

**MINUTES
REGULAR MEETING OF THE MONTEZUMA
CITY COUNCIL**

September 8, 2009

CALL TO ORDER: Mayor Willie J. Larry called the meeting to order at 6:00 P.M.

INVOCATION: The invocation was given by Mayor Larry.

PRESENT: Mayor Willie J. Larry; Council Members; Charles Glover, Roy Barker, James Trask, Charles Ivey, Frank Lester and Norman Carter; City Clerk, Joyce Hardy; Police Captain, Charley Cannon; Fire Chief, David Trussell; Downtown Manager, Camille Bielby and City Attorney, Jon Coogle.

ACTIONS

MOTION #1 TO ACCEPT MINUTES OF REGULAR COUNCIL MEETING OF AUGUST 11, 2009 AND BUDGET PUBLIC HEARING OF SEPTEMBER 7, 2009 AS RECEIVED BY ALL MEMBERS.

MOTION BY: Mr. Lester
SECOND BY: Mr. Trask
VOTE: Unanimous in Favor Of

MOTION #2 TO ADOPT RESOLUTION #517 TO ADOPT FY2010 BUDGETS AND ALL ATTACHMENTS FOR GENERAL FUND, SOLID WASTE FUND, AIRPORT FUND, HOTEL/MOTEL TAX FUND, REVOLVING LOAN FUND & SPLOST FUNDS. A copy of these budgets are attached to and made a part of these Minutes. Attachment #1.

MOTION BY: Mr. Lester
SECOND BY: Mr. Glover
VOTE: Unanimous in Favor Of

MOTION #3 TO APPROVE ALL ISSUES ON THE CONSENT AGENDA, AS FOLLOWS:

AWARD BID FOR LIBRARY REPAIRS TO BRANNEN CONSTRUCTION CO. AT A TOTAL COST OF \$15,600. This is a budgeted expense in the FY09 General Fund Budget. Amount budgeted - \$16,000.

CHANGE THE FOLLOWING POSITIONS FROM HOURLY TO SALARIED EFFECTIVE OCTOBER 1, 2009:

Police Captain	Charley Cannon	\$37,669
Police Lt.	Cedric Duncan	\$35,755
Asst Fire Chief	Sammie Cephus	\$37,000

ADOPT ORDINANCE #376 TO AMEND THE CITY'S RETIREMENT PLAN BY ELIMINATING RETIREMENT BENEFIT FOR ELECTED OFFICIALS WHO TAKE OFFICE AFTER JANUARY 1, 2010; CHANGE RETIREMENT BENEFIT FROM 2% TO 1.5% FOR EMPLOYEES HIRED AFTER OCTOBER 1, 2009 A copy of Ordinance #376 is attached to and made a part of these Minutes. Attachment #2.

ELIMINATE PAYMENT OF GROUP HEALTH INSURANCE COVERAGE FOR ELECTED OFFICIALS EFFECTIVE OCTOBER 1, 2009. Elected officials may continue coverage under the City's plan and pay 100% of cost for same.

ELIMINATE PAYMENT OF EMPLOYEE DENTAL INSURANCE, EFFECTIVE OCTOBER 1, 2009. Employees may elect to continue dental insurance coverage by paying \$25 per month per person covered.

MOTION BY:
SECOND BY:
VOTE:

Mr. Trask
Mr. Barker
All in Favor

COMMITTEE REPORTS

MAYOR'S REPORT

No Report

FIRE & EMERGENCY SERVICES COMMITTEE – COUNCIL MEMBER CARTER

No Further Report

POLICE COMMITTEE – COUNCIL MEMBER IVEY

No Further Report

WATER & SEWER UTILITIES COMMITTEE – COUNCIL MEMBER TRASK

No Further Report

STREETS, SANITATION CEMETERY & PARKS COMMITTEE – COUNCIL MEMBER GLOVER

No Further Report

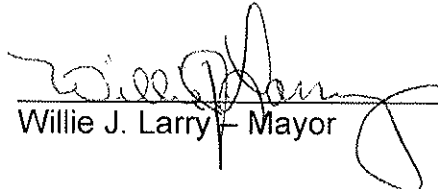
FINANCE, PERSONNEL & BUDGET COMMITTEE – COUNCIL MEMBER LESTER

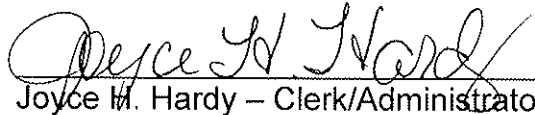
No Further Report

PUBLIC PROPERTIES COMMITTEE – COUNCIL MEMBER BARKER

Council Member Barker requested that the City look into allowing yards sales & used item flea markets anywhere in the City Limits.

ADJOURN: With no further business, the meeting was adjourned.


Willie J. Larry – Mayor


Joyce H. Hardy – Clerk/Administrator

RESOLUTION # 517

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF MONTEZUMA, GEORGIA TO ADOPT THE FISCAL YEAR 2010 BUDGET FOR EACH FUND OF THE CITY OF MONTEZUMA, GEORGIA, (EXCEPT WATER & SEWER) APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.

WHEREAS, sound governmental operations require a budget in order to plan the financing of services for the residents of the City of Montezuma; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia annotated (OCGA) requires a balanced budget for the City's fiscal year which runs from October 1 through September 30 each year, and

WHEREAS, The Mayor and Council of the City of Montezuma have reviewed the proposed FY 2009 budget as presented by the Budget Committee, and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the Mayor and Council wishes to adopt this proposal as the Fiscal Year 2009 Annual Budget, effective from October 1, 2008 through September 30, 2009.

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the City of Montezuma, Georgia, as follows:

Section 1. That the proposed Fiscal Year 2010 Budget, attached hereto and incorporated herein as a part of this Resolution is hereby adopted as the Budget for the City of Montezuma, Georgia for Fiscal Year 2009, which begins October 1, 2009 and ends on September 30, 2010.

Section 2. That the several items of revenues, other financial resources and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriate.

RESOLVED, this 8th day of September, 2009.

THE CITY OF MONTEZUMA, GEORGIA

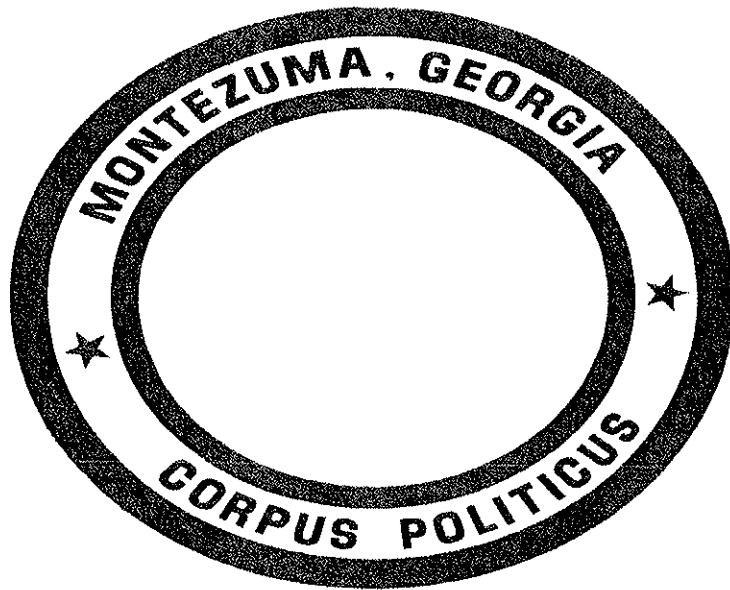
By: 

Willie J. Larry - Mayor

Attest: 

Joyce H. Hardy - City Clerk

**CITY OF MONTEZUMA
FY 2010 BUDGET
ALL FUNDS**



**GENERAL FUND - 100
BUDGET
FY 10**

		FY10 ADOPTED	NOTES
REVENUES		54,746,034	40% Assessment
TAXES		12.0 mil rate	1 mil generates approximately \$54746
31.1100	PROPERTY TAXES-REG DIGEST	\$ 656,952	Tax Digest x millage rate (No HTRG for 2009)
31.1110	PUBLIC UTILITIES TAX	\$ 38,074	DIGEST 3,226,586
31.1310	MOTOR VEHICLE TAX	\$ 69,265	DIGEST 5,772,120
31.1320	MOBILE HOME TAX	\$ 4,231	DIGEST 352,610
31.1340	RECORDING INTANG TAX	\$ 3,200	
31.1350	RAILROAD EQUIP TAX	\$ 1,100	
31.1600	REAL EST TRANSFER TAX	\$ 500	
31.1710	ELECTRIC FRANCHISE TAX	\$ 228,000	
31.1730	GAS FRANCHISE TAX	\$ 14,000	
31.1750	CABLE FRANCHISE TAX	\$ 18,000	
31.1760	TELEPHONE FRANCHISE TAX	\$ 13,000	
31.3100	LOCAL OPTION SALES TAX	\$ 400,000	
31.4200	ALCOHOL TAX	\$ 62,000	
31.6100	OCCUPATIONAL TAX (BUSINESS REGISTRATION)	\$ 12,000	Business Registration Fees \$30 x 165 businesses (4,950) Insurance Bus Reg \$40 x 250
31.6200	INSURANCE PREMIUM TAX	\$ 223,000	
31.6300	FINANCIAL INSTITUTION TAX	\$ 8,300	
TOTAL TAXES		\$ 1,751,623	
LICENSES & PERMITS			
32.1110	BEER LICENSES	\$ 3,250	
32.1120	WINE LICENSES	\$ 1,750	
32.1130	LIQUOR LICENSES	\$ 3,000	
32.3100	BUILDING PERMIT	\$ 10,000	
TOTAL LIC & PERMITS		\$ 18,000	

**GENERAL FUND - 100
BUDGET
FY 10**

		FY10 ADOPTED	NOTES
INTERGOVERNMENTAL REVENUE			
33.5100	HOMEOWNERS TAX RELIEF GRANT CREDIT	\$ -	
33.1000	BETTER HOMETOWN GRANT	\$ -	
33.1100	FED GRANT - FEMA FOR FIRE DEPT	\$ 49,131	Fire Act Grant 95%
37.7500	FROM MACON COUNTY CHAMBER or TOURISM BOARD FOR DDA MANAGER	\$ 4,500	
33.3000	PYMTS IN LIEU OF TAXES	\$ 12,000	
33.6035	GRANT FROM MACON CO FOR FIRE DEPT	\$ 5,000	
TOTAL INTGVMTL REVENUE		\$ 70,631	
CHARGES FOR SERVICES			
34.1400	PRINTING & COPYING FEES 6500	\$ 1,500	
34.1700	INDIRECT COST ALLOCATION - ADM, M & C & ELECTIONS OVER W,S & SAN FUNDS	\$ 303,776	Water 25%/ Sewer 40%/ San 10%
34.2100	SPECIAL POLICE SERVICES - Security & Adm Police Dept provides W & S Plants 3200	\$ 10,000	\$5,000 - Water Plants & \$5,000 - Sewer Plants
34.2100	FIRE SPECIAL SERVICES -Fire Protection for W & S Plants 3500	\$ 10,000	\$5,000 Water plants & \$5,000 - Sewer Plants
34.2100	FIRE SPECIAL SERVICES - Fire Hydrant Maintenance 3500	\$ 20,000	
34.3900	STREET SWEEPING & GRASS MOWING SERVICES 4200	\$ 7,350	
34.9100	CEMETERY LOTS - SALE OF 4850	\$ 3,000	
TOTAL CHARGES FOR SERVICES		\$ 355,626	
FINES & FORFEITS			
35.1170	REC COURT FINES 2650	\$ 75,000	
35.1400	FAILURE TO APPEAR	\$ 6,000	
35.1500	OVERDUE LIBRARY BOOK FINES 6500	\$ 350	
TOTAL FINES & FORFEITS		\$ 81,350	
OTHER REVENUES			
39.1175	TRANSFER FROM HOTEL/MOTEL TAX FUND	\$ 11,650	
39.2100	SALE OF GENERAL FIXED ASSETS	\$ -	
TOTAL OTHER REVENUES		\$ 11,650	
TOTAL REVENUE		\$ 2,288,880	
UNRESERVED FUND BAL FRWD - GEN FUND		\$ -	
TOTAL REVENUE & UNRESERVED FUND BALANCE		\$ 2,288,880	

GENERAL FUND - 100
BUDGET
FY 10

		FY10 ADOPTED	NOTES
EXPENDITURES			
100.1100	MAYOR & COUNCIL	\$ 65,815	
100.1400	ELECTIONS	\$ 3,750	
100.1500	ADMINISTRATION	\$ 337,470	
100.1565	PUBLIC BUILDINGS	\$ 41,400	
100.2650	MUNICIPAL COURT	\$ 43,076	
100.3200	POLICE DEPARTMENT	\$ 717,398	
100.3250	POLICE SPECIAL SER-K9 DIVISION	\$ 5,116	
100.3500	FIRE & EMERGENCY SERVICES	\$ 411,394	
100.3910	ANIMAL CONTROL	\$ 12,200	
100.3960	FLOOD CONTROL	\$ 21,318	
100.4200	STREET DEPARTMENT	\$ 348,596	
100.4850	CEMETERY DEPARTMENT	\$ 123,266	
100.5144	MOSQUITO CONTROL	\$ 10,453	
100.6200	CITY PARKS DEPARTMENT	\$ 55,410	
100.6500	LIBRARY	\$ 141,476	
100.7220	BUILDING INSPECTION	\$ 10,204	
100.7400	PLANNING & ZONING	\$ 800	
100.7500	TOTAL ECONOMIC DEVELOPMENT	\$ 56,352	
100.9000	OTHER DEPARTMENTS		
	HOLIDAY EXPENSES (INC ELEC, DECORATIONS, XMAS PAYROLL & FIREWORKS)	\$ 6,000	
	TOTAL OTHER DEPARTMENTS	\$ 6,000	
	TOTAL EXPENDITURES	\$ 2,411,494	
	CONTINGENCIES & TRANSFERS		
	GEN FUND - CONTINGENCIES	\$ 18,033	
	TOTAL CONTINGENCIES	\$ 18,033	
	TOTAL EXPENDITURES & CONTINGENCIES	\$ 2,429,527	
	OTHER FINANCING SOURCES (USES)		
39.1175	TRANSFERS IN - HOTEL/MOTEL TAX	\$ 9,964	
39.1130	TRANSFERS IN - CAPITAL LEASE PYMTS	\$ 130,683	
	TOTAL OTHER FINANCING SOURCES USES	\$ 140,647	

AUTHORIZED POSITIONS FOR FY 10

Street Department - 4200

1	PW Chief	1
1	Laborers or Drivers	1
4	Year Round Temporary Laborers	4

Sanitation Department - 4520

1	Crew Leader/Asst PW Chief	1
4	CDL Driver and/or Laborers	4
1	Year Round Temporary Laborer	1

Cemetery Department - 4850

1	Crew Leader	1
2	Laborers	2

Parks Department - 6200

1	Crew Leader/Laborer	1
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Library - 6500

1	Librarian	1
1	Assistant Librarian - 32 hrs per week	1
2	Parttime Library Assistants - 20 hrs per wk	2

Fire Department - 3500

1	Fire Chief	1
1	Assistant Fire Chief	1
2	FT Firefighters	2

Administrative Department - 1500

1	Contract City Clerk/Administrator	1
3	Office Clerks	3
1	Parttime - Retired Office Clerk	1

Police Department - 3200

1	Police Chief	1
1	Lt. - Patrol Division & Training	1
1	Captain - Investigative Division	1
2	Sergeants	2
5	Patrol Officers	5
1	Records Technician/DP Manager	1
1	Municipal Court Clerk (Under Municipal Court Department)	1
1	PT School Patrol Officer	1
1	Parttime Police Officer	1

Economic Development - 7500

1	Downtown Manager	1
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Water & Sewer Departments

1	Chief Over Water & Wastewater Plants	1
1	Parttime - Operator - 29.5 hrs per week	1
2	Operators and/or Trainees	2
1	Lab Analyst/Operator	1
1	Chief Over Water & Sewer Line Maintenance	1
2	Maintenance Workers	2
1	Water Meter Reader	1

53 TOTALS 53

41 Fulltime Positions 0

11 Parttime Positions - No Benefits

1 Contract Position

53

CITY OF MONTEZUMA
PAY GRADE ALLOCATIONS
OCTOBER, 2009

	GRADE	FULL TIME ANNUAL SALARY		
		ENTRY LEVEL SALARY	EXPERIENCED LEVEL HIRE RATE	MAXIMUM PAY LEVEL
I CLERICAL, FISCAL & ADMINISTRATIVE				
TYPIST	5	\$15,195	\$18,688	\$22,983
LIBRARY AIDE	5	\$15,195	\$18,688	\$22,983
ASSISTANT LIBRARIAN	5	\$15,195	\$18,688	\$22,983
UTILITIES CLERK	7	\$16,752	\$20,603	\$25,339
WATER METER READER	8	\$17,590	\$21,633	\$26,606
CHILDREN'S COORDINATOR (LIBRARY)	9	\$18,469	\$22,715	\$27,937
TECHNICAL SERVICES COORDINATOR (LIBRARY)	11	\$20,362	\$25,043	\$30,800
UTILITY BILLING CLERK	11	\$20,362	\$25,043	\$30,800
ASSISTANT HEAD LIBRARIAN	13	\$22,450	\$27,610	\$33,957
ADMINISTRATIVE ASST/HEAD CASHIER	15	\$24,751	\$30,440	\$37,438
ASSISTANT CITY CLERK	15	\$24,751	\$30,440	\$37,438
DOWNTOWN MANAGER	17	\$27,288	\$33,560	\$41,275
LIBRARIAN	20	\$31,589	\$38,850	\$47,781
CITY CLERK	23	\$36,568	\$44,974	\$55,313
CITY MANAGER	30	\$51,455	\$63,283	\$77,830
II. LABOR, MAINTENANCE, UTILITIES AND SUPERVISORY				
PUBLIC BUILDINGS CUSTODIAN	5	\$15,195	\$18,688	\$22,983
SEASONAL/TEMPORARY LABORERS	7	\$16,752	\$20,603	\$25,339
EQUIPMENT OPERATOR II - SMALL TRUCKS AND TRACTORS	7	\$16,752	\$20,603	\$25,339
LABORER I	7	\$16,752	\$20,603	\$25,339
MAINTENANCE WORKER I	8	\$17,590	\$21,633	\$26,606
WWWTP OPERATOR/TRAINEE	8	\$17,590	\$21,633	\$26,606
EQUIPMENT OPERATOR - NO CDL REQUIRED	8	\$17,590	\$21,633	\$26,606
EQUIPMENT OPERATOR I - CDL REQUIRED	11	\$20,362	\$25,043	\$30,800
MAINTENANCE WORKER II	9	\$18,469	\$22,715	\$27,937
WWWTP OPERATOR - CLASS III	10	\$19,393	\$23,851	\$29,333
PLANT OPERATOR/MECHANIC	11	\$20,362	\$25,043	\$30,800

WWWTP OPERATOR - CLASS II	13	\$22,450	\$27,610	\$33,957
PLANT OPERATOR/LAB TECHNICIAN	13	\$22,450	\$27,610	\$33,957
WWWTP OPERATOR - CLASS I	16	\$25,988	\$31,962	\$39,310
W OR WWTP CHIEF OPERATOR - Minimum Class II	18	\$28,652	\$35,238	\$43,339
ASSISTANT PUBLIC WORKS CHIEF	18	\$28,652	\$35,238	\$43,339
STREET EQUIPMENT OPERATOR - CDL REQUIRED	11	\$20,362	\$25,043	\$30,800
MAINTENANCE WORKER III	11	\$20,362	\$25,043	\$30,800
CREW LEADER	11	\$20,362	\$25,043	\$30,800
WWWTP - LAB TECHNICIAN	13	\$22,450	\$27,610	\$33,957
INVENTORY CONTROL/PUBLIC BLDGS MAINTENANCE MGR.	13	\$22,450	\$27,610	\$33,957
CHIEF OVER W & WW LINE MAINTENANCE OPERATIONS	22	\$34,827	\$42,833	\$52,679
CHIEF OVER W & WW PLANT OPERATIONS (CLASS 1 WW & CLASS II WATER REQ)	23	\$36,568	\$44,974	\$55,313
CHIEF OVER PUBLIC WORKS	23	\$36,568	\$44,974	\$55,313

III. PUBLIC SAFETY

SCHOOL CROSSING GUARD	5	\$15,195	\$18,688	\$22,983
ANIMAL CONTROL OFFICER	6	\$15,955	\$19,622	\$24,133
ADMINISTRATIVE SERGEANT	8	\$17,590	\$21,633	\$26,606
POLICE SECRETARY/RECEPTIONIST	8	\$17,590	\$21,633	\$26,606
UNCERTIFIED FIREFIGHTER	13	\$22,450	\$27,610	\$33,957
UNCERTIFIED POLICE OFFICER	13	\$22,450	\$27,610	\$33,957
POLICE RECORDS/DATA PROCESSING MANAGER	13	\$22,450	\$27,610	\$33,957
CERTIFIED FIREFIGHTER	15	\$24,751	\$30,440	\$37,438
CERTIFIED POLICE OFFICER	15	\$24,751	\$30,440	\$37,438
POLICE INVESTIGATOR	16	\$25,988	\$31,962	\$39,310
FIREFIGHTER/INSTRUCTOR	16	\$25,988	\$31,962	\$39,310
POLICE or FIRE SERGEANT	17	\$27,288	\$33,560	\$41,275
POLICE JUVENILE OFFICER	17	\$27,288	\$33,560	\$41,275
POLICE or FIRE LIEUTENANT	18	\$28,652	\$35,238	\$43,339
POLICE or FIRE CAPTAIN	19	\$30,085	\$37,000	\$45,506
ASSISTANT FIRE CHIEF	20	\$31,589	\$38,850	\$47,781
ASSISTANT POLICE CHIEF	20	\$31,589	\$38,850	\$47,781
POLICE CHIEF	23	\$36,568	\$44,974	\$55,313
FIRE CHIEF	23	\$36,568	\$44,974	\$55,313

**REVOLVING LOAN FUND - 201
BUDGET
FY 10**

GL#		FY10 ADOPTED	NOTES
	OPERATING REVENUES		
	TOTAL OPERATING REVENUES	\$ -	
	OPERATING EXPENSES		
52.1100	ACCOUNTING & AUDITING EXPENSE	\$ 2,000	
	TOTAL OPERATING EXPENSES	\$ 2,000	
	NET OPERATING INCOME	\$ (2,000)	
	OTHER INCOME		
36.1111	INTEREST EARNED ON INVESTMENTS	\$ 144	
36.1118	INTEREST EARNED ON LOANS	\$ 10,000	
	TOTAL NON-OPERATING INCOME	\$ 10,144	
	NON-OPERATING EXPENSE		
		\$ -	
	TOTAL NON-OPERATING EXPENSE	\$ -	
	NET INCOME BEFORE CAPITAL BUDGET	\$ 8,144	
	RESERVED EARNINGS FROM FY09	\$ 119,680	
	EARNINGS RESERVED FOR LOANS FOR FY10	\$ 127,824	

FLOOD REVOLVING LOAN FUND - 202
BUDGET
FY 10

GL#		FY10	
		ADOPTED	NOTES
	OPERATING REVENUES		
36.1111	INTEREST EARNED ON INVESTMENTS	\$ -	
	TOTAL OPERATING REVENUES	\$ -	
	OPERATING EXPENSES		
52.1100	ACCOUNTING & AUDITING EXPENSE	\$ 2,000	
57.3006	SEWER OFFSET EXPENSE	\$ 5,934	
57.4000	BAD DEBTS/LOAN REDUCTION	\$ -	
	TOTAL OPERATING EXPENSES	\$ 7,934	
	NET OPERATING INCOME	\$ (7,934)	
	OTHER INCOME		
	BALANCE FORWARD FROM FY2009	\$ 7,934	
	TOTAL NON-OPERATING INCOME	\$ 7,934	
	NON-OPERATING EXPENSE		
		\$ -	
	TOTAL NON-OPERATING EXPENSE	\$ -	
	NET INCOME BEFORE CAPITAL BUDGET	\$ 0	

HOTEL MOTEL TAX FUND - 275
BUDGET
FY10

GL#		FY10 ADOPTED
	OPERATING REVENUES	
31.4100	HOTEL MOTEL TAX	\$ 17,000
	TOTAL OPERATING REVENUES	\$ 17,000
	OPERATING EXPENSES	
		\$ -
	TOTAL OPERATING EXPENSES	\$ -
	NET OPERATING INCOME	\$ 17,000
	OTHER INCOME	
36.1111	INTEREST EARNINGS	\$ -
	TOTAL NON-OPERATING INCOME	\$ -
	NON-OPERATING EXPENSE	
	TRANSFER PER CONTRACT	\$ 6,800
61.1000	TRANSFER TO GENERAL FUND	\$ 10,200
	TOTAL NON-OPERATING EXPENSE	\$ 17,000
	NET INCOME	\$ -

**SPLOST CAPITAL PURCHASES FUND - 430
FY10 BUDGET**

GL#		FY10 ADOPTED	
	REVENUES		
	SPLOST REVENUES	\$ 296,051	
	CARRIED OVER FROM FY2009	\$ 198,742	
	TOTAL OPERATING REVENUES	\$ 494,793	
	CAPITAL BUDGET		
	LEASE PAYMENT ON 2005 MACK GARBAGE PACKER	\$ 34,938	FINAL PYMT OF 5
	LEASE PAYMENT ON POLICE CARS	\$ 46,082	2nd PYMT OF 3
	LEASE PAYMENT ON FIRE TRUCK	\$ 57,627	4TH PYMT OF 5
	LEASE PAYMENT ON STREET SWEEPER	\$ 27,120	FINAL PYMT OF 5
	LEASE PAYMENT ON BOOM MOWER	\$ 21,917	4th PYMT OF 5
	LEASE PAYMENT ON FREIGHTLINER GARBAGE TRUCK	\$ 34,461	FINAL PYMT OF 4
	LEASE PAYMENT ON 2008 MACK PACKER	\$ 43,969	1st PYMT OF 5
	TOTAL OPERATING EXPENSES	\$ 266,114	
	NET OPERATING INCOME	\$ 228,679	
	OTHER INCOME		
36.1111	INTEREST EARNINGS	\$ 250	
	TOTAL NON-OPERATING INCOME	\$ 250	
	NON-OPERATING EXPENSE		
		\$ -	
	TOTAL NON-OPERATING EXPENSE	\$ -	
	BALANCE TO CARRY OVER TO FY2011	\$ 228,929	

**SOLID WASTE FUND - 540
BUDGET
FY 10**

GL#

		FY10 ADOPTED	NOTES
	OPERATING REVENUES		1485 Residential Customers 10% INDIRECT COST ALLOCATION
34.4110	SANITATION CHARGES - RESIDENTIAL	\$ 330,000	1300 customers
34.4110	SANITATION CHARGES - COMMERCIAL	\$ 110,000	
34.4158	LIMB PIT FEES - OGLE	\$ 3,600	
	TOTAL OPERATING REVENUES	\$ 443,600	
	OPERATING EXPENSES		
540-4510	TOTAL SOLID WASTE ADMINIS	\$ 263,138	
540-4520	TOTAL SOLID WASTE COLLECTION	\$ 283,880	
540-4530	TOTAL SOLID WASTE DISPOSAL	\$ 70,000	
	TOTAL OPERATING EXPENSES	\$ 617,018	
	NET OPERATING INCOME	\$ (173,418)	
	NON-OPERATING INCOME		
36.1000	INTEREST EARNINGS		
38.1000	DUMPSTER RENTAL FEE		
38.9000	MISCELLANEOUS REVENUE	\$ -	
	TOTAL NON-OPERATING INCOME	\$ -	
	NON-OPERATING EXPENSE		
12.1901	REPAY LOAN TO GENERAL FUND	\$ 2,405	
	TOTAL NON-OPERATING EXPENSE	\$ 2,405	
	NET INCOME BEFORE CAPITAL BUDGET & OTHER REVENUE SOURCE	\$ (175,823)	

SOLID WASTE FUND - CAPITAL BUDGET

	TOTAL SOL WST FUND - CAPITAL BUDGET	\$ -
	OTHER FINANCING SOURCES (USES)	
39.1130	TRANSFERS IN - CAPITAL LEASE PYMTS	\$ 100,823
	TOTAL OTHER FINANCING SOURCES USES	\$ 100,823

**AIRPORT FUND - 550
BUDGET
FY 10**

GL#		FY10 ADOPTED	NOTES
	OPERATING REVENUES		
34.5310	AIRPORT LAND LEASE - HANGARS, BUSINESSES, ETC	\$ 11,000	
	TOTAL OPERATING REVENUES	\$ 11,000	
	OPERATING EXPENSES		
550.7563	AIRPORT		
52.1100	ACCOUNTING & AUDITING EXPENSE	\$ 500	
52.1110	OTHER PROFESSIONAL SERVICES	\$ 2,850	
52.1200	LEGAL EXPENSE	\$ 500	
52.2200	REPAIRS & MAINTENANCE	\$ 2,000	
52.3100	PROP & CASUALTY INSURANCE	\$ 1,900	
52.3500	TRAVEL EXPENSE	\$ 500	
52.3600	DUES, SUBSCRIPTIONS & MEMBERSHIPS	\$ 200	
52.3800	LICENSES & PERMITS	\$ 150	
53.1100	OPERATING SUPPLIES	\$ 250	
53.1230	ELECTRICITY	\$ 1,100	
56.1000	DEPRECIATION EXPENSE	\$ 2,000	
	TOTAL OPERATING EXPENSES	\$ 11,950	
	NET OPERATING INCOME	\$ (950)	
	OTHER INCOME		
36.1111	INTEREST EARNINGS		
33.1350	FAA ENTITLEMENT GRANT THROUGH GA DOT AVIATION	\$ 289,750	
33.4310	GA DOT AVIATION GRANT	\$ 7,375	
	LOAN FROM GENERAL FUND	\$ 13,825	
	TOTAL NON-OPERATING INCOME	\$ 310,950	
	NON-OPERATING EXPENSE		
12.1901	REPAY LOAN FROM GENERAL FUND		
	TOTAL NON-OPERATING EXPENSE		
	NET INCOME BEFORE CAPITAL BUDGET	\$ 310,000	

AIRPORT FUND - CAPITAL BUDGET

	Survey/Appraisal Properties to be Acquired	\$ 10,000
	Environmental Assessment	\$ 10,000
	Design Engineering	\$ 120,000
	Land Purchase - Wooded Area Fronting Hwy 224	\$ 170,000
	TOTAL AIRPORT FUND CAPITAL BUDGET	\$ 310,000

**CDBG FUND - DOWNTOWN DRAINAGE STIMULUS PROJECT
BUDGET
FY 10**

GL#		FY10 ADOPTED	NOTES
	PROJECT REVENUES/GRANT DRAWS		
		\$ 499,602	
	TOTAL REVENUES	\$ 499,602	
	PROJECT EXPENSES		
	ADMINISTRATIVE (Includes contract with River Valley RDC; advertising,)	\$ 23,743	
	AUDIT	\$ 1,000	
	ENGINEERING	\$ 47,058	
	DRAINAGE IMPROVEMENTS	\$ 323,910	
	CONTINGENCIES	\$ 38,891	
	TOTAL OPERATING EXPENSES	\$ 434,602	
	NET INCOME BEFORE CAPITAL BUDGET	\$ 65,000	

CDBG FUND - CAPITAL BUDGET

	DEBRIS CLEARING EQUIPMENT	\$ 65,000
	TOTAL CDBG FUND CAPITAL BUDGET	\$ 65,000

**ADDENDUM TO THE
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM
DEFINED BENEFIT PLAN ADOPTION AGREEMENT**

This is an addendum to the October 1, 2009 Adoption Agreement completed by the City of Montezuma. It modifies the Adoption Agreement in the following ways:

1. Addition of a new Department or a new class of Eligible Employees (for amendment of Adoption Agreement only - see pages 4 and 5 of Adoption Agreement):

N/A

2. Discontinuance of participation in the Plan by one or more Departments or classes of Employees (for amendment of Adoption Agreement only - see page 5 of Adoption Agreement):

N/A

3. Special eligibility service requirement for Regular Employees (see page 5 of Adoption Agreement regarding Waiting Period):

N/A

4. Credited Past Service under the Plan for newly eligible classes of employees (see page 8 of Adoption Agreement regarding Past Credited Service):

N/A

5. One-time or ad-hoc cost-of-living adjustments (see Article VI, Section 5(d) of Master Plan regarding Cost of Living Adjustment):

N/A

Effective October 1, 2009

6. Alternative early retirement actuarial reduction table for one or more classes of Eligible Employees (see Article VI, Section 2 of Master Plan regarding Early Retirement Benefit):

Enhanced Early Retirement Reduction Table. The following early retirement table shall apply with respect to Participants who qualify for early retirement benefits (see p. 13, 19 of Adoption Agreement).

<u>Number of Years Before Normal Retirement*</u>	<u>Percentage of Normal Retirement Benefit</u>
0	100.0%
1	97.5
2	95.0
3	92.5
4	90.0
5	87.5
6	85.0
7	82.5
8	80.0
9	77.5
10	75.0

*Interpolate for whole months

7. Other:

Effective October 1, 2009

The terms of the foregoing Addendum to the Adoption Agreement are approved by the Mayor and Council of the City of Montezuma, Georgia this 8th day of Sept., 2009 and shall be effective as of October 1, 2009.

Attest:

CITY OF MONTEZUMA, GEORGIA

Dyce W Hardy *William Perry*
City Clerk Mayor

(SEAL)

Approved:

[Signature]
City Attorney

The terms of the foregoing Addendum are approved by the Board of Trustees of the Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of the Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this 15th day of October, 2009.

Board of Trustees
Georgia Municipal Employees
Benefit System

(SEAL)

[Signature]
Secretary

846839.1

Effective October 1, 2009

ORD # 376

GEORGIA MUNICIPAL EMPLOYEES
BENEFIT SYSTEM

DEFINED BENEFIT PLAN

ADOPTION AGREEMENT
for

City of Montezuma

REC'D SEP 30 2009

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AN ORDINANCE

An Ordinance to amend a retirement plan for the Employees of the City of Montezuma, Georgia in accordance with and subject to the terms and conditions set forth in the attached Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Master Plan Document, and the GMEBS Trust Agreement. When accepted by the authorized officers of the City and GMEBS, the foregoing shall constitute a Contract between the City and GMEBS, all as authorized and provided by O.C.G.A. § 47-5-1 et seq.

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

Section 1. The retirement plan for the Employees of the City of Montezuma, Georgia is hereby amended as set forth in and subject to the terms and conditions stated in the following Adoption Agreement, the Georgia Municipal Employees Benefit System (GMEBS) Master Plan Document, and the GMEBS Trust Agreement.

[Ordinance continued on page 28]

GMEBS DEFINED BENEFIT PLAN
ADOPTION AGREEMENT

ADMINISTRATOR

Georgia Municipal Employees Benefit System
201 Pryor Street, SW
Atlanta, Georgia 30303
Telephone: 404-688-0472
Facsimile: 404-577-6663

ADOPTING EMPLOYER

Name: **City of Montezuma, Georgia**

GOVERNING AUTHORITY

Name: **Mayor and Council**
Address: **PO Box 388, Montezuma, Georgia 31063-0388**
Phone: **(478) 472-8144**
Facsimile: **(478) 472-5873**

PLAN REPRESENTATIVE

[To represent Governing Authority in all communications with GMEBS and Employees]
(See Article II, Section 44 of Master Plan)

Name: **City Clerk**
Address: **PO Box 388, Montezuma, Georgia 31063-0388**
Phone: **(478) 472-8144**
Facsimile: **(478) 472-5873**
E-mail: **cityofmtz@alltel.net**

PENSION COMMITTEE

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

Position:
Position:
Position:
Position:
Position:
Position:
Position:

Pension Committee Secretary: **City Administrative Secretary**
Address: **PO Box 388, Montezuma, Georgia 31063-0388**
Phone: **(478) 472-8144**
Facsimile: **(478) 472-5873**
E-mail:

TYPE OF ADOPTION

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

- This is a new defined benefit plan adopted by the Adopting Employer for its Employees. This plan does not replace or restate an existing defined benefit plan.
- This is an amendment and restatement of the current GMEBS defined benefit plan or other defined benefit plan of the Adopting Employer.
- This is an amendment of the Adoption Agreement previously adopted by the Employer (**please specify type below**):
 - This is an amendment to change one or more of the Adopting Employer's benefit design elections in the Adoption Agreement.
 - This is an amendment to add a new Department or a new class of Eligible Employees (**If this box is checked, special addendum must be requested from GMEBS to be completed as part of amendment**).
 - This is an amendment to discontinue participation in the Plan by one or more Departments or classes of Employees (**If this box is checked, special addendum must be requested from GMEBS to be completed as part of amendment**).
 - Other (please specify): **This is an amendment (1) to reduce the retirement benefit formula from 2% to 1.5% for any Employees hired or rehired on or after October 1, 2009 with respect to Credited Service on and after October**

1, 2009 (see page 18); (2) to allow Elected or Appointed Officials to access distribution of retirement benefits while still in service once they have vested for retirement purposes and attained age 62 (see page 21); and (3) to eliminate retirement benefits for Elected or Appointed Officials who first take office on or after October 1, 2009 and for Elected or Appointed Officials who return to office on or after October 1, 2009 following a break in service with respect to periods of service commencing on or after October 1, 2009 (see page 6).

EFFECTIVE DATE

- (1) Complete this item (1) only if this is a new defined benefit plan which does not replace or restate an existing defined benefit plan.

The effective date of this Plan is _____,
(insert effective date of this Adoption Agreement not earlier than January 1, 1997).

- (2) Complete this item (2) only if this is an amendment and complete restatement of the Adopting Employer's existing GMEBS defined benefit plan.

Except as otherwise specifically provided in the Master Document or in this Adoption Agreement, the effective date of this restatement shall be _____ (insert effective date of this Adoption Agreement not earlier than January 1, 1997). This Plan is adopted as an amendment and restatement of the Employer's preexisting GMEBS plan, which became effective on _____ original effective date of preexisting GMEBS plan).

- (3) Complete this item (3) only if this Plan is being adopted to replace a non-GMEBS defined benefit plan.

Except as otherwise specifically provided in the Master Document or in this Adoption Agreement, the effective date of this restatement shall be _____ (insert effective date of this Adoption Agreement not earlier than January 1, 1997). This Plan is intended to replace and serve as an amendment and restatement of the Employer's preexisting plan, which became effective on _____ (insert original effective date of preexisting plan).

- (4) Complete this item (4) only if this is an amendment of the Adoption Agreement previously adopted by the Employer.

The effective date of this amendment shall be October 1, 2009. The Employer's Adoption Agreement first became effective January 1, 2003. The Employer's original GMEBS retirement plan became effective November 1, 1972.

PLAN YEAR

Plan Year means (check one):

- Calendar Year
- Employer Fiscal Year commencing _____.
- Other (must specify): November 1 – October 31.

CLASSES OF ELIGIBLE EMPLOYEES

Only Employees of the Adopting Employer who meet the Master Plan's definition of "Employee" may be covered under the Adoption Agreement. Independent contractors, leased employees, and nonresident aliens may not participate in the Plan.

Eligible Regular Employees

Regular Employees include Employees, other than elected or appointed members of the Governing Authority or Municipal Legal Officers, who are regularly employed in the services of the Adopting Employer. Subject to the other conditions of the Master Plan and the Adoption Agreement, the following Regular Employees are eligible to participate in the Plan (check one):

- ALL** - All Regular Employees, provided they satisfy the minimum hour and other requirements specified under "Eligibility Conditions" below.
- ALL REGULAR EMPLOYEES EXCEPT** for the following employees (must specify):

Elected or Appointed Members of the Governing Authority

An Adopting Employer may elect to permit participation in the Plan by elected or appointed members of the Governing Authority and/or Municipal Legal Officers, provided they otherwise meet the Master Plan's definition of "Employee" and provided they satisfy any other requirements specified by the Adopting Employer. Municipal Legal Officers to be covered must be specifically identified by position. Subject to the above conditions, the Employer hereby elects the following treatment for elected and appointed officials:

Elected or Appointed Members of the Governing Authority (check one):

- ARE NOT** eligible to participate in the Plan.
- ARE** eligible to participate in the Plan.

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date):

Elected or appointed members of the Governing Authority who first take office on or after October 1, 2009 are not eligible to participate in the Plan; likewise, elected or appointed members of the Governing Authority who return to office on or after October 1, 2009 following a break in service are not eligible to participate in the Plan with respect to the period(s) of service commencing on or after October 1, 2009. Re-election or re-appointment as an elected or appointed member of the Governing Authority while serving in that position shall not constitute a break in service as long as the periods of service are consecutive.

Municipal Legal Officers (check one):

- ARE NOT eligible to participate in the Plan.
- ARE eligible to participate in the Plan. The term "Municipal Legal Officer" shall include only the following positions (must specify): _____

Please specify any limitations on eligibility to participate here (e.g., service on or after certain date):

ELIGIBILITY CONDITIONS

HOURS PER WEEK (REGULAR EMPLOYEES)

The Adopting Employer may specify a minimum number of hours per week which are required to be scheduled and worked by Regular Employees in order for them to become and remain "Eligible Regular Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied.** The Employer hereby elects the following minimum hour requirement for Regular Employees:

- No minimum
- 20 hours/week (regularly scheduled)
- 30 hours/week (regularly scheduled)
- Other: _____ (must not exceed 40 hours/week regularly scheduled)

Exceptions: If a different minimum hour requirement applies to a particular class or classes of Regular Employees, please specify below the classes to whom the different requirement applies and indicate the minimum hour requirement applicable to them.

Class(es) of Regular Employees to whom exception applies (must specify): Eligible Regular Employees employed by the City on September 30, 2001, provided they are not reemployed by the City after such date.

Minimum hour requirement applicable to excepted Regular Employees:

- No minimum
- 20 hours/week (regularly scheduled)
- 30 hours/week (regularly scheduled)
- Other: _____ (must not exceed 40 hours/week regularly scheduled)

MONTHS PER YEAR (REGULAR EMPLOYEES)

The Adopting Employer may specify a minimum number of months per year which are required to be scheduled and worked by Regular Employees in order for them to become and remain "Eligible Employees" under the Plan. **It is the responsibility of the Adopting Employer to determine whether these requirements are and continue to be satisfied.** The Employer hereby elects the following minimum requirement for Regular Employees:

- No minimum
- At least 5 months per year (regularly scheduled)

WAITING PERIOD

Regular Employees

Unless otherwise specified by the Adopting Employer in an addendum to this Adoption Agreement, Regular Employees shall be required to complete one (1) year of continuous, uninterrupted Service with the Adopting Employer before they qualify for participation in the Plan. The determination as to whether the waiting period has been satisfied shall be made in accordance with provisions of the Master Plan.

ESTABLISHING PARTICIPATION IN THE PLAN

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

Classes for whom participation is optional:

- Elected or appointed members of the Governing Authority
- Municipal Legal Officers
- City Manager
- Department Heads
- Other (**must specify**): _____

CREDITED SERVICE

In addition to Current Credited Service the Adopting Employer may include as Credited Service the following types of service:

CREDITED PAST SERVICE

Credited Past Service means the number of years and complete months of Service with the Adopting Employer prior to the date an Eligible Employee becomes a Participant which are treated as credited service under the Plan.

Eligible Employees Employed on Effective Date of GMEBS Plan. With respect to Eligible Employees who are employed by the Adopting Employer on the original Effective Date of the Employer's GMEBS Plan, Service with the Adopting Employer prior to the date the Eligible Employee becomes a Participant (including any Service prior to the Effective Date of the Plan) shall be treated as follows (**check one**):

- All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service).
- All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except for Service rendered prior to _____ (**insert date**).
- All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), except for (**must specify other limitation**): _____

Previously Employed, Returning to Service after Effective Date. If an Eligible Employee is not employed on the original Effective Date of the Employer's GMEBS Plan, but he returns to Service with the Adopting Employer sometime after the Effective Date, his Service prior to the date he becomes a Participant (including any Service prior the Effective Date) shall be treated as follows (**check one**):

- All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), subject to any limitations imposed above with respect to Eligible Employees employed on the Effective Date.

- All Service prior to the date the Eligible Employee becomes a Participant shall be credited (as Credited Past Service), provided that after his return to employment, the Eligible Employee performs Service equal to the period of the break in Service or one (1) year, whichever is less. Any limitations imposed above with respect to Eligible Employees employed on the Effective Date shall also apply.
- Other limitation(s) (must specify): In addition to the above limitations, Credited Past Service shall not include any tenure of office as an elected or appointed member of the Governing Authority unless the Participant was serving as an elected or appointed member of the Governing Authority or Eligible Regular Employee on November 1, 1972.

Eligible Employees Initially Employed After Effective Date. If an Eligible Employee's initial employment date is after the original Effective Date of the Employer's GMEBS Plan, his Credited Past Service shall include only the number of years and complete months of Service from his initial employment date to the date he becomes a Participant in the Plan.

Newly Eligible Classes of Employees. If a previously ineligible class of Employees becomes eligible to participate in the Plan, the Employer must specify in an addendum to this Adoption Agreement whether and to what extent said Employees' prior service with the Employer shall be treated as Credited Past Service under the Plan.

PRIOR MILITARY SERVICE

Note: This section does not concern military service required to be credited under USERRA – See Article III, Section 2 of the Master Plan for rules on the crediting of USERRA Military Service.

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

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

- Prior Military Service is **not** creditable under the Plan (**if checked, skip to next section – Prior Governmental Service**).
- Prior Military Service shall be counted as Credited Service for the following purposes (check one or more as applicable):

- Computing amount of benefits payable.
- Meeting minimum service requirements for vesting.
- Meeting minimum service requirements for benefit eligibility.

Maximum Credit for Prior Military Service.

Credit for Prior Military Service shall be limited to a maximum of _____ years **(insert number)**.

Rate of Accrual for Prior Military Service.

Credit for Prior Military Service shall accrue at the following rate **(check one)**:

- One month of military service credit for every _____ month(s) **(insert number)** of Credited Service with the Adopting Employer.
- One year of military service credit for every _____ year(s) **(insert number)** of Credited Service with the Adopting Employer.
- All military service shall be creditable (subject to any caps imposed above) after the Participant has completed _____ years **(insert number)** of Credited Service with the Employer.
- Other requirement **(must specify)**: _____

Payment for Prior Military Service Credit(check one):

- Participants shall **not** be required to pay for military service credit.
- Participants shall be required to pay for military service credit as follows:
 - The Participant must pay _____% of the actuarial cost of the service credit (as defined below).
 - The Participant must pay an amount equal to **(must specify)**: _____

Other Conditions for Award of Prior Military Service Credit **(must specify)**: _____

Limitations on Service Credit Purchases. For purposes of this section and the following section concerning prior governmental service credit, the term "actuarial cost of the service credit" means the present value of the Accrued Benefit relating to such additional service credit determined as of the payment date and calculated based upon the assumptions specified in Article XII, Section 7 of the Master Plan.

In the case of a service credit purchase, the Participant shall be required to comply with any rules and regulations established by the GMEBS Board of Trustees concerning said purchases. The Employer may elect to allow Employees to make the purchase through payroll deduction and the Employer may pick-up the amount to be contributed by the Employee in accordance with Internal Revenue Code Section 414(h) and the Plan, subject to any conditions contained in GMEBS' rules and regulations concerning service credit purchases.

PRIOR GOVERNMENTAL SERVICE

Note: Prior service with other GMEBS employers shall be credited as provided under the Master Plan.

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

- Prior governmental service is **not** creditable under the Plan **(if checked, skip to next section – Unused Sick/Vacation/Personal Leave)**.
- Prior governmental service shall be counted as Credited Service for the following purposes under the Plan **(check one or more as applicable)**:
 - Computing amount of benefits payable.
 - Meeting minimum service requirements for vesting.
 - Meeting minimum service requirements for benefit eligibility.

Definition of Prior Governmental Service.

Prior governmental service shall be defined as follows: **(must specify)**:

Unless otherwise specified above, prior governmental service shall include only full-time service (minimum hour requirement same as that applicable to Eligible Regular Employees).

Maximum Credit for Prior Governmental Service.

Credit for prior governmental service shall be limited to a maximum of _____ years **(insert number)**.

Rate of Accrual for Prior Governmental Service Credit.

Credit for prior governmental service shall accrue at the following rate (**check one**):

- One month of prior governmental service credit for every _____ month(s) (**insert number**) of Credited Service with the Adopting Employer.
- One year of prior governmental service credit for every _____ year(s) (**insert number**) of Credited Service with the Adopting Employer.
- All prior governmental service shall be creditable (subject to any caps imposed above) after the Participant has completed _____ years (**insert number**) of Credited Service with the Adopting Employer.
- Other requirement (**must specify**): _____

Payment for Prior Governmental Service Credit.

- Participants shall **not** be required to pay for governmental service credit.
- Participants shall be required to pay for governmental service credit as follows:
 - The Participant must pay _____% of the actuarial cost of the service credit.
 - The Participant must pay an amount equal to (**must specify**): _____

UNUSED SICK/VACATION/PERSONAL LEAVE

An Adopting Employer may elect to treat accumulated days of unused leave for which a terminated Participant is not paid as Credited Service. The Pension Committee shall be responsible to certify to GMEBS the total amount of unused leave which is creditable hereunder. The Employer elects the following treatment of unused leave:

- Unused leave shall **not** be treated as Credited Service (**if checked, skip to next section – Retirement Eligibility**).
- The following types of unused leave for which the Participant is not paid shall be treated as Credited Service under the Plan (**check one or more as applicable**):
 - Unused sick leave
 - Unused vacation leave
 - Unused personal leave
 - Other (**must specify**): _____

Minimum Service Requirement.

In order to receive credit for unused leave, a Participant must meet the following requirement at termination (**check one**):

- The Participant must be 100% vested in a normal retirement benefit.
- The Participant must have at least _____ years (**insert number**) of Total Credited Service (not including leave otherwise creditable under this section).
- Other (**must specify**): _____

Use of Unused Leave Credit. Unused leave shall count as Credited Service for the following purposes under the Plan (**check one or more as applicable**):

- Computing amount of benefits payable.
- Meeting minimum service requirements for vesting.
- Meeting minimum service requirements for benefit eligibility.

Maximum Credit for Unused Leave.

Credit for unused leave shall be limited to a maximum of _____ months (**insert number**).

Computation of Unused Leave.

Unless otherwise specified by the Adopting Employer under "Other Conditions" below, each twenty (20) days of creditable unused leave shall constitute one (1) complete month of Credited Service under the Plan. Partial months shall not be credited.

Other Conditions (please specify): _____

RETIREMENT ELIGIBILITY

EARLY RETIREMENT QUALIFICATIONS

Early retirement qualifications are (**check one or more as applicable**):

- Attainment of age 55 (**insert number**)
- Completion of 10 years (**insert number**) of Total Credited Service

Exceptions: If different early retirement eligibility requirements apply to a particular class or classes of Eligible Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Eligible Employees to whom exception applies (must specify): _____

Early retirement qualifications for excepted class(es) are (check one or more as applicable):

- Attainment of age _____ (insert number)
- Completion of _____ years (insert number) of Total Credited Service

NORMAL RETIREMENT QUALIFICATIONS

Note: Please complete this section and also list "Alternative" Normal Retirement Qualifications, if any, in next section.

Regular Employees

Normal retirement qualifications for Regular Employees are (check one or more as applicable):

- Attainment of age 65 (insert number)
- Completion of 5 years (insert number) of Total Credited Service

Exceptions: If different normal retirement qualifications apply to a particular class or classes of Regular Employees, the Employer must specify below the classes to whom the different requirements apply and indicate below the requirements applicable to them.

Class(es) of Regular Employees to whom exception applies (must specify): _____

Normal retirement qualifications for excepted class(es) are (check one or more as applicable):

- Attainment of age _____ (insert number)
- Completion of _____ years (insert number) of Total Credited Service

Elected or Appointed Members of Governing Authority

Complete this section only if elected or appointed members of the Governing Authority or Municipal Legal Officers are permitted to participate in the Plan. Normal retirement qualifications for this class are (check one or more as applicable):

- Attainment of age 65 (insert number)
- Completion of 5 years (insert number) of Total Credited Service.

ALTERNATIVE NORMAL RETIREMENT QUALIFICATIONS

Please skip to the next section (Disability Benefit Qualifications) if the Adopting Employer does not offer alternative normal retirement benefits under the Plan. The Employer may elect to permit Participants to retire with unreduced benefits after they satisfy service and/or age requirements other than the regular normal retirement qualifications specified above. The Employer hereby adopts the following alternative normal retirement qualifications:

Alternative Normal Retirement Qualifications (check one or more, as applicable):

- Alternative Minimum Age & Service Qualifications. (if checked, please complete one or more items below, as applicable):**

- Attainment of age _____ (insert number)
- Completion of _____ years (insert number) of Total Credited Service

This alternative normal retirement benefit is available to:

- All Participants who qualify.
- Only the following Participants (must specify): _____

A Participant (check one): is required is not required to be in the service of the Employer at the time he satisfies the above qualifications in order to qualify for this alternative normal retirement benefit.

- Rule of _____ (insert number).** The Participant's combined Total Credited Service and age must equal or exceed this number. Please complete additional items below:

To qualify for this alternative normal retirement benefit, the Participant (check one): must have attained at least age _____ (insert number) must not satisfy any minimum age requirement.

This alternative normal retirement benefit is available to:

- All Participants who qualify.
- Only the following Participants (must specify): _____

A Participant (check one): is required is not required to be in the service of the Employer at the time he satisfies the Rule in order to qualify for this alternative normal retirement benefit.

- Alternative Minimum Service.** A Participant is eligible for an alternative normal retirement benefit if he has at least _____ years (**insert number**) of Total Credited Service, regardless of the Participant's age.

This alternative normal retirement benefit is available to:

- All Participants who qualify.
- Only the following Participants (**must specify**): _____

- Other Alternative Normal Retirement Benefit.**

Must specify qualifications: _____

This alternative normal retirement benefit is available to:

- All Participants who qualify.
- Only the following Participants (**must specify**): _____

DISABILITY BENEFIT QUALIFICATIONS

Please skip to the next section (Retirement Benefit Computation) if the Adopting Employer does not offer disability retirement benefits under the Plan. Subject to the other terms and conditions of the Master Plan, disability retirement qualifications are based upon Social Security Administration award criteria or as otherwise provided under Article II, Section 19 of the Master Plan.

To qualify for a disability benefit, a Participant must have the following minimum number of years of Total Credited Service:

- No minimum.
- _____ years (**insert number**) of Total Credited Service.
- Other requirement (**must specify**): _____

RETIREMENT BENEFIT COMPUTATION

MAXIMUM TOTAL CREDITED SERVICE

The number of years of Total Credited Service which may be used to calculate a benefit is (check one):

- not limited.
- limited to _____ years.
- limited to _____ years as an elected or appointed member of the Governing Authority or Municipal Legal Officer.

MONTHLY NORMAL RETIREMENT BENEFIT AMOUNT

Regular Employees

The monthly normal retirement benefit for Eligible Regular Employees shall be 1/12 of (check one):

- Flat Percentage Formula.** 1.5% (insert percentage) of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee.
- Split Formula (Dynamic Break Point).** _____ % (insert percentage) of Final Average Earnings up to the amount of Covered Compensation as defined in Article II, Section 15 of the Master Plan (**Dynamic Break Point**), plus _____% (insert percentage) of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.
- Split Formula (Table Break Point).** _____% (insert percentage) of Final Average Earnings up to the amount of Covered Compensation as defined in Article II, Section 16 of the Master Plan (**Table Break Point**), plus _____% (insert percentage) of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.
- Grandfathered Split Formula.** For Eligible Regular Employees employed on or after _____, (insert date) and for Eligible Regular Employees employed prior to said date only when application of this formula would result in a higher benefit than the benefit as determined under the following sentence, _____ % (insert percentage) of Final Average Earnings up to the amount of Covered Compensation as defined in Article II, Section 15 of the Master Plan (**Dynamic Break Point**), plus _____% (insert percentage) of

Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee. For Regular Employees employed prior to _____, (insert date) only when application of this formula would result in a higher benefit than the benefit as determined under the following sentence, _____% (insert percentage) of Final Average Earnings up to the amount of Covered Compensation as defined in Article II, Section 16 of the Master Plan (Table Break Point), plus _____% (insert percentage) of Final Average Earnings in excess of said Covered Compensation, multiplied by years of Total Credited Service as an Eligible Regular Employee.

Other Formula (must specify): _____

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

Class(es) of Regular Employees to whom exception applies (must specify):

Class (1) - Regular Employees employed by the City as of September 30, 2009, provided they do not become reemployed by the City on or after October 1, 2009.

Benefit formula for excepted class (1): The monthly normal retirement benefit shall be 1/12 of 2% of Final Average Earnings multiplied by years of Total Credited Service as an Eligible Regular Employee.

Class (2) - Regular Employees employed by the City as of September 30, 2009 who become reemployed by the City on or after October 1, 2009.

Benefit formula for excepted class (2): The monthly normal retirement benefit shall be 1/12 of 2% of Final Average Earnings multiplied by years of Credited Service rendered as an Eligible Regular Employee prior to the date the Employee becomes reemployed by the City on or after October 1, 2009, plus 1/12 of 1.5% of Final Average Earnings multiplied by years of Credited Service rendered as an Eligible Regular Employee on or after said reemployment date.

Class (3) – Regular Employees who terminated employment prior to September 30, 2009 and who become reemployed by the City on or after October 1, 2009.

Benefit formula for excepted class (3): The monthly retirement benefit for Credited Service rendered as an Eligible Regular Employee prior to October 1, 2009 will be computed based upon the normal retirement benefit formula in effect under the Plan as of the Employee's most recent termination of employment from the City preceding October 1, 2009. The monthly normal retirement benefit for the Employee's Credited Service on or after October 1, 2009 will be 1/12 of 1.5% of Final Average Earnings multiplied by years of Credited Service rendered as an Eligible Regular Employee on or after October 1, 2009.

Final Average Earnings

Final Average Earnings is defined as (check one):

- The annual average of Earnings paid to a Participant by the Adopting Employer for the **3 (insert number not to exceed 5)** consecutive years (12 month periods) of Credited Service preceding the Participant's most recent Termination in which the Participant's Earnings were the highest. Note: GMEBS has prescribed forms for calculation of Final Average Earnings that must be used for this purpose.
- Other method of calculation (must specify): _____

Elected or Appointed Members of the Governing Authority

Complete this section only if elected or appointed members of the Governing Authority or Municipal Legal Officers are permitted to participate in the Plan. The monthly normal retirement benefit for members of this class shall be as follows (check one):

- \$ **33.00 (insert dollar amount)** per month for each year of Total Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer or major fraction thereof (6 months and 1 day).
- Other formula (must specify): _____

Exceptions: If a different formula from that specified above applies to a particular class of elected or appointed members of the Governing Authority or Municipal Legal Officers, the Employer must specify below the class to whom the different formula applies and indicate below the formula applicable to them.

Those to whom exception applies (must specify): _____

Benefit formula for excepted class (must specify): _____

MONTHLY EARLY RETIREMENT BENEFIT AMOUNT (check one):

- The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit shall be reduced on an Actuarially Equivalent basis in accordance with Article XII, Section 1 of the Master Plan to account for early commencement of benefits.
- The monthly Early Retirement benefit shall be computed as follows (must specify): **The monthly Early Retirement benefit shall be computed in the same manner as the monthly Normal Retirement benefit, but the benefit s**

shall be reduced based upon the factors specified in the enhanced early retirement reduction table contained in Section 6 of the Addendum accompanying this Adoption Agreement to account for early commencement of benefits.

MONTHLY LATE RETIREMENT BENEFIT AMOUNT (check one):

- The monthly Late Retirement benefit shall be computed in the same manner as the Normal Retirement Benefit, based upon the Participant's Accrued Benefit as of his Late Retirement Date.
- The monthly Late Retirement benefit shall be the greater of: (1) the monthly retirement benefit accrued as of the Participant's Normal Retirement Date, actuarially increased in accordance with the actuarial table contained in Article XII, Section 6 of the Master Plan; or (2) the monthly retirement benefit accrued as of the Participant's Late Retirement Date, without further actuarial adjustment under Article XII, Section 6 of the Master Plan.

MONTHLY DISABILITY BENEFIT AMOUNT

Complete this section only if the Adopting Employer elects to provide Disability retirement benefits. The amount of the monthly Disability Benefit shall be computed as follows (**check one**):

- The monthly Disability benefit shall be computed in the same manner as the Normal Retirement benefit, based upon the Participant's Accrued Benefit as of his Disability Retirement Date.
- Other method (**must specify**): _____

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

- No minimum is established.
- No less than (**check one**): 20% 10% ____% (**if other than 20% or 10% insert percentage amount**) of the Participant's average monthly Earnings for the 12 calendar month period immediately preceding his Termination of Employment as a result of a Disability.
- No less than (**check one**): 66 2/3 % _____% (**if other than 66 2/3%, insert percentage amount**) of the Participant's average monthly Earnings for the 12 calendar month period immediately preceding his Termination of Employment as a result of a Disability, less any benefits paid from Workers Compensation, federal Social Security benefits as a result of disability, any state compulsory disability plan, and any disability income plan paid by the Employer.

- Other Minimum (**must specify**): _____

BENEFIT CAP FOR ELECTED OFFICIALS

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

- No cap.
- Monthly benefit for Service as an elected or appointed member of the Governing Authority may not exceed 100% of the Participant's final salary as an elected or appointed member of the Governing Authority.
- Other cap (**must specify**): _____

DISTRIBUTIONS FOR THOSE WHO REMAIN IN SERVICE AFTER NORMAL RETIREMENT

The Employer may elect to permit active Participants who have satisfied the Employer's qualifications for Normal Retirement or Alternative Normal Retirement to begin drawing their retirement benefit even though they have not yet terminated employment with Employer, subject to the terms of the Master Plan. The Employer makes the following election in this regard (**check one**):

- Distribution of retirement benefits is **not** permitted until the Participant has terminated employment and otherwise qualifies for receipt of benefits.
- Participants who have satisfied the qualifications for Normal Retirement or Alternative Normal Retirement may begin drawing their Normal Retirement benefit even though they remain in the service of the Employer. This provision applies to (**check one**):
- All Participants
- Only Participants in the following classes (in-service distributions not permitted for any others) (**must specify**): Elected or appointed members of the Governing Authority, provided they have attained at least age 62. Notwithstanding the above-referenced requirement that Participants satisfy the qualifications for Normal Retirement or Alternative Normal Retirement in order to be eligible to receive an in-service distribution, elected or appointed members of the Governing Authority who are at least age 62 and who have satisfied the Plan's qualifications for Early or Normal Retirement (as applicable), may apply for in-service distribution of retirement benefits.

COST OF LIVING ADJUSTMENT

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

- No cost-of-living adjustment.
- Variable Annual cost-of-living adjustment not to exceed 5% (insert percentage).
- Fixed annual cost-of-living adjustment equal to _____% (insert percentage).

The above cost-of-living adjustment shall apply with respect to Participants (and their Beneficiaries) who terminate employment on or after September 1, 1980 (insert date).

RE-EMPLOYMENT AFTER RETIREMENT

Reemployment After Normal Retirement. In the event a Retired Participant is reemployed with the Employer as an Eligible Employee after his Normal Retirement Date, the following rule shall apply (check one):

- The Participant's benefit shall be suspended in accordance with Article VI, Section 6(a) of the Master Plan for as long as the Participant remains employed.
- The Participant may continue to receive his retirement benefit in accordance with Article VI, Section 6(c) of the Master Plan. This rule shall apply to (check one):
 - all Retired Participants
 - only the following classes of Retired Participants (must specify - benefits of those Retired Participants not listed shall be suspended in accordance with Article VI, Section 6(a) of the Master Plan if they return to work with the Employer):

Reemployment After Early Retirement. In the event a Participant retires with an Early Retirement benefit and is reemployed with the Employer as an Eligible Employee before his Normal Retirement Date, the following rule shall apply (check one):

- The Participant's Early Retirement benefit shall be suspended in accordance with Article VI, Section 6(a) of the Master Plan for as long as the Participant remains employed.
- The Participant's eligibility to continue receiving Early Retirement benefits shall be subject to the following limitations (if this item is checked, check one of the following):

- The Participant's Early Retirement benefit shall be suspended. However, the Participant may again begin receiving benefits after he satisfies the qualifications for Normal Retirement or alternative Normal Retirement in accordance with Article VI, Section 6(d) of the Master Plan.
- The Participant may continue receiving his Early Retirement benefit in accordance with Article VI, Section 6(e) of the Master Plan, provided his initial retirement was in good faith and he does not return to employment with the Employer for a minimum of _____ months (**insert number no less than 6**) following his effective Retirement date. If this requirement is not met, the Participant's benefit shall be suspended until he satisfies the qualifications for Normal Retirement or alternative Normal Retirement in accordance with Article VI, Section 6(d) of the Master Plan.

TERMINATION OF EMPLOYMENT BEFORE RETIREMENT; VESTING

Eligible Regular Employees

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

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

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

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

Regular Employees to whom exception applies (**must specify**): _____

Vesting Schedule for excepted class (**must specify**): _____

Elected or Appointed Members of the Governing Authority

Complete this Section only if Elected or Appointed Members of the Governing Authority are permitted to participate in the Plan. Subject to the terms and conditions of the Master Plan, a Participant who is an elected or appointed member of the Governing Authority or a Municipal Legal Officer shall earn a vested right in his accrued retirement benefit for Credited Service in such capacity in accordance with the following schedule (**check one**):

- No vesting schedule (immediate vesting).
- Other vesting schedule (**must specify**): 5-year cliff vesting schedule

PRE-RETIREMENT DEATH BENEFITS

IN-SERVICE DEATH BENEFIT

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

- Auto A Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that would have otherwise been payable to the Participant, had he elected a 100% joint and survivor benefit under Article VII, Section 3 of the Master Plan. In order to be eligible for this benefit, a Participant must meet the following requirements (**check one**):
 - The Participant must be vested in a normal retirement benefit.
 - The Participant must have _____ years (**insert number**) of Total Credited Service.
 - The Participant must be eligible for Early or Normal Retirement.
 - Other eligibility requirement (**must specify**): _____

Actuarial Reserve Death Benefit. A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, actuarially equivalent to the reserve required for the Participant's anticipated Normal Retirement benefit, provided the Participant meets the following eligibility conditions (**check one**):

- The Participant shall be eligible immediately upon becoming a Participant.
- The Participant must have _____ years (**insert number**) of Total Credited Service.
- Other eligibility requirement (**must specify**): _____

Imputed Service. For purposes of computing the actuarial reserve death benefit, the Participant's Total Credited Service shall include (**check one**):

- Total Credited Service accrued prior to the date of the Participant's death.
- Total Credited Service accrued prior to the date of the Participant's death, plus (**check one**): one-half (½) _____ (**insert other fraction**) of the Service between such date of death and what would otherwise have been the Participant's Normal Retirement Date.

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

Alternative Death Benefit (**must specify**): _____

Participants to whom alternative death benefit applies (**must specify**): _____

Eligibility conditions for alternative death benefit (**must specify**): _____

TERMINATED VESTED DEATH BENEFIT

Complete this Section only if the Employer offers a terminated vested death benefit. The Employer may elect to provide a terminated vested death benefit, to be payable in the event that a Participant who is vested dies after termination of employment but before Retirement benefits commence. Subject to the terms and conditions of the Master Plan, the Employer hereby elects the following terminated vested death benefit (**check one**):

- Auto A Death Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary, equal to the decreased monthly retirement benefit that

would have otherwise been payable to the Participant had he elected a 100% joint and survivor benefit under Article VII, Section 3 of the Master Plan.

- Accrued Retirement Benefit.** A monthly benefit payable to the Participant's Pre-Retirement Beneficiary which shall be actuarially equivalent to the Participant's Accrued Normal Retirement Benefit determined as of the date of death.

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

Alternative Death Benefit (**must specify**): _____

Participants to whom alternative death benefit applies (**must specify**): _____

Eligibility conditions for alternative death benefit (**must specify**): _____

EMPLOYEE CONTRIBUTIONS

Employee contributions (**check one**):

- Are not required.
- Are required in the amount of _____ % (**insert percentage**) of Earnings for all Participants.
- Are required in the amount of _____ % (**insert percentage**) of Earnings for Participants in the following classes (**must specify**): _____

Pre-Tax Treatment of Employee Contributions. If employee contributions are required, an Adopting Employer may elect to "pick-up" employee contributions to the Plan in accordance with IRC Section 414(h). In such case employee contributions shall be made on a pre-tax rather than a post-tax basis, provided the requirements of Section 414(h) are met. If the Employer elects to pick-up employee contributions, it is the Employer's responsibility to ensure that employee contributions are paid and reported in accordance with Section 414(h). The Employer hereby elects (**check one**):

- To pick-up employee contributions.
- Not to pick-up employee contributions.

Interest on Employee Contributions. The Adopting Employer may elect to pay interest on any refund of Employee Contributions.

- Interest shall not be paid.
- Interest shall be paid on a refund of Employee Contributions at a rate established by GMEBS from time to time.

EMPLOYER ADOPTION

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

- (1) The Act creating the Board of Trustees of the Georgia Municipal Employees Benefit System, O.C.G.A. Section 47-5-1 et seq. and any other applicable provisions of O.C.G.A. Title 47;
- (2) The bylaws of the Board;
- (3) The rules and regulations of the Board;
- (4) This Ordinance and Adoption Agreement.

In the event that any section, subsection, sentence, clause or phrase of this Plan shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no manner affect the previously existing provisions or the other section or sections, subsections, sentences, clauses or phrases of this Plan, which shall remain in full force and effect, as if the section, subsection, sentence, clause or phrase so declared or adjudicated invalid or unconstitutional were not originally a part hereof. The Governing Authority hereby declares that it would have passed the remaining parts of this Plan or retained the previously existing provisions if it had known that such part or parts hereof would be declared or adjudicated invalid or unconstitutional.

The Adopting Employer understands that failure to properly complete this Adoption Agreement may result in the Adopting Employer's plan not being qualified under the Internal Revenue Code. The Adopting Employer also agrees it will inform the Board of any amendments to this Adoption Agreement, its Plan, or the discontinuance, abandonment or termination of its Plan.

AN ORDINANCE (continued from page 1)

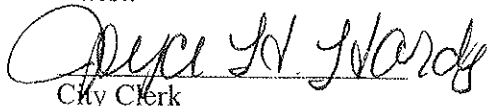
Section 2. Except as otherwise specifically required by law or by the terms of the Master Plan or Adoption Agreement, the rights and obligations under the Plan with respect to persons whose employment or term of office with the City was terminated for any reason whatsoever prior to the effective date of this Ordinance are fixed and shall be governed by such Plan, if any, as it existed and was in effect at the time of such termination.

Section 3. The effective date of this Ordinance shall be October 1, 2009.

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

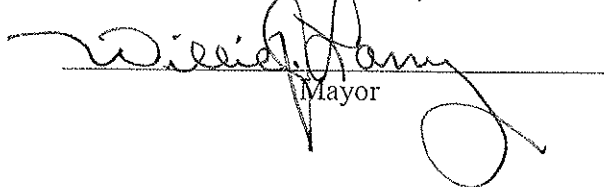
Approved by the Mayor and Council of the City of Montezuma, Georgia this 8th day of Sept, 2009.

Attest:

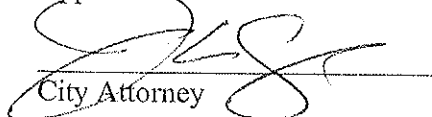

City Clerk

(SEAL)

CITY OF MONTEZUMA, GEORGIA


Mayor

Approved:


City Attorney

The terms of the foregoing Adoption Agreement are approved by the Board of Trustees of the Georgia Municipal Employees Benefit System.

IN WITNESS WHEREOF, the Board of Trustees of the Georgia Municipal Employees Benefit System has caused its Seal and the signatures of its duly authorized officers to be affixed this 15th day of October, 2009.

(SEAL)

Board of Trustees
Georgia Municipal Employees
Benefit System


Secretary

915486v2