to the Participant's surviving spouse (if the Participant was married at the time of death) who shall be considered the designated Beneficiary. If the Participant does not have a surviving spouse at the time of death, distribution will be made to the Participant's surviving children (including legally adopted children, but not including step-children), as designated Beneficiaries, in equal shares. If the Participant has no surviving children, distribution will be made to the Participant's estate.
- If this subsection (a) is checked, the default beneficiaries under Section 8.05(c) of the BPD are modified as follows:

**Nationwide Financial Services, Inc. Governmental 457(b) Plan  
Section 9 – Distribution Provisions**

- (1) The Plan adopts the default beneficiary rules under Section 8.05(c) of the BPD, except, if the Participant does not have a surviving spouse at the time of death, distribution will be made to the Participant's children (including legally adopted children, but not including step-children), as designated Beneficiaries, **per stirpes**.
- (2) The Plan adopts the default beneficiary rules under Section 8.05(c) of the BPD, except, if the Participant does not have a surviving spouse at the time of death, distribution will be made to the Participant's estate.
- (3) The Plan adopts the default beneficiary rules under Section 8.05(c) of the BPD, except, if the Participant does not have a surviving spouse at the time of death, distribution will be made in the following order of priority: (1) to the Participant's children (including legally adopted children, but not including step-children), as designated Beneficiaries, **per stirpes**; (2) if there are no children, then to the Participant's surviving parents; and (3) if there are no surviving parents, to the Participant's estate.
- (4) Describe other modifications to the default beneficiaries under Section 8.05(c) of the BPD: To the extent a Beneficiary has not been named by the Participant to receive all of any portion of the deceased Participant's death benefit, such amount shall be distributed to the Participant's surviving Spouse. If the Participant does not have a surviving Spouse, distribution will be made to the Participant's surviving children (including legally adopted children, but not including step-children) in equal shares by right of representation (one share for each surviving child and one share for each child who predeceases the Participant with living descendants). If the Participant has no surviving children, distribution will be made to the Participant's surviving parents in equal shares. If the Participant has no surviving parents, distribution will be made to the Participant's estate.

*[Note: The description of the modifications to the default beneficiaries must be sufficiently clear for the Plan Administrator to determine the beneficiaries and the method of distribution of the Participant's death benefit.]*

- (b) **One-year marriage rule.** For purposes of determining whether an individual is considered the surviving spouse of the Participant, the determination is based on the marital status as of the date of the Participant's death, unless designated otherwise under this subsection (b).
- If this subsection (b) is checked, in order to be considered the surviving spouse, the Participant and surviving spouse must have been married for the entire one-year period ending on the date of the Participant's death. If the Participant and surviving spouse are not married for at least one year as of the date of the Participant's death, the spouse will not be treated as the surviving spouse for purposes of applying the distribution provisions of the Plan.
- (c) **Divorce of spouse.** Unless elected otherwise under this subsection (c), if a Participant designates such Participant's spouse as Beneficiary and subsequent to such Beneficiary designation, the Participant and spouse are divorced, the designation of the spouse as Beneficiary under the Plan is automatically rescinded as set forth under Section 8.05 of the BPD.
- If this subsection (c) is checked, a Beneficiary designation will not be rescinded upon divorce of the Participant and spouse.

*[Note: Section 8.05 of the BPD and this subsection (c) will be subject to the provisions of a Beneficiary designation entered into by the Participant. Thus, if a Beneficiary designation specifically overrides the election under this subsection (c), the provisions of the Beneficiary designation will control. See Section 8.05 of the BPD.]*

**9-7 QUALIFIED DISTRIBUTIONS FOR RETIRED PUBLIC SAFETY OFFICERS.**

Unless otherwise elected below, a Participant who is an eligible retired public safety officer may elect, after Severance from Employment, to have qualified health insurance premiums deducted from amounts to be distributed from the Plan that would otherwise be includible in gross income, and to have such amounts paid directly to the insurer or group health plan. (See Section 8.13 of the BPD.)

- If this subsection is checked, a Participant who is an eligible retired public safety officer may **NOT** elect to have qualified health insurance premiums deducted from amounts to be distributed from the Plan.

**9-8 REQUIRED MINIMUM DISTRIBUTIONS**

- (a) **Required Beginning Date.** In applying the required minimum distribution rules under Section 9 of the BPD, the Required Beginning Date is the later of attainment of age 72 (age 70 ½ for Participants who attained age 70 ½ prior to January 1, 2020) or Severance from Employment. To override this default provision, check this subsection (a).
- The Required Beginning Date is the date the Employee attains age 72 (age 70 ½ for Participants who attained age 70 ½ prior to January 1, 2020), even if the Employee is still employed with the Employer.
- (b) **Temporary Waiver for 2020 - Default if Participant failed to elect.** For purposes of applying the required minimum distribution rules for the 2020 calendar year, effective January 1, 2020 (or such later date as designated below), a

Participant (including an Alternate Payee or beneficiary of a deceased Participant) who was eligible to receive a required minimum distribution for the 2020 calendar year could elect whether to receive the 2020 RMD or 2020 Extended RMD (as defined in Section 9.05(a) of the BPD). If a Participant did not specifically elect to take the 2020 RMD or 2020 Extended RMD from the Plan, such distribution was not made for the 2020 calendar year. The Employer may modify this default rule below, provided such modification satisfies the requirements under Code §401(a)(9)(I) and any applicable IRS guidance. (The temporary waiver for 2020 does not apply to Plans that are established after 2020 and no elections are required for such Plans.)

- (1) **2020 RMDs and 2020 Extended RMDs were made.** 2020 RMDs and 2020 Extended RMDs were made to Participants who were otherwise required to receive a required minimum distribution for the 2020 calendar year, unless the Participant elected to not receive such distribution.
- (2) **2020 RMDs were not made, but 2020 Extended RMDs were made.** 2020 RMDs were not made for the 2020 calendar year, but 2020 Extended RMDs were made for the 2020 calendar year, unless the Participant elected otherwise.
- (3) **2020 RMDs were made, but 2020 Extended RMDs were not made.** 2020 RMDs were made for the 2020 calendar year, but 2020 Extended RMDs were not made for the 2020 calendar year, unless the Participant elected otherwise.
- (4) **Direct Rollovers.** Unless elected otherwise below, the Plan offered a Direct Rollover only for distributions that were Eligible Rollover Distributions in the absence of Code §401(a)(9)(I).  
Instead of the default above, the following were treated as Eligible Rollover Distributions in 2020:
- (i) 2020 RMDs
- (ii) 2020 RMDs and 2020 Extended RMDs
- (iii) 2020 RMDs, but only if paid with an additional amount that is an Eligible Rollover Distribution without regard to Code §401(a)(9)(I)
- (iv) Describe: \_\_\_\_\_
- (5) **Describe other modifications of the default participant election rules:** \_\_\_\_\_
- (6) **Effective date.** Instead of January 1, 2020, the effective date of the amendment providing for a choice of whether a Participant or beneficiary could receive 2020 RMDs was effective: \_\_\_\_\_
- (7) **Describe any special rules, including any special effective dates, the Plan applied to RMDs for 2020:** \_\_\_\_\_

- (c) **Required minimum distribution elections or rules.** Unless the Employer elects otherwise under this AA §9-8(c), RMDs under the Plan when the Participant dies prior to the Required Beginning Date shall be made as follows: (1) if the Participant does not have a Designated Beneficiary, distributions must satisfy the 5-year rule under Code §401(a)(9)(B)(ii); (2) if the participant has a Designated Beneficiary that is not an Eligible Designated Beneficiary, distributions must satisfy the 10-year rule; or (3) if the Participant has an Eligible Designated Beneficiary, distributions must satisfy the life expectancy rule. To override this default provision, complete (1) and/or (2) below.

- (1) **Application of life expectancy and 10-year rules to Eligible Designated Beneficiaries.** Instead of the default, the Plan will apply the following rule:
- (i) The life expectancy rule applies to all Eligible Designated Beneficiaries.
- (ii) The 10-year rule applies to all Eligible Designated Beneficiaries.
- (iii) The entire interest of an Eligible Designated Beneficiary will be distributed by the end of the \_\_\_\_ calendar year [may not be greater than 9<sup>th</sup>] following the year the Participant dies.
- (iv) The Participant or Eligible Designated Beneficiary may elect to apply either the 10-year rule or the life expectancy rule to determine the required minimum distributions when the Participant dies before such Participant's Required Beginning Date. If no election is timely made:
- (A) the life expectancy rule applies to all Eligible Designated Beneficiaries.
- (B) the 10-year rule applies to all Eligible Designated Beneficiaries.
- (C) the 10-year rule, reduced to \_\_\_\_ years, applies to all Eligible Designated Beneficiaries.
- (v) Describe the manner (including effective date) in which the 10-year rule and life expectancy rule apply to Eligible Designated Beneficiaries: \_\_\_\_\_
- (2) **Special rules.** Describe any special rules that apply for purposes of the required minimum distribution rules under Code §401(a)(9): \_\_\_\_\_

*[Note: Any special rules for determining required minimum distributions for calendar years beginning on or after January 1, 2022 (or such later date as specified in applicable regulations or guidance) must comply with proposed Treas. Reg §§1.401(a)(9)-1 through 1.401(a)(9)-9 issued on February 24, 2022 (or subsequent applicable final regulations).]*

9-9 SPECIAL DISTRIBUTION RULES.

Describe any additional distribution options or rules: \_\_\_\_\_

**SECTION 10  
MISCELLANEOUS PROVISIONS**

10-1 **PLAN VALUATION.** The Plan is valued **annually**, as of the last day of the Plan Year. In addition, the Plan will be valued on the following dates:

Deferral	Match	ER	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) <b>Daily.</b> The Plan is valued at the end of each business day during which the New York Stock Exchange is open.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) <b>Monthly.</b> The Plan is valued at the end of each month of the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) <b>Quarterly.</b> The Plan is valued at the end of each Plan Year quarter.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) <b>Describe:</b> _____

*[Note: The Employer may elect operationally to perform interim valuations.]*

10-2 **SPECIAL RULES FOR DETERMINING AMOUNT OF INCOME OR LOSS.** The following special rules apply in determining the amount of income or loss allocated to Participants' Accounts: \_\_\_\_\_

10-3 **MILITARY SERVICE PROVISIONS – BENEFIT ACCRUALS.** The benefit accrual provisions under Section 15.05(b) of the BPD do not apply. To apply the benefit accrual provisions under Section 15.05(b) of the BPD, check the box below.

- (a) **Eligibility for Plan benefits.** Check this box if the Plan will provide the benefits described in Section 15.05(b) of the BPD. If this box is checked, an individual who dies or becomes disabled in qualified military service will be treated as reemployed for purposes of determining entitlement to benefits under the Plan.
- (b) **Describe special rules applicable to military service:** \_\_\_\_\_

10-4 **AUTOMATIC PORTABILITY TRANSACTIONS.** If elected below or as set forth in separate administrative procedures, the Employer may elect to accept amounts pursuant to an automatic portability transaction as described in Code §4975(f)(12) and BPD Section 4.03.

- (a) **Plan will accept automatic portability transactions.** Check this box if the Plan will accept amounts pursuant to an automatic portability transaction as described in Code §4975(f)(12) and BPD Section 4.03.
- (b) **Describe special rules applicable automatic portability transactions:** \_\_\_\_\_

10-5 **GOVERNING LAW.** Unless designated otherwise below, the provisions of this Plan shall be construed, administered, and enforced in accordance with the provisions of applicable Federal Law and, to the extent applicable, the laws of the state in which the Employer has its principal place of business.

The provisions of the Plan shall be construed, administered, and enforced in accordance with the provisions of applicable Federal Law and, to the extent applicable, the laws of the state of \_\_\_\_\_.

10-6 **OTHER SPECIAL RULES APPLICABLE TO THIS PLAN.** The following special rules, including the applicability of any vendor agreements, apply to this Plan: \_\_\_\_\_

**APPENDIX A  
SPECIAL EFFECTIVE DATES**

- A-1 **Eligible Employees.** The definition of Eligible Employee under AA §3 is effective as follows:  
\_\_\_\_\_
- A-2 **Minimum age and service conditions.** The minimum age and service conditions and Entry Date provisions specified in AA §4 are effective as follows:  
\_\_\_\_\_
- A-3 **Compensation definitions.** The compensation definitions under AA §5 are effective as follows:  
\_\_\_\_\_
- A-4 **Employer Contributions.** The Employer Contribution provisions under AA §6 are effective as follows:  
\_\_\_\_\_
- A-5 **Salary Deferrals.** The Salary Deferral provisions under AA §6A are effective as follows:  
\_\_\_\_\_
- A-6 **Matching Contributions.** The Matching Contribution provisions under AA §6B are effective as follows:  
\_\_\_\_\_
- A-7 **Retirement ages.** The retirement age provisions under AA §7 are effective as follows:  
\_\_\_\_\_
- A-8 **Vesting and forfeiture rules.** The rules regarding vesting and forfeitures under AA §8 are effective as follows:  
\_\_\_\_\_
- A-9 **Distribution provisions.** The distribution provisions under AA §9 are effective as follows:  
\_\_\_\_\_
- A-10 **Miscellaneous provisions.** The provisions under AA §10 are effective as follows:  
\_\_\_\_\_
- A-11 **Special effective date provisions for merged plans.** If any Code §457(b) plan has been merged into this Plan, the following provisions apply:  
\_\_\_\_\_
- A-12 **Other special effective dates:**  
\_\_\_\_\_

**APPENDIX B  
LOAN POLICY**

Use this Appendix B to identify elections dealing with the administration of Participant loans. These elections may be changed without amending this Agreement by substituting an updated Appendix B with new elections.

B-1 Are **PARTICIPANT LOANS** permitted? (See Section 13 of the BPD.)

- (a) Yes  
 (b) No

B-2 **LOAN PROCEDURES.**

- (a) Loans will be provided under the default loan procedures set forth in Section 13 of the BPD, unless modified under this Appendix B.  
 (b) Loans will be provided under a separate written loan policy.  
*[Note: If this subsection (b) is checked, do not complete the rest of this Appendix B.]*

B-3 **AVAILABILITY OF LOANS.** Participant loans are available to all Participants and Beneficiaries. Participant loans are not available to a former Employee or Beneficiary. To override this default provision, complete this AA §B-3.

- A former Employee or Beneficiary who has a vested Account Balance may request a loan from the Plan.

B-4 **LOAN LIMITS.** The default loan policy under Section 13.03 of the BPD allows Participants to take a loan provided all outstanding loans do not exceed 50% of the Participant's vested Account Balance. To override the default loan policy to allow loans up to \$10,000, even if greater than 50% of the Participant's vested Account Balance, check this AA §B-4.

- A Participant may take a loan equal to the greater of \$10,000 or 50% of the Participant's vested Account Balance.  
*[Note: If this AA §B-4 is checked, the Participant may be required to provide adequate security as required under Section 13.06 of the BPD.]*

B-5 **NUMBER OF LOANS.** The default loan policy under Section 13.04 of the BPD restricts Participants to one loan outstanding at any time. To override the default loan policy and permit Participants to have more than one loan outstanding at any time, complete (a) or (b) below.

- (a) A Participant may have \_\_\_ loans outstanding at any time.  
 (b) There are no restrictions on the number of loans a Participant may have outstanding at any time.

B-6 **LOAN AMOUNT.** The default loan policy under Section 13.04 of the BPD provides that a Participant may not receive a loan of less than \$1,000. To modify the minimum loan amount or to add a maximum loan amount, complete this AA §B-6.

- (a) There is no minimum loan amount.  
 (b) The minimum loan amount is \$\_\_\_\_\_.  
 (c) The maximum loan amount is \$\_\_\_\_\_.

B-7 **INTEREST RATE.** The default loan policy under Section 13.05 of the BPD provides for an interest rate commensurate with the interest rates charged by local commercial banks for similar loans. To override the default loan policy and provide a specific interest rate to be charged on Participant loans, complete this AA §B-7.

- (a) The prime interest rate  
 plus \_\_\_ percentage point(s).  
 (b) Describe: \_\_\_\_\_

*[Note: Any interest rate described in this AA §B-7 must be reasonable and must apply uniformly to all Participants.]*

B-8 **PURPOSE OF LOAN.** The default loan policy under Section 13.02 of the BPD provides that a Participant may receive a Participant loan for any purpose. To modify the default loan policy to restrict the availability of Participant loans, complete this AA §B-8.

- A Participant may only receive a Participant loan under the following circumstances: \_\_\_\_\_

- B-9 APPLICATION OF LOAN LIMITS.** If Participant loans are not available from all contribution sources, the limitations under Code §72(p) and the adequate security requirements of the Department of Labor regulations will be applied by taking into account the Participant's entire Account Balance. To override this provision, complete this AA §B-9.
- The loan limits and adequate security requirements will be applied by taking into account only those contribution Accounts which are available for Participant loans.
- B-10 CURE PERIOD.** The Plan provides that a Participant incurs a loan default if a Participant does not repay a missed payment by the end of the calendar quarter following the calendar quarter in which the missed payment was due. To override this default provision to apply a shorter cure period, complete this AA §B-10.
- The cure period for determining when a Participant loan is treated as in default will be \_\_\_\_\_ days (cannot exceed 90) following the end of the month in which the loan payment is missed.
- B-11 PERIODIC REPAYMENT – PRINCIPAL RESIDENCE.** If a Participant loan is for the purchase of a Participant's primary residence, the loan repayment period for the purchase of a principal residence may not exceed ten (10) years.
- (a) The Plan does not permit loan payments to exceed five (5) years, even for the purchase of a principal residence.
- (b) The loan repayment period for the purchase of a principal residence may not exceed \_\_\_\_\_ years (may not exceed 30).
- (c) Loans for the purchase of a Participant's primary residence may be payable over any reasonable period commensurate with the period permitted by commercial lenders for similar loans.
- B-12 SEVERANCE FROM EMPLOYMENT.** Section 13.10 of the BPD provides that a Participant loan becomes due and payable in full upon the Participant's Severance from Employment. To override this default provision, complete this AA §B-12.
- A Participant loan will not become due and payable in full upon the Participant's Severance from Employment.
- B-13 DIRECT ROLLOVER OF A LOAN NOTE.** Section 13.10(b) of the BPD provides that upon Severance from Employment a Participant may request the Direct Rollover of a loan note. To override this default provision, complete this AA §B-13.
- A Participant may **not** request the Direct Rollover of the loan note upon Severance from Employment.
- B-14 LOAN RENEGOTIATION.** The default loan policy provides that a Participant may renegotiate a loan, provided the renegotiated loan separately satisfies the reasonable interest rate requirement, the adequate security requirement, the periodic repayment requirement and the loan limitations under the Plan. The Employer may restrict the availability of renegotiations to prescribed purposes provided the ability to renegotiate a Participant loan is available on a non-discriminatory basis. To override the default loan policy and restrict the ability of a Participant to renegotiate a loan, complete this AA §B-14.
- (a) A Participant may **not** renegotiate the terms of a loan.
- (b) The following special provisions apply with respect to renegotiated loans: \_\_\_\_\_
- B-15 SOURCE OF LOAN.** Participant loans may be made from all available contribution sources, to the extent vested, unless designated otherwise under this AA §B-15.
- Participant loans will not be available from the following contribution sources: \_\_\_\_\_
- B-16 SPOUSAL CONSENT.** Spousal consent is not required for a Participant to receive a loan. To override this provision, complete this AA §B-16.
- Spousal consent is required to receive a Participant loan.
- B-17 MODIFICATIONS TO DEFAULT LOAN PROVISIONS.**
- The following special rules will apply with respect to Participant loans under the Plan: \_\_\_\_\_
- [Note: Any provision under this AA §B-17 must satisfy the requirements under Code §72(p) and the regulations thereunder and will control over any inconsistent provisions of the Plan dealing with the administration of Participant loans.]*

**APPENDIX C  
ADMINISTRATIVE ELECTIONS**

Use this Appendix C to identify certain elections dealing with the administration of the Plan. These elections may be changed without re-executing this Agreement by substituting an updated Appendix C with new elections.

**C-1 DIRECTION OF INVESTMENTS.** Are Participants permitted to direct investments?

- (a) No  
 (b) Yes

Specify Accounts:

- (1) All Accounts  
 (2) Pre-Tax Salary Deferral Account  
 (3) Roth Deferral Account  
 (4) Matching Contribution Account  
 (5) Employer Contribution Account  
 (6) Rollover Contributions Account  
 (7) Transfer Account  
 (8) Other: \_\_\_\_\_
- (c) Describe any special rules that apply for purposes of direction of investments: \_\_\_\_\_

**C-2 ROLLOVER CONTRIBUTIONS.** Does the Plan accept Rollover Contributions?

- (a) No  
 (b) Yes

- (1) If this subsection (1) is checked, an Employee may make a Rollover Contribution to the Plan prior to becoming a Participant in the Plan.  
 (2) Check this subsection (2) if the Plan will accept Rollover Contributions from former Employees with an Account Balance under the Plan.  
 (3) Describe any special rules for accepting Rollover Contributions: \_\_\_\_\_  
*[Note: The Employer may designate in this subsection (3), or in separate written procedures, the extent to which it will accept rollovers from designated plan types. For example, the Employer may decide not to accept rollovers from certain designated plans (e.g., 403(b) plans, §457 plans or IRAs). Any special rollover procedures will apply uniformly to all Participants under the Plan.]*

**C-3 QDRO PROCEDURES.** Do the default QDRO procedures under Section 11.06 of the BPD apply?

- (a) No  
 (b) Yes

**EMPLOYER SIGNATURE PAGE**

**PURPOSE OF EXECUTION.** This Signature Page is being executed to effect:

- (a) The adoption of a **new plan**, effective \_\_\_\_\_ [Date can be no earlier than the first day of the Plan Year in which the Plan is adopted].
- (b) The **restatement** of an existing plan, effective January 1, 2024 [Date can generally be no earlier than the first day of the Plan Year in which the Plan is adopted].
  - (1) Name of Plan(s) being restated: Walton County 457(b) Deferred Compensation Plan
  - (2) The original effective date of the plan(s) being restated: June 11, 1990
- (c) An **amendment** of the Plan. If this Plan is being amended, the updated pages of the Adoption Agreement may be substituted for the original pages in the Adoption Agreement. All prior Employer Signature Pages should be retained as part of this Adoption Agreement.
  - (1) Effective Dates(s) of amendment: \_\_\_\_\_ [Date can generally be no earlier than the first day of the Plan Year in which the Plan is adopted]
  - (2) Name of plan being amended: \_\_\_\_\_
  - (3) The original effective date of the plan(s) being amended: \_\_\_\_\_
  - (4) Identify the section(s) of the Adoption Agreement being amended: \_\_\_\_\_

County of Walton, GA  
(Name of Employer)

\_\_\_\_\_  
(Name of authorized representative) (Title)

\_\_\_\_\_  
(Signature - Electronically signed) (Date)

**Employers should consult with legal counsel to ensure that the Plan meets applicable federal, State and local law requirements.**

**The IRS does not maintain a pre-approved plan program or a determination letter program for Code §457(b) plans. Employers who want the Internal Revenue Service to review their Code §457(b) plan document or consider any other document form issue may request a private letter ruling. See Revenue Procedure 2023-1 (or annual successor Revenue Procedure) for details.**

**TRUST DECLARATION**

Effective date of Trust Declaration: January 1, 2024

**The Trustee's Investment Powers are:**

- (a) **Discretionary.** A Trustee is a Discretionary Trustee to the extent the Trustee has exclusive authority and discretion with respect to the investment, management or control of Plan assets.
- (b) **Nondiscretionary.** A Trustee is a Directed Trustee with respect to the investment of Plan assets to the extent the Trustee is subject to the direction of the Plan Administrator or the Employer.
- (c) **No Trustee.** Plan is funded exclusively with custodial accounts, annuity contracts, and/or insurance contracts. (See Section 12.12 of the BPD.)
- (d) **Determined under a separate trust agreement.**

Name of Trustee: \_\_\_\_\_

Title of Trust Agreement: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Description of any special Trustee powers: \_\_\_\_\_

## Walton County Department Agenda Request

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Department Name: **Fire Rescue**

Department Head/Representative: **Kevin Haney**

Meeting Date Request: **April 14,2026**

Has this topic been discussed at past meetings? **No**

If so, When?

TOPIC: **MOU between Fire Rescue and BOE**

Wording For Agenda: **Memorandum of Understanding Fire Rescue Internship Program**

This Request: **Informational Purposes Only**                      **Needs Action by Commissioners\* Yes**

\*What action are you seeking from the Commissioners? **Approval**

Department Comments/Recommendation: **The department now must have a MOU with the BOE to allow students to be placed into the Pathways Program with the State fire Standards and Training that will allow the student to be able to test with the State after completion of the course.**

Additional Documentation Attached? **Yes**

Is review of this request or accompanying documentation by the County Attorney required? **Yes**

If so, has a copy of the documentation been forwarded to County Attorney? **Yes**

Date forwarded to County Attorney: **March 19, 2026**

Has the County Attorney review been completed? **Yes**

If this request involves the expenditure of county funds, please answer the following:

Approved in current budget? **N/A**

Budget information attached? **N/A**

Comments: **N/A**

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Purchasing Department Comments:

County Attorney Comments:

Chairman's Comments:

## MEMORANDUM OF UNDERSTANDING FIRE RESCUE INTERNSHIP PROGRAM

This Memorandum of Understanding (“MOU”) is made and entered into by and between the Walton County School District (“WCSD”) and the Walton County Fire Rescue (“WCFR”) for the purpose of providing educational training opportunities for WCSD students enrolled in the Fire and Emergency Services/Firefighting Pathway within WCSD’s career, technical, and agricultural education (“CTAE”) program, as authorized under to O.C.G.A. §§ 20-2-151 (b)(4)(ii) and 20-2-161.2 (b).

### 1. Purpose

The purpose of this MOU is to establish a work-based learning placement allowing eligible students to participate in a Fire Cadet/Fire Internship program conducted by WCFR as part of WCSD’s CTAE work-based learning program (“WCFR Internship”), and ensure the WCFR Internship operates in compliance with all applicable state and federal laws, State Board of Education rules, and Walton County Board of Education policies. In accordance with Ga. Comp. R. & Reg. r. 160-4-3-.13, the WCFR Internship shall include a coherent sequence of courses and contribute to the development of core and higher order academic competencies, fundamental workplace skills, and specific occupational skills.

### 1. Status of Students

WCSD Students participating in the WCFR Internship shall be enrolled in a WCSD CTAE credit-bearing course and participate solely for educational purposes. Students shall have no entitlement to and shall not receive any wages or employment benefits in connection with the WCFR Internship and shall not be considered employees of WCSD or WCFR for purposes of workers’ compensation coverage, except as otherwise required by law. To preserve this status, WCSD and WCFR shall work cooperatively to ensure the following criteria are met:

- (a) The placement, even though it includes actual operations of the facilities of WCFR, is like training which would be provided in an educational environment.
- (b) The placement benefits Students, not WCFR.
- (c) Students do not displace regular WCFR employees, but work under the close supervision of a mentor.
- (d) WCFR derives no immediate advantage from the activities of Students and can demonstrate that operations are impeded to provide training.
- (e) Students are not entitled to a job with WCFR at the conclusion of the placement.
- (f) Students must confirm in writing their understanding that they are not entitled to wages for time spent in the WCFR Internship.

### 1. Program Duration and Structure

The WCFR Internship shall operate to align with the WCSD academic calendar and be limited to the hours approved by WCSD so as not to interfere with Students’ regular academic coursework.

## 2. Curriculum Alignment and Training Standards

The WCFR Internship shall be structured to support instruction consistent with the competencies associated with Firefighter I Certification training as recognized by the Georgia Firefighter Standards and Training Council and the National Fire Protection Association Standard 1001 (NFPA 1001), as applicable.

## 5. WCSD Responsibilities

WCSD shall recognize the WCFR Internship as an integral part of the WCSD curriculum and monitor coordination activities and program administration to ensure compliance with applicable laws and regulations. WCSD shall also assign a Work-Based Learning Coordinator (“Coordinator”) who shall perform the following duties:

- (a) Recommend qualified WCSD Student candidates for the WCFR Internship.
- (b) Process student and parent/guardian agreements and parent/guardian permission forms.
- (c) Assist in the development of Educational Training Plans for WCSD Students.
- (d) Maintain Student education and coordination records and submit reports required by the Georgia Department of Education.
- (e) Make periodic coordination visits to the WCFR Internship worksite to consult with the worksite supervisor and render any assistance needed with training or student issues.
- (f) Complete evaluation forms with the worksite supervisor for each grading period and conduct any necessary follow-up sessions with Students.
- (g) Monitor student progress in the WCFR Internship, and verify eligible students receive the appropriate unit(s) of credit.
- (h) Maintain academic oversight throughout the WCFR Internship.

## 6. WCFR Responsibilities

WCFR shall designate qualified personnel to provide instruction and supervision to Students participating in the WCFR Internship. WCFR shall also assign each Student a Work Site Supervisor (“Supervisor”) who shall perform the following duties:

- (a) Provide instructional materials and operational guidance to Students.
- (b) Assist in the development of Educational Training Plans for WCSD Students.
- (c) Provide direct supervision of assigned Student.
- (d) Guide Students in acquiring skills outlined in the Educational Training Plan.
- (e) Monitor the progress of the Student and maintain regular communication with the WBL Coordinator related to coordination visits, Student progress and evaluation, and related issues.
- (f) Inform the WBL Coordinator about any disciplinary issues involving Students.

## 7. Training and Facilities

WCFR shall provide Students with supervised access to appropriate training facilities, equipment, and instructional resources necessary to conduct the WCFR Internship. All training activities conducted at WCFR facilities shall comply with applicable safety standards, WCFR policies, and state and federal laws. WCFR may, in its sole discretion, restrict Student access to training facilities, equipment, and instructional resources based on safety considerations, departmental policy, Student readiness, or applicable law.

#### 8. Restricted Activities and Safety Compliance

Students shall not be assigned to emergency response duties as members of WCFR or otherwise be considered operational firefighters. Students shall participate solely in training, observational and educational activities as determined appropriate by WCFR; provided, however, Students shall not participate in interior structural firefighting operations, operate emergency response vehicles, or engage in any emergency response activity that presents an unreasonable safety risk. WCFR retains sole authority to determine whether any activity is safe or appropriate for Students.

#### 9. Student Eligibility and Conduct

WCSD shall determine student eligibility for participation in the WCFR Internship in accordance with WCSD policies and CTAE program requirements. WCSD may remove any Student from participation in the WCFR Internship if the Student fails to maintain appropriate academic standing, attendance, or conduct. WCFR may request removal of a Student from the WCFR Internship if the Student fails to comply with WCFR policies, safety requirements, or operational procedures. WCSD shall retain final authority regarding academic credit and student discipline.

#### 10. Relationship of the Parties

Nothing in this MOU shall be interpreted as establishing an employment relationship between WCFR instructional personnel and the WCSD. The relationship of the parties shall be that of independent contractors.

#### 11. Insurance and Immunities

Students participating in the WCFR Internship shall NOT be considered employees of WCFR or WCSD. WCSD shall maintain governmental liability coverage through its participation in governmental risk management programs applicable to its operations and educational activities, including educational programs conducted under this MOU; provided, however, nothing in this MOU shall be construed to expand coverage or waive or limit any immunities, defenses, or limitations of liability available to WCSD or WCFR under the Constitution and laws of the State of Georgia, including but not limited to sovereign and official immunity. This MOU does not create any rights in third parties and is not intended to, and shall not be construed, to expand the liability of WCSD or WCFR beyond that provided by applicable law.

12. Term and Termination

This MOU shall become effective upon the date of last execution by the parties and shall remain in effect until terminated by either party. Either party may terminate this MOU at any time upon reasonable written notice to the WBL Coordinator or Work Site Supervisor. In the event of termination, the parties shall cooperate in good faith to allow any Students currently participating in the WCFR Internship to complete the current academic term.

13. Modification

This MOU may be modified by mutual written agreement of the parties.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Understanding as of the dates indicated below.

Walton County Fire Rescue

Walton County School District

\_\_\_\_\_  
Kevin Haney  
Fire Chief

\_\_\_\_\_  
Chip Underwood  
Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



## Walton County Public Works

1407 South Madison Avenue  
Monroe, Georgia 30655  
Telephone (770) 267-1350  
Fax (770) 267-1310

**John Allman**  
Director of Public Works

**Ray Johnson**  
Asst. Director of Public Works

April 8, 2026

**To:** Board of Commissioners  
**From:** John Allman, Public Works Director  
**RE:** Recommendation to Accept Bid

The Public Works Department recommends that Walton County Board of Commissioners accept the low bidder, Blount Construction Company, Inc., for the 2026 Milling & Deep Patching Contract for the bid amount of \$165.64 per ton.

Please feel free to contact me if you have any questions.

Thank you,



John Allman



# Walton County Board of Commissioners Facilities/Risk Mgmt. Dept.

Item 10.2.

303 South Hammond Dr.  
Suite 97  
Monroe, GA 30655  
(770) 267-1401

TO: Rhonda Hawk County Clerk / Purchasing Director

FROM: Hank Shirley

Date: April 8, 2025

RE: Walton County – Landscaping Maintenance Services – Government Building,  
Sheriff’s Office, DFCS, and Baker Street Property #2026-01

Ms. Hawk,

In accordance with Walton County’s Purchasing Policy, we have advertised a Request for Proposal (RFP) for Landscaping Maintenance Services at the Government Building, Sheriff’s Office, DFCS, and Baker Street Property (#2026-01). The RFP is for providing landscaping maintenance services at the County properties on Hammond Dr. and Baker Street.

We received five proposals in response to the advertisement. After review by the Facilities Department, we have determined that the proposal submitted by BrightView best meets the RFP requirements and the needs of Walton County. The Facilities Department has verified BrightView’s experience and qualifications to our satisfaction.

It is my recommendation that the Board of Commissioners approve the proposal from BrightView in the amount of \$82,000.00.

Hank Shirley, Director  
Facilities/Risk Mgmt. Dept.