Administrative Services Committee Meeting Commission Chamber- 7/12/2010- 12:40 PM

ADMINISTRATIVE SERVICES

1. Discuss amending the 2010 Action Plan Due to a change in the 2010 allocations for the Community Development Block Grant (CDBG), Emergency Shelter Grant (ESG), HOME Investment Partnerships (HOME) and Housing Opportunities for Persons with AIDS (HOPWA) Program. Attachments

2. An Ordinance to amend the Augusta, Ga. Code Title One Section 1-2-2 relating to the time for Commission meetings of the Augusta-Richmond County Board of Commissioners; to repeal all Code Sections and Ordinances and parts of Code Sections and Ordinances in conflict herewith; to provide an effective date and for other purposes. (Referred from July 1 Commission meeting) Attachments

3. Approve compliance amendments to retirement plans. Attachments

4. Approve standardized work schedule of 7.5 hours per day. Attachments

5. Discuss delay in the departmental review and approval of submitted Muni Agenda items. (Requested by Commissioner Corey Johnson) (Referred from July 1 Commission meeting) Attachments

6. Motion to authorize the execution of contracts relative to all Neighborhood Stabilization Program (NSP) Projects. Attachments

Administrative Services Committee Meeting
7/12/2010 12:40 PM
Amend 2010 Action Plan

Department:	Housing and Community Development Department
Caption:	Discuss amending the 2010 Action Plan Due to a change in the 2010 allocations for the Community Development Block Grant (CDBG), Emergency Shelter Grant (ESG), HOME Investment Partnerships (HOME) and Housing Opportunities for Persons with AIDS (HOPWA) Program.
Background:	On November 5, 2009, the Commission approved the 2010 Action Plan as a part of the 2010-2014 Consolidated Plan. Because Congress had not appropriated the funds for the 2010, we based the anticipated 2010 allocations on the grant amounts received in 2009, which was a total of $$4,139,216 for CDBG, ESG, HOME and HOPWA. On May 4, 2010, HUD notified the City of the actual 2010 CDBG, ESG, HOME and HOPWA allocations which reflects an increase in funds ($4,351,055). Below is a listing of the estimated allocations and the actual allocations the city received: Program Estimated Actual Difference CDBG $2,262,309 $2,448,329 + $186,020 ESG $99,412 $99,387 - $25 HOME $1,378,855 $1,373,547 - $5,308 HOPWA $398,640 $429,792 + $ 31,152 TOTAL $4,139,261 $4,351,055 + $185,995 Due to the increase in allocations, the 2010 Action Plan must be amended to allow use of the extra funds for projects. Staff is proposing the following changes: For CDBG, a new project is being added which is the CDBG Downpayment Assistance Program funded at $77,816, the existing Relocation project is being increased from $111,000 to $200,000 and CDBG administration/Fair Housing is increased from $482,462 to $519,666. For ESG, the ESG administration budget was decreased from $4,970 to $4,945. For HOME, the CHDO set-aside is decreased to $206,032, HOME administration is decreased to $237,355, the Housing Redevelopment Initiative budget is being decreased by $200,000 to fund the Downpayment Assistance Program. (All revisions are reflected on Attachment #1.) According to the City's Citizen Participation Policy, this increase in allocations constitute a substantial change to the 2010 Action Plan. Therefore, the revisions must be presented to the public for a 30-day comment period. If comments are received, they will be presented to the Commission for consideration. We are requesting authorization to proceed with the publication of a public notice in the newspapers to solicit comments on the changes. The Public Notice will be published in the Augusta Chronicle July 16, and the Metro Courier July 21, 2010. The deadline for comments will be August 16, 2010. Any comments received will be presented to Commission on August 17, 2010.
Analysis:	The additional funds will allow the department to fund and proceed with more projects.

Financial Impact:	More funds available for projects
Alternatives:	None recommended
Recommendation:	Accept the Housing and Community Department (HCD) recommendations for use of the additional funds and grant HCD authorization to proceed with the publication of a Public Notice soliciting citizen comments on the proposed changes to the 2010 Action Plan. On August 17, 2010, any comments received will be presented to Commission for consideration.
Funds are Available in the Following Accounts:	Existing funds from HUD for FY 2010.

REVIEWED AND APPROVED BY:

Finance.
Law.
Administrator.
Clerk of Commission

Attachment #1

2010 Community Development Block Grant Program

Allocation	Estimate	Actual
Entitlement Grant	2,262,309	2,448,329
Program Income (estimate)	150,000	150,000
TOTAL	$2,412,309	$2,598,329

Projects	**Estimate**	**Actual**
Acquisition - HCD	400,000	400,000
Augusta Mini Theatre – Security	22,000	22,000
Clearance/Demolition – HCD	100,000	100,000
Art Factory	15,000	15,000
Augusta Mini Theatre	15,000	15,000
Augusta Urban Ministries	10,900	10,900
Augusta Youth C enter	15,000	15,000
Boys & Girls Club	15,000	15,000
Caring Works (Maxwell House)	15,000	15,000
CSRA Business League	15,000	15,000
CSRA EOA – Transitional Housing	15,600	15,600
Coordinated Health Services – Respite	15,000	15,000
Coordinated Health Services – Clinic	15,000	15,000
East Augusta CDC – tutoring	10,500	10,500
Family Y	19,000	19,000
Golden Harvest Food Bank – Brown Bag Program	13,000	13,000
JWC Helping Hands	5,000	5,000
Kids Restart	10,000	10,000
MACH Academy	15,000	15,000
New Bethlehem Community Center	10,000	10,000
Promise Land Community Development Corporation	10,000	10,000
Salvation Army	12,000	12,000
Senior Citizens Council	12,000	12,000
Housing Counseling	125,000	125,000
Relocation – Housing & Community Development	111,000	**200,000**
Downpayment Assistance Program	0.00	**77,816**
Housing Rehabilitation Program	600,000	600,000
Utility Connection Hardship Fund	40,847	40,847
Façade Rehabilitation Program (Central City)	55,000	55,000
Façade Rehabilitation Program (Inner City CBD)	55,000	55,000
Small Business Development /Recruitment	100,000	100,000
Administration - $514,666 Fair Housing - $5,000	482,462	**519,666**
Contingency	40,000	40,000
Total		**$2,598,329**

Attachment #1

2010 Emergency Shelter Grants Program

Allocation	Estimate	Actual
Entitlement Grant	$ 99,412	$ 99,387

Projects	**Estimate**	**Actual**
Augusta Urban Ministries	11,000	11,000
CSRA Economic Opportunity Authority	14,000	14,000
Georgia Legal Services	10,000	10,000
Hope House	15,000	15,000
St. Stephens Ministry	12,030	12,030
Safe Homes	12,412	12,412
Salvation Army	20,000	20,000
Administration	4,970	**4,945**
Total	$ 99,412	**$ 99,387**

2010 HOME Investment Partnerships Program

Allocation	Estimate	Actual
Entitlement Grant	1,378,855	1,373,547
Program Income	1,000,000	1,000,000
TOTAL	$2,378,855	$2,373,547

Projects	**Estimate**	**Actual**
Housing Redevelopment Initiative (DPA)	1,934,140 -200,000	1,730,160
Downpayment Assistance Program	0.00 +200,000	200,000
CHDO Set-aside (15% minimum)	206,829	206,032
Administration (10% maximum)	237,886	237,355
Total	$2,378,855	**$2,373,547**

2010 Housing Opportunities for Persons with AIDS (HOPWA)

Allocation	Estimate	Actual
Entitlement Grant)	$398,640	$429,792

Projects	**Estimate**	**Amount**
Hope Health	100,000	100,000
St. Stephens Ministry	286,681	286,681
Administration (3%)	11,959	12,894
Resource ID (needs assessment)	0.00	30,217
Total	$398,640	**$429,792**

Administrative Services Committee Meeting
7/12/2010 12:40 PM
An Ordinance to amend Augusta, Ga. Code Section 1-2-2 relating to the time for Commission Meetings

Department:	Law Department
Caption:	An Ordinance to amend the Augusta, Ga. Code Title One Section 1-2-2 relating to the time for Commission meetings of the Augusta-Richmond County Board of Commissioners; to repeal all Code Sections and Ordinances and parts of Code Sections and Ordinances in conflict herewith; to provide an effective date and for other purposes. (Referred from July 1 Commission meeting)
Background:	Section 1-48 of the Augusta, GA. Charter provides that Commissioners shall hold at least one session on the first Tuesday of every month (except the month of April) "and at such other times as often as in their judgment the powers and duties [therein] conferred may require".
Analysis:	Commissioners at their annual retreat agreed Commission to set a specified time for a short Commission meeting before Committee Meetings for the discussion of legal matters and approval matters of an urgent nature.
Financial Impact:	N/A.
Alternatives:	Decline to adjust the Commission and Committee meeting times.
Recommendation:	Approve.
Funds are Available in the Following Accounts:	N/A.

REVIEWED AND APPROVED BY:

Clerk of Commission

ORDINANCE NO. __________

AN ORDINANCE TO AMEND THE AUGUSTA, GA CODE TITLE ONE SECTION 1-2-2 RELATING TO THE TIME FOR COMMISSION MEETINGS OF THE AUGUSTA-RICHMOND COUNTY BOARD OF COMMISSIONERS; TO REPEAL ALL CODE SECTIONS AND ORDINANCES AND PARTS OF CODE SECTIONS AND ORDINANCES IN CONFLICT HEREWITH; TO PROVIDE AN EFFECTIVE DATE AND FOR OTHER PURPOSES.

WHEREAS, Section 1-48 of the AUGUSTA, GA. CHARTER provides that Commissioners shall hold at least one session on the first Tuesday of every month (except the month of April) "and at such other times as often as in their judgment the powers and duties [therein] conferred may require"; and

WHEREAS, Section 1.01.01 of the Rules of Procedure adopted by the Commission on July 3, 1996, provide that "Regular and special meetings of the Augusta-Richmond County Commission-Council … shall be as determined by Ordinance adopted by the Augusta-Richmond County Commission-Council"; and

WHEREAS, it is the desire of the Commission to set a specified time for the discussion of legal matters and to provide for an additional Commission meeting for the approval of matters of an urgent nature;

THE AUGUSTA-RICHMOND COUNTY COMMISSION hereby ordains as follows:

SECTION 1. AUGUSTA, GA. CODE Section 1-2-2 as set forth in the AUGUSTA, GA. CODE, re-adopted July 10, 2007, and as amended by ordinance No. 7171 on April 1, 2010 is hereby amended by striking each of these sections in their entirety as set forth in "Exhibit A" hereto. A new Code Section 1-2-2 is hereby inserted to replace the repealed Code Section as set forth in "Exhibit B" hereto.

SECTION 2. This ordinance shall become effective upon approval.

SECTION 3. All ordinances, parts of ordinances, policies, and procedures concerning the time or location of Commission, Committee or Legal meetings in conflict herewith are hereby repealed.

Adopted this _____ day of________, 2010.

Attest:

Lena J. Bonner, Clerk of Commission

David S. Copenhaver
As its Mayor

CERTIFICATION

The undersigned Clerk of Commission, Lena J. Bonner, hereby certifies that the foregoing Ordinance was duly adopted by the Augusta-Richmond County Commission on_________________, 2010 and that such Ordinance has not been modified or rescinded as of the date hereof and the undersigned further certifies that attached hereto is a true copy of the Ordinance which was approved and adopted in the foregoing meeting(s).

____

Lena J. Bonner, Clerk of Commission

Published in the Augusta Chronicle.

Date: ______________________

First Reading ______________________

Second Reading ______________________

Exhibit A

STRIKE:

~~**Sec. 1-2-2. Meeting-Time and place; committees.**~~

~~(a) All regular Commission meetings shall be held on the first and third Tuesday of each month at 5:00 p.m. at the Municipal Building, in the Lee Beard Commission Chambers or such other Commission Chambers as may be created in the future.~~

~~(b) All regular Committee meetings shall be held on the second and last Monday of every month at 12:30 p.m. at the Municipal Building, in the Lee Beard Commission Chambers or such other Commission Chambers as may be created in the future.~~

~~(c) Other called meetings of the Commission and Committees and the subject, dates and times of these meetings may be scheduled as needed and notification of such meetings shall be provided to the public in advance as required by law.~~

~~Note-By Ordinance No. 6883, on May 2, 2006, the Augusta-Richmond County Commission changed its first meeting in April 2007 to the last Wednesday in March of 2007, and the first meeting of every April thereafter to the last week of the preceding March.~~

~~(d) If there is a necessity to change the time and date of the regular meeting of the Commission or Committees or of any specially called meeting or any Legal meeting, this shall be done by request of the Mayor or a majority of the members of the Commission, provided a majority of the Commissioners can attend the meeting which shall be held on a different date and shall be given the notice required herein.~~

~~(e) The Commission may hold such additional meetings as shall be deemed necessary when called by the Mayor or a majority of the members of the Commission, provided all members shall have been notified at least twenty-four (24) hours in advance of the special meeting. Provided, further, that a majority of the Commission may convene the same in extraordinary session for emergency business, such as a natural disaster or civil disturbance, whenever in their judgment it may be necessary.~~

~~Any action taken at any committee meeting (other than to postpone the agenda item to the next, or a future, committee meeting) shall be placed on the agenda of the regular meeting, regular called meeting, or special meeting of the full Commission for approval of the action of the committee.~~

Exhibit B

REPLACE WITH:

Sec. 1-2-2. Meeting-Time and place; committees.

(a) Regular Commission meetings shall be held on the first and third Tuesday of each month at 5:00 p.m. at the Municipal Building, in the Lee Beard Commission Chambers or such other Commission Chambers as may be created in the future.

(b) Regular Commission meetings for legal matters and matters requiring urgent approval shall be held on the second and last Monday of every month at 12:00 p.m. (noon) at the Municipal Building, in the Lee Beard Commission Chambers or such other Commission Chambers as may be created in the future.

(c) All regular Committee meetings shall be held on the second and last Monday of every month beginning at 1:00 p.m. at the Municipal Building, in the Lee Beard Commission Chambers or such other Commission Chambers as may be created in the future.

(d) Other called meetings of the Commission and Committees and the subject, dates and times of these meetings may be scheduled as needed and notification of such meetings shall be provided to the public in advance as required by law.

Note-By Ordinance No. 6883, on May 2, 2006, the Augusta-Richmond County Commission changed its first meeting in April 2007 to the last Wednesday in March of 2007, and the first meeting of every April thereafter to the last week of the preceding March.

(e) If there is a necessity to change the time and date of the regular meeting of the Commission or Committees or of any specially called meeting or any Legal meeting, this shall be done by request of the Mayor or a majority of the members of the Commission, provided a majority of the Commissioners can attend the meeting which shall be held on a different date and shall be given the notice required herein.

(f) The Commission may hold such additional meetings as shall be deemed necessary when called by the Mayor or a majority of the members of the Commission, provided all members shall have been notified at least twenty-four (24) hours in advance of the special meeting. Provided, further, that a majority of the Commission may convene the same in extraordinary session for emergency business, such as a natural disaster or civil disturbance, whenever in their judgment it may be necessary.

(g) Any action taken at any committee meeting (other than to postpone the agenda item to the next, or a future, committee meeting) shall be placed on the agenda of the regular meeting, regular called meeting, or special meeting of the full Commission for approval of the action of the committee.

Administrative Services Committee Meeting
7/12/2010 12:40 PM
Approve compliance amendments to retirement plans

Department:	Human Resources
Caption:	Approve compliance amendments to retirement plans.
Background:	The Retirement Plan for the Employees of Augusta, Georgia (DB Plan) and the Augusta-Richmond County, Georgia 401(a) Defined Contribution Plan (MPP Plan) are individually-designed plans based on the pre-approved plan documents of the Georgia Municipal Employees Benefit System (GMEBS) and Georgia Municipal Association (GMA). Following the recent restatements of the DB Plan and MPP Plan, all retirement plans intended to be qualified under Internal Revenue Code Section 401(a) were required to make certain amendments to comply with changes in federal laws. GMEBS and GMA prepared amendments to their pre-approved plan documents, which may be adopted to bring the DB Plan and MPP Plan into compliance with this federal law requirement.
Analysis:	The amendments make certain required changes to the GMEBS and GMA pre-approved plans to comply with the Pension Protection Act of 2006 (2006), the Heroes Earnings Assistance and Relief Tax Act of 2008, the Worker, Retiree, and Employer Recovery Act of 2008, and Final Regulations under Internal Revenue Code Section 415. By adopting the amendments to the GMEBS and GMA pre-approved plans, the DB Plan and MPP Plan provisions will be brought up to date with compliance language requirements to preserve the continued tax-qualified status of the plans.
Financial Impact:	None
Alternatives:	Do not approve compliance amendments to retirement plans
Recommendation:	Approve compliance amendments to retirement plans
Funds are Available in the Following Accounts:	

<u>REVIEWED AND APPROVED BY</u>:

Cover Memo

Finance.
Law.

Administrator.
Clerk of Commission

AMENDMENT 1 TO THE GEORGIA MUNICIPAL ASSOCIATION 401(a) DEFINED CONTRIBUTION PLAN MASTER PLAN DOCUMENT

WHEREAS, the Board of Trustees of the Georgia Municipal Association, Inc. ("GMA") Defined Contribution and Deferred Compensation Program ("Trustees") established the Georgia Municipal Association Defined Contribution Plan ("Master Plan"), effective January 1, 2001;

WHEREAS, with the approval of the Trustees, Ice Miller LLP, Legal Counsel, the volume submitter practitioner who sponsors the Plan on behalf of the GMA ("Practitioner") is granted the authority to amend the Master Plan on behalf of all Participating Employers for changes in the Code, the regulations thereunder, revenue rulings, other statements published by the Internal Revenue Service, or other required good faith amendments (but only if their adoption will not cause such Plan to be individually designed), and for corrections of prior approved plans; and

WHEREAS, the Trustees grant authority to the Practitioner to amend the Master Plan, pursuant to this Amendment 1, to reflect the changes to federal law pursuant to the Pension Protection Act of 2006; Heroes Earnings Assistance and Relief Tax Act of 2008; Worker, Retiree, and Employer Recovery Act of 2008; and, the Final Regulations under Code Section 415.

NOW, THEREFORE, this Amendment 1 is hereby adopted to amend the Master Plan effective as set forth herein:

1. Effective for Plan Years beginning on or after July 1, 2007, Section 1.08 is amended to be an read as follows:

> **1.08** **"<u>Compensation</u>"** means all of a Participant's wages as defined in Code Section 3401(a) for the purposes of income tax withholding at the source but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2)); provided, however, compensation shall also include the amount of any elective deferrals, as defined in Code Section 402(g)(3), and any amount contributed or deferred by the employer at the election of the Employee and which is not includable in the gross income of the Employee by reason of Code Section 125 or 457, and elective amounts that are not includable in the gross income of the Employee by reason of Code Section 132(f)(4). If so elected in the Adoption Agreement, Compensation also includes certain additional amounts if paid no later than 2 ½ months after severance from employment or the end of the

calendar year that includes a Participant's severance from employment that, absent a severance from employment, would have been paid to the Participant while the Participant continued in employment with the Participating Employer. The compensation of each Participant for any Plan Year shall not exceed $245,000 (for 2009), as adjusted for cost-of-living increases in accordance with Code Section 401(a)(17)(B).

2. Effective for limitation years beginning on or after July 1, 2007, Section 5.02(a) is amended to be and read as follows:

(a) To the extent required under Code Section 415(c), in no event shall the "annual addition," as defined in this Section for a Participant for any limitation year, exceed the lesser of:

(1) Forty Thousand Dollars ($40,000), as adjusted under Code Section 415(d); or

(2) One-hundred percent (100%) of Compensation (as defined in Article I) actually paid or includable in gross income during such limitation year. Compensation also includes certain additional amounts if paid no later than 2 ½ months after severance from employment or the end of the calendar year that includes a Participant's severance from employment that, absent a severance from employment, would have been paid to the Participant while the Participant continued in employment with the Participating Employer. Such additional amounts include regular compensation for services during the Participant's regular working hours or compensation for services outside the Participant's regular work hours (such as overtime or shift differential), commissions, bonuses, or other similar payments; and, payments for unused accrued bona fide sick, vacation or other leave, but only if the Participant would have been able to use the leave if employment had continued. Any payment to a Participant paid by the Participating Employer not described above is not considered compensation if paid after severance from employment, even if it is paid within 2½ months following severance from employment.

An Employee who is in qualified military service (within the meaning of Internal Revenue Code Section 414(u)(1)) shall be treated as receiving compensation from the Participating Employer during such period of qualified military service equal to (i) the compensation the Employee would have received during such period if the Employee were not in qualified military service, determined based on the rate of pay the Employee would have received from the Participating Employer but for the absence during the period of qualified military service, or (ii) if the compensation the Employee would have received during such period was not reasonably certain, the Employee's average compensation from the Participating Employer during the twelve month period immediately preceding the qualified military service (or, if shorter, the period of employment immediately preceding the qualified military service).

Compensation of each Participant shall not exceed the applicable limit established by Code Section 401(a)(17) as of the first day of the limitation year, as increased for the Cost of Living Adjustment ($245,000 for 2009). The Cost of Living Adjustment in effect for a limitation year applies to compensation for the Plan Year that begins with or within such limitation year.

3. Effective for limitation years beginning on or after July 1, 2007 Section 5.02(d) is amended to be and read as follows:

(d) For limitation years prior to July 1, 2007, if the annual addition for a Participant under the Plan, determined without regard to the limitation of paragraph (a), would have been greater than the annual addition for such Participant as limited by paragraph (a), then the excess, if due to a reasonable error in estimating compensation or such other circumstances as found by the Secretary of the Treasury to justify application of this paragraph, shall be reduced, to the extent necessary to satisfy such limitation by holding the excess unallocated in a suspense account and using it to reduce Participating Employer contributions in subsequent Plan Years.

4. Effective for Plan Years beginning after December 31, 2006, Sections 13.02(b) and (c) are amended to be and read as follows:

(b) An "eligible retirement plan" is an individual retirement account described in section 408(a) of the Code, an individual retirement annuity described in section 408(b) of the Code, a Roth IRA described in section 408A of the Code, an annuity plan described in section 403(a) of the Code, a qualified trust described in section 401(a) of the Code that accepts the distributee's eligible rollover distribution or an annuity contract described in Code Section 403(b) and an eligible plan under Code Section 457(b) which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan. The definition of Eligible Retirement Plan shall also apply in the case of a distribution to a surviving spouse, or to a spouse or former spouse who is the alternate payee under a qualified domestic relations order, as defined in Code Section 414(p). The definition of an Eligible Retirement Plan for a nonspouse designated beneficiary of a deceased participant means an individual retirement annuity account established for the purpose of receiving a distribution from this Plan and treated as an inherited individual retirement account or annuity (within the meaning of Code Section 408(d)(3)(C)).

(c) A "distributee" includes an employee, former employee, and, effective for Plan Years beginning on or after December 31, 2009, a nonspouse designated beneficiary (as defined in section 401(a)(9)(E) of the Code) of a deceased Participant. In addition, the employee's or former employee's surviving spouse and the employee's or former employee's spouse or former spouse who is the alternate payee under a qualified domestic relations order, as defined in section 414(p) of the Code, are distributees with regard to the interest of the spouse or former spouse.

5. Effective for Plan Years beginning after December 31, 2006, a new subsection 13.02(e) is amended to be and read as follows:

(e) Not fewer than 30 nor more than 180 days before a Plan distribution, the Administrator shall provide the recipient with a written tax explanation as required by Code Section 402(f), if applicable, including an explanation of (i) the direct transfer of benefits, if applicable; (ii) the applicability of withholding taxes; (iii) the availability of direct transfers or rollovers; (iv) the availability of the special forward income averaging of Code Section 402(d); and (v) the applicability of such provisions to an alternate payee under Code Section 402(e). Notwithstanding the preceding sentence, a distribution may begin fewer than 30 days after the notice described in the preceding sentence is given, provided that:

(1) the Administrator clearly informs the Participant that the Participant has a right to a period of at least 30 days after receiving the notice to consider the decision of whether or not to elect a distribution (and, if applicable, a participant distribution option), and

(2) the Participant, after receiving a notice, affirmatively elects a distribution.

6. Effective January 1, 2007, Section 24.05 is amended to be and read as follows:

24.05 <u>USERRA Compliance</u>. Notwithstanding any provisions of this Plan to the contrary, contributions, benefits, and service credit with respect to qualified military service shall be provided in accordance with the Uniformed Services Employment and Reemployment Rights Act of 1994 ("USERRA") [as codified at Chapter 43, Title 38, of the United States Code]; Code Section 414(u); and Code Section 401(a)(37), as amended from time to time.

For purposes of this section, "qualified military service" means any service in the uniformed services as defined in USERRA by any individual if such individual is entitled to reemployment rights under USERRA with respect to such service.

A Participant, whose employment is interrupted by qualified military service or who is on a leave of absence for qualified military service who timely resumes employment with the Participating Employer in accordance with USERRA, may elect to make-up deferral contributions to a Code Section 457(b) Plan in accordance with Code Section 414(u) reduced by deferral contributions under Code Section 457(b), if any, actually made for the Participant during the period of such interruption or leave. Except to the extent otherwise provided under Code Section 414(u), this right applies for five (5) years following such resumption of employment (or, if shorter, for a period equal to three (3) times the period of the interruption or leave). Such contribution by the Participant may only be made during such period and while the Participant is employed by the Participating Employer.

If such Participant elects to make such make-up contributions, then the Participating Employer shall make-up the related Employer Contributions which would have been required had such contributions actually been made during the period of qualified military service. The make-up contributions by the Participating Employer shall be made as soon as practicable after the Participant makes such make-up contributions.

If the Participant timely resumes employment in accordance with USERRA after a qualified military leave, the Participating Employer shall make any other Employer Contribution that would have been made if the Participant had remained employed during the Participant's qualified military service. Such contributions must be made no later than ninety (90) days after the date of such reemployment or when contributions are normally due for the year in which the qualified military service was performed, if later.

In determining the amount of Employer Contribution, a Participant shall be treated as receiving compensation from the Participating Employer during such period of qualified military service equal to (i) the compensation the Participant would have received during such period if the Participant were not in qualified military service, determined based on the rate of pay the Participant would have received from the Participating Employer but for the absence during the period of qualified military service, or (ii) if the compensation the Participant would have received during such period is not reasonably certain, the Participant's average compensation from the Participating Emplo yer during the twelve (12) month period immediately preceding the qualified military service (or, if shorter, the period of employment immediately preceding the qualified military service).

Effective January 1, 2007, to the extent provided under Code Section 401(a)(37), in the case of a Participant whose employment is interrupted by qualified military service and who dies while performing qualified military service, the survivor of such Participant shall be entitled to any additional benefit (other than benefit accruals) provided under the Plan as if the Participant timely resumed employment in accordance with USERRA and then, on the next day, terminated employment on account of death.

The terms of the foregoing Amendment 1 to the Master Plan are hereby adopted and agreed to.

IN WITNESS WHEREOF, the Board of Trustees of the Georgia Municipal Association Defined Contribution and Deferred Compensation Program has caused to be affixed the signature of its duly authorized Representative:

BOARD OF TRUSTEES OF THE
GEORGIA MUNICIPAL ASSOCIATION
DEFINED CONTRIBUTION AND DEFERRED
COMPENSATION PROGRAM

6/24/09
Date

Jim E. [illegible]
Secretary

Approved by the Board of Trustees at the meeting held June 21, 2009.

RESOLUTION TO ADOPT
AMENDMENT 8
TO THE
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM
DEFINED BENEFIT PLAN MASTER DOCUMENT

WHEREAS, the Board of Trustees of the Georgia Municipal Employees Benefit System ("Board") has previously adopted the Georgia Municipal Employees Benefit System Defined Benefit Plan Master Document ("Master Plan"), generally effective as of the date set forth in the Adoption Agreement of each Employer; and

WHEREAS, the Board now wishes to amend the Master Plan, pursuant to this Amendment 8, in order to comply with changes included in the Pension Protection Act of 2006, the Worker, Retiree and Employer Recovery Act (WRERA) of 2008, final regulations under Internal Revenue Code Section 415, and the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART Act).

NOW, THEREFORE, the Board hereby resolves to amend the Master Plan as follows:

1. Section 2(a) of Article X of the GMEBS Master Plan Document, defining "Eligible Rollover Distributions," is hereby amended to read as follows:

(a) An "Eligible Rollover Distribution" is any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include: (i) any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated beneficiary, or for a specified period of ten (10) years or more; (ii) any distribution to the extent such distribution is required under Code Section 401(a)(9); (iii) for distributions made before January 1, 2002, the portion of any distribution that is not includible in taxable income; or (iv) any other distribution which the Internal Revenue Service does not consider eligible for rollover treatment, such as certain corrective distributions necessary to comply with the provisions of Code Section 415 or any distribution that is reasonably expected to total less than $200 during the year. Effective January 1, 2002, a portion of a distribution will not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions that are not includible in taxable income. However, such portion may be transferred only (i) to an individual retirement account or annuity described in Code Section 408(a) or (b) or to a qualified defined contribution plan described in Code Section 401(a); (ii) on or after January 1, 2007, to a qualified defined benefit plan described in Code Section 401(a) or to an annuity contract described in Code Section 403(b), that agrees to separately account for amounts so transferred (and earnings thereon), including separately accounting for the portion of the distribution that is includible in taxable income and the portion of the distribution that is not so includible; or (iii) on or after January 1, 2008, to a Roth IRA described in Code Section 408A. Effective January 1, 2002, the definition of eligible rollover distribution also includes a distribution to a surviving spouse.

2. **Section 2(b) of Article X of the GMEBS Master Plan Document, defining "Eligible Retirement Plan," is hereby amended to read as follows:**

(b) An "Eligible Retirement Plan" is any one of the following that accepts the Distributee's Eligible Rollover Distribution: (i) an individual retirement account described in Code Section 408(a); (ii) an individual retirement annuity described in Code Section 408(b); (iii) an annuity plan described in Code Section 403(a); or (iv) a qualified trust described in Code Section 401(a). Effective for distributions made after December 31, 2001, an Eligible Retirement Plan includes an eligible deferred compensation plan described in Code Section 457(b) which is maintained by an eligible employer described in Code Section 457(e)(1)(A) or an annuity plan described in Code Section 403(b); provided, however, in the case of an Eligible Rollover Distribution to a surviving spouse prior to January 1, 2002, an eligible retirement plan is only an individual retirement account or individual retirement annuity under Code Section 408. Effective for distributions made after December 31, 2007, an Eligible Retirement Plan includes a Roth IRA described in Code Section 408A.

3. **Section 2(c) of Article X of the GMEBS Master Plan Document, defining "Distributee," is hereby amended to read as follows:**

(c) A "Distributee" includes an employee or former employee. Effective January 1, 2002, a Distributee includes the employee's surviving spouse with regard to the interest of the spouse. Effective January 1, 2008, a Distributee further includes a nonspouse beneficiary who is a designated beneficiary as defined by Code Section 401(a)(9)(E). However, a nonspouse beneficiary may only make a direct rollover of the distribution to an individual retirement account or individual retirement annuity established for the purpose of receiving the distribution, and the account or annuity will be treated as an "inherited" individual retirement account or annuity.

4. **Section 3 of Article X of the GMEBS Master Plan Document, regarding "Acceptance of Eligible Rollover Distributions," is hereby amended to read as follows:**

<u>Section 3. Acceptance of Eligible Rollover Distributions.</u>

To the extent permitted by the applicable provisions of the Code and regulations issued thereunder, for the purpose of purchasing Credited Service as permitted under the Plan and the Employer's Adoption Agreement (i) a Participant may contribute to the Plan as a rollover contribution a qualified rollover amount from a qualified plan under Code Section 401(a), an annuity plan under Code

Section 403(a), an individual retirement account or annuity under Code Sections 408(a) or (b), a governmental deferred compensation plan under Code Section 457(b), or a tax-sheltered annuity under Code Section 403(b), that is includible in taxable income; or (ii) effective as of the date of adoption of this Amendment, a Participant may make a direct rollover to the Plan of a qualified rollover amount from a qualified plan under Code Section 401(a) consisting of after-tax employee contributions that is not includible in taxable income provided that such amount will be separately accounted for under the Plan; provided, further, that the Administrator, in its discretion, determines that the contribution satisfies all applicable requirements of the Code. Such rollovers will be allowed to the extent permitted by law, subject to any conditions, proofs, or acceptance the Administrator deems appropriate.

5. **Sections 2 and 3 of Article XI of the GMEBS Master Plan Document, regarding "Limitation on Annual Benefit" and "Limitation on Annual Additions," respectively, are hereby amended to read as follows:**

Section 2. Limitation on Annual Benefit.

(a) In no event shall the aggregate annual benefit for a calendar year (the "limitation year") provided under this Plan and all other defined benefit plans (without regard to whether the plan has terminated) of the Employer for any Participant exceed an amount equal to One Hundred Sixty Thousand Dollars ($160,000) as adjusted pursuant to Code Section 415(d)(1)(A).

(b) Adjustment for Benefits Commencing Before Age 62.

(1) If the retirement income benefit under the Plan begins before age sixty-two (62) and occurs in a limitation year beginning on or after July 1, 2007, and the Plan does not have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement, the One Hundred Sixty Thousand Dollar ($160,000) limitation for the Participant's retirement income benefit commencement date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Participant's retirement income benefit commencement date that is the actuarial equivalent of the One Hundred Sixty Thousand Dollar ($160,000) limitation (adjusted under subsection (h) for years of participation less than ten (10), if required) with actuarial equivalence computed using a five percent (5%) interest rate assumption and the applicable mortality table for the retirement income benefit commencement date (expressing the Participant's age based on completed calendar months as of the retirement income benefit commencement date).

(2) If the retirement income benefit under the Plan begins before age sixty-two (62) and occurs in a limitation year beginning on or after July 1, 2007, and the Plan has an immediately commencing straight

life annuity payable at both age sixty-two (62) and the age of benefit commencement, the One Hundred Sixty Thousand Dollar ($160,000) limitation for the Participant's retirement income benefit commencement date is the lesser of the limitation determined under paragraph (1) and the One Hundred Sixty Thousand Dollar ($160,000) limitation (adjusted under subsection (h) for years of participation less than ten (10), if required) multiplied by the ratio of the annual amount of the immediately commencing straight life annuity under the Plan at the Participant's retirement income benefit commencement date to the annual amount of the immediately commencing straight life annuity under the Plan at age sixty-two (62), both determined without applying the limitations of this Article.

(3) If the retirement income benefit under the Plan begins before age sixty-two (62) and occurs in a limitation year that begins on or after January 1, 2002, but prior to July 1, 2007, the determination as to whether the One Hundred Sixty Thousand Dollars ($160,000) limitation has been satisfied shall be made by reducing the One Hundred Sixty Thousand Dollars ($160,000) limitation so that such limitation (as so reduced) equals an annual benefit (beginning when such retirement income benefit begins) which is equivalent to a One Hundred Sixty Thousand Dollars ($160,000) annual benefit beginning at age sixty-two (62). The age reduced dollar limit shall be the lesser of the equivalent amount computed using the actuarial table in Section 12.01 of the Plan for actuarial equivalence for early retirement benefits, and the amount computed using five percent (5%) interest and the applicable mortality table (to the extent that the mortality decrement is used prior to age sixty-two (62)).

(c) Adjustment for Benefits Commencing After Age 65.

(1) If the retirement income benefit under the Plan begins after age sixty-five (65) and occurs in a limitation year beginning on or after July 1, 2007, and the Plan does not have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement, the One Hundred Sixty Thousand Dollar ($160,000) limitation at the Participant's retirement income benefit commencement date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Participant's retirement income benefit commencement date that is the actuarial equivalent of the One Hundred Sixty Thousand Dollar ($160,000) limitation (adjusted under subsection (h) for years of participation less than ten (10), if required), with actuarial equivalence computed using a five percent (5%) interest rate assumption and the applicable mortality table for that retirement income benefit commencement date as defined in Section 2.02 of the Plan (expressing the Participant's age based on completed calendar months as of the retirement income benefit commencement date).

(2) If the retirement income benefit under the Plan begins after age sixty-five (65) and occurs in a limitation year beginning on or after July 1, 2007, and the Plan has an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement, the One Hundred Sixty Thousand Dollar ($160,000) limitation at the Participant's retirement income benefit commencement date is the lesser of the limitation determined under paragraph (1) and the One Hundred Sixty Thousand Dollar ($160,000) limitation (adjusted under subsection (h) for years of participation less than ten (10), if required) multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the Plan at the Participant's retirement income benefit commencement date to the annual amount of the adjusted immediately commencing straight life annuity under the Plan at age sixty-five (65), both determined without applying the limitations of this Article. For this purpose, the adjusted immediately commencing straight life annuity under the Plan at the Participant's retirement income benefit commencement date is the annual amount of such annuity payable to the Participant, computed disregarding the Participant's accruals after age sixty-five (65) but including actuarial adjustments even if those actuarial adjustments are used to offset accruals; and the adjusted immediately commencing straight life annuity under the Plan at age sixty-five (65) is the annual amount of such annuity that would be payable under the Plan to a hypothetical Participant who is age sixty-five (65) and has the same accrued benefit as the Participant.

(3) If the retirement income benefit under the Plan begins after age sixty-five (65) and occurs in a limitation year that begins on or after January 1, 2002, but prior to July 1, 2007, the One Hundred Sixty Thousand Dollar ($160,000) limitation for the Participant's retirement income benefit commencement date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Participant's retirement income benefit commencement date that is the actuarial equivalent of the One Hundred Sixty Thousand Dollar ($160,000) limitation (adjusted under subsection (h) for years of participation less than ten (10), if required) with actuarial equivalence computed using whichever of the following produces the smaller annual amount: (i) the actuarial increase factors specified in Section 12.06 of the Plan; or (ii) a five percent (5%) interest rate assumption and the applicable mortality table as defined in Section 2.02 of the Plan.

(d) Notwithstanding the other requirements of this section, no adjustment shall be made to the One Hundred Sixty Thousand Dollar ($160,000) limitation to reflect the probability of a Participant's death between the retirement income benefit commencement date and age sixty-two (62), or between age sixty-five (65) and the retirement income benefit commencement date, as applicable, if benefits are not forfeited upon the death of the Participant prior to the retirement income benefit commencement. To the extent benefits are forfeited upon death before the retirement income benefit commencement date, such an adjustment shall be made. Furthermore, notwithstanding the requirements of this section, the adjustments provided for in subsections (b) and (c) shall not apply (i) in the event the Participant's benefit is based on at least fifteen (15) years of service as a full-time employee of any police or fire department or on fifteen (15) years of military service, or (ii) in the case of pre-retirement disability benefits or pre-retirement death benefits.

(e) Adjustment for Form Subject to Code Section 417(e)(3). For distributions made in any form other than a straight life annuity or a qualified joint and survivor annuity to which Code Section 417(e)(3) does not apply [a monthly benefit], such benefit shall be adjusted to a straight life annuity, beginning at the same age, which is the actuarial equivalent of such benefit.

(1) For limitation years beginning before July 1, 2007, the actuarially equivalent straight life annuity for purposes of applying the limitations under Code Section 415(b) to benefits is equal to the greater of (or the reduced limitation applicable at the retirement income benefit commencement date which is the "lesser of" when adjusted in accordance with the following assumptions):

(A) the equivalent annual benefit computed using the interest rate and mortality table, or tabular factor, specified in Article XII of the Plan for actuarial equivalence for the particular form of benefit payable, and

(B) the equivalent annual benefit computed using a five percent (5%) interest rate assumption and the applicable mortality table described in Internal Revenue Service guidance (the mortality table specified in Revenue Ruling 98-1 prior to 2003 or Revenue Ruling 2001-62 on or after January 1, 2003).

(2) For limitation years beginning on or after July 1, 2007, the actuarially equivalent straight life annuity is equal to the greater of (or the reduced limitation applicable at the retirement income benefit commencement date which is the "lesser of" when adjusted in accordance with the following assumptions):

(A) the annual amount of the straight life annuity (if any) payable to the Participant under the Plan commencing at the same retirement income benefit commencement date as the Participant's form of benefit; and

(B) the annual amount of the straight life annuity commencing at the same retirement income benefit commencement date that has the same actuarial present value as the Participant's form of benefit, computed using a five percent

(5%) interest rate assumption and the applicable mortality table described in Internal Revenue Service guidance (the mortality table specified in Revenue Ruling 2001-62 on or after January 1, 2003, or Internal Revenue Service Notice 2008-85 for years after December 31, 2008).

(f) Adjustment for Form Not Subject to Code Section 417(e)(3). As required by final Treasury Regulations, for distributions made in any form to which Code Section 417(e)(3) applies [a lump sum benefit], such benefit shall be adjusted to a straight life annuity, beginning at the same age, which is the actuarially equivalent straight life annuity benefit which is the greatest of (or the reduced limitation applicable at the retirement income benefit commencement date which is the "least of" when adjusted in accordance with the following assumptions):

(1) The annual amount of the straight life annuity commencing at the retirement income benefit commencement date that has the same actuarial present value as the particular form of benefit payable, computed using the interest rate and mortality table, or tabular factor, specified in Article XII of the Plan for actuarial experience;

(2) The annual amount of the straight life annuity commencing at the retirement income benefit commencement date that has the same actuarial present value as the particular form of benefit payable, computed using a five and five-tenths percent (5.5%) interest assumption (or the applicable statutory interest assumption) and the applicable mortality table for the distribution under Internal Revenue Service guidance (the mortality table specified in Revenue Ruling 98-1 prior to 2003, Revenue Ruling 2001-62 on or after January 1, 2003, or Internal Revenue Service Notice 2008-85 for years after December 31, 2008); or

(3) the annual amount of the straight life annuity commencing at the retirement income benefit commencement date that has the same actuarial present value as the particular form of benefit payable computed using the applicable interest rate for the distribution under Internal Revenue Service guidance (the 30-year Treasury rate prior to January 1, 2008, using the rate in effect for the month prior to retirement, and on and after January 1, 2008, using the rate in effect for the first day of the plan year with a one-year stabilization period) and the applicable mortality table for the distribution under Internal Revenue Service guidance (the mortality table specified in Revenue Ruling 98-1 prior to 2003, Revenue Ruling 2001-62 on or after January 1, 2003, or Internal Revenue Service Notice 2008-85 for years after December 31, 2008), divided by one and five-one-hundredths (1.05).

(g) Limitations on benefits under this Article shall not apply where the total annual benefits payable to a Participant under this Plan and all other qualified defined benefit plans (whether or not terminated) of the Employer do not exceed Ten Thousand Dollars ($10,000) in the aggregate. This minimum limitation is not applicable for a Participant whose Employer maintains or has maintained a defined contribution plan in which such Participant participated.

(h) The Ten Thousand Dollars ($10,000) minimum limitation, if provided, must be reduced where a Participant has less than ten (10) years of service with the Employer at the time the Participant begins to receive retirement benefits under the Plan, and the maximum dollar limitation must be reduced where a Participant has less than ten (10) years of participation when retirement benefits under the Plan commence. These adjustments are made by multiplying the applicable limitations by the appropriate fraction:

(A) For the Ten Thousand Dollars ($10,000) minimum limitation – Years of service with the employer as of and including, the current limitation year divided by ten (10); or

(B) For the maximum dollar limitation – Years of participation with the employer as of and including, the current limitation year divided by ten (10).

(i) For purposes of applying the limits under Code Section 415(b) (Limit), the following will apply:

(1) prior to any limitation year beginning on or after July 1, 2007, adjustments under Section 6.05, will be taken into consideration when determining a Participant's applicable Limit;

(2) for any limitation year beginning on or after July 1, 2007:

(A) a Participant's applicable Limit will be applied to the Participant's annual benefit in the Participant's first limitation year without regard to any automatic cost of living adjustments under Section 6.05;

(B) to the extent the Participant's benefit equals or exceeds the Limit, the Participant will no longer be eligible for cost of living adjustments under Section 6.05 until such time as the benefit plus the accumulated adjustments under Section 6.05 are less than the Limit;

(C) thereafter, in any subsequent limitation year, a Participant's annual benefit, including any automatic cost of living increases under Section 6.05, shall be tested under the then applicable benefit Limit including any adjustment to the Code Section 415(b)(1)(A) dollar limit under Code Section 415(d), and the regulations thereunder; but

(D) in no event shall a Participant's benefit payable under the Plan in any limitation year be greater than the Limit applicable at the annuity starting date, as increased in subsequent years pursuant to Code Section 415(d) and the regulations thereunder. If the form of benefit without regard to the automatic benefit increase feature is not a straight life annuity, then the preceding provisions are applied by reducing the Code Section 415(b) limit applicable at the annuity starting date to an actuarially equivalent amount (determined using the assumptions specified in Treasury Regulation Section 1.415(b)-1(c)(2)(ii)) that takes into account the death benefits under the form of benefit.

Section 3. Limitation on Annual Additions.

(a) Effective beginning on and after January 1, 2002, to the extent required under Code Section 415(c), in no event shall the "annual addition" for a Participant for any calendar year (the "limitation year"), exceed the lesser of:

(1) Forty Thousand Dollars ($40,000)), as adjusted for increases in the cost of living under Code Section 415(d); or

(2) One hundred percent (100%)) of the "compensation" of such Participant received from an Adopting Employer during the limitation year. For purposes of this Section, "compensation" means all of a Participant's wages as defined in Code Section 3401(a) for the purposes of income tax withholding at the source but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2)); provided, however, for limitation years beginning after December 31, 1997, compensation shall also include the amount of any elective deferrals, as defined in Code Section 402(g)(3), and any amount contributed or deferred by the Adopting Employer at the election of the Employee and which is not includable in the taxable income of the Employee by reason of Code Section 125 or 457, but shall exclude Employee contributions picked up under Code Section 414(h)(2). For limitations years beginning after December 31, 2000, compensation shall also include any amount deferred by the Adopting Employer at the election of the Employee which is not includable in the taxable income of the Employee by reason of Code Section 132(f)(4). For limitation years beginning on or after July 1, 2007, the following types of payments, if paid by the later of (i) two and one-half (2½) months following a Participant's Termination of Employment, or (ii) the last day of the limitation year that includes the Participant's Termination of Employment, will be included as compensation for purposes of this Section: payments that, absent a Termination of Employment, would have been paid to the Participant while he or she continued in employment and that are regular compensation for services

rendered, and payments of accrued bona fide sick, vacation, or other leave, but only if the Participant would have been able to use the leave if employment had continued. For limitation years beginning on or after July 1, 2007, a Participant's compensation for purposes of this Section shall not exceed the annual limit under Code Section 401(a)(17).

(b) For purposes of this Section, "annual addition" means the sum of the following amounts credited to a Participant's accounts for the limitation year under this Plan and any other plan maintained by an Employer: (i) employer contributions; (ii) employee contributions; (iii) forfeitures; and (iv) allocations under a simplified employee pension plan. Amounts allocated after March 31, 1984, to an individual medical account, as defined in Code Section 415(l)(2), which is part of a pension or annuity plan maintained by an Employer are treated as annual additions to a defined contribution plan. Also, amounts derived from contributions paid or accrued after December 31, 1985, in taxable years ending after such date, which are attributable to post-retirement medical benefits, allocated to the separate account of a key employee, as defined in Code Section 419A(d)(3), under a welfare benefit fund, as defined in Code Section 419(e), maintained by an Employer are treated as an annual additions to a defined contribution plan.

(c) If the annual addition for a Participant under the Plan would be greater than the annual addition for such Participant as limited by subsection (a), then the excess shall be corrected as permitted under the IRS Employee Plans Compliance Resolution System (currently set forth in Revenue Procedure 2008-50).

6. **A new Section 5 is hereby added to Article XI of the GMEBS Master Plan Document, regarding "Limitations on Service Credit Purchases," to read as follows, and the existing Section 5 is hereby renumbered to be Section 6:**

Section 5. Limitations on Service Credit Purchases.

(a) Notwithstanding any other provision of law to the contrary, if an Adopting Employer adopts an Addendum to the Adoption Agreement that provides for service credit purchases, the Administrator may modify a request by a Participant to make an Employee Contribution if the amount of the Contribution would exceed the limits provided in Code Section 415 by using the following methods:

(1) If the Plan requires a lump sum payment for the purchase of service credit, the Administrator may establish a periodic payment plan for the Participant to avoid a contribution in excess of the limits under Code Sections 415(c) or 415(n).

(2) If payment pursuant to paragraph (1) will not avoid a contribution in excess of the limits imposed by Code Section 415(c), the

Administrator may either reduce the Employee Contribution to an amount within the limits of that section or refuse the Participant's Contribution.

(b) Effective for any permissive service credit contributions made in limitation years beginning after December 31, 1997, if a Participant makes one (1) or more contributions to purchase permissive service credit under an Adopting Employer's Plan, then the requirements of this Section will be treated as met only if:

(1) the requirements of Code Section 415(b) are met, determined by treating the accrued benefit derived from all such Contributions as an annual benefit for purposes of Code Section 415(b), or

(2) the requirements of Code Section 415(c) are met, determined by treating all such Contributions as annual additions for purposes of Code Section 415(c).

(3) For purposes of applying paragraph (1), the Plan will not fail to meet the reduced limit under Code Section 415(b)(2)(C) solely by reason of this paragraph (3), and for purposes of applying paragraph (2), the Plan will not fail to meet the percentage limitation under Code Section 415(c)(1)(B) solely by reason of this subsection (b).

(4) For purposes of this subsection (b) the term "permissive service credit" means service credit—

(A) recognized by the Plan for purposes of calculating a Participant's benefit under the Plan,

(B) which such Participant has not received under the Plan, and

(C) which such Participant may receive only by making a voluntary additional contribution, in an amount determined under the Plan, which does not exceed the amount necessary to fund the benefit attributable to such service credit.

Effective for permissive service credit contributions made in limitation years beginning after December 31, 1997, such term may include service credit for periods for which there is no performance of service, and, notwithstanding subparagraph (B), may include service credited in order to provide an increased benefit for service credit which a Participant is receiving under the Plan.

(5) The Plan will fail to meet the requirements of this subsection (b) if—

(A) more than five (5) years of nonqualified service credit are taken into account for purposes of this paragraph (5), or

(B) any nonqualified service credit is taken into account under this subsection (b) before the Participant has at least five (5) years of participation under the Plan.

(6) For purposes of paragraph (5), effective for permissive service credit contributions made in limitation years beginning after December 31, 1997, the term "nonqualified service credit" means permissive service credit other than that allowed with respect to—

(A) service (including parental, medical, sabbatical, and similar leave) as an employee of the Government of the United States, any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing (other than military service or service for credit which was obtained as a result of a repayment described in Code Section 415(k)(3)),

(B) service (including parental, medical, sabbatical, and similar leave) as an employee (other than as an employee described in subparagraph (A)) of an education organization described in Code Section 170(b)(1)(A)(ii) which is a public, private, or sectarian school which provides elementary or secondary education (through grade 12), or a comparable level of education, as determined under the applicable law of the jurisdiction in which the service was performed,

(C) service as an employee of an association of employees who are described in subparagraph (A), or

(D) military service (other than qualified military service under Code Section 414(u)) recognized by such governmental plan.

In the case of service described in subparagraph (A), (B), or (C), such service will be nonqualified service if recognition of such service would cause a Participant to receive a retirement benefit for the same service under more than one Plan.

(7) In the case of a trustee-to-trustee transfer after December 31, 2001, to which Code Section 403(b)(13)(A) or 457(e)(17)(A) applies (without regard to whether the transfer is made between plans maintained by the same employer)—

(A) the limitations of paragraph (6) will not apply in determining whether the transfer is for the purchase of permissive service credit, and

(B) the distribution rules applicable under federal law to the Plan will apply to such amounts and any benefits attributable to such amounts.

(8) For an eligible Participant, the limitation of Code Section 415(c)(1) shall not be applied to reduce the amount of permissive service credit which may be purchased to an amount less than the amount which was allowed to be purchased under the terms of the Plan as in effect on August 5, 1997. For purposes of this paragraph (8), an eligible Participant is an individual who first became a Participant in the Plan before January 1, 1998.

7. **A new Section 14 is hereby added to Article XX of the GMEBS Master Plan Document, regarding "Compliance with the HEART Act," to read as follows:**

Section 14. Compliance with the HEART Act.

(a) Effective with respect to deaths occurring on or after January 1, 2007, while a Participant is performing qualified military service (as defined in chapter 43 of title 38, United States Code), to the extent required by Code Section 401(a)(37), survivors of the Participant are entitled to any additional benefits that the Plan would provide if the Participant had resumed employment and then died, such as accelerated vesting or survivor benefits that are contingent on the Participant's death while employed.

(b) Beginning January 1, 2009, to the extent required by Code Sections 3401(h) and 414(u)(2), an individual receiving differential wage payments (while the individual is performing qualified military service (as defined in chapter 43 of title 38, United States Code)) from an employer shall be treated as employed by that employer and the differential wage payment shall be treated as earned compensation, but contributions attributable to such differential wage payments shall not be made unless and until the Participant returns to active employment and makes up the missed employee contributions. This provision shall be applied to all similarly situated individuals in a reasonably equivalent manner.

(c) Effective with respect to deaths occurring on or after January 1, 2009, while a Participant is performing qualified military service (as defined in chapter 43 of title 38, United States Code), to the extent permitted by Code Section 414(u)(8), for benefit accrual purposes, the Participant will be treated as having returned to employment on the day before the death and then terminated on the date of death. This provision shall be applied to all similarly situated individuals in a reasonably equivalent manner.

8. **In all other respects, the Plan shall be and remain the same.**

The terms of the foregoing Amendment 8 to the Master Plan are hereby adopted and agreed to.

IN WITNESS WHEREOF, the Board of Trustees of the Georgia Municipal Employees Benefit System has caused the signatures of its duly authorized officers to be affixed this 24th day of June, 2009.

Attest:

D. Calvin Wr...

Board of Trustees, Georgia Municipal Employees Benefit System

Jim E. Hipp...

Secretary

Adopted by the Board of Trustees at the meeting held on June 21, 2009.

1/2326039.3

Administrative Services Committee Meeting
7/12/2010 12:40 PM
Approve standardized work schedule of 7.5 hours per day

Department:	Human Resources
Caption:	Approve standardized work schedule of 7.5 hours per day.
Background:	Currently Augusta has several employees working different standard work days. Some employees work 7.5 hours per day and others work 8.0 hours per day. This has been an issue since consolidation and has caused employee morale and timekeeping issues.
Analysis:	Converting all employees to a 7.5 hour work day will achieve the goal of standardization. All new hires and respective job descriptions will conform to the standardized pay system. This change would include all employees currently on a regular 8.0 hour schedule (to include Administrative staff of public Safety Departments and Elected Officials). The standard hours of operations for all departments will be 8:30 a.m. to 5:00 p.m. All employees will have a standard one (1) hour lunch period. Non administrative staff and operational personnel working shifts for Public Safety Departments will be excluded. The effective date of this change will be the first pay period in September.
Financial Impact:	None
Alternatives:	Do not approve standardized workweeks and continue with two different workdays and workweeks for employees.
Recommendation:	Approve standardized work schedule of 7.5 hours per day.
Funds are Available in the Following Accounts:	

REVIEWED AND APPROVED BY:

Finance.
Law.
Administrator.
Clerk of Commission

Administrative Services Committee Meeting
7/12/2010 12:40 PM
Muni Agenda Item Approval Process

Department:	Clerk of Commission
Caption:	Discuss delay in the departmental review and approval of submitted Muni Agenda items. (Requested by Commissioner Corey Johnson) (Referred from July 1 Commission meeting)
Background:	
Analysis:	
Financial Impact:	
Alternatives:	
Recommendation:	
Funds are Available in the Following Accounts:	

<u>REVIEWED AND APPROVED BY</u>:

Clerk of Commission

Lena Bonner

From: Sarah Hudson
Sent: Wednesday, May 26, 2010 12:56 PM
To: _Department Heads
Cc: Don A. Grantham
Subject: JUNE 2010 AGENDA ITEMS - DUE DATES

MESSAGE FROM: Frederick L. Russell, Administrator

June 2010 agenda items for ***approval by the Administrator*** must be processed in accordance with the schedule listed below.

Due dates listed below are the dates that your items ***must be*** in the ***Administrator's queue***, so you ***must forward them*** to the other departments (i.e.: Finance, Procurement, Law, if required) ***far in advance*** to insure that your items are included on the meeting agenda. ***Otherwise***, items that are received in the ***Administrator's queue after*** the ***specified due date*** below ***will be moved*** to the next Committee Meeting.

Due Date	For Meeting
June 01, 2010 – Tuesday	June 07, 2010 – Monday
June 15, 2010 – Tuesday	June 21, 2010 – Monday

Per the Office of the Clerk of Commission, meetings are scheduled as follows:

Date	Meeting
June 01, 2010 – Tuesday	Commission Meeting
June 07, 2010 – Monday	Committee Meeting
June 15, 2010 – Tuesday	Commission Meeting
June 21, 2010 – Monday	Committee Meeting

Administrative Services Committee Meeting
7/12/2010 12:40 PM
NSP Program – Review and Execution of Contracts

Department: HOUSING & COMMUNITY DEVELOPMENT

Caption: Motion to authorize the execution of contracts relative to all Neighborhood Stabilization Program (NSP) Projects.

Background:

The Neighborhood Stabilization Program (NSP) staff (a part of the Housing and Community Development Department) is working with local Developers to comply with the Department of Housing and Urban Development's (HUD's) regulations to be sure that the City of Augusta's federal allocation ($2,473,064.00) of NSP funding is obligated and that all contracts pertaining to each project are properly reviewed and executed by the necessary City Officials. Please find below a brief history of the NSP's Eligible Activities (as approved by HUD) and the Projects that pertain to each activity. 1. Administration ($247,306.40) History: AHCDD is utilizing the administrative allocation to provide the following: ·Salaries ·Travel ·Equipment ·Supplies ·Other Miscellaneous 2. Redevelopment ($1,154,592.60) History: AHCDD is working with nonprofits/public agencies/for profits to leverage these NSP funds with public/private financing for homeownership and rental housing. Eligible activities include: construction, rehabilitation and project related soft costs. Status of Activities: a) Sand Ridge ($600,000.00) = construction of eight (8) single family housing units to be constructed in conjunction with a procured developer. b) Sand Hills ($280,000.00) = acquisition of four duplexes (eight total units) at risk of foreclosure c) Scattered Site ($274,592.60) = Acquisition and Rehabilitation of foreclosed and/or abandoned single family houses for resale NSP Review and Execution of Contracts - June 21, 2010 Page 2 3. Land Bank ($100,000.00) History: AHCDD will utilize our Augusta-Georgia Land Bank Authority (AGLBA) to acquire abandoned or foreclosed upon properties that have been identified as potential redevelopment properties before a developer has been chosen. Status of Activity: a) No property has been purchased to date and placed in the Augusta Georgia Land Bank Authority. 4. Financing Mechanisms ($100,000.00) History: AHCDD will reward eligible potential homeowners (household income does not exceed 120% of AMI) whom have worked to obtain the financial commitment from a local financial institution, but still have a financial gap to make homeownership a reality a maximum of $20,000 for homebuyer's subsidy, down payment and closing costs as needed. Status of Activity: a) 3549 Gardenbrook Drive ($2,500.00) = provided to an eligible homeowner for down payment associated with the closing of this property, b) No additional Homebuyer Subsidy/Down Payment/Closing Costs funding has been used to date. 5. Rental Housing ($871,165.00) History: AHCDD will meet its 25% set aside obligation by providing affordable rental housing to very low income persons (50% and below the AMI) as this is a NSP mandate at 25% of the funding allocation go to assist persons at or below 50% of the Area Median Income level. Status of Activity: a) Florence Street Project ($871,165.00) = construction of three duplexes (six total units) to be used as rental units for persons at or below the 50% Area Median Income.

Analysis:	The Augusta Housing and Community Development Department via its Neighborhood Stabilization Program has attempted to diversify its federal allocation by entering into projects that will render immediate and future homeownership opportunities, multi-family developmental opportunities via duplexes and future single family housing as well as by making available eligible citizens of Augusta Richmond County financing mechanism products to include homebuyer subsidy, down payment and closing costs assistance.
Financial Impact:	Upon completion of all the Neighborhood Stabilization Program (NSP) Projects, there will have been approximately an immediate $3 million dollar developmental impact within Augusta Richmond County encompassed with additional taxable housing units (single family and multi-family), building permit and water/sewer tap fees obtained as well.
Alternatives:	None Recommended
Recommendation:	Provide the Mayor of Augusta (Deke Copenhaver) and Clerk of Commission authorization to properly execute the signing of contracts relative to all Neighborhood Stabilization Program (NSP) Projects.
Funds are Available in the Following Accounts:	none required

REVIEWED AND APPROVED BY:

Finance.
Law.
Administrator.
Clerk of Commission