



BOARD OF COUNTY COMMISSIONERS

T. PAGE THARP GOVERNMENTAL BUILDING
102 STARKSVILLE AVENUE NORTH, LEESBURG, GEORGIA 31763

TUESDAY, MARCH 26, 2024 AT 6:00 P.M.
T. PAGE THARP BUILDING
OPAL CANNON AUDITORIUM
WWW.LEE.GA.US

MEETING AGENDA
VOTING SESSION

COUNTY COMMISSIONERS

Luke Singletary, Chairman	District 2
Chris Guarnieri, Vice-Chairman	District 4
Dennis Roland, Commissioner	District 1
Billy Mathis, Commissioner	District 3
George Walls, Commissioner	District 5

COUNTY STAFF

Christi Dockery, County Manager
Kaitlyn Good, County Clerk
Jimmy Skipper, County Attorney

		<u>PAGE</u>
1.	<u>INVOCATION</u> Pastor Shane Mullins, Move Christian Church, to lead invocation.	
2.	<u>PLEDGE OF ALLEGIANCE</u>	
3.	<u>CALL TO ORDER</u>	
4.	<u>APPROVAL OF MINUTES</u> (A) Consideration to approve the minutes for the Board of Commissioners meeting for March 12, 2024.	A - E
5.	<u>CONSENT AGENDA</u> NONE	
6.	<u>NEW BUSINESS</u> (A) Recognition of County employees' years of service. (B) Mrs. Trish Batten to address the Board regarding building a healthy community with Medicaid Expansion.	1
7.	<u>PUBLIC HEARING</u> NONE	
8.	<u>DEPARTMENTAL MATTERS</u> <u>Building Inspection/ Business Licensing</u> (A) Consideration to approve an alcohol license for One Stop Mart (old Doublegate EZ Mart) located at 1250 US Hwy 82 West due to new ownership.	2 - 4
9.	<u>CONSTITUTIONAL OFFICERS & GOVERNMENTAL BOARDS/AUTHORITIES</u> NONE	
10.	<u>COUNTY MANAGER'S MATTERS</u> (A) Updates on County projects.	5 - 10

- (B) Consideration to adopt a Resolution to Amend the ACCG Defined Benefit Plan, the ACCG 401(a) Defined Contribution Plan, and the ACCG 457(b) Deferred Compensation Plan for Lee County Employees, effective as of July 1, 2024.

11. **COMMISSIONER'S MATTERS**

NONE

12. **UNFINISHED BUSINESS**

NONE

13. **COUNTY ATTORNEY'S MATTERS**

NONE

14. **EXECUTIVE SESSION**

NONE

15. **PUBLIC FORUM**

Citizens will be allowed to address the Board of Commissioners regarding any issues or complaints. Individuals should sign up prior to the start of the meeting.

16. **ANNOUNCEMENTS**

- (A) The offices of the Lee County Board of Commissioners will be **closed Friday, March 29, 2024** in recognition of **Good Friday**. Offices will reopen for normal business hours on Monday, April 1, 2024.
- (B) This year's **Annual Great American Cleanup**, Amnesty Day at the Landfill, and Prescription Drug Take Back event will be held **Saturday, April 6, 2024** beginning at 9:00am and ending at 4:00pm.
- (C) The next regularly scheduled County Commission Meeting is **Tuesday, April 9, 2024 at 6:00pm**.

17. **ADJOURNMENT**

AGENDA MAY CHANGE WITHOUT NOTICE

Lee County is a thriving vibrant community celebrated for its value of tradition encompassing a safe family oriented community, schools of excellence, and life long opportunities for prosperity and happiness without sacrificing the rural agricultural tapestry.

Persons with special needs relating to handicapped accessibility or foreign language interpretation should contact the ADA Coordinator at (229) 759-6000 or through the Georgia Relay Service (800) 255-0056 (TDD) or (800) 355-0135 (voice). This person can be contacted at the T. Page Tharp Building in Leesburg, Georgia between the hours of 9:00 a.m. and 4:00 p.m., Monday through Friday, except holidays, and will assist citizens with special needs given proper notice of seven (7) working days. The meeting rooms and buildings are handicap accessible.



BOARD OF COUNTY COMMISSIONERS

T. PAGE THARP GOVERNMENTAL BUILDING
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TUESDAY, MARCH 12, 2024 AT 6:00 P.M.
T. PAGE THARP BUILDING
OPAL CANNON AUDITORIUM
WWW.LEE.GA.US

MEETING MINUTES
WORK SESSION

COUNTY COMMISSIONERS

Luke Singletary, Chairman	District 2
Chris Guarnieri, Vice-Chairman	District 4
Dennis Roland, Commissioner	District 1
Billy Mathis, Commissioner	District 3
George Walls, Commissioner	District 5

COUNTY STAFF

Christi Dockery, County Manager
Kaitlyn Good, County Clerk
Jimmy Skipper, County Attorney

The Lee County Board of Commissioners met in a voting session on Tuesday, March 12, 2024. The meeting was held in the Opal Cannon Auditorium of the Lee County T. Page Tharp Governmental Building in Leesburg, Georgia. Those present were Chairman Luke Singletary, Vice-Chairman Chris Guarnieri, Commissioner Dennis Roland, Commissioner Billy Mathis, and Commissioner George Walls. Staff in attendance was County Manager Christi Dockery, County Clerk Kaitlyn Good, and County Attorney Jimmy Skipper. The meeting was also streamed on Facebook Live. Chairman Singletary called the meeting to order at 6:00pm.

INVOCATION

Senior Minister Jim Morrow, First United Methodist Church of Albany, led the invocation.

PLEDGE OF ALLEGIANCE

The Board and the audience said the Pledge of Allegiance in unison.

CALL TO ORDER

Chairman Singletary recognized Commissioner Guarnieri for completing all courses necessary to obtain his certification.

Chairman Singletary also wished to thank all personnel who worked through the weekend for the flooding (e.g. Public Works, Fire & EMS, E-911, Sheriff's Office, etc.) for their attention and efforts in monitoring the situation and keeping citizens informed and safe.

APPROVAL OF MINUTES

- (A) **Consideration to approve the Board of Commissioners meeting minutes for February 27, 2024.**

Commissioner Roland made the **MOTION** to approve the Board of Commissioners meeting minutes for February 27, 2024. Commissioner Walls seconded the **MOTION**. The **MOTION** was unanimous with Commissioner Guarnieri and Commissioner Mathis voting yea.

CONSENT AGENDA

NONE

NEW BUSINESS

- (A) **Jennifer Stephens, Community Supports Day Coordinator for ASPIRE, to address the Board regarding Intellectual/ Developmental Disabilities Month.**

Jennifer Stephens, Community Supports Day Coordinator for ASPIRE, addressed the Board regarding

Intellectual/ Developmental Disabilities Month and this year's theme of "What's Your Talent" stating that we all have talents and abilities that we can share no matter our disability. The Board thanked Ms. Stephens and ASPIRE for all they do for the community. A photo was taken upon the meeting's adjournment.

Consideration to adopt a Proclamation declaring March 2024 as Intellectual/ Developmental Disabilities Month, on behalf of ASPIRE Behavioral Health and Developmental Disabilities.

Commissioner Walls made the **MOTION** to adopt a Proclamation declaring March 2024 as Intellectual/ Developmental Disabilities Month, on behalf of ASPIRE Behavioral Health and Developmental Disabilities. Commissioner Roland seconded the **MOTION**. The **MOTION** was unanimous with Commissioner Guarnieri and Commissioner Mathis voting yea.

- (B) **Aaron St. Pierre, Vice President of Lose Design, to present concept plans for the 100 acre park project.**
Additional plans were provided to Board as handouts prior to commencement of the meeting. Aaron St. Pierre, Vice President of Lose Design, presented plans for the 100 acre park project, Lee County Community Park. Mr. St. Pierre summarized the project and the process of working through concept plans to produce the final plan, as presented to the Board. The plan includes the following: Three turf fields, spectator seating, a multipurpose building, parking, an RV campsite (will create some cost recovery), cross country/walking trails, eight pickleball courts, four tennis courts, a flexible lawn area, amphitheater, restroom pavilions, picnic pavilions, a playground, and the boat ramp being completed by DNR. There is also room for any future plans and expansion to include more pickleball and tennis courts or other uses, depending on the needs at the time. This project will be completed in phases, with Phase 1 projected to cost an estimated \$3.5 - \$4 million. The next step is to have Lose Design prepare a bid package for the construction of Phase 1.

PUBLIC HEARING

NONE

DEPARTMENTAL MATTERS

- (A) **Building Inspection/ Business Licensing**
Consideration to approve a renewal alcohol license for Temp Coffee & Brew located at 1420 US 19 South.
Chairman Singletary stated that this renewal would have been included in the mass approval in December; however, the business at that time did not want to continue serving alcohol. The business owners have since changed their minds and would like to be able to once again serve alcohol.

Commissioner Guarnieri made the **MOTION** to approve a renewal alcohol license for Temp Coffee & Brew located at 1420 US 19 South. Commissioner Roland seconded the **MOTION**. The **MOTION** was unanimous with Commissioner Mathis and Commissioner Walls voting yea.
- Planning, Zoning & Engineering**
- (B) **Review of the minutes for the February 1, 2024 Planning Commission meeting.**
The meeting minutes were reviewed as presented.

CONSTITUTIONAL OFFICERS & GOVERNMENTAL BOARDS/AUTHORITIES

- (A) **Consideration to appoint four (4) members to the Community Foundation Board of Trustees for a term of two (2) years. Current term expires 03/22/2024. New term will expire 03/22/2026. Letters of interest in appointment received from Christi Dockery (reappointment), Ann Nix (reappointment), Heather Jones (reappointment), and Marian Grant-Whitlock (reappointment).**
Commissioner Roland made the **MOTION** to reappoint Christi Dockery, Ann Nix, Heather Jones, and Marian Grant-Whitlock to the Community Foundation Board of Trustees for a term of two (2) years to expire 03/22/2026. Commissioner Mathis seconded the **MOTION**. The **MOTION** was unanimous with Commissioner Guarnieri and Commissioner Walls voting yea.
- (B) **Consideration to appoint one (1) member (required resident representative) to the Housing Authority**

Board for a term of one (1) year. Current term expires 03/31/2024. New term expires 03/31/2025. Letter of interest in appointment received from Sabrina Mason.

Commissioner Roland made the **MOTION** to appoint Sabrina Mason to the Housing Authority Board for a term of one (1) year to expire 03/31/2025. Commissioner Walls seconded the **MOTION**. The **MOTION** was unanimous with Commissioner Guarnieri and Commissioner Mathis voting yea.

(C) **Discussion of Courthouse concept plans and renderings.**

Superior Court Judge James Sizemore was present and discussed the presented plans by stating this was a basic plan that was provided to him for renovations to the courthouse. There are some areas that he is not in total agreement with; however it is a great start. Judge Sizemore asked that the Board allow him to work with County Manager Christi Dockery to establish a committee to evaluate and discuss the needs and plans for the building. A lot of input is needed to the project, especially the interior. It is important to maintain the historical features of the existing Courthouse and not compromise any of the sort with said renovation. The renovation will include an addition to the Courthouse and minimal interference with the original courthouse structure.

(D) **Doug Goodin, Chief Appraiser, to discuss potential legislation.**

Doug Goodin, Chief Appraiser, discussed several pieces of potential legislation, including HB 1019 (a constitutional amendment) which would raise the homestead exemption from \$2,000.00 to \$4,000.00, HB 1031 which would mandate a reappraisal of real property every three years (would also allow Tax Commissioner and Tax Assessors' office to appeal to the Department of Audit's ratio study), a major piece of legislation that would change the amount of personal property that you can be taxed on from \$7,500.00 to \$20,000.00 (based on last year's report, that would be approximately 3,000 tax bills that would no longer go out), and HB 1185 which would create a local floating homestead exemption that the Board would have to approve and adopt. The requirement to put estimated taxes on assessment notices has also been removed, thereby lessening confusion.

Mr. Goodin stated that the ratio for this year is 35.62; however, we are not the only County out of compliance as there are approximately 79 currently. The ratio needs to be above 36 or we risk a penalty of a \$5.00 fine per parcel. The Tax Assessor's Office is working to fix it in house and the efforts should be evident in possibly the 2025 Tax Digest, but realistically it may be more likely for the 2026. Approximately 70% of the digest is residential property and people are paying top dollar for houses. If things keep going in the way they are, we unfortunately may need to complete a revaluation.

Commissioner Mathis asked what Mr. Goodin would need in order to correct the issues with the digest, to which Mr. Goodin replied two (2) completely trained employees. The training process for this department can take several years. Chairman Singletary asked if there was perhaps an opportunity to contract with someone to come in and help with the revaluation and training. Mr. Goodin said he could ask around to find someone. Mr. Goodin also stated that the law mandating non-disclosure is not necessarily for public officials.

COUNTY MANAGER'S MATTERS

(A) **Updates on County projects.**

County Manager Christi Dockery discussed ongoing projects in the County: (1) The road resurfacing project is ongoing with approximately 14 roads completed and 10 being worked on; (2) the pipe repair project on Bermuda Lane should be completed within the next week; (3) the generator project is ongoing and estimates for generators at all county buildings should be available to the Board at an upcoming meeting; and (4) there may be a delay in the boat ramp project at the 100 acres as DNR has to have an environmental study completed.

(B) **Consideration to appoint a voting delegate for the Georgia Opioid Settlement regional meetings.**

This voting delegate can be either an elected official or a staff member and would attend a Georgia Opioid Settlement regional meeting on March 26, 2024 at 2:00pm. Being that March 26 is the next scheduled Board of Commissioners meeting, Chairman Singletary suggested County Manager Christi Dockery select a staff member so as there may be no chance of a Commissioner or pertinent staff missing the meeting at 6:00pm if this meeting were to go long.

COMMISSIONER'S MATTERS

(A) Discussion of the speed hump policy.

Chairman Singletary discussed the current policy and stated that a new policy should be considered so as to lighten the load for Public Works crews. Commissioner Guarnieri asked if there was an ordinance that discussed the placement and process for speed humps, to which County Attorney Jimmy Skipper replied that there wasn't, but that many entities have a policy in place that sets up a specific set of criteria for the placement of speed humps. The Board would have ultimate approval. Commissioner Mathis suggested the Board develop a plan to tell Public Works crews where to place them. County Manager Christi Dockery stated that there were 46 speed humps already in place and 21 placement requests pending. There is a certain set of criteria for placement that Public Works abides by. Chairman Singletary asked that the Commissioners think on it and come back to a future meeting with suggestions on a policy.

(B) Discussion of social media.

County Manager Christi Dockery stated that several entities have limited the number of comments allowed on their social media posts and suggested the County do something similar. Chairman Singletary stated that his major concern is the spreading of misinformation and asked about the option of not allowing comments at all, but rather providing contact information to allow citizens to contact staff via email, phone or in person to gather the correct information directly from the source as a one on one discussion, stating social media should simply be a place for the County to distribute information. County Attorney Skipper replied that as long as people are provided with an option or outlet such as an email address or phone number, this shouldn't violate the First Amendment; however, he would like more time to research. Commissioner Mathis stated that staff should be continuously monitoring social media to which Chairman Singletary replied that he didn't see how that was possible.

UNFINISHED BUSINESS

NONE

COUNTY ATTORNEY'S MATTERS

(A) Consideration to approve a 10 month extension to the Conditional Use Permit with Pinewood Solar, LLC for the proposed Pinewood Solar Energy Project.

Melissa Schroeder of Pinewood Solar LLC addressed the Board, requesting a 10 month extension for the proposed Pinewood Solar Energy Project. Ms. Schroeder stated that they had applied for a conditional use in 2022 and then an extension was approved, to expire in July 2024. The company is now currently asking for an additional 10 months. Pinewood Solar is on track to secure a contract with Georgia Power. The project plan has not and will not change since its original approval in 2022 and the estimated operational date is the end of 2026. Ms. Schroeder explained that the promise of an extension is needed to secure the contract and without the contract, the project will not continue on the desired timeline and the entire conditional use application process will have to restart.

Commissioner Roland made the **MOTION** to approve a 10 month extension to the Conditional Use Permit with Pinewood Solar, LLC for the proposed Pinewood Solar Energy Project. Commissioner Guarnieri seconded the **MOTION**. The **MOTION** was unanimous with Commissioner Mathis and Commissioner Walls voting yea.

(B) Consideration to approve an Amended and Restated Inducement Agreement with Pinewood Solar, LLC.

County Attorney Jimmy Skipper summarized the agreement, stating that an ordinance was done that changed the financial agreement in terms of bonds with the Development Authority and this is one of the few projects that was grandfathered in. This agreement had to be approved and signed by the Development Authority, the Board of Commissioners, the Tax Commissioner, and the Tax Assessor's Board.

Commissioner Guarnieri made the **MOTION** to approve an Amended and Restated Inducement Agreement with Pinewood Solar, LLC. Commissioner Roland seconded the **MOTION**. The **MOTION** was unanimous

with Commissioner Mathis and Commissioner Walls voting yea.

EXECUTIVE SESSION

NONE

PUBLIC FORUM

Citizens will be allowed to address the Board of Commissioners regarding any issues or complaints. Individuals should sign up prior to the start of the meeting.

Sam Johnson – State of Old Leslie Road

Paul Clayton – Old Leslie Road

Chairman Singletary asked if anyone else would like to speak.

With no further comments or questions from the audience, the Public Forum was closed.

ANNOUNCEMENTS

County Manager Christi Dockery stated that she had just received word from EMA officials that the creek is rising and increased flooding potential on Uncle Jimmy's Lane

- (A) The next regularly scheduled County Commission Meeting is **Tuesday, March 26, 2024 at 6:00pm.**
- (B) Offices of the Lee County Board of Commissioners will be **closed Friday, March 29, 2024** in observance of **Good Friday.** Offices will reopen for normal business hours on Monday, April 1, 2024.

ADJOURNMENT

Commissioner Roland made the **MOTION** to adjourn the meeting. Commissioner Guarnieri seconded the **MOTION**. The **MOTION** was unanimous with Commissioner Mathis and Commissioner Walls voting yea. The meeting adjourned at 7:22PM.

Facebook video link: <https://www.facebook.com/leecountyga/videos/1480481715895491>

CHAIRMAN

ATTEST: _____
COUNTY CLERK

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**MEMORANDUM
LEE COUNTY BOARD
OF COMMISSIONERS**

TO: Honorable Board of County Commissioners
SUBJECT: Employee Years of Service Recognition
MEETING DATE: Tuesday, March 26, 2024

Please recognize the following employees for their many years of service to Lee County:

- 5 years: Antonio Smith – Building Inspection, Inspector
- 5 years: Austin Rouse – Fire & EMS, Firefighter/EMTA
- 10 years: Martha Roberts – Building Inspection, Permit Technician
- 10 years: Christopher Sellers – Public Works, Supervisor
- 20 years: Anthony King – Public Works, General Supervisor
- 35 years: Artricia “Trish” Hawkins Batten – Sheriff’s Office, Office Manager



LEE COUNTY
Life works well here

BOARD OF COUNTY COMMISSIONERS

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102 STARKSVILLE AVENUE NORTH, LEESBURG, GEORGIA 31763

LEE COUNTY BUILDING INSPECTION
BUILDING INSPECTION
BUILDING PERMITS
BUSINESS LICENSE
ALCOHOL LICENSE

Joey Davenport
Chief Building Official

Carol Lee
Administrative Assistant

Martha Roberts
Permit Technician

Lee County Alcohol License Memorandum

Date: 3/26/2024

To: Lee County Board of Commissioners

From: Carol Lee
License Administrator

RE: Retail Consumption on-premises malt beverage and wine license.

Lee County, Georgia
102 Starksville Ave. N.
Leesburg, GA 31763
(229) 759-6000
Fax: (229) 759-2346
Web: www.lee.ga.us
buildinginspections@lee.ga.us

Mr. Sarfraz Ahmed has applied for a retail sales license for off-premises consumption of malt beverages and wine. Mr Ahmed is the new owner of the One Stop Mart, previously known as Suzie Q's Doublegate EE-ZZ Mart located at 1250 HWY 82 West. Mr. Ahmed is requesting that the Board of Commissioners consider his application for an alcohol license and seeks approval for the same.

CONSIDERATIONS FOR APPROVAL OR DENIAL

1. **The existence or non-existence of verifiable information regarding the applicant's work history, status, experience, and reputation.**

The Business License Department is unaware of any negative information relating to the applicant's work history, status...etc. There is no record of any information on these subjects that would require staff to recommend against the granting of the application for this license.

2. **The history of the applicant, if any, in engaging in fraudulent or criminal activities.**

See attached summary.

One of the first
original counties of
Georgia

Established
June 9, 1825



LEE COUNTY

Life works well here

BOARD OF COUNTY COMMISSIONERS

T. PAGE THARP GOVERNMENTAL BUILDING
102 STARKSVILLE AVENUE NORTH, LEESBURG, GEORGIA 31763

**LEE COUNTY BUILDING INSPECTION
BUILDING INSPECTION
BUILDING PERMITS
BUSINESS LICENSE
ALCOHOL LICENSE**

Joey Davenport
Chief Building Official

Carol Lee
Administrative Assistant

Martha Roberts
Permit Technician

Lee County, Georgia
102 Starksville Ave. N.
Leesburg, GA 31763
(229) 759-6000
Fax: (229) 759-2346
Web: www.lee.ga.us
buildinginspections@
lee.ga.us

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original counties of
Georgia*

*Established
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3. Compliance with application requirements.

The applicant has completed all application requirements.

4. Adequate and satisfactory reference response.

Reference response was adequate and satisfactory.

5. Proximity of the proposed business to densely populated residential districts.

(See County Planner's report)

6. Compliance with zoning regulations.

(See County Planner's report)

7. Safety of the premises from which the business will operate.

The premise is safe for the operation of the business. The business has been at this location for multiple years.

8. Compliance with state and local laws, regulations and ordinances.

All requirements relating to the application have been met.

STAFF RECOMMENDATION:

Approval; Staff requests the Board of Commissioners consider the Application for One Stop Mart due to new ownership. This location has been previously licensed for many years.



Lee County Planning, Zoning & Engineering Department

Joey Davenport
Interim Director

Amanda Nava
Assistant Director

Kara Hanson
Office Manager/Planning Assistant

Randy Weathersby
GIS Manager

Charles Talley
GIS Technician

MEMORANDUM

To: Carol Lee, License Administrator

From: Amanda Nava, Assistant Director

Date: March 26, 2024

Re: Retail sale of off-premises consumption of malt beverages and wine license at 1250 HWY 82 West

Considerations for Approval or Denial:

Item (5) Proximity of the proposed business to densely populated residential districts:

There are multi-family residential properties located behind the One Stop Mart. Country Villa Estates Subdivision is located approximately 35+ feet from the back of the One Stop Mart building to the nearest residential property (this residential property is zoned C-2 and is a Two Family Duplex). This residential development and the adjacent mercantile establishment both predate the zoning ordinance.

Item (6) Compliance with Zoning Regulations:

The proposed location is not within 100 yards of any school building, school ground, church, college campus, or alcohol treatment facility.

Recommendation:

This location has operated with an alcohol license for multiple decades under previous ownership (based on information provided by Carol Lee, License Administrator).

Based on the information provided above, I recommend the Lee County Board of Commissioners approve the application made by Mr. Sarfraz Ahmed of One Stop Market for an alcohol license for retail sale of off-premises consumption of malt beverages and wine.



MEMORANDUM

LEE COUNTY BOARD OF COMMISSIONERS

TO: Honorable Board of County Commissioners
SUBJECT: County Updates

Agricultural/ Recreation Complex

- Located on 100 acres on Leesburg Bypass — 231 State Route 3
- Proposed plans provided July 29, 2020
- Resolution adopted and lease agreement signed on September 22, 2020 with Georgia Department of Natural Resources for a Boat Ramp
 - Renewed January 11, 2022
 - Estimated Start Date: Fall 2023
 - DNR hired EMC Engineering to survey property for canoe/kayak ramp
 - DNR staff notified us that the DNR Commissioner has signed the Boat Ramp agreement for the Lee County construction project
 - Engineering design began in January 2023
 - An Environmental study will be conducted in the next few weeks
- Improvements to the Property
 - Renovation of Covered Building: New roof, fresh paint, picnic tables, electrical system, well
 - Bobby Donley, Lanier Engineering, provided proposed site plan
 - Proposal submitted to the BOC for review
 - Trails: ¾ mile walking trail that runs along a 46 foot high ridgeline above the Kinchafoonee Creek and has a seasonal view of the waterway
 - Eight (8) picnic tables as well as a number of trash cans have been placed along this trail on the creek side
 - Directional signs for the area ordered (i.e. Parking, No Parking, trail markers, boundary signs, etc.)
- Future Improvements
 - Define the location of the road
 - Grade and place compacted crushed stone GAB/recycled asphalt on the area on top of the ridgeline for a parking area
 - Placing a gate at the trailhead so that the area can be closed to public for safety during high water events
- Planning/Designing Committee created by the Board at the May 11, 2021 meeting
 - **Committee Members:** Art Ford, Tim Sumners, Tom Sumners, Bobby Donley, Lisa Davis, David Dixon, Judy Powell, Rick Muggridge, Commissioner Luke Singletary, County Manager Christi Dockery, Parks & Recreation Director Jeremy Morey
 - **Meetings:** June 14, 2021, November 15, 2021, January 11, 2022
 - Staff is working with a local engineering firm to develop a plan
- Professional Services Agreement with Lose Designs approved and signed on August 8, 2023
- Onsite meeting held Friday, September 15, 2023
- Concept plan meeting held Friday, February 2, 2024
- Final plans presented to BOC on March 12, 2024
 - To be completed in phases

- Includes: Multipurpose building, tennis courts, pickleball courts, RV campsite, walking and cross country trail, pavilions, amphitheater, practice fields, and a flexible lawn area
- Next Step: Development of bid documents for construction

Bicentennial Anniversary – June 9, 2025

- Preliminary discussions ongoing with staff and Chamber of Commerce staff on projects and ideas for a community celebration for Lee County's first 200 years

2020 Census Numbers

- Lee County: 33,179
- Smithville: 593
- Leesburg: 3,480

Commercial Land Development Permits

- Boaters World – Ridezilla – Hwy 19
- Dawson Road Commercial Subdivision Lots 3-8 – US Hwy 82
- DeSoto Silicon Ranch Phase II & III
- Drake Properties – Downtown Leesburg Restaurant Passion & Bliss
- Eliano's Coffee – US Hwy 19
- Flint Ventures Commercial Subdivision – US Hwy 19
- Forrester Crossing Commercial Subdivision Phase II – US Hwy 19
- Forrester Crossing Phase I – New Office Building
- Giovingo Properties Sanitary Sewer Expansion – US Hwy 82
- Gold Star EMS – Fussell Road
- Hibachi Express Drive-thru Expansion – US Hwy 19
- Lamon Office Building – Ledo Road
- Marlow Lane Sewer Utilities Extension – US Hwy 82
- Mavis Tire – US Hwy 19
- New Jerusalem Grove Baptist Church – Smithville
- Oakland Express convenience store – US Hwy 82
- Oxford Business Park
- Seven Brew – US Hwy 82 (to include proposed package store)
- Three (3) Proposed Package Stores – US Hwy 19, Philema Road, and US Hwy 82
- Gas Station – US Hwy 82
- Whistle Wash – US Hwy 82
- Woodgrain Millwork Expansion – US Hwy 82

DeSoto Solar Project

- Staff anticipates pushing power to the grid on both the DeSoto II and the DeSoto III projects by the end of this year
- Both projects to be fully completed by the end of Spring 2024
- Received first \$235,000.00 annual payment
- DeSoto I is fully completed and operating well
 - Sheep expected to be on the DeSoto I project by the end of summer or early fall 2024

GEMA

- GEMA representatives will be working with local government, businesses, and citizens to create a Disaster Recovery and Redevelopment Plan for the county
- There will be at least three stakeholder meetings
- Consists of a zero-cost match

GIS

- Implemented Pictometry

Road Layer

- Including road width, length, and speed limits

Utilities Mapping Project

- Purpose: To map all utilities in Lee County
 - Includes water mains, water valves, water towers, fire hydrants, sewer lines, sewer manholes, sewer pump stations, fiber, gas, telephone, etc. as well as feature type, pipe size, pipe material, valve size
 - Also mapping greenspace, stormwater holding ponds, Hazard Mitigation lots, etc.
- Goal: To have an internet map in ArcGIS Online where utility workers can view utility maps on a tablet in the field

Great American Clean-up

- April 6, 2024
- Event will also include Amnesty Day at the Landfill, Flag turn in, and prescription pill take back

LMIG Funds

- **FY2024**
 - Funds Received from GDOT: \$690,908.06
 - Total, with 30% match from Lee County: **\$898,180.48**
 - Application approved September 18, 2023
 - Grant Funds received September 19, 2023
 - BOC awarded bid on December 12, 2023 to Oxford Construction Company
 - Roads: Chokey Road, Country Drive, Knollwood Drive, Springlake Drive, and Wiregrass Way
 - Project ongoing

Sidewalks

- Georgia Department of Transportation, GDOT, has approved the City of Leesburg's request for funding assistance for sidewalks on State Route 3, State Route 32, and Firetower Road
- GDOT is committing up to \$304,000.00, or 70% of the project cost, whichever is less
- December 22, 2022: Board voted to pay the County's share of the cost for sidewalks on Firetower Road (\$13,500.00)
- Ongoing project

Smithville Road Bridge

- Georgia Department of Transportation, GDOT, plans to replace the bridge over the Muckaloochee Creek on Smithville Road
- Construction and Maintenance Easements received from adjoining property owners and recorded
- Estimated Start Date: August 15, 2024
 - Detour will be implemented during this construction as bridge will be closed to thru traffic
 - Estimated completion date: January 7, 2025

Speed Limit Ordinance

- Approved by BOC at April 26, 2022 meeting
- Staff has submitted documents to GDOT
- Requested DOT examine Old Leesburg Road/State Route 133
- Awaiting GDOT review and approval

SPLOST VII

- Collection Period: October 1, 2019 - September 30, 2025
- Ballot amount: \$20,825,603.00
 - Current collection: \$20,568,527.00 as of February 2024 (99%)

SPLOST VIII

- Citizens voted on referendum March 12, 2024
 - Vote passed
- Collection Period: October 1, 2025 - September 30, 2031
- September 12, 2023: BOC approved placing on the March 2024 ballot

- BOC reviewing staff proposed projects
- Meeting with Lee County, Leesburg, and Smithville officials held Tuesday, October 10, 2023 with all entities in agreement
- IGA and projects list approved by the BOC on October 24, 2023
- Completed IGA submitted to the Elections and Registration Office November 10, 2023

Storm Drainage Repair/ Holding Ponds

- Lumpkin Road
 - BOC approved a contract with Lanier Engineering to survey in March 2020
 - Survey completed June 2020
 - BOC currently reviewing plans and options
- Liberty Holding Pond (Doublegate)
 - BOC approved a contract with engineer Mike Talley to design
 - BOC approved a contract with Lanier Engineering to survey in February 2019
 - Under review

TSPLOST

- Collection Period: April 1, 2019 - March 31, 2024
 - Ballot amount: \$16,995,017.00
 - Current collection: \$17,397,901.51 as of February 2024 (102%)

TSPLOST II

- Joint meeting held Tuesday, June 21, 2022 at 5:00pm
- Voters approved continuation of TSPLOST II in November 2022
- Collection Period: April 1, 2024 – March 31, 2029

Telecommunications Tower

- To be located at the Smithville Fire Station
- Partnering with Motorola
- Surveying has begun
 - Once completed, crews can then break ground
- Estimated Completion: May 2024

Westover Extension

- GDOT project - DARTS support
- Will connect Westover Road and Ledo Road at Capstone Connector
- Oxford Construction Company awarded bid from GDOT
 - Project ongoing
- Staff is working with GDOT and DARTS on signal and safety issues for Ledo Road intersection
- Estimated Completion Date: December 2024
- Discussions with GDOT regarding a traffic study and signal installation ongoing
- GDOT committed to conducting a traffic study of this intersection once the project is completed

Windstream – Kinetic Fiber Installation

- Kinetic staff is currently staking installation areas throughout the County
- Engineering design is expected to be completed by January 2024
- Crews will begin fiber installation in early 2024 with anticipated completion of over 4,234 underserved properties by the end of 2026
- Project is required to be completed by 2026 with minimum speeds of 100 Mbps download and 100 Mbps upload
- Funding for this project includes:
 - Grant award from Georgia's State & Local Fiscal Recovery Funds - \$12,541,241.00
 - Kinetic funding of \$7,337,804.00 with Lee County's match of \$1,200,000.00
 - ARPA funding
 - Total Investment: \$21,079,046.00

- Groundbreaking held Wednesday, February 7, 2024 at Oakland Court

RFPs and RFQs

Open

Coston Road Paving Project

- Approved by BOC at September 26, 2023 meeting
- Pre-Bid Meeting: November 16, 2023
- Re-published February 2024
- Pre-Bid Meeting: March 14, 2024
- Bid Opening: April 4, 2024
- To be brought before the BOC on April 9, 2024

New York Road – Chokee Creek Bridge Repair

- Pre-Bid Meeting: January 8, 2024
- Bid Opening: TBD
- To be re-published

Recently Awarded

Disaster Recovery Management, Disaster Debris Monitoring, and Disaster Recovery Services

- Bid Opening: January 16, 2024
- Approved by BOC at June 13, 2023 meeting
- To be brought before the BOC on February 13, 2024
- BOC awarded bid on February 13, 2024 to Tetra Tech
- In the contract process

Disaster Debris Removal and Disposal Services

- Bid Opening: January 16, 2024
- Approved by BOC at June 13, 2023 meeting
- To be brought before the BOC on February 13, 2024
- BOC awarded bid on February 13, 2024 to DRC Emergency Services
- In the contract process

Road Resurfacing Projects (including LMIG 2024)

- Pre-Bid Meeting: November 28, 2023
- Bid Opening: December 11, 2023
- Approved by BOC at September 12, 2023 meeting
- BOC awarded bid on December 12, 2023 to **Oxford Construction Company** at a total cost of **\$5,032,661.75**
- **Roads**: Argyll Place, Aylesbury Place, Berkeley Road, Cambridge Road, Carillon Court, Carowinds Drive, Coosaw Court, Country Drive, Creek Isle Drive, Creekshire Court, Creekview Drive, Danbury Lane, Foxworth Drive, Halifax Place, Johns Drive, Knollwood Drive, Margate Drive, Marion Court, Midway Street, Muckalee Lane, Pineview Drive, Red Bay Court, Springlake Drive, Towne Lane, Victorian Court, Village Lane, Warrington Road, Willard Court.
 - **Shoulder work**: Callaway Lakes and Myers Acres
 - **Completed**: Chokee Road, Doris Drive, Huntingdon Drive, Lavender Lane, Longleaf Drive, Johns Drive, Morning Mist Drive, New York Road, Pinewood Road, Pebble Ridge Drive, Winnstead Drive, Wiregrass Way
 - **Roads currently being worked on**: Argyll Place, Aylesbury Place, Berkeley Road, Cambridge Road, Danbury Lane, Halifax Place, Margate Drive, Warrington Road

Bermuda Lane Pipe Repair

- Pre-Bid Meeting: November 9, 2023
- Bid Opening: November 28, 2023
- Approved by BOC at October 24, 2023 meeting
- \$12,540.00 change order approved by BOC on February 27, 2024
- BOC awarded bid on December 12, 2023 to **Oxford Construction Company** at a total cost of **\$74,095.00**
- Estimated Completion: March 2024

Engine for Fire Truck

- Bid Opening: October 23, 2023
- Approved by BOC at September 26, 2023 meeting
- BOC awarded bid on October 24, 2023 to **Rush Truck Center** at a total cost of **\$32,119.20**
- Truck repaired and back in service

Future

Sewer Extension on Hwy 19

- Approved by BOC at June 22, 2021 meeting
- Staff writing RFQ documents
- Projected Bid Opening TBD
- The plans and easement plats are completed and ready for submittal from Lanier Engineering
- Estimated Completion: December 2024

Fencing

- Approved by BOC at April 25, 2023 meeting
- Staff writing RFP documents
- To be placed at several County facilities
- Projected Bid Opening: TBD

LED Lighting in the Fire Stations

- Previous Pre-Bid Meeting: September 20, 2022
- Previous Bid Opening: October 19, 2022
- Results brought to the Board on October 25, 2022
 - Bids rejected
- Project to be reopened at a future date

LED Lighting in all County Buildings

- Approved by BOC at March 23, 2021 meeting
- Projected Bid Opening: TBD

ADA Compliant Website

- Staff writing RFP documents
- Projected Bid Opening: TBD

County Building Painting Services

- Approved by BOC at March 23, 2021 meeting
- Staff writing RFP documents
- Projected Bid Opening: TBD

Flooring Services for County Buildings

- Approved by BOC at April 27, 2021 meeting
- Staff writing RFP documents
- Projected Bid Opening: TBD

RESOLUTION TO AMEND THE:

(1) ACCG DEFINED BENEFIT PLAN FOR LEE COUNTY EMPLOYEES;

**(2) ACCG 401(A) DEFINED CONTRIBUTION PLAN FOR LEE COUNTY EMPLOYEES;
AND THE**

(3) ACCG 457(B) DEFERRED COMPENSATION PLAN FOR LEE COUNTY EMPLOYEES

WHEREAS, Lee County, Georgia (the “Employer”) by and through the Lee County Board of Commissioners has previously adopted the Association County Commissioners of Georgia Defined Benefit Plan for Lee County Employees (the “Pension Plan”), through an Adoption Agreement that was most recently amended and restated effective as of January 1, 2015;

WHEREAS, Section 16.02(b) of the Pension Plan allows the Employer to amend the elective provisions of the Adoption Agreement at any time;

WHEREAS, the Employer desires to close the Pension Plan to employees with an Employment Commencement Date or Reemployment Commencement Date on or after July 1, 2024, so that they shall not be eligible to participate in the Plan on or after July 1, 2024;

WHEREAS, Employees who are in service with the Employer as of June 30, 2024, shall be eligible to participate in the Plan on and after July 1, 2024, provided they satisfy the eligibility requirements under the Plan and do not have a Reemployment Commencement Date on or after July 1, 2024, with the understanding that an individual who is an Employee, but not an Eligible Employee, on June 30, 2024, may become a Participant if he or she becomes an Eligible Employee on or after July 1, 2024;

WHEREAS, the Employer has previously adopted the Association County Commissioners of Georgia 401(a) Defined Contribution Plan for Lee County Employees (the “401(a) Plan”), through an Adoption Agreement that was most recently amended and restated effective as of January 1, 2022;

WHEREAS, the 401(a) Plan was frozen to new participants and contributions as of October 13, 2009;

WHEREAS, the Employer wishes to reopen the 401(a) Plan to Employees who are not eligible to participate in the Pension Plan, i.e., those whose Employment or Reemployment Commencement Date is on or after July 1, 2024;

WHEREAS, the Employer wishes to provide under the 401(a) Plan an Employer Basic Contribution equal to three percent (3%) of each Eligible Employee’s Compensation and an Employer Matching Contribution equal to fifty percent (50%) of the first six percent (6%) of Compensation that the Eligible Employee contributes to the Association County Commissioners of Georgia 457(b) Deferred Compensation Plan (the “457(b) Plan”);

WHEREAS, the Employer further desires to amend the 457(b) Plan as of July 1, 2024, to provide for automatic enrollment of any Eligible Employee who is not contributing to the Plan, as well as to new Eligible Employees, upon at least sixty (60) days’ notice to the affected Employee.

NOW THEREFORE, at a meeting held on the ____ day of _____, 2024, the Lee County Board of Commissioners hereby resolves as follows:

RESOLVED, that the Board of Commissioners hereby approves the attached Adoption Agreement Amendment #2 to the Association County Commissioners of Georgia Defined Benefit Plan for Lee County Employees, effective as of July 1, 2024;

FURTHER RESOLVED, that the Board of Commissioners hereby approves the attached restated Adoption Agreement for the Association County Commissioners of Georgia 401(a) Defined Contribution Plan for Lee County Employees, effective as of July 1, 2024;

FURTHER RESOLVED, that the Board of Commissioners hereby approves the attached Adoption Agreement Amendment #1 to the Association County Commissioners of Georgia 457(b) Deferred Compensation Plan for Lee County Employees, effective as of July 1, 2024;

FURTHER RESOLVED, that the Commission Chair is hereby authorized, empowered, and directed to take all further actions and to execute all documents necessary to implement these resolutions.

FURTHER RESOLVED, that any resolution in conflict with this resolution is hereby repealed.

THIS _____ day of _____ 2024.

LEE COUNTY, GEORGIA BOARD OF COMMISSIONERS

By: _____
Chair, Lee County Board of Commissioners

Attest:

By: _____
County Clerk

Date: _____

**ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA
401(a) DEFINED CONTRIBUTION PLAN
FOR
LEE COUNTY EMPLOYEES**

ARTICLE I: PURPOSE

The undersigned **Lee County, Georgia**, by executing this Adoption Agreement, elects to become a participating Employer in the Association County Commissioners of Georgia Defined Contribution Plan Program (the "Plan"), the Association County Commissioners of Georgia Defined Contribution Plan Program Master Trust (the "Trust"), and adopts the accompanying Plan and Trust documents in full as if the Employer were a signatory to those agreements. The Employer makes the following elections granted under the provisions of the Plan.

TYPE OF PLAN ADOPTION

- New Plan
- Amendment and Restatement of Previously Adopted Plan
- Frozen Plan. While the Plan is frozen, Compensation earned after the Plan is frozen shall not be taken into account. Plan assets will continue to be held on behalf of Participants and their Beneficiaries until distributed in accordance with the Plan terms.

ARTICLE II: DEFINITIONS

Any capitalized terms used in this Adoption Agreement but not defined herein shall be given the meaning set forth in the Plan and Trust.

2.09 COMPENSATION

Compensation Defined

- Amounts as defined in Code Section 3401(a) for purposes of income tax withholding at the source (as reported to the Employee on IRS Form W-2 for such year)
- Includes Differential Wage Payments
- Excludes Differential Wage Payments
- Short Plan Years use Compensation only during short year (Default provision)
- Short Plan Years use Compensation for entire year
- Other Definition of Compensation (See Additional Provisions Addendum)

Determination Period Defined for Compensation

- The Plan Year (Default provision)
- The Calendar Year
- A consecutive 12-month period ending in or within the Plan year beginning _____ (day)
_____ (month)

2.11 DISABILITY OR DISABLED

- Entitled to disability retirement benefits under the federal Social Security Act
- Entitled to benefits under long term disability plan or policy of Employer
- Other Definition of Disability (See Additional Provisions Addendum)

2.14 EFFECTIVE DATE

- New qualified Plan with an Effective Date of _____, 20__ (the “Original Effective Date”).
- Amendment and restatement of a previously established qualified Plan with a previous Effective Date of **January 1, 1997** (the “Original Effective Date”). Except as specifically provided in the Plan, the Effective Date of this amendment and restatement is **July 1, 2024**.

[The Effective Date for a new or amended and restated Plan can be no earlier than the first day of the Plan Year in which the Employer executes this Adoption Agreement, except that provisions permitting Employee Contributions in Section 4.01 may be prospective only.]

2.16 ELIGIBILITY COMPUTATION PERIOD

- The 12-consecutive-month period beginning on the Employee’s Employment Commencement Date and each 12-consecutive-month period beginning on the anniversary of the Employee’s Employment Commencement Date. (Default)
- The 12-consecutive-month period beginning on the Employee’s Employment Commencement Date to the first anniversary thereof. Subsequent Eligibility Computation Periods shall be measured by the 12-consecutive month periods coinciding with the Plan Year, beginning with the Plan Year that contains the first anniversary of the Employee’s Employment Commencement Date. An Employee who is credited with a Year of Service in both the initial Eligibility Computation Period and the Plan Year that includes the first anniversary of the Employee’s Employment Commencement Date shall receive credit for two (2) Years of Service for purposes of eligibility to participate.

2.17 ELIGIBLE EMPLOYEE

<u>Employees, other than Elected Officials</u>		Include	Exclude
<input type="checkbox"/>	All Employees	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/>	Senior Management Only (Specify Eligible Positions: _____)	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	Full-time Employees only	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	Working for the Employer at least thirty (30) Hours of Service per week for Compensation		
<input type="checkbox"/>	Other Definition of Full-time (see Additional Provisions Addendum)		
<input type="checkbox"/>	Grant-funded Employees (Complete only if treated differently than other Eligible Employees other than Elected Officials; complete Additional Provisions Addendum if necessary to distinguish between different classes of grant-funded employees)	<input type="checkbox"/>	<input type="checkbox"/>

[--]	Other Definition of Eligible Employees other than Elected Officials (See Additional Provisions Addendum)	[--]	[--]
<u>Elected or Appointed Officials of the Employer (Not eligible for a State of Georgia Retirement System)</u>		Include	Exclude
	County Commissioners	[--]	[X]
	Coroner	[--]	[X]
	Other Elected Official (Not eligible for a State of Georgia Retirement System) (See Additional Provisions Addendum)	[--]	[X]
<u>Elected or Appointed Officials of the Employer (Eligible for one or more State of Georgia Retirement Systems)</u>			
	Sheriff	[--]	[X]
	Tax Commissioner (elected before 7/1/2012)	[--]	[X]
	Clerk of Superior Court	[--]	[X]
	Chief Magistrate Judge	[--]	[X]
	Assistant Magistrate Judge(s)	[--]	[X]
	Probate Court Judge	[--]	[X]
	Other Elected or Appointed Officials of the Employer (Eligible for one or more State of Georgia Retirement Systems) (See Additional Provisions Addendum)	[--]	[--]
<u>Other Elected or Appointed Officials Eligible for Limited Plan Participation (Based Solely on Allowable Compensation under Georgia law)</u>			
	State Court Judge	[--]	[X]
	Superior Court Judge	[--]	[X]
	Solicitor or Solicitor General	[--]	[X]
	District Attorney	[--]	[X]
	Other Elected or Appointed Officials Eligible for Limited Plan Participation (Based Solely on Allowable Compensation under Georgia law) (See Additional Provisions Addendum)	[--]	[--]
<u>Other Personnel Eligible for one or more State of Georgia Retirement Systems</u>			
	Employees of Tax Commissioners (hired before 7/1/2012)	[--]	[X]
<u>Tax Commissioners and Employees of Tax Commissioners (if not participating in the Employees' Retirement System of Georgia)</u>			
	Tax Commissioner (hired on or after 7/1/2012)	[--]	[X]
	Employees of Tax Commissioners (hired on or after 7/1/2012)	[X]	[--]
<u>Other Personnel Receiving Supplemental Compensation from the Employer</u>			
	Extension Agents	[--]	[X]

Other Personnel Receiving Supplemental Compensation from the Employer (See Additional Provisions Addendum) [--] [--]

<u>Excluded Employees</u>		Include	Exclude
[X]	Excluded employees as provided in section 2.17 of the ACCG Basic Plan Document	[--]	[X]
[--]	Excluded employees as provided in section 2.17 of the ACCG Basic Plan Document other than:		
[--]	Individuals electing into a retirement system sponsored by the State of Georgia are included to the extent permitted under Georgia law	[--]	[--]
[--]	Tax commissioners, collectors and receivers and their employees who took office or and after July 1 2012, who participate in a retirement system sponsored by the State of Georgia	[--]	[--]
[--]	Juvenile Court Judges	[--]	[--]
[--]	Nonresident Aliens	[--]	[--]
[X]	Other Excluded Employees (See Additional Provisions Addendum)	[--]	[X]

2.23 EMPLOYER

The term "Employer" means **Lee County, Georgia**

Employer EIN: **58-6000854**

Employer Fiscal year: **July 1 – June 30**

2.28 ENTRY DATE

Entry Date for Employee Contributions

- [--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements
- [--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements
- [--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements
- [--] The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements
- [--] Other Entry Date for Employee Contributions (See Additional Provisions Addendum)

Entry Date for Employer Basic Contributions

- [--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements
- [X] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements
- [--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements
- [--] The first day of the first pay period of the calendar quarter on or after the Participant first meets the

eligibility requirements

Other Entry Date for Basic Contributions (See Additional Provisions Addendum)

Entry Date for Employer Discretionary Contributions

The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements

Other Entry Date for Discretionary Contributions (See Additional Provisions Addendum)

Entry Date for Employer Matching Contributions

The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements

Other Entry Date for Matching Contributions (See Additional Provisions Addendum)

2.31 HOURS OF SERVICE METHOD

Eligibility Service

Not Applicable

1000 Hours of Service in an Eligibility Computation Period

The following number of Hours of Service in an Eligibility Computation Period (not to exceed 2,080): _____

Vesting Service

Not applicable

1000 Hours of Service in a Vesting Computation Period

The following number of Hours of Service in an Eligibility Computation Period (not to exceed 2,080): _____

2.36 LIMITATION YEAR

Calendar Year

Plan Year

Fiscal year

[--] Other: 12 month period ending on the following date: _____

2.39 NORMAL RETIREMENT AGE

The term "Normal Retirement Age" means:

- [X] Age 65
- [--] Age _____ (specify between 55 and 64, inclusive)
- [--] Later of age _____ (not to exceed 65) or the _____ anniversary (not to exceed 5th) of the Participant's Employment Commencement Date
- [--] Age: _____ (not to exceed 65) plus Years of Service _____ (specify) (Year of Service requirement shall not cause any Participant's Normal Retirement Age to exceed 65)

2.44 PLAN

The name of the Plan as adopted by the Employer is the:

- [X] "ACCG 401(a) Defined Contribution Plan for Lee County Employees"
- [--] "ACCG 401(a) Defined Contribution Plan for Senior Management Employees of _____ County"

2.61 YEAR OF SERVICE

Method of Measurement for Eligibility Purposes

- [--] Hours of Service Method:
A twelve (12) consecutive month period during which the Eligible Employee completes one thousand (1000) Hours of Service or the equivalency described in Section 2.31 of the Basic Plan Document
- [--] Hours of Service Method:
A twelve (12) consecutive month period during which the Eligible Employee completes one thousand (1000) Hours of Service or the equivalency described in the Hours of Service Equivalency Addendum
- [--] Elapsed Time Method:
A period of twelve (12) consecutive months during which the Employee performs at least one (1) Hour of Service during the measuring period, following the Employee's first day of employment by the Employer and prior to the Employee's Severance from Employment Date

Adjustments to Years of Service for Eligibility Purposes

- [--] Service Before the Original Effective Date of the Plan included
- [--] Service Before the Original Effective Date of the Plan excluded
- [--] Service Before the Effective Date of this amended and restated Plan included
- [--] Service Before the Effective Date of this amended and restated Plan excluded
- [--] Other Adjustments to Years of Service for Eligibility (See Additional Provisions Addendum)

- [--] Exclude Service before a five-year Break in Service or Period of Severance (as applicable) for purposes of Eligibility to participate after a Reemployment Commencement Date

Method of Measurement for Vesting Purposes

- [X] Hours of Service Method:
A twelve (12) consecutive month period during which the Eligible Employee completes one thousand (1000) Hours of Service or the equivalency described in Section 2.31 of the Basic Plan Document
- [--] Hours of Service Method:
A twelve (12) consecutive month period during which the Eligible Employee completes one thousand (1000) Hours of Service or the equivalency described in the Hours of Service Equivalency Addendum
- [--] Elapsed Time Method:
A period of twelve (12) consecutive months during which the Employee performs at least one (1) Hour of Service during the measuring period, following the Employee’s first day of employment by the Employer and prior to the Employee’s Severance from Employment Date

Vesting Computation Period

- [X] The 12-consecutive-month period beginning on the Employee’s Employment Commencement Date or Reemployment Commencement Date and each 12-consecutive-month period beginning on the anniversary of the Employee’s Employment Commencement Date or Reemployment Commencement Date. (Default)
- [--] The 12-consecutive-month period beginning on the Employee’s Employment Commencement Date or Reemployment Commencement Date to the first anniversary thereof. Subsequent Vesting Computation Periods shall be measured by the 12-consecutive month periods coinciding with the Plan Year, beginning with the Plan Year that contains the first anniversary of the Employee’s Employment Commencement Date or Reemployment Commencement Date. An Employee who is credited with a Year of Service in both the initial Vesting Computation Period and the Plan Year that includes the first anniversary of the Employee’s Employment Commencement Date or Reemployment Commencement Date shall receive credit for two (2) Vesting Computation Periods.

Adjustments to Years of Service for Vesting

- [X] Service Before the Original Effective Date of the Plan included
- [--] Service Before the Original Effective Date of the Plan excluded
- [X] Service Before the Effective Date of this amended and restated Plan included
- [--] Service Before the Effective Date of this amended and restated Plan excluded
- [--] Unused Sick Leave included
- [--] Unused Annual Leave included
- [--] Other Adjustments to Years of Service for Vesting (See Additional Provisions Addendum)
- [X] Exclude Service before a five-year Break in Service or Period of Severance (as applicable) for purposes of Vesting in amounts accrued after Reemployment Commencement Date

ARTICLE III: PARTICIPATION AND SERVICE

3.01 PARTICIPATION ELIGIBILITY

Eligibility Date Determination for Employee Contributions

- The Eligible Employee’s Employment Commencement Date
- Date on which the Eligible Employee completes _____ () Year(s) of Service
- Date on which the Eligible Employee attains age (_____) ()
- The earlier of the date on which the Eligible Employee completes _____ () Years of Service or attains age _____ ()
- Other Eligibility Date for Employee Contributions (See Additional Provisions Addendum)

Eligibility Date Determination for Employer Basic Contributions

- The Eligible Employee’s Employment Commencement Date
- Date on which the Eligible Employee completes _____ () Year(s) of Service
- Date on which the Eligible Employee attains age (_____) ()
- The earlier of the date on which the Eligible Employee completes _____ () Years of Service or attains age _____ ()
- Other Eligibility Date for Basic Contributions (See Additional Provisions Addendum)

Eligibility Date Determination for Employer Discretionary Contributions

- The Eligible Employee’s Employment Commencement Date
- Date on which the Eligible Employee completes _____ () Year(s) of Service
- Date on which the Eligible Employee attains age (_____) ()
- The earlier of the date on which the Eligible Employee completes _____ () Years of Service or attains age _____ ()
- Other Eligibility Date for Discretionary Contributions (See Additional Provisions Addendum)

Eligibility Date Determination for Employer Matching Contributions

- The Eligible Employee’s Employment Commencement Date
- Date on which the Eligible Employee completes _____ () Year(s) of Service
- Date on which the Eligible Employee attains age (_____) ()
- The earlier of the date on which the Eligible Employee completes _____ () Years of Service or attains age _____ ()
- Other Eligibility Date for Matching Contributions (See Additional Provisions Addendum)

3.06 ELECTION NOT TO PARTICIPATE

- [--] Employees may elect out of participating in the Plan. (Note: If the Plan provides for Mandatory Employee Contributions, the election must be provided prior to the time the Employee *first* becomes eligible to participate in any qualified Plan sponsored by the Employer.)
- [X] Employees may not elect out of participating in the Plan.

ARTICLE IV: CONTRIBUTIONS

4.01 EMPLOYEE CONTRIBUTIONS

Mandatory Employee Contributions

- [X] Not Required
- [--] Required in the amount of _____ (____%) of Compensation per payroll period effective as of _____ [May not exceed 100%.]

Employee After Tax Contributions

- [X] Not Permitted
- [--] Permitted up to _____% of Compensation [May not exceed 100%.]
- [--] Not currently permitted but the Employer maintains a frozen or transferred after-tax Employee Contribution Account.

4.02 EMPLOYER BASIC AND DISCRETIONARY CONTRIBUTIONS

Employer Basic Contributions (May not exceed 100% of Compensation unless a lower maximum percentage is noted below.)

- [--] No Basic Contributions
- [X] Basic Contributions equal to **three percent (3%)** of each Participant's Compensation (not to exceed 25%)
- [--] Basic Contributions in a flat dollar amount equal to _____ dollars (\$____) for each Participant
- [--] Basic Contributions allocated based on Points equal to \$_____ times number of each Participant's points.
- [--] Points for each year of age (in whole numbers): _____
- [--] Points for each Year of Service (in whole numbers): _____
- [--] Points for each unit of Compensation: _____
- [--] A unit of Compensation is _____
- [--] Maximum Years of Service taken into account, if any: _____
- [--] Each Participant's allocation shall bear the same relationship to the Employer Contribution as the number of his or her total point bears to all points awarded.
- [--] Other Basic Contribution Formula (See Additional Provisions Addendum)

Basic Contributions shall be made:

- On a payroll basis
- On a monthly basis
- On a quarterly basis
- On an annual basis
- Other Basic Contribution remittance period: _____ (must be at least annual)
- Basic Contributions made more frequently than on an annual basis will be recalculated (“trued-up”) at the end of the year. If this box is not checked, Basic Contributions will not be recalculated at the end of the year.

Eligibility Requirements for Basic Contributions

- No additional requirements
- Participant must be employed by the Employer on the last day of the Plan Year
- Participant must earn at least 501 Hours of Service during the Plan Year
- Participant must earn at least 1000 Hours of Service during the Plan Year
- Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.
- Other Eligibility Requirements for Basic Contributions (See Additional Provisions Addendum)

Employer Discretionary Contributions (May not exceed 100% of Compensation unless a lower maximum percentage is noted below.)

- No Discretionary Contributions
- Discretionary Contributions as determined each year by the Employer using the following Allocation Formula:
 - Pro-Rata Based on Compensation
 - Each Participant is credited with a portion of the Employer Contribution for the Plan Year equal to the ratio that the Participant’s Compensation for the Plan Year bears to all Participants’ Compensation for the Plan Year
 - Fixed Dollar Formula
 - Each Participant shall be credited with an equal dollar amount
- Discretionary Contributions allocated based on Points
- Other Formula for Discretionary Contributions (See Additional Provisions Addendum)

Discretionary Contributions shall be made:

- On a payroll basis
- On a monthly
- On a quarterly basis
- On an annual basis
- Other remittance period for Discretionary Contributions: _____ (must be at least annual)

- Discretionary Contributions made more frequently than on an annual basis will be recalculated ("true-up") at the end of the year. If this box is not checked, Discretionary Contributions will not be recalculated at the end of the year.

Eligibility Requirements for Discretionary Contributions

- No additional requirements [**Must elect if made less frequently than annually**]
- Participant must be employed by the Employer on the last day of the Plan Year
- Participant must earn at least 501 Hours of Service during the Plan Year
- Participant must earn at least 1000 Hours of Service during the Plan Year
- Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.
- Other Eligibility Requirements for Discretionary Contributions (See Additional Provisions Addendum)

4.03 EMPLOYER MATCHING CONTRIBUTIONS

(Matching Contributions may not exceed 100% of Compensation.)

- No Matching Contributions on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan
- Matching Contributions equal to **fifty percent (50%)** of the first **six percent (6%)** on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan. The maximum Matching Contribution shall be no more than **three percent (3%)** of Compensation or \$(N/A).
- Matching Contributions equal to _____ percent (___%) of the first _____ percent (___%) on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan and _____ percent (___%) of the next _____ percent (___%) so contributed and _____ percent (___%) of the next _____ percent (___%) so contributed. The maximum Matching Contribution shall be no more than _____ percent (___%) of Compensation or \$_____.
- Matching Contributions equal to _____ percent (___%) of amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan.
- Other Matching Contribution Formula (See Additional Provisions Addendum)
- Discretionary Matching Contributions as determined each year by the Employer
Matching Contributions shall be made on the following types of deferrals:
- Deferral Contributions the 457(b) Eligible Deferred Compensation Plan
- Catch-up Contributions the 457(b) Eligible Deferred Compensation Plan
- Roth Contributions under the 457(b) Eligible Deferred Compensation Plan
- Matching Contributions shall be calculated based on the lowest whole percentage of Compensation deferred by the Participant (no fractions)
Matching Contributions shall be made:
- On a payroll basis
- On a monthly basis

- On a quarterly basis
- On an annual basis
- Other remittance period for Matching Contributions: _____ (must be at least annual)
- Matching Contributions made more frequently than on an annual basis will be recalculated (“trued-up”) at the end of the year. If this box is not checked, Matching Contributions will not be recalculated at the end of the year.

Employer Matching Contribution Eligibility Requirements

- No requirements [**Must elect if made more frequently than annually**]
- Participant must be employed by the Employer on the last day of the Plan Year
- Participant must earn at least 501 Hours of Service during the Plan Year
- Participant must earn at least 1000 Hours of Service during the Plan Year
- Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.
- Other Matching Contribution Eligibility Requirements (See Additional Provisions Addendum)

4.05 ROLLOVER CONTRIBUTIONS

- No rollovers permitted
- Eligible rollover contributions permitted to be made by:
- Eligible Employees, whether or not a Plan Participant
- Plan Participants Only

4.07 QUALIFIED MILITARY SERVICE

Employer Contributions (Other Than Matching) Upon Return to Employment

- Mandatory Employee Contributions required to receive Employer Contributions

Employer Matching Contributions Upon Return to Employment

- Elective deferrals under the Employer’s 457(b) Plan must be made up to receive Employer Matching Contributions
- Elective deferrals under the Employer’s 457(b) Plan ARE NOT required to be made up receive Employer Matching Contributions. Employee is deemed to have made maximum deferrals permitted.

Employer Contributions Upon Death

- Employer Contributions made for a Participant who dies during Qualified Military Service
- Employer Basic Contributions
- Employer Discretionary Contributions
- Employer Matching Contributions

Employer Contributions Upon Disability

- Employer Contributions made for a Disabled Participant during Qualified Military Service:
- Employer Basic Contributions
- Employer Discretionary Contributions
- Employer Matching Contributions

Vesting Upon Disability

- Service for vesting purposes granted to a Disabled Participant during Qualified Military Service. (Must select if making Employer Contributions for Disabled Participants)

Differential Wage Payments

- Differential Wage Payments treated as Compensation during Qualified Military Service

ARTICLE V: ALLOCATIONS TO PARTICIPANTS' ACCOUNTS

5.03 CODE SECTION 415 LIMITATIONS ON CONTRIBUTIONS

Maximum Permissible Amount for Participants Covered by Another Plan

- Reduce Annual Additions in this Plan by amounts contributed to other plans (default provision)
- Maximum Contributions up to Section 415 limit made to this Plan
- See Additional Provisions Addendum.

ARTICLE VI: RETIREMENT/SEVERANCE BENEFITS/IN-SERVICE DISTRIBUTIONS

6.02 VESTING SCHEDULE

Additional rows may be added to any option to the extent permissible under the Plan document. An Additional Provisions Addendum may be completed for purposes of providing different Vesting Schedules for different classes of Participants. Any cliff vesting schedule must be at least as favorable as 15-year cliff (20-year cliff for a class in which substantially all of the participants are qualified public safety employees as defined in Internal Revenue Code Section 72(t)(10)(B)), Any graded vesting schedule must be at least as favorable as 5-20 year graded.

Vesting for Employer Basic Contribution

- 100% Vesting immediately upon Entry Date
- | <u>Full Years of Service With the Employer</u> | <u>Percent Vested in Account</u> |
|--|----------------------------------|
| Less than five (5) years | 0 % |
| Five (5) years or more | 100 % |
- | <u>Full Years of Service With the Employer</u> | <u>Percent Vested in Account</u> |
|--|----------------------------------|
|--|----------------------------------|

___ years	___ %
___ years	___ %
___ years	___ %
___ years	___ %
___ years	___ %
___ years or more	___ %

[--] Other Vesting Schedule for Basic Contributions (See Additional Provisions Addendum)

Vesting for Employer Discretionary Contribution

[--] 100% Vesting immediately upon Entry Date

[--] <u>Full Years of Service With the Employer</u>	<u>Percent Vested in Account</u>
___ years	___ %
___ years	___ %
___ years	___ %
___ years	___ %
___ years	___ %
___ years or more	___ %
Less than ___ () years	0 %
___ () years or more	100 %

[--] Other Vesting Schedule for Discretionary Contributions (See Additional Provisions Addendum)

Vesting for Employer Matching Contribution

[--] 100% Vesting immediately upon Entry Date

[X] <u>Full Years of Service With the Employer</u>	<u>Percent Vested in Account</u>
___ years	___ %
___ years	___ %
___ years	___ %
___ years	___ %
___ years	___ %
___ years or more	___ %
Less than five (5) years	0 %
Five (5) years or more	100 %

[--] Other Vesting Schedule for Employer Matching Contributions (See Additional Provisions Addendum)

6.04 IN-SERVICE WITHDRAWALS.

[X] No in-service withdrawals permitted

[--] In-Service withdrawals shall be permitted as designated below.

[--] After-tax Accounts may be withdrawn at any time

[--] Rollover Accounts may be withdrawn at any time

[--] Withdrawals from vested Accounts on and after attainment of age _____

[--] Withdrawals from vested Accounts on and after Normal Retirement Age

- Active Military Distribution
- Withdrawal after _____ years of participation (must be at least 5) of the lesser of _____ (specify a dollar amount) or 100% of the Participant's Vested Account
- Other conditions for In-Service withdrawals (See In-Service Withdrawal Addendum) (Must be at least as restrictive as the options available above).

ARTICLE VII: DEATH BENEFITS

7.01 DEATH BENEFITS

- Death benefits paid in one lump sum
- Death Benefits paid in any form permitted under the Plan for Participants
- Other forms of Death Benefit payment (see Forms of Payment Addendum)

ARTICLE VIII: PAYMENT OF BENEFITS

8.01 NORMAL PAYMENT FORMS

- Distributions may be made in one lump sum only
- Distributions may be made in any form provided in Section 8.01(a)(i)and(ii) (Lump sums or installment)
- Other forms of distributions permitted (see Forms of Payment Addendum)

8.05 PARTICIPANT CONSENT TO DISTRIBUTIONS.

- The Employer shall not cash-out de minimis Accounts without the consent of the Participant or Beneficiary.
- If the vested Account balance payable to an individual is less than or equal to the cash out limit as designated below, such Account may be distributed without the consent of the Participant (or Beneficiary). (Note: Any distribution greater than \$1,000 that is made to a Participant without the Participant's consent before the Participant attains Normal Retirement Age, will be rolled over to an individual retirement plan designated by the Third Party Service Provider.)
- \$1000 or less
- The dollar amount specified in Code Section 411(a)(11)(A) (\$5,000 or less as of January 1, 2018).

ARTICLE IX: TRUST FUND INVESTMENTS

9.03 PARTICIPANT DIRECTION OF INVESTMENTS

Accounts Invested by Participants

[X]	Participants direct investment of all Accounts		
[--]	Direct investment of following Accounts only:	<u>Participant</u>	<u>Employer</u>
	Employee Mandatory Contribution Account	[--]	[--]
	Employee After-Tax Contribution Account	[--]	[--]
	Employer Basic Contribution Account	[--]	[--]
	Employer Discretionary Contribution Account	[--]	[--]
	Employer Matching Contribution Account	[--]	[--]

Self-directed Brokerage

[X]	Self-directed Brokerage not permitted		
[--]	Self-directed Brokerage permitted for all Participants' Accounts		
[--]	Self-directed Brokerage permitted for following Accounts only:	<u>Yes</u>	<u>No</u>
	Employee Mandatory Contribution Account	[--]	[--]
	Employee After-Tax Contribution Account	[--]	[--]
	Employer Basic Contribution Account	[--]	[--]
	Employer Discretionary Contribution Account	[--]	[--]
	Employer Matching Contribution Account	[--]	[--]

MISCELLANEOUS

ADDITIONAL PROVISIONS AND PROTECTED BENEFITS

- [X] The Employer has included certain provisions that are not delineated in this Adoption Agreement but are consistent with provisions in the ACCG Basic Plan Document and are described in the Additional Provisions Addendum.

Note: The Plan may include provisions that are protected under State law. Protected Benefits under Code Section 411(d)(6) do not apply to governmental plans.

SUPERSEDING PROVISIONS

- [--] The Employer has completed the Plan Superseding Provision Addendum to show the provisions of the Plan that supersede provisions of this Adoption Agreement or the Basic Plan Document.

Note: if the Employer elects superseding provisions, the Employer may not be able to rely on ACCG's Preapproved Plan opinion letter for qualification of its Plan. In addition such superseding provision may in certain circumstances affect the Plan's status as a preapproved Plan eligible for the 6 year remedial amendment cycle.

RELIANCE ON OPINION LETTER

An adopting Employer may rely on an opinion letter issued by the Internal Revenue Service as evidence that this Plan is qualified under Code Section 401 only to the extent provided in section 7.02 of Rev. Proc. 2017-41. The Employer may not rely on the opinion letter in certain other circumstances or with respect to certain qualification requirements that are specified in the opinion letter issued with respect to this Plan and in Section 7.03 of Rev. Proc. 2017-41. In order to have reliance in such circumstances or with respect to such qualification requirements, application for a determination letter must be made to Employee Plan Determinations of the Internal Revenue Service, if eligible.

Failure to properly complete this Adoption Agreement and failure to operate the Plan in accordance with the terms of the Plan document may result in disqualification of the plan.

This Adoption Agreement may be used only in conjunction with the ACCG Basic Plan document. ACCG will inform the adopting Employer of any amendments made to the Plan or of the discontinuance or abandonment of the preapproved document.

ELECTRONIC SIGNATURE AND RECORDS

This Adoption Agreement, and any amendment thereto, may be executed or affirmed by an electronic signature or electronic record permitted under applicable law or regulation, provide the type or method of electronic signature or electronic record is acceptable to the Trustees.

ACCG BASIC PLAN DOCUMENT INFORMATION

Preapproved Plan Sponsor:

Association County Commissioners of Georgia
191 Peachtree Street #700
Atlanta, Ga 3030
(404) 522-5022

ACCG will inform the Employer of any amendments made to the Plan or if the Plan is discontinued or abandoned by ACCG.

The ACCG Basic Plan Document and accompanying Adoption Agreement together comprise the Preapproved Defined Contribution Plan. It is the responsibility of the adopting Employer to review this preapproved plan document with its legal counsel to ensure that the preapproved plan is suitable for the Employer and that the Adoption Agreement has been properly completed prior to signing.

LEE COUNTY

By: _____

Title: _____

Date: _____

PRIOR SERVICE ADDENDUM

Use this Prior Service Addendum to indicate prior employers or types of service that will be recognized as Vesting Service or Eligibility Service

IN-SERVICE WITHDRAWAL ADDENDUM

- (A) Other In-service Withdrawal Provisions – In service withdrawals from a Participant’s Accounts specified below shall be available to Participants who satisfy the requirements also specified below (must be at least as restrictive as the options in Section 6.04 of the Adoption Agreement):

ADDITIONAL PROVISIONS ADDENDUM

Additional Provision(s): The following provisions supplement and, to the degree described herein, supersede other provision of this Adoption Agreement and the Basic Plan Document. Each provision of the Adoption Agreement for which an Additional Provision Addendum is available may be modified (i) to the extent permitted in this Additional Provisions Addendum, to the extent permitted by the Adoption Agreement and/or to the extent permitted by the Basic Plan Document; (ii) to apply different Adoption Agreement elections to different groups of Employees or Participants, as applicable; and (iii) as described in both (i) and (ii). If different provisions apply to different groups of Employees or Participants, the provision subject to modification shall be reproduced in its entirety for each group of Employees or Participants. Any permitted election in the Adoption Agreement may be modified in an Additional Provision Addendum solely for purposes of applying different elections to different groups of Employees or Participants. Any election made in an Additional Provisions Addendum must satisfy the definite written program requirement of Treasury regulations section 1.401-1(a)(2).

2.09 COMPENSATION

Compensation Defined

The following definition of Compensation applies to:

- All Participants
- Only the following Participants: _____
- Amounts as defined in Code Section 3401(a) for purposes of income tax withholding at the source (as reported to the Employee on IRS Form W-2 for such year)
- Includes Differential Wage Payments
- Excludes Differential Wage Payments
- Short Plan Years use Compensation only during short year (Default provision)
- Short Plan Years use Compensation for entire year
- Includes the following: _____
- Excludes the following: _____

2.11 DISABILITY OR DISABLED

The following definition of Disability applies to:

- All Participants
- Only the following Participants: _____
- Entitled to disability retirement benefits under the federal Social Security Act
- Entitled to benefits under long term disability plan or policy of Employer
- Other: _____ (May not permit the Employer’s chosen physician to be the sole determinant of Disability.)

2.17 ELIGIBLE EMPLOYEE

Employees may not be included or excluded by name, but only by employee classification (which may be modified to include specific dates) or job title, and only if the employee classification or job title satisfies the definitely determinable requirement under Treasury regulation 1.401-1(a)(2).

Employees, other than Elected Officials

Include Exclude

The following definition of Employees, other than Elected Officials, applies to:

[--]	All Participants		
[--]	Only the following Participants: _____		
	All Employees	[--]	[--]
	Senior Management Only (Specify eligible positions: _____)	[--]	[--]
	Full-time Employees only	[--]	[--]
[--]	Working for the Employer at least _____ Hours of Service per week for Compensation		
[--]	Other Definition of Full-time: _____	[--]	[--]
[--]	Grant-funded Employees (<i>List employee classifications and check "Include" or "Exclude" as appropriate.</i>)		
	_____	[--]	[--]
	_____	[--]	[--]
[--]	Other Definition of Eligible Employees other than Elected Officials: (<i>List employee classifications and check "Include" or "Exclude" as appropriate.</i>)		
	_____	[--]	[--]
	_____	[--]	[--]

Elected or Appointed Officials of the Employer (Not eligible for a State of Georgia Retirement System)

	County Commissioners	[--]	[--]
	Coroner	[--]	[--]
[--]	Other Elected Official (Not eligible for a State of Georgia Retirement System) (<i>List and check "Include" or "Exclude" as appropriate.</i>)		
	_____	[--]	[--]
	_____	[--]	[--]

Elected or Appointed Officials of the Employer (Eligible for one or more State of Georgia Retirement Systems)

	Sheriff	[--]	[--]
	Tax Commissioner (elected before 7/1/2012)	[--]	[--]
	Clerk of Superior Court	[--]	[--]
	Chief Magistrate Judge	[--]	[--]

	Assistant Magistrate Judge(s)	[--]	[--]
	Probate Court Judge	[--]	[--]
[--]	Other Elected or Appointed Officials of the Employer (Eligible for one or more State of Georgia Retirement Systems) <i>(List and check "Include" or "Exclude" as appropriate.)</i>		
		Include	Exclude
	_____	[--]	[--]
	_____	[--]	[--]

Other Elected or Appointed Officials Eligible for Limited Plan Participation (Based Solely on Allowable Compensation under Georgia law)

	State Court Judge	[--]	[--]
	Superior Court Judge	[--]	[--]
	Solicitor or Solicitor General	[--]	[--]
	District Attorney	[--]	[--]
[--]	Other Elected or Appointed Officials Eligible for Limited Plan Participation (Based Solely on Allowable Compensation under Georgia law) <i>(List and check "Include" or "Exclude" as appropriate.)</i>		
	_____	[--]	[--]
	_____	[--]	[--]

Other Personnel Receiving Supplemental Compensation from the Employer

[--]	Other Personnel Receiving Supplemental Compensation from the Employer <i>(List and check "Include" or "Exclude" as appropriate.)</i>		
	_____	[--]	[--]
	_____	[--]	[--]

Excluded Employees

	Excluded employees as provided in Section 2.17 of the ACCG Basic Plan Document	[--]	[--]
	Excluded employees as provided in Section 2.17 of the ACCG Basic Plan Document other than:	[--]	[--]
	Individuals electing into a retirement system sponsored by the State of Georgia are included to the extent permitted under Georgia law	[--]	[--]
	Tax commissioners, collectors and receivers and their employees who took office or and after July 1 2012, who participate in a retirement system sponsored by the State of Georgia	[--]	[--]
	Juvenile Court Judges	[--]	[--]
	Nonresident Aliens	[--]	[--]

- | | | | |
|-------------------------------------|---|------|-------------------------------------|
| <input checked="" type="checkbox"/> | Other Excluded Employees (List and check "Include" or "Exclude" as appropriate.) | | |
| | Employees with an Employment Commencement Date or most recent Reemployment Date on or after October 13, 2009, but before July 1, 2024. This exclusion shall apply to all Employees, including Elected and Appointed Officials, and shall supersede any date of hire restrictions or inclusions in the definition of "Eligible Employee." | [--] | <input checked="" type="checkbox"/> |
| | _____ | [--] | [--] |
| <input type="checkbox"/> | Grant-Funded Employees (List and check "Include" or "Exclude" as appropriate.) | | |
| | _____ | [--] | [--] |
| | _____ | [--] | [--] |

2.28 ENTRY DATE

Entry Date for Employee Contributions

The following Entry Date for Employee Contributions applies to:

- All Participants
- Only the following Participants: _____
- The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements
- The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements
- The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements
- The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements
- Other Entry Date for Employee Contributions: *the first day of the pay period beginning on or after the following date:* _____

Entry Date for Employer Basic Contributions

The following Entry Date for Employer Basic Contributions applies to:

- All Participants
- Only the following Participants: _____
- The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements
- The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements
- The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements
- The first day of the first pay period of the calendar quarter on or after the Participant first meets the eligibility requirements

[--] *Other Entry Date for Basic Contributions:* _____

[--] Whichever option is selected above or below, but no earlier than _____ (*insert date*)

[--] The first day of the _____ (*insert a designation other than "first"*) pay period beginning on or after the _____ (*insert a date other than January 1st*) that the date the Participant first meets the eligibility requirement

[--] The first day of the _____ (*insert a designation other than "first"*) pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the _____ pay period of the _____ month on or after the Participant first meets the eligibility requirements

[--] The first day of the _____ pay period of the _____ calendar quarter on or after the Participant first meets the eligibility requirements

Entry Date for Employer Discretionary Contributions

The following Entry Date for Employer Discretionary Contributions applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] Whichever option is selected above or below, but no earlier than _____ (*insert date*)

[--] The first day of the _____ (*insert a designation other than "first"*) pay period beginning on or after the _____ (*insert a date other than January 1st*) that the date the Participant first meets the eligibility requirement

[--] The first day of the _____ (*insert a designation other than "first"*) pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the _____ pay period of the _____ month on or after the Participant first meets the eligibility requirements

[--] The first day of the _____ pay period of the _____ calendar quarter on or after the Participant first meets the eligibility requirements

Entry Date for Employer Matching Contributions

The following Entry Date for Employer Matching Contributions applies to:

[--] All Participants

[--] Only the following Participants: _____

[--] The first day of the first pay period beginning on or after the January 1st that the Participant first meets the eligibility requirements

[--] The first day of the first pay period beginning on or after the date the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the month on or after the Participant first meets the eligibility requirements

[--] The first day of the first pay period of the calendar quarter on or after the Participant first

- meets the eligibility requirements
- [--] Whichever option is selected above or below, but no earlier than _____ (insert date)
- [--] The first day of the _____ (insert a designation other than "first") pay period beginning on or after the _____ (insert a date other than January 1st) that the date the Participant first meets the eligibility requirement
- [--] The first day of the _____ (insert a designation other than "first") pay period beginning on or after the date the Participant first meets the eligibility requirements
- [--] The first day of the _____ pay period of the _____ month on or after the Participant first meets the eligibility requirements
- [--] The first day of the _____ pay period of the _____ calendar quarter on or after the Participant first meets the eligibility requirements

2.61 YEAR OF SERVICE

Adjustments to Years of Service for Eligibility Purposes

Include Exclude

The following adjustments to Years of Service for Eligibility Purposes applies to:

- | | | | |
|------|--|------|------|
| [--] | All Participants | [--] | [--] |
| [--] | Only the following Participants: _____ | [--] | [--] |
| [--] | Service Before the Original Effective Date of the Plan included | [--] | [--] |
| [--] | Service Before the Original Effective Date of the Plan excluded | [--] | [--] |
| [--] | Service Before the Effective Date of this amended and restated Plan included | [--] | [--] |
| [--] | Service Before the Effective Date of this amended and restated Plan excluded | [--] | [--] |
| [--] | Service before a five-year Break in Service or Period of Severance (as applicable) for purposes of Eligibility to participate after a Reemployment Commencement Date | [--] | [--] |
| [--] | Other Adjustments to Years of Service for Eligibility: | | |
| | Include: _____ | [--] | [--] |
| | Exclude: _____ | [--] | [--] |

Adjustments to Years of Service for Vesting Purposes

The following adjustments to Years of Service for Vesting Purposes applies to:

- | | | | |
|------|---|------|------|
| [--] | All Participants | | |
| [--] | Only the following Participants: _____ | | |
| [--] | Service Before the Original Effective Date of the Plan included | [--] | [--] |
| [--] | Service Before the Original Effective Date of the Plan excluded | [--] | [--] |

- Service Before the Effective Date of this amended and restated Plan included
- Service Before the Effective Date of this amended and restated Plan excluded
- Service before a five-year Break in Service or Period of Severance (as applicable) for purposes of Vesting in amounts accrued after Reemployment Commencement Date
- Other Adjustments to Years of Service for Vesting:
 - Include: _____
 - Exclude: _____

3.01 PARTICIPATION ELIGIBILITY

Eligibility Date Determination for Employee Contributions

The following Eligibility Date for Employee Contributions applies to:

- All Participants
- Only the following Participants: _____
- The Eligible Employee's Employment Commencement Date
- Date on which the Eligible Employee completes _____ () Year(s) of Service
- Date on which the Eligible Employee attains age () ()
- The earlier of the date on which the Eligible Employee completes _____ () Years of Service or attains age _____ ()
- Other Eligibility Date for Employee Contributions: _____ (Must be based on service, age or a combination of service and age.)

Eligibility Date Determination for Employer Basic Contributions

The following Eligibility Date for Employer Basic Contributions applies to:

- All Participants
- Only the following Participants: _____
- The Eligible Employee's Employment Commencement Date
- Date on which the Eligible Employee completes _____ () Year(s) of Service
- Date on which the Eligible Employee attains age () ()
- The earlier of the date on which the Eligible Employee completes _____ () Years of Service or attains age _____ ()
- Other Eligibility Date for Basic Contributions (Must be based on service, age or a combination of service and age): _____

Eligibility Date Determination for Employer Discretionary Contributions

The following Eligibility Date for Employer Discretionary Contributions applies to:

- All Participants

- [--] Only the following Participants: _____
- [--] The Eligible Employee's Employment Commencement Date
- [--] Date on which the Eligible Employee completes _____ () Year(s) of Service
- [--] Date on which the Eligible Employee attains age () ()
- [--] The earlier of the date on which the Eligible Employee completes _____ () Years of Service or attains age _____ ()
- [--] Other Eligibility Date for Discretionary Contributions _____
(Must be based on service, age or a combination of service and age.)

Eligibility Date Determination for Employer Matching Contributions

The following Eligibility Date for Employer Matching Contributions applies to:

- [--] All Participants
- [--] Only the following Participants: _____
- [--] The Eligible Employee's Employment Commencement Date
- [--] Date on which the Eligible Employee completes _____ () Year(s) of Service
- [--] Date on which the Eligible Employee attains age () ()
- [--] The earlier of the date on which the Eligible Employee completes _____ () Years of Service or attains age _____ ()
- [--] Other Eligibility Date for Matching Contributions _____
(Must be based on service, age or a combination of service and age.)

3.02 PARTICIPATION UPON REEMPLOYMENT

The following special rules for Participation Upon Reemployment apply to:

- [--] All Participants
- [--] Only the following Participants: _____
- [--] Upon the Eligible Employee's Reemployment Commencement Date, the Eligible Employee shall have the following status in the Plan based on his status as of his most recent Severance Date:
 - [--] (a) If the Eligible Employee was a Participant, he shall reenter the Plan as a Participant on _____ *(describe the applicable date.)*
 - [--] (b) If the Eligible Employee had satisfied the Plan's eligibility conditions but had not become a Participant, he shall become a Participant on the _____ *(earlier or later)* of _____ *(describe the applicable date)* or _____ *(describe the applicable date.)*
 - [--] (c) If the Eligible Employee had not satisfied the Plan's eligibility conditions, he _____ *(shall or shall not)* receive _____ *(all or the portion described)* previous Years of Service and shall become a Participant on _____ *(describe the date)*

4.02 EMPLOYER BASIC AND DISCRETIONARY CONTRIBUTIONS

Employer Basic Contributions

The following Employer Basic Contribution shall apply to:

- All Participants
- Only the following Participants: _____
- No Basic Contributions
- Basic Contributions equal to _____ percent (___ %) of each Participant's Compensation (not to exceed 25%)
- Basic Contributions in a flat dollar amount equal to _____ dollars (\$___) for each Participant
- Basic Contributions allocated based on Points equal to \$_____ times the number of each Participant's points. *(Complete Description of Points below.)*
- Basic Contributions allocated based on Points (or ranges of Points) equal to the following percentage of each Participant's Compensation (not to exceed 25% or the same flat dollar amount). *(Complete Description of Points below.)*

<u>Number of Points</u>	<u>\$ Amount</u>	<u>% of Compensation</u>
_____	\$ _____	_____ %
_____	\$ _____	_____ %
_____	\$ _____	_____ %
_____	\$ _____	_____ %
_____	\$ _____	_____ %

- Points for each year of age (in whole numbers): _____
- Points for each Year of Service (in whole numbers): _____
- Points for each unit of Compensation: _____
- A unit of Compensation is _____
- Maximum Years of Service taken into account, if any: _____
- Each Participant's allocation shall bear the same relationship to the Employer Contribution as the number of his or her total Points bears to all Points awarded
- Other Basic Contribution Formula *(Must be a combination of the options above, e.g., 2% of Compensation, but not more than \$1500; 2% of the first \$70,000 of Compensation; or a percentage of Compensation based on Points or ranges of Points)* _____

Basic Contributions shall be made:

- On a payroll basis
- On a monthly basis
- On a quarterly basis
- On an annual basis
- Other Basic Contribution remittance period *(Must be based on one or more of the options above, such as semi-monthly or quarterly with an annual true-up.)* _____

Eligibility Requirements for Basic Contributions

- [--] No additional requirements
- [--] Participant must be employed by the Employer on the last day of the Plan Year
- [--] Participant must earn at least 501 Hours of Service during the Plan Year
- [--] Participant must earn at least 1000 Hours of Service during the Plan Year
- [--] Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.
- [--] Other Eligibility Requirements for Basic Contributions *(Must be a combination of employment date and a minimum number of Hours of Service during a specified period of time, but no Hour of Service requirement shall, if extrapolated to a Plan Year basis, require more than 2,080 Hours of Service/Plan Year. For example, 40 Hours of Service/week or 173/month is acceptable; 42 hours/week or 175/month is not.):* _____

Employer Discretionary Contributions

The following Employer Discretionary Contribution shall apply to:

- [--] All Participants
- [--] Only the following Participants: _____
- [--] No Discretionary Contributions
- [--] Discretionary Contributions as determined each year by the Employer using the following Allocation Formula:
 - [--] Pro-Rata Based on Compensation
 - [--] Each Participant is credited with a portion of the Employer Contribution for the Plan Year equal to the ratio that the Participant's Compensation for the Plan Year bears to all Participants' Compensation for the Plan Year
 - [--] Fixed Dollar Formula
 - [--] Each Participant shall be credited with an equal dollar amount
 - [--] Discretionary Contributions allocated based on Points
 - [--] Discretionary Contributions allocated based on Points equal to \$_____ times the number of each Participant's points. *(Complete Description of Points below.)*
 - [--] Discretionary Contributions allocated based on Points (or ranges of Points) equal to the following percentage of each Participant's Compensation (not to exceed 25% or the same flat dollar amount) *(Complete Description of Points below.)*

<u>Number of Points</u>	<u>\$ Amount</u>	<u>% of Compensation</u>
_____	\$ _____	_____ %
_____	\$ _____	_____ %
_____	\$ _____	_____ %
_____	\$ _____	_____ %
_____	\$ _____	_____ %

- [--] Points for each year of age (in whole numbers): _____

- Points for each Year of Service (in whole numbers): _____
- Points for each unit of Compensation: _____
- A unit of Compensation is _____
- Maximum Years of Service taken into account, if any: _____
- Each Participant's allocation shall bear the same relationship to the Employer Contribution as the number of his or her total Points bears to all Points awarded

Discretionary Contributions shall be made:

- On a payroll basis
- On a monthly basis
- On a quarterly basis
- On an annual basis
- Other Discretionary Contribution remittance period *(Must be based on one or more of the options above, such as semi-monthly or quarterly with an annual true-up.)* _____

Eligibility Requirements for Discretionary Contributions

- No additional requirements [**Must elect if paid on less than annual basis**]
- Participant must be employed by the Employer on the last day of the Plan Year
- Participant must earn at least 501 Hours of Service during the Plan Year
- Participant must earn at least 1000 Hours of Service during the Plan Year
- Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.
- Other Eligibility Requirements for Discretionary Contributions *(Must be a combination of employment date and a minimum number of Hours of Service during a specified period of time, but no Hour of Service requirement shall, if extrapolated to a Plan Year basis, require more than 2,080 Hours of Service/Plan Year. For example, 40 Hours of Service/week or 173/month is acceptable; 42 hours/week or 175/month is not.)*: _____

4.03 EMPLOYER MATCHING CONTRIBUTIONS

(Matching Contributions may not exceed 100% of Compensation.)

The following Employer Matching Contribution shall apply to:

- All Participants
- Only the following Participants: _____
- No Matching Contributions on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan
- Matching Contributions equal to _____ percent (___%) of the first _____ percent (___%) on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan. The maximum Matching Contribution shall be no more than _____ percent (___%) of Compensation or \$_____.

- Matching Contributions equal to _____ percent (___%) of the first _____ percent (___%) on amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan and _____ percent (___%) of the next _____ percent (___%) so contributed and _____ percent (___%) of the next _____ percent (___%) so contributed. The maximum Matching Contribution shall be no more than _____ percent (___%) of Compensation or \$_____.
- Matching Contributions equal to _____ percent (___%) of amounts Participants contribute to the 457(b) Eligible Deferred Compensation Plan.
- Discretionary Matching Contributions as determined each year by the Employer
Matching Contributions shall be made on the following types of deferrals:
 - Deferral Contributions the 457(b) Eligible Deferred Compensation Plan
 - Catch-up Contributions the 457(b) Eligible Deferred Compensation Plan
 - Roth Contributions under the 457(b) Eligible Deferred Compensation Plan
- Matching Contributions shall be calculated based on the lowest whole percentage of Compensation deferred by the Participant (no fractions)
Matching Contributions shall be made:
 - On a payroll basis
 - On a monthly basis
 - On a quarterly basis
 - On an annual basis
- Other remittance period for Matching Contributions: _____(must be at least annual)

Employer Matching Contribution Eligibility Requirements

- No requirements [**Must elect if made more frequently than annually**]
- Participant must be employed by the Employer on the last day of the Plan Year
- Participant must earn at least 501 Hours of Service during the Plan Year
- Participant must earn at least 1000 Hours of Service during the Plan Year
- Participants who become disabled, or die while employed with the Employer and Participants who die while performing qualified military service, are excepted from any last day or Hours of Service requirements.

(Note: Matching contributions made on a payroll basis will not be recalculated at the end of the year)

5.03 MAXIMUM LIMITS WHEN EMPLOYER SPONSORS TWO DEFINED CONTRIBUTION PLANS - SPECIAL PROVISIONS

The following _____ shall apply to:

- All Participants
- Only the following Participants: _____

Describe allocation between this Plan and the other plan: _____

6.02 VESTING SCHEDULE

Additional rows may be added to any option to the extent permissible under the Plan document. Any cliff vesting schedule must be at least as favorable as 15-year cliff (20-year cliff for a class in which substantially all of the participants are qualified public safety employees as defined in Internal Revenue Code Section 72(t)(10)(B)), Any graded vesting schedule must be at least as favorable as 5-20 year graded.

Vesting for Employer Basic Contribution

This Vesting Schedule for Basic Contributions Additional Provisions Addendum applies to: _____
 _____ (Employees may not be included or excluded by name, but only by employee classification (which may be modified to include specific dates) or job title, and only if the employee classification or job title satisfies the definitely determinable requirement under Treasury regulation 1.401-1(a)(2).

[--]	100% Vesting immediately upon Entry Date	
[--]	<u>Full Years of Service With the Employer</u>	<u>Percent Vested in Account</u>
	Less than ____ () years	0 %
	____ () years or more	100 %
[--]	<u>Full Years of Service With the Employer</u>	<u>Percent Vested in Account</u>
	____ years	____ %
	____ years	____ %
	____ years	____ %
	____ years	____ %
	____ years	____ %
	____ years or more	____ %

Vesting for Employer Discretionary Contribution

This Vesting Schedule for Employer Discretionary Contributions Additional Provisions Addendum applies to: _____
 _____ (Employees may not be included or excluded by name, but only by employee classification (which may be modified to include specific dates) or job title, and only if the employee classification or job title satisfies the definitely determinable requirement under Treasury regulation 1.401-1(a)(2).

[--]	100% Vesting immediately upon Entry Date	
[--]	<u>Full Years of Service With the Employer</u>	<u>Percent Vested in Account</u>
	____ years	____ %
	____ years	____ %
	____ years	____ %
	____ years	____ %
	____ years	____ %
	____ years or more	____ %
	Less than ____ () years	0 %
	____ () years or more	100 %

Vesting for Employer Matching Contribution

This Vesting Schedule for Employer Matching Contributions Additional Provisions Addendum applies to: _____ (Employees may not be included or excluded by name, but only by employee classification (which may be modified to include specific dates) or job title, and only if the employee classification or job title satisfies the definitely determinable requirement under Treasury regulation 1.401-1(a)(2).)

100% Vesting immediately upon Entry Date

[--]	<u>Full Years of Service With the Employer</u>	<u>Percent Vested in Account</u>
	____ years	____ %
	____ years	____ %
	____ years	____ %
	____ years	____ %
	____ years	____ %
	____ years or more	____ %
	Less than ____ () years	0 %
	____ () years or more	100 %

2.31 HOURS OF SERVICE EQUIVALENCY ADDENDUM

Per Section 2.30(g) of the Basic Plan Document, Each Employee who works _____ Hour(s) of Service during a _____ shall be credited with _____ Hours of Service for that period. (The equivalency selected must be at least as generous as the equivalencies set for forth in paragraph (e) of Department of Labor Regulation Section 2530.2006-3.)

FORMS OF PAYMENT ADDENDUM

This Forms of Payment Addendum shall apply to the following classes of Participants or to the following sources of contributions: _____ (must satisfy the definitely determinable requirement under Treasury regulation 1.401-1(a)(2).

Per Section 8.01(a)(iv) of the Plan Document, the Employer may permit any of the following forms of payment in addition to those otherwise available under the Basic Plan Document and/or the Adoption Agreement. The Employer also may use this Addendum to provide for different elections for different classifications of employees or for different sources of contributions:

- Distributions may be made in one lump sum only
- Distributions may be made in any form provided in Section 8.01(a) (Lump sums, installments or systematic payments)
- Distributions may be made in any form provided in Section 8.01(a) (Lump sums, installments or systematic payments, except that:
- The maximum length of the installment period shall be: _____ (may not exceed the joint life expectancy of the Participant and his designated Beneficiary)
- The Participant or Beneficiary whose distribution is in the form of installments may not elect to receive the remainder of his Account in a single lump sum or otherwise change the installment method previously selected.
- In addition to the lump sum and installment options, Participants and Beneficiaries may elect partial withdrawals provided the minimum withdrawal is \$ _____.
- Annuities:
1. Any form of annuity
2. Only the following forms of annuity (select one or more):
- a. Straight life annuity
- b. Life and 5 years certain
- c. Life and 10 years certain
- d. Life and 15 years certain
- e. Life and 20 years certain
- f. Straight life with reduction upon receipt of Social Security benefits
- g. Joint and 50% survivor annuity
- h. Joint and 66 2/3% survivor annuity
- i. Joint and 75% survivor annuity
- j. Joint and 100% survivor annuity
- Annuity options are available only to Participants who have attained age: _____ (specify).
- Annuity options are available only to Participants who have completed _____ (specify) Years of Service.
- Joint Annuity may be:
- Spouse only
- No restrictions, subject to incidental benefit rules described in Treasury Regulation Section 1.401(a)(9)-2

- [--] Distributions may be made in:
- [--] cash only (except for insurance or annuity contracts)
- [--] cash or property

SUPERSEDING PROVISIONS ADDENDUM

Unless the provisions of this Superseding Provisions Addendum are described in Section 8.03 of Revenue Procedure 2017-41 as not causing a plan to fail to be identical, e.g., changes to the administrative provisions of the Plan, such as provisions relating to investments or plan claims procedures, the Employer will not be permitted to rely on ACCG's opinion letter for qualification of its plan. In addition, such superseding provisions may, in certain circumstances, affect the plan's status as a pre-approved plan eligible for the 6-year remedial amendment cycle.

The following provisions supersede other provisions of this Adoption Agreement and the ACCG Basic Plan document in the manner described below:

**ACCG 457(B) DEFERRED COMPENSATION PLAN FOR
LEE COUNTY EMPLOYEES**

ADOPTION AGREEMENT AMENDMENT #1

THIS AMENDMENT is made and entered into by Lee County, Georgia (the “Employer”) by and through the Lee County Board of Commissioners.

WITNESSETH

WHEREAS, the Employer previously adopted the Association County Commissioners of Georgia 457(b) Deferred Compensation Plan for Lee County Employees (the “Plan”) through an Adoption Agreement that was most recently amended and restated effective as of January 1, 2013.

WHEREAS, Section 11.01(a) of the Plan allows the Employer to amend the elective provisions of the Adoption Agreement at any time; and

WHEREAS, the Employer desires to amend Adoption Agreement Section 3.03 to implement Automatic Enrollment into the Plan, effective as of the first pay period that begins on or after July 1, 2024.

NOW, THEREFORE, the Adoption Agreement is hereby amended as follows:

1.

Adoption Agreement Section 3.03, **AUTOMATIC ENROLLMENT**, shall be restated in its entirety to read as follows:

3.03 AUTOMATIC ENROLLMENT

- Required in the amount of **three percent (3%)** per year effective as of **the first pay period that begins on or after the later of (1) July 1, 2024, or (2) the sixtieth day after the individual becomes an Eligible Employee.**
- Pre-tax Contributions
- Roth Contributions
- Applies to all Eligible Employees who are not participating in the Plan
- Applies to newly hired Eligible Employees
- Deferral percentage increases _____ percent (___%) per year up to _____ percent (___%) after _____ years

Amendment Effective Date:
Affected Employees:

July 1, 2024
All Employees

IN WITNESS WHEREOF, the Employer has caused its duly authorized officer to execute this Amendment on the date noted below.

LEE COUNTY, GEORGIA

By: _____

Title: _____

Date: _____

**ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA
DEFINED BENEFIT PLAN
FOR LEE COUNTY EMPLOYEES**

ADOPTION AGREEMENT AMENDMENT #2

THIS AMENDMENT to the Association County Commissioners of Georgia Defined Benefit Plan for Lee County Employees is made and entered into by and through the Lee County, Georgia Board of Commissioners.

WITNESSETH:

WHEREAS, Lee County, Georgia (the "Employer") previously adopted the Association County Commissioners of Georgia Defined Benefit Plan for Lee County Employees (the "Plan") through an Adoption Agreement that was most recently amended and restated effective January 1, 2015;

WHEREAS, Section 16.02(b) of the Plan allows the Employer to amend the elective provisions of the Adoption Agreement at any time;

WHEREAS, the Employer desires to amend the Plan to close the Plan to employees with an Employment Commencement Date or Reemployment Commencement Date on or after July 1, 2024, so that they shall not be eligible to participate in the Plan on or after July 1, 2024; and

WHEREAS, Employees who are in service with the Employer as of June 30, 2024, shall be eligible to participate in the Plan on and after July 1, 2024, provided they satisfy the eligibility requirements under the Plan and do not have a Reemployment Commencement Date on or after July 1, 2024, with the understanding that an individual who is an Employee, but not an Eligible Employee, on June 30, 2024, may become a Participant if he or she becomes an Eligible Employee on or after July 1, 2024.

NOW, THEREFORE, the Adoption Agreement is hereby amended as follows, effective as of July 1, 2024:

1.

Section 1.23, the definition of "Employee," is restated in its entirety to read as follows:

1.23 EMPLOYEE.

<u>Employees, other than Elected Officials</u>		Include	Exclude
	All Employees	<input type="checkbox"/>	<input type="checkbox"/>
	Full-time Employees only	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	Working for the Employer at least thirty (30) Hours of Service per week for Compensation		
<input type="checkbox"/>	Other Definition:		
	<u>Other Employees</u>	<input type="checkbox"/>	<input type="checkbox"/>
	Definition of Other Employee:		

Elected or Appointed Officials of the Employer

(With no other Publicly Funded Retirement or Pension Plan)

County Commissioners	[--]	[X]
Coroner	[--]	[X]
Magistrate	[X]	[--]

Elected or Appointed Officials of the Employer

(With one or more other Publicly Funded Retirement or Pension Plan)

Sheriff	[--]	[X]
Tax Commissioner (hired before 7/1/2012)	[X]	[--]
Clerk of Superior Court	[--]	[X]
Chief Magistrate Judge	[--]	[X]
Probate Court Judge	[--]	[X]

Other Elected or Appointed Officials Eligible for Limited Plan Participation

(Based solely on Allowable Compensation)

State Court Judge	[--]	[X]
Juvenile Court Judge	[--]	[X]
Superior Court Judge	[--]	[X]
Solicitor or Solicitor General	[--]	[X]
District Attorney	[--]	[X]
Other Elected Officials Eligible for Limited Plan Participation (specify):	[--]	[--]

Other Personnel Eligible to Participate in One or More Other Publicly Funded Retirement or Pension Plans**Include** **Exclude**

Employees of the Tax Commissioner (hired before 7/1/2012)	[--]	[--]
---	------	------

Tax Commissioner and Employees of Tax Commissioner

(If not participating in the Employees' Retirement System of Georgia)

Tax Commissioner (hired on or after 7/1/2012)	[X]	[--]
Employees of Tax Commissioner (hired on or after 7/1/2012)	[X]	[--]

Other Personnel Receiving Supplemental Compensation from Employer

Extension Agents	[--]	[X]
Other (specify):	[--]	[--]

Excluded Employees

No other excluded employees

Excluded employees (specify):

County Commissioners who take office on or after September 1, 2012, shall be Ineligible Employees. A former County Commissioner who returns to office after on or after September 1, 2012, shall be treated as a Class 3 Employee with respect to Service and Compensation earned on or after October 23, 2012.

Ron Rabun shall be excluded from the Plan as of his Employment Commencement Date.

Employees whose Employment Commencement Date is on or after July 1, 2024. This exclusion shall apply to all Employees, including Elected and Appointed Officials, and shall supersede any date of hire inclusions in the definition of "Employee."

Employees whose Reemployment Commencement Date is on or after July 1, 2024, regardless of the length of any Period of Severance. This exclusion shall apply to all Employees, including Elected and Appointed Officials, and shall supersede any date of hire inclusions in the definition of "Employee."

Amendment Effective Date:

July 1, 2024

Affected Employees:

All Employees

IN WITNESS WHEREOF, the Employer has caused its duly authorized officer to execute this Amendment on the date specified below.

LEE COUNTY, GEORGIA

By: _____

Title: _____

Date: _____