

AGENDA - Amended
GREENE COUNTY LEGISLATIVE BODY
Monday, May 15, 2017
6:00 P.M.

The Greene County Commission will meet at the Greene County Courthouse on Monday, May 15, 2017 beginning at 6:00 p.m. in the Criminal Courtroom (Top Floor) in the Courthouse.

Call to Order

- *Invocation - Commissioner Dale Tucker
- *Pledge to Flag - Girl Scout Troop #200
- *Roll Call

Public Hearing

- Representatives from Comcast

Proclamation

- In honor of National Day of Prayer
- In honor of National Nursing Home Week
- In honor of EMS Week
- In honor of National Law Enforcement Week

Approval of Prior Minutes

Reports

- Reports from Solid Waste Dept.
- Committee Minutes

Old Business

Election of Notaries

Resolutions

- A. A resolution for State of Tennessee Deferred Compensation Plan II - 401(k) - and participating employer agreement
- B. A resolution for State of Tennessee Deferred Compensation Plan and Trust - 457(b) - and participating employer agreement
- C. A resolution of the Greene County Legislative Body authorizing the transfer of \$30,000 for capital improvements at the Greeneville/Greene County Airport from the Airport Authority manager appropriation of \$50,000 from the General Fund for the FYE June 30, 2017
- D. A resolution of the Greene County Legislative Body authorizing the appropriation of \$3,000 from the General Fund Unassigned Fund balance to Codes and Compliance in order to clean property located at Kenneytown Road for the FYE June 30, 2017
- E. The General Purpose School Fund - A resolution to amend the Greene County Schools budget for end-of-year changes in revenues and expenditures for the fiscal year 2016-2017
- F. The Greene County School's Food Service Fund - A resolution to amend the Food Service Fund budget for end of year changes in revenues and expenditures for fiscal year 2016-2017
- G. A resolution to budget \$600 in revenue received from Microclinic International and \$40 in revenue received from First Presbyterian Church as a donation for the Health Department for the fiscal year ending June 30, 2017
- H. A resolution to appropriate approximately \$7,600 in additional repairs to the Greene County Courthouse from the Capital Projects fund for the FYE June 30, 2017
- I. A resolution to exclude retirement overage for future part-time employees of political subdivisions participating in the Tennessee Consolidated Retirement System in accordance with Title 8 Section 34 through 37 of the Tennessee Code Annotated

Other Business

Adjournment

Closing Prayer - Commissioner Wade McAmis

REGULAR COUNTY COMMITTEE MEETINGS

<u>MAY2017</u>			
MONDAY, MAY 1	3:30 P.M.	EDUCATION COMMITTEE	CENTRAL SCHOOL OFFICE
WEDNESDAY, MAY 3	1:00 P.M.	BUDGET & FINANCE	ANNEX
TUESDAY, MAY 9	8:30 A.M. 1:00 P.M.	RANGE OVERSITE COMMITTEE PLANNING	RANGE SITE ANNEX
WEDNESDAY, MAY 10	2:00pm - 4:00pm	CONGRESSMAN ROES'S OFFICE REPRESENTATIVE	ANNEX
MONDAY, MAY 15	6:00 P.M.	COUNTY COMMISSION MEETING	COURTHOUSE
MONDAY, MAY 22	8:30 A.M.	INSURANCE COMMITTEE	ANNEX
MONDAY, MAY 22	6:00 P.M.	HIGHWAY COMMITTEE (IF NEEDED)	HIGHWAY DEPT.
WEDNESDAY, MAY 24	8:30 A.M.	ZONING APPEALS (IF NEEDED)	ANNEX
SATURDAY, MAY 27	HOLIDAY	CLERK'S OFFICE CLOSED	
MONDAY, MAY 29	HOLIDAY	ALL OFFICES CLOSED	
TUESDAY, MAY 30	9:00 A.M.	AIRPORT AUTHORITY	TOWN HALL
<u>JUNE2017</u>			
MONDAY, JUNE 5	3:30 P.M.	EDUCATION COMMITTEE	CENTRAL SCHOOL OFFICE
WEDNESDAY, JUNE 7	1:00 P.M.	BUDGET & FINANCE	ANNEX (DOWNSTAIRS)
TUESDAY, JUNE 13	8:30 A.M.	RANGE OVERSITE COMMITTEE	RANGE SITE
TUESDAY, JUNE 13	1:00 P.M.	PLANNING	ANNEX (DOWNSTAIRS)
MONDAY, JUNE 26	9:00 A.M.	AIRPORT AUTHORITY	TOWN HALL
MONDAY, JUNE 26	6:00 P.M.	HIGHWAY COMMITTEE (IF NEEDED)	HIGHWAY DEPT
WEDNESDAY, JUNE 28	8:30 A.M.	ZONING APPEALS (IF NEEDED)	ANNEX

****THIS CALENDAR IS SUBJECT TO CHANGE****

A PROCLAMATION OF GREENE COUNTY, URGING PARTICIPATION BY THE
CITIZENS OF GREENE COUNTY IN A CELEBRATION OF NATIONAL DAY OF
PRAYER AND OTHER RELATED ACTIVITIES DURING THE MONTH OF MAY

WHEREAS, we are a nation founded and built on a faith in God and service to God,
country, and our fellow man; and

WHEREAS, Greene County is a county with a rich religious heritage, with over 200
churches within our borders; and

WHEREAS, we believe it is the responsibility of our Citizens to build upon the
foundation set by our Founding Fathers, and so ensure a future for our children and their children
that is built on a similar Faith, Trust, and Service;

WHEREAS, we take this month of May, 2017 to celebrate National Day of Prayer and all
of the related activities planned during this month.

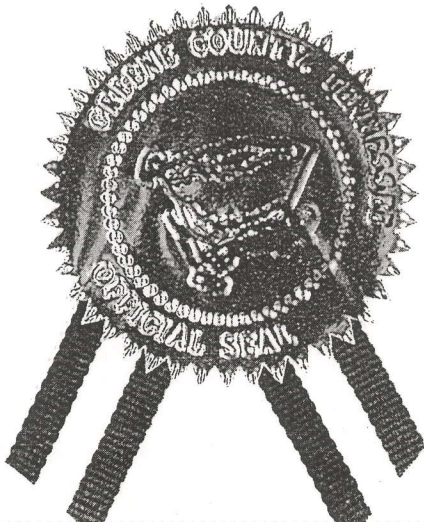
NOW, We, David Crum, Mayor of Greene County, and W. T. Daniels, Mayor of
Greeneville do hereby proclaim Thursday, May 4, 2017 as National Day of Prayer and further
encourage all our fellow citizens to join in the various events scheduled for the month of May.

THIS THE 4th DAY OF MAY, 2017.



MAYOR OF GREENE COUNTY

MAYOR OF GREENEVILLE



A PROCLAMATION FOR NATIONAL NURSING HOME WEEK

WHEREAS, Greeneville and Greene County has an approximate total population of more than 69,000 citizens, and, a large portion of our citizens are sixty (60) years old or older; and

WHEREAS, As each of us reaches a stage in life where we may need assistance with our medical, or living needs, it is a comfort to know that Greene County has many outstanding nursing homes and assisted living communities that will meet the needs of many of our elderly citizens; and

WHEREAS, It is also a comfort to all of us who have family members and relatives who may need the services of a nursing home or assisted living community, to know that these organizations are staffed with well-trained, caring, individuals who will give proper care and attention to those who deserve our best; and

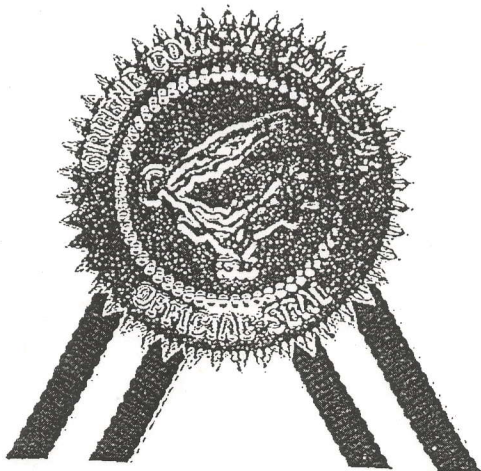
WHEREAS, It is only fitting that this time should be set aside in order that we might honor the excellence of the work being done by the staff of our nursing home facilities throughout Greene County and throughout this Country; and

WHEREAS, At this time we wish to thank the employees who serve in various capacities in nursing home and assisted living facilities for caring for our elderly citizens, for sharing their time and energy and love with those who deserve our very best.

NOW, THEREFORE, We, David Crum, Mayor of Greene County, Tennessee, and W. T. Daniels, Mayor of the City of Greeneville, do hereby proclaim this week of May 14, 2017 to be NATIONAL NURSING HOME WEEK and urge all of our citizens to show your appreciation to all nursing home and assisted living facility employees for their many contributions.


COUNTY MAYOR

4/24/2017
DATE




CITY MAYOR

4/24/17
DATE



PROCLAMATION FOR NATIONAL LAW ENFORCEMENT WEEK

WHEREAS, in 1962, President John F Kennedy signed a proclamation designating May 15 as Peace Officers Memorial Day and that week as Police Week; and

WHEREAS, today there are more than 900,000 sworn law enforcement officers now serving in the United States; and

WHEREAS, since the first recorded police death in 1791, there have been over 20,000 law enforcement officers killed in the line of duty. During the past 10 years alone, a total of 1,512 law enforcement officers died in the line of duty, an average of one death every 63 hours. In 2016, there were 143 officers killed in the line of duty; and

WHEREAS, one Greeneville Police Department and seven Greene County Sheriff's Department officers have lost their lives in the line of duty; and

WHEREAS, law enforcement officers are our guardians who play an important part in our way of life; and

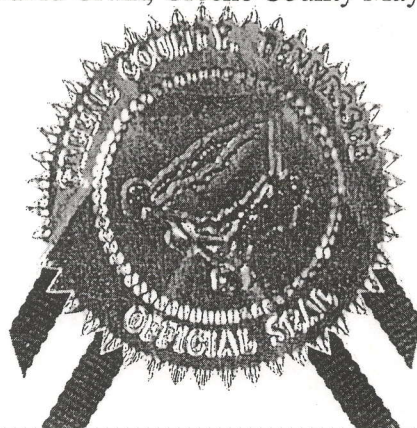
WHEREAS, we need to show law enforcement officers that the citizens of Greene County recognize the difficult career they have chosen; and

WHEREAS, it is appropriate to recognize the value and appreciation of our law enforcement; now

*THEREFORE, I, Mayor David Crum of Greene County, do hereby proclaim the week of May 14-20, 2017 as **NATIONAL LAW ENFORCEMENT WEEK** in Greene County Tennessee*

THIS THE 15th DAY OF MAY, 2017.

David Crum, Greene County Mayor



PROCLAMATION FOR EMS WEEK

WHEREAS, emergency medical services is a vital public service; and

WHEREAS, the members of emergency medical services teams are ready to provide lifesaving care to those in need 24 hours a day, seven days a week; and

WHEREAS, access to quality emergency care dramatically improves the survival and recovery rate of those who experience sudden illness or injury; and

WHEREAS, the emergency medical services system consists of first responders, emergency medical technicians, paramedics, firefighters, educators, administrators, emergency nurses, emergency physicians, and others; and

WHEREAS, the members of emergency medical services teams, whether career or volunteer, engage in thousands of hours of specialized training and continuing education to enhance their lifesaving skills; and

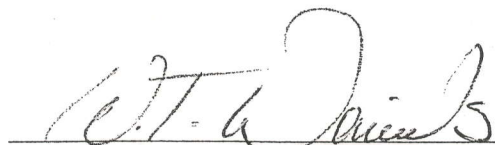
WHEREAS, it is appropriate to recognize the value and the accomplishments of emergency medical services providers by designating Emergency Medical Services Week; now

*THEREFORE, I, Mayor David Crum of Greene County, and W.T. Daniels, Mayor of Greeneville, Tennessee join the State of Tennessee and the United States of America in recognition of this event do hereby proclaim the week of May 21-27, 2017 as **EMERGENCY MEDICAL SERVICES WEEK** in Greene County Tennessee*

THIS THE 15th DAY OF MAY, 2017.


MAYOR OF GREENE COUNTY




MAYOR OF GREENEVILLE



DATE	TONS	LOADS	BUS.	FOUNDRY	DEMO	PLASTIC	O.C.C.	O.N.P.	ALUM	BATT	USED OIL	TIRE WGT
4/3/2017	71.25	11	25		1.12							1.7
4/4/2017	50.08	11	20		0.15	2800						2.08
4/5/2017	56.21	12	23		1.81							2.09
4/6/2017	130.97	25	31		6.68			15480				4.45
4/7/2017	67.81	15	19		5.44							
4/10/2017	56.94	10	31		2.75							4.09
4/11/2017	39.59	10	16		2.8							
4/12/2017	69.52	12	20		1.93							6.77
4/13/2017	123.83	24	27		5.93							
4/14/2017	53.34	12	29		3.53	3100						
4/17/2017	111.32	21	23		6.72							1.53
4/18/2017	80.74	15	7		5.57							
4/19/2017	40.07	8			0.37							5.12
4/20/2017	72.48	15	44		1.95			15700				
4/21/2017	70.4	12	24		3.43							
4/24/2017	123.77	21	38		6.55							2.62
4/25/2017	91.61	15	12		4.51	4200						
4/26/2017	51.23	10	22		1.82							
4/27/2017	44.72	10	20		1.56							
4/28/2017	80.72	14	15		1.99							
TOTALS	1486.6	283	446	0	66.61	10100	0	31180	0	0	0	30.45

TIRE COUNT	E WASTE	OMNI	IORNY ALUM	FENCE WIRE	
34		5760			
181		6410			
182				1840	
387					
222		6220			
579			370		
133					
		13420			
396					
		12820			
228					
2342	0	44630	370	1840	

CERTIFICATE OF ELECTION OF NOTARIES PUBLIC
 AS A CLERK OF THE COUNTY OF GREENE, TENNESSEE I HEREBY CERTIFY TO
 THE SECRETARY OF STATE THAT THE FOLLOWING WERE ELECTED TO THE OFFICE OF
 NOTARY PUBLIC DURING THE MAY 15, 2017 MEETING OF THE GOVERNING BODY:

NAME	HOME ADDRESS	HOME PHONE	BUSINESS ADDRESS	BUSINESS PHONE	SURETY
1. ASHLEA DENISE BASKETTE	2105 SINKING SPRINGS ROAD MIDWAY TN 37809	423-620-3537	1705 W MAIN STREET GREENEVILLE TN 37743	423-636-1333	FARM BUREAU
2. TASHA NICHOLE CARRICO	221 CARR LANE N FALL BRANCH TN 37656	423-579-2527	235 CARR LANE N FALL BRANCH TN 37656	423-361-1562	
3. AMANDA J GIBSON	1180 SUSONG MEMORIAL RD GREENEVILLE TN 37743	423-638-8368	237 WEST SUMMER STREET GREENEVILLE TN 37743	423 639 5171	
4. SARAH E GRAHAM	1555 SOUTH ALLENS BRIDGE ROAD GREENEVILLE TN 37743	423-525-6146	1410 TUSCULUM BLVD., #2500 GREENEVILLE TN 37745	423-638-1291	CNA SURETY
5. PATRICIA A GWINN	215 HILLCREST DRIVE GREENEVILLE TN 37745	423-620-3548	1113 TUSCULUM BLVD GREENEVILLE TN 37745	423-798-9992	71412222N
6. CHRIS JOHNSON	1317 KENNY STREET GREENEVILLE TN 37745	423-636-1750	2841 E ANDREW JOHNSON HWY GREENEVILLE TN 37745	423-798-2212	
7. TYLER JAMES LAWS	1910 RIPLEY ISALND ROAD AFTON TN 37616	423-823-0369	6766 WEST ANDREW JOHNSON HWY MOSHEIM TN 37181	423-422-2829	
8. COREY BRYANT SHIPLEY	129 MAGNOLIA DR. GREENEVILLE TN 37743	--	128 S. MAIN ST., SUITE 102 GREENEVILLE TN 37743	423-972-4388	

Deni Bryant
 SIGNATURE

CLERK OF THE COUNTY OF GREENE, TENNESSEE

5/11/17

DATE



STATE OF TENNESSEE
DEFERRED COMPENSATION PLAN II
- 401(k) -
RESOLUTION AND
PARTICIPATING EMPLOYER AGREEMENT

Greene County

[Participating Employer]

Administered by:
Treasurer, State of Tennessee
502 Deaderick Street, 15th Floor
Andrew Jackson State Office Building
Nashville, Tennessee 37243
Telephone: 615-532-2347

A.

RESOLUTION

WHEREAS, the Greene County, Tennessee (hereinafter referred to as the "Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a 401(a) or 401(k) defined contribution plan, funded by employee deferrals and, if elected pursuant to Section N, Q, or HH of the Participating Employer Agreement, employer contributions;

WHEREAS, Tennessee Code Annotated, Section 8-25-111(a) allows a Tennessee local governmental entity to participate in the State of Tennessee's 401(a)/401(k) defined contribution plan subject to the approval of the Chair of the Tennessee Consolidated Retirement System (hereinafter referred to as the "Chair");

WHEREAS, the liability for participation and the costs of administration shall be the sole responsibility of the Employer and/or its employees, and not the State of Tennessee;

WHEREAS, the Employer has also determined that it wishes to encourage employees' saving for retirement;

WHEREAS, the Employer has reviewed the State of Tennessee Deferred Compensation Plan II Adoption Agreement for a Section 401(k) Cash or Deferred Arrangement for Governmental Employers, as adopted by the State of Tennessee, as amended and restated effective January 1, 2010, as amended December 21, 2010, and as amended by Amendment Number Two dated January 4, 2012, as well as the Section 401(k) Cash or Deferred Arrangement for Governmental Employer Basic Plan Document (collectively known as the "Plan" or "Plan Document");

WHEREAS, the Employer wishes to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Employer is eligible to become a Participating Employer in the Plan, pursuant to Article XX of the Plan Document;

WHEREAS, the Employer is concurrently executing a Participating Employer Agreement for the Plan; and

WHEREAS, the Greene County Commission ("Governing Authority") of the Employer is authorized by law to adopt this resolution approving the Participating Employer Agreement on behalf of the Employer;

NOW, THEREFORE, the Governing Authority of the Employer hereby resolves:

1. The Employer adopts the Plan Document for its Employees; provided, however, that for the purpose of the Plan, the Employer shall be deemed to have designated irrevocably the Chair as its agent, except as otherwise specifically provided herein or in the Participating Employer Agreement.
2. The Employer acknowledges that the Plan does not cover, and the Trustees of the Plan ("Trustees") have no responsibility for, other employee benefit plans maintained by the Employer.

3. The Employer acknowledges that it may not provide employer contributions to the Plan on behalf of any of its employees that exceed three percent (3%) of the respective employees' salary if the employees are members of the Tennessee Consolidated Retirement System ("TCRS") or of any other retirement program financed from public funds whereby such employees obtain or accrue pensions or retirement benefits based upon the same period of service to the Employer, unless such employees are members of TCRS' local government hybrid plan established under Tennessee Code Annotated, Section 8-35-256 or TCRS' State hybrid plan established under Tennessee Code Annotated, Title 8, Chapter 36, Part 9. If such employees participate in either of those hybrid plans, the total combined amount of employer contributions to the Plan and to any one or more additional defined contribution plans may not exceed seven percent (7%) of the respective employees' salary. In no instance shall the total combined employer contributions to all defined contributions plans on behalf of a single employee exceed the maximum allowed under the Internal Revenue Code ("Code"), and shall conform to all applicable laws, rules and regulations of the Internal Revenue Service ("IRS") governing profit sharing and/or salary reduction plans for governmental employees.
4. The Employer hereby adopts the terms of the Participating Employer Agreement, which is attached hereto and made a part of this resolution. The Participating Employer Agreement (a) permits all employees of the respective entity to make elective deferrals; (b) sets forth the Employees to be covered pursuant to Section N, Q, or HH of the Participating Employer Agreement for employer contributions, if any; (c) outlines the benefits to be provided by the Participating Employer under the Plan; and, (d) states any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participating Employer Agreement, so long as the amendment is not inconsistent with the Plan, the Code, Tennessee law, or other applicable law and is approved by the Chair.
5. The Chair may amend the Plan on behalf of all Employers, including those Employers who have adopted the Plan prior to a restatement or amendment of the Plan, for changes in the Code, the regulations thereunder, Tennessee law, revenue rulings, other statements published by the Internal Revenue Service ("IRS"), including model, sample, or other required good faith amendments, and for other reasons that are deemed at the Chair's sole discretion to be in the interest of the Plan. These amendments shall be automatically applicable to all Employers.
6. The Chair will maintain, or will have maintained a record of the Employers and will make reasonable and diligent efforts to ensure that Employers have received all Plan amendments.
7. The Employer shall abide by the terms of the Plan, including amendments to the Plan and Trust made by the Chair, all investment, administrative, and other service agreements of the Plan, and all applicable provisions of the Code, Tennessee law, and other applicable law.
8. The Employer accepts the administrative services to be provided by the Tennessee Treasury Department and any services provided by Plan vendors. The Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' Accounts and/or charged to the Employer.

9. Subject to the provisions of Section 20.06 of the Plan, the Employer may terminate its participation in the Plan, including but not limited to, its contribution requirements pursuant to the Plan, if it takes the following actions:
- a. A resolution must be adopted by the Governing Authority of the Employer terminating the Employer's participation in the Plan.
 - b. The resolution must specify the proposed date when the participation will end, which must be at least six calendar months after notice to the Chair and the Employer's employees.
 - c. The Chair shall (i) determine whether the resolution complies with the Plan, and all applicable federal and state laws, (ii) determine an appropriate effective date, and (iii) provide appropriate forms to terminate ongoing participation. Distributions under the Plan of existing accounts to Participants will be made in accordance with the Plan Document.
 - d. Once the Chair determines the appropriate effective date, the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof.
 - e. The Chair can, in the Chair's sole discretion, reduce the six month notice and withdrawal period to a shorter period if the Employer so requests, but in no event shall the period be less than three months.
10. The Employer acknowledges that the Plan Document contains provisions for Plan termination by the Trustees, subject to applicable Tennessee law.
11. The Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan and subject to the vesting provisions of the Plan. All contributions to the Plan must be timely transferred by the Employer to the Trust Fund pursuant to and in the manner provided by the Chair. The Employer acknowledges that if the Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and

contributions to the Plan and that neither the State, the Chair, the Trustees, its employees, or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.

12. The Employer agrees to offer and enroll only those persons, whether appointed, elected, or under contract, wherein an employee-employer relationship is established, providing service to the Employer for which compensation is paid by the Employer.
13. The Employer understands that IRS rules and Tennessee law limit participation in the Plan to governmental entities and their respective employees. The Employer will notify the Chair in writing within ten (10) calendar days if it ceases to be a governmental entity under applicable federal or Tennessee law, and/or if it discovers that it is transferring or having transferred employee deferrals and/or employer contributions to the Plan on behalf of an individual who does not meet the requirements in Paragraph 12 above.
14. The Employer acknowledges that the Chair and other Trustees are the fiduciaries of the Plan and have sole and exclusive authority to interpret the Plan and decide all claims and appeals for Plan benefits. The Employer agrees to abide by the Chair's decisions on all matters involving the Plan.
15. This resolution and the Participating Employer Agreement shall be submitted to the Chair for approval. The Chair shall determine whether the resolution and the Agreement comply with the Plan, and, if they do, shall provide appropriate forms to the Employer to implement participation in the Plan. The Chair may refuse to approve a Participating Employer Agreement executed by an Employer that, in the Chair's sole discretion, does not qualify to participate in the Plan.
16. The Governing Authority hereby acknowledges that it is responsible to assure that this resolution and the Participating Employer Agreement are adopted and executed in accordance with the requirements of applicable law.

Adopted by the Governing Authority on _____, _____, in accordance with applicable law.

By:

Signature

Printed Name

Title

Attest: _____

Date: _____

[Governing Authority must assure that applicable law is followed in the adoption and execution of this resolution.]

STATE OF TENNESSEE
DEFERRED COMPENSATION PLAN II - 401(k)
PARTICIPATING EMPLOYER AGREEMENT

A. PARTICIPATING EMPLOYER INFORMATION

Name: Greene County

NOTE: A Participating Employer Agreement must be completed for each employer. For example, if a city has separate legal entities for the city and a utility company – each would need to complete their own Participating Employer Agreement in order to participate. However, divisions of the same employer (e.g., finance, HR, departments, etc.) do not need to complete and should not complete separate agreements.

(1) GOVERNING AUTHORITY

Name: Greene County Commission

Address: 204 N Cutler St #206, Greeneville, TN 37745

Phone: (423)-798-1776

Person Authorized to receive Official Notices from the Plan or Administrator:

Shelley Fillers

(2) PARTICIPATING EMPLOYER TAX ID NUMBER: 62-6000622

(3) DISCLOSURE OF DEFERRED COMPENSATION OR RETIREMENT PLAN(S)
[INCLUDING, IF APPLICABLE, PARTICIPATION IN THE TENNESSEE CONSOLIDATED
RETIREMENT SYSTEM (“TCRS”)]

This Participating Employer ☒ does or ☐ does not have an existing deferred compensation or retirement plan. If the Participating Employer does have one or more deferred compensation plans or retirement plans (including TCRS), the Governing Authority must provide in the space below the plan name, name and telephone number of the provider, and such other information requested by the Administrator.

TCRS

Nationwide 457

B. TYPE OF ADOPTION AND EFFECTIVE DATE

NOTE: This Participating Employer Agreement ("Agreement"), with the accompanying Plan, is designed to comply with Internal Revenue Code ("Code") Section 401(a), as applicable to a governmental qualified defined contribution plan. By adopting this Participating Employer Agreement, with its accompanying Resolution, the Participating Employer is adopting a Plan Document intended to comply with Code Sections 401(a) and 414(d).

This Agreement is for the following purpose: *(Check and complete box 1 OR box 2 OR box 3.)*

1. ☒ This is a new defined contribution plan adopted by the Participating Employer for its Employees effective July 1, 2017 **(insert effective date of this Agreement).**
2. ☐ This is an amendment to be effective as of _____, _____ to the current Agreement previously adopted by the Participating Employer, which was originally effective _____, _____ as follows **(please specify type below):**
 - a. ☐ This is an amendment to change one or more of the Participating Employer's contribution elections in the existing Participating Employer Agreement.
 - b. ☐ Other (must specify elective provisions in this Agreement that are being changed):

3. ☐ This is an amendment and restatement of another defined contribution plan of the Participating Employer, the effective date of which shall be _____, _____ **(insert effective date of this Agreement).** This Agreement is intended to replace and serve as an amendment and restatement of the Participating Employer's preexisting plan, which became effective on _____, _____ **(insert original effective date of preexisting plan).** The Participating Employer understands that it is the Participating Employer's responsibility to ensure that the preexisting plan met all applicable state and federal requirements.

C. PLAN YEAR. Plan Year shall mean the calendar year.

D. CUSTODY OF ASSETS. Code § 401(a) shall be satisfied by setting aside Plan assets for the exclusive benefit of Participants and Beneficiaries, in a Trust pursuant to the provisions of Article VIII of the Plan. The Trustees for the Plan are also the Trustees for the separate accounts for each participating employer.

E. ELIGIBLE EMPLOYEES.

1. "Employee" shall mean, for purposes of making **Elective Deferrals or Mandatory Employee Salary Reduction Contributions**, any person, whether appointed, elected or under contract wherein an employee-employer relationship is established, providing services to the Participating Employer for which Compensation is paid by the Participating Employer. Any other individual who is a subcontractor, contractor, or employed by a subcontractor or contractor, or is under any other similar arrangement wherein an employer-employee relationship is not established will not be treated as an Employee. An Employee is immediately eligible to make Elective Deferrals under the Plan. An Employee is required to make mandatory salary reduction contributions if and as specified in Section 2.e. or f., below. An Employee's Entry Date, unless otherwise specified in Article IV of the Plan, shall be for purposes of any Matching Contributions as described in Section N, any Non-Matching Contributions as described in Section Q, and Mandatory Employee Salary Reduction Contributions as described in Section II:
 - a. ☐ the date the Employee satisfies the eligibility requirements specified in this Section E for the relevant types of contributions
 - b. ☐ the January 1 and July 1 following the date the Employee satisfies the eligibility requirements specified in this Section E for the relevant type of contributions
 - c. ☐ the first payroll following the date the Employee satisfies the eligibility requirements specified in this Section E for the relevant type of contributions
2. a. "Employee" shall mean for purposes of **Matching Contributions as described in Section N** of this Agreement: *(Check and complete each box that applies. If no Matching Contributions will be made, do not complete.)*
 - i. ☐ any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section H below
 - ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders _____ or more Hours of Service per week, as defined in Section H below
 - iii. ☐ any seasonal, temporary or similar part-time employee
 - iv. ☐ any elected or appointed official
 - v. ☐ any employee in the following class(es) of employees:

who meets the definition in Section E. 1 above.

- b. Each Employee will be eligible to participate in this Plan for purposes of receiving **Matching Contributions as described in Section N** of this Agreement and in accordance with the provisions of Article IV of the Plan, except the following: *(Check and complete each box that applies. If no Matching Contributions will be made, do not complete.)*

- i. ☐ Employees who have not attained the age of _____ (not to exceed 21).
- ii. ☐ Employees who have not completed _____ Years of Service during the Vesting Computation Period as defined in Section X below.
- iii. ☐ Employees who do not satisfy the following eligibility requirements:

- c. "Employee" shall mean for purposes of **Non-Matching Contributions as described in Section Q** of this Agreement: *(Check and complete each box that applies. If no Non-Matching Contributions will be made, do not complete.)*

- i. ☐ any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section H below.
- ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders _____ or more Hours of Service per week, as defined in Section H. below.
- iii. ☐ any seasonal, temporary or similar part-time employee
- iv. ☐ any elected or appointed official
- v. ☐ any employee in the following class(es) of employees:

- vi. ☐ any employee listed or otherwise described in Schedule 1 attached to this Agreement

who meets the definition in Section E.1 above.

- d. Each Employee will be eligible to participate in this Plan for purposes of receiving **Non-Matching Contributions as described in Section Q** of this Agreement and in accordance with the provisions of Article IV of the Plan, except the following: *(Check and complete each box that applies. If no Non-Matching Contributions will be made, do not complete.)*

- i. ☐ Employees who have not attained the age of _____ (not to exceed 21).
- ii. ☐ Employees who have not completed _____ Years of Service during the Vesting Computation Period as defined in Section X below.
- iii. ☐ Employees who do not satisfy the following eligibility requirements:

- e. "Employee" shall mean for purposes of **Mandatory Employee Salary Reduction Contributions as described in Section II** of this Agreement: *(Check and complete each box that applies. If no Mandatory Salary Reduction Contributions will be made, do not complete.)*

- i. ☐ any full-time employee, which is an employee who renders _____ or more Hours of service per week, as defined in Section H below
- ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders _____ or more Hours of Service per week, as defined in Section H below
- iii. ☐ any seasonal, temporary or similar part-time employee
- iv. ☐ any elected or appointed official
- v. ☐ any employee in the following class(es) of employees:

who meets the definition in Section E. 1 above.

- f. Each Employee will be eligible to participate in this Plan for purposes of making **Mandatory Employee Salary Reduction Contributions as described in Section II** of this Agreement and in accordance with the provisions of Article IV of the Plan, except the following: *(Check and complete each box that applies. If no Mandatory Salary Reduction Contributions will be made, do not complete.)*

- i. ☐ Employees who have not attained the age of _____ (not to exceed 21).
- ii. ☐ Employees who do not satisfy the following eligibility requirements:

F. AUTOMATIC ENROLLMENT. *(Check and complete box 1 OR box 2.) [NOTE: THIS SECTION F ONLY APPLIES TO ELECTIVE DEFERRALS, NOT TO MANDATORY EMPLOYEE SALARY REDUCTION CONTRIBUTIONS.]*

1. ☒ The Participating Employer DOES NOT elect automatic enrollment.
2. ☐ The Participating Employer DOES elect automatic enrollment, which will be effective on and after _____ as follows:
- a. Employees covered under the automatic enrollment are: *(If this Section F (Automatic Enrollment) is elected, check one option below. Otherwise, do not complete.)*
- i. ☐ All Employees
- ii. ☐ All Employees who become Employees on or after the date set forth in F.2. above and who do not have an affirmative election in effect.
- b. The default percentage contributed to the Plan on behalf of the Participant will be a deferral of 2% of the Participant's Compensation. The 2% default percentage will be subject to a percentage annual increase thereafter if provided for in the Plan Document. Any deferral percentage increase will take effect annually on the first day of the Plan Year. Participants' default deferrals will remain at the same percentage for at least twelve (12) months before their automatic deferral percentages will be increased automatically.

The automatic deferrals will be contributed on a pre-tax basis and will continue until the Participant affirmatively elects otherwise.

An Employee who affirmatively declines coverage after the first automatic enrollment contribution was made, may make an election to withdraw his or her entire automatic enrollment contribution. This election must be submitted no later than 90 days after the payroll date in which the first automatic enrollment contribution is made on behalf of the

Participant. The amount of the distribution will be the value of the automatic enrollment contributions plus or minus investment gains or losses as of the date the distribution is processed. Automatic enrollment contributions made after such date remain in the Plan and are subject to the Plan's regular distribution rules. Further, an Employee who has made an election to withdraw who leaves employment and is then rehired by the Participating Employer before a 12-continuous-month absence may not make another election to withdraw his or her automatic enrollment contribution. Any Employer Matching Contributions attributable to the distribution of the automatic enrollment contributions will be forfeited regardless of the vesting percentage in the Matching Contributions. **[NOTE: If HH.2, "FICA Replacement ("3121") Plan", is elected and F.2 is elected, the Employee may not make an election to withdraw his or her automatic enrollment contribution.]**

- c. An Employee who leaves employment and is rehired by the Participating Employer before a 12-continuous-month absence has occurred will be treated as subject to the automatic contribution schedule. An Employee who leaves employment and is rehired by the Participating Employer after a 12-continuous-month absence: *(Check one option below.)*

- i. ☐ will be treated as a new Employee, or
- ii. ☐ will not be treated as a new Employee

for purposes of determining the Employee's contribution rate in F.2.b above.

- G. SERVICE WITH PREDECESSOR EMPLOYER.** *(If Vesting or Eligibility requirements will apply to Matching Contributions as described in Section N of this Agreement and/or Non-Matching Contributions as described in Section Q of this Agreement, check and complete box 1 OR box 2 OR box 3.)* "Predecessor employer" means a governmental employer that served the same functions as the current employer or has employees whose jobs were merged into the current employer.

1. ☒ This section is N/A because there are no predecessor employers.
2. ☐ Service with any predecessor employers will not be counted for any purposes under the Plan.
3. ☐ Service with (insert name of predecessor employer(s)):

will be counted under the Plan for eligibility and vesting.

- H. HOURS OF SERVICE.** Hours of Service shall be determined on the actual hours for which an Employee is paid or entitled to payment.

- I. YEAR OF SERVICE FOR ELIGIBILITY AND VESTING.** If Eligibility or Vesting requirements will apply to Matching Contributions as described in Section N of this Agreement and/or Non-Matching Contributions as described in Section Q of this Agreement, Year of Service shall mean the 12-consecutive-month period beginning on the Employee's Employment Commencement Date and each anniversary thereof.

Years of Service for Vesting shall include any Years of Service with a participating employer.

- J. COMPENSATION DEFINITION.** Compensation shall mean Code § 415 compensation as defined in Section 2.06 of the Plan.

- K. COMPENSATION COMPUTATION PERIOD.** Compensation shall be determined on the basis of the calendar year.

- L. FIRST YEAR COMPENSATION.** If Matching or Non-Matching Contributions will be made, for purposes of determining the Compensation on the basis of which such contributions will be allocated for a Participant's first year of participation, the Participant's Compensation shall be the Participant's Compensation for the period commencing as of the first day the Employee became a Participant.

- M. EMPLOYMENT COMMENCEMENT DATE.** An Employee's Employment Commencement Date means the Employee's date of hire or rehire, as applicable, with respect to which an Employee is first credited with an Hour of Service.

- N. MATCHING CONTRIBUTIONS.** *(Complete 1 and 2 below.)*

- 1. Matching Contributions on Elective Deferrals.** *(Check and complete box a OR box b OR box c OR box d.)* The Participating Employer shall:

- a. ☒ NOT make Matching Contributions on Elective Deferrals.
- b. ☐ match ____% of Participant elective deferrals of up to ____% of Compensation.
- c. ☐ match ____% of the first \$____ of Participant elective deferrals.
- d. ☐ match the percentage of Participant elective deferrals that the Employer determines in its discretion for the respective Plan Year.

If the Participating Employer elects Automatic Enrollment under Section F.2., Matching Contributions related to the distributed permissible withdrawal election will be placed in a forfeiture account and used in the manner provided in Section V below. Matching Contributions will not be made if a permissible withdrawal is taken before the date the Matching Contribution is allocated.

2. **Matching Contributions on Mandatory Salary Reduction Contributions under Section II of this Agreement.** *(Check and complete box a OR box b OR box c OR box d.)* The Participating Employer shall:

- a. ☒ NOT make Matching Contributions on Mandatory Salary Reduction Contributions.
- b. ☐ match _____% of Mandatory Salary Reduction Contributions for the Participant up to _____% of Compensation.
- c. ☐ match _____% of the first \$_____ of Mandatory Salary Reduction Contributions for the Participant.
- d. ☐ match the percentage of Mandatory Salary Reduction Contributions for the Participant that the Employer determines in its discretion for the respective Plan Year.

O. ALLOCATION OF MATCHING CONTRIBUTIONS. If Matching Contributions will be made, allocations will be made to each Participant who satisfies the applicable requirements of Section E of this Participating Employer Agreement.

P. VESTING SCHEDULE – MATCHING CONTRIBUTIONS. *(If Matching Contributions will be made, check box 1 OR box 2 OR box 3. Otherwise, do not complete.)* The vested interest of each Participant in his or her Matching Contribution Account shall be determined on the basis of the following schedule:

1. ☐ 100% vesting immediately.
3. ☐ 100% vesting after 3 Years of Service.
3. ☐ 20% after one Year of Service.
40% after two Years of Service.
60% after three Years of Service.
80% after four Years of Service.
100% after five Years of Service.

Q. NON-MATCHING CONTRIBUTIONS. *(Check box 1 OR box 2.)*

1. ☒ The Participating Employer shall NOT make Non-Matching Contributions.
2. ☐ The Participating Employer shall contribute: *(Check and complete one box.)*
 - a. ☐ an amount fixed by appropriate action of the Employer.
 - b. ☐ _____% of Compensation of Participants for the Plan Year.
 - c. ☐ \$_____ per Participant.
 - d. ☐ an amount pursuant to Schedule 1 attached to this Agreement and which is referenced in Section E.2.c above.
 - e. ☐ a contribution matching the Participant's contribution to the Employer's § 457(b) plan as follows: (Specify rate of match and time of allocation, e.g., payroll by payroll, monthly, last day of Plan Year.)

R. ALLOCATION OF NON-MATCHING CONTRIBUTIONS. If Non-Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.c and E.2.d of this Participating Employer Agreement.

S. VESTING SCHEDULE – NON-MATCHING CONTRIBUTIONS. *(If Non-Matching Contributions will be made, check box 1 OR box 2 OR box 3. Otherwise, do not complete.)* The vested interest of each Participant in his or her Non-Matching Contribution Account shall be determined on the basis of the following schedule:

1. ☐ 100% vesting immediately.
2. ☐ 100% vesting after 3 Years of Service.
3. ☐ 20% after one Year of Service.
40% after two Years of Service.
60% after three Years of Service.
80% after four Years of Service.
100% after five Years of Service.

T. ROTH CONTRIBUTIONS. Participant Roth Contributions SHALL BE allowed.

U. AFTER-TAX CONTRIBUTIONS. Participant After-tax Contributions SHALL NOT BE allowed.

- V. **FORFEITURES.** *(If Non-Matching or Matching Contributions will be made, check box 1 OR box 2. Otherwise, do not complete.)*
1. ☐ N/A because all contributions are 100% vested immediately.
 2. ☐ Forfeitures will be used first to reduce the Employer's Matching Contributions (if any), then to reduce the Non-Matching Contributions (if any), and then to offset Plan expenses.
- W. **RETIREMENT AGES AND DISABILITY DEFINITION.**
1. Normal Retirement Age shall mean age 60.
 2. Early Retirement shall mean age 59 ½.
 3. Disability shall mean a determination of disability by the Social Security Administration or, if the Participant is a member of the Tennessee Consolidated Retirement System, a determination of disability by the Tennessee Consolidated Retirement System.
- X. **VESTING COMPUTATION PERIOD.** A Participant's Years of Service shall be computed by reference to the 12-consecutive-month period beginning on the Employee's Employment Commencement Date and each anniversary thereof.
- Y. **ROLLOVERS.** Rollovers from eligible Code § 457(b) plans, qualified plans under Code §§ 401(a), 403(a) and 403(b), Individual Retirement Accounts and Annuities described in Code §§ 408(a) and (b), and eligible rollover contributions of designated Roth contributions made from an applicable retirement plan described in Code § 402A(e)(1) SHALL BE allowed.
- Z. **TRANSFERS.** Transfers from plans qualified under Code § 401(a) SHALL BE allowed.
- AA. **HARDSHIP WITHDRAWALS.** The Administrator SHALL allow hardship withdrawals in accordance with Section 10.04 of the Plan. If Section HH (FICA Replacement Plan) is elected, hardship distributions are not permitted.
- BB. **PARTICIPANT LOANS.** The Administrator SHALL direct the Trustee to make Participant loans in accordance with Article XIII of the Plan. Loans payments must be made by payroll deduction. If a Participant severs employment with the Participating Employer and is immediately hired by another Participating Employer, the loan will be carried forward and any missed loan repayment caused by a change in payroll processing can be made up by personal check in a single lump payment. If a Participant severs employment and is not hired by another Participating Employer, loan repayments may continue to be made by personal check. If Section HH (FICA Replacement Plan) is elected, loans are not permitted.
- CC. **QUALIFIED DOMESTIC RELATIONS ORDERS.** The Plan shall accept qualified domestic relations orders as provided in Section 15.02 of the Plan.
- DD. **PAYMENT OPTIONS.** The forms of payment that will be allowed under the Plan, to the extent consistent with the limitations of Code § 401(a)(9) and proposed or final Treasury regulations thereunder, include a single lump-sum payment; installment payments for a period of years; partial lump-sum payment of a designated amount, with the balance payable in installment

payments for a period of years; annuity payments (payable on a monthly, quarterly, or annual basis) for the lifetime of the Participant or for the lifetimes of the Participant and Beneficiary; and such other forms of installment payments as may be approved by the Administrator, which is not inconsistent with the Plan.

EE. DEEMED TRADITIONAL IRA. The deemed traditional IRA provisions of Article XVI of the Plan SHALL NOT apply.

FF. DEEMED ROTH IRA. The deemed Roth IRA provisions of Article XVII of the Plan SHALL NOT apply.

GG. DISTRIBUTIONS. A Participant may request distributions as follows:

1. A Participant may request a distribution at any time upon Severance from Employment. "Severance from Employment" means the complete severance of the employer/employee relationship with any and all employers participating in the Plan, including retirement or death. Thus, a Severance from Employment would not occur if a Participant transfers employment (i) from one local government that participates in the Plan to another local government that participates in the Plan, or (ii) from the State to a local government that participates in the Plan, or (iii) from a local government that participates in the Plan to the State.
2. A Participant may request a distribution prior to Severance of Employment after reaching age 59½ or, if earlier, upon death. A Participant may also request a distribution prior to Severance of Employment upon incurring a hardship; however, the distribution will be limited to the Participant's Elective Deferral Account and transfer Elective Deferral Account, if any.
3. A Participant may request a distribution from a Rollover Contribution Account at any time.
4. If Section HH (FICA Replacement Plan) is elected, in-service distributions for hardship, loans, and attainment of age 59½ are not permitted.
5. Distributions taken before the Participant reaches age 59½ may be subject to a federal early withdrawal tax.

HH. FICA REPLACEMENT PLAN ("3121" PLAN). *(Check box 1 OR box 2.)* This Participating Employer Agreement as adopted:

1. ☒ IS NOT *(if checked continue to II below)*, or

2. ☐ IS

intended to provide FICA replacement benefits pursuant to regulations under Code Section 3121(b)(7)(F).

a. Eligible Employee means: *(If this Section HH (FICA Replacement Plan) is elected, check each box that applies. Otherwise, do not complete):*

i. ☐ any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section H above,

ii. ☐ any part-time employee, which is an employee who is not a full time employee and who renders _____ or more Hours of Service per week, as defined in Section H above.

iii. ☐ Any employee who is not covered by Social Security.

b. Contributions: *(If this Section HH (FICA Replacement Plan) is elected, check and complete each box that applies. Otherwise, do not complete):*

i. ☐ The Employer shall make an annual contribution to each Participant's account equal to _____ percent of such Participant's Compensation.

ii. ☐ Each Participant is required to make an annual contribution of _____ percent of Compensation.

(NOTE: The total percentage of b.i and b.ii must equal at least 7.5%)

In the event that this Plan is a retirement system providing FICA replacement retirement benefits as described above, all references in the Plan Document to in-service distributions for hardship withdrawals, loans, and age 59½ shall be null and void. In addition, any part-time employee included under HH.2.a. shall be fully vested at all times. In the event F.2 "Automatic Enrollment" is selected, a Participant may not change his or her deferral election to an amount less than the Participant required annual contribution, if any, in HH.2.b above.

II. MANDATORY SALARY REDUCTION CONTRIBUTIONS. (Check box 1 OR box 2.)

This Participating Employer Agreement as adopted:

1. ☒ does not provide for Mandatory Salary Reduction Contributions. (If checked continue to JJ below.)
2. ☐ provides "Mandatory Salary Reduction Contributions" to be paid by the Employer through a reduction of the Participant's salary for services rendered, in accordance with Code § 414(h). These contributions are required as a condition of employment. Mandatory Salary Reduction Contributions are treated as Employer Contributions for federal income tax purposes, but are considered "wages" for purposes of FICA and FUTA. Such contributions shall be made as of each payroll period and allocated to the Mandatory Employee Contribution Account of the Participant on whose behalf they were made and shall be 100% vested at all times.

By the adoption of this Participating Employer Agreement, the Employer specifies that the mandatory employee salary reduction contributions, although designated as employee contributions, are being paid via salary reduction by the Employer as provided in Code § 414(h)(2) and Revenue Ruling 2006-43 or subsequent guidance. For this purpose, the adoption of this Participating Employer Agreement constitutes formal action to provide that the contributions on behalf of a specific class of Employees as defined in Section E, although designated as employee contributions, will be paid by the employing unit in lieu of employee contributions.

- a. The Participant shall make Mandatory Salary Reduction Contributions to the Plan equal to _____ % (must be a fixed percentage and expressed only in whole and tenths of a percent) of the Participant's Compensation.

The contribution percentage above may be revised no more frequently than annually by the Employer, the new rate to become effective on the January 1 following the execution of an amendment to this Participating Employer Agreement. An amendment that changes the contribution percentage, at the Employer's election: *(Complete box i or ii below):*

- i. ☐ shall apply only to Employees who become Participants on or after the effective date;
- ii. ☐ shall apply to all Employees.

- b. Mandatory Salary Reduction Contributions: *(Complete box i or ii below):*

- i. ☐ are
- ii. ☐ are not

counted as Compensation for all Contribution purposes. However, Mandatory Salary Reduction Contributions are counted as for determining Annual Additions under Plan Section 6.06.

JJ. ADMINISTRATIVE INFORMATION.

The Participating Employer further understands and acknowledges that:

- This Participating Employer Agreement has not been approved by the Internal Revenue Service. Obtaining such approval, if desired by the Employer, is solely the responsibility of the Employer.
- The Chair of the Tennessee Consolidated Retirement System ("Chair") and the Participating Employers are not responsible for providing tax or legal advice to Participants.
- The Participating Employer has consulted, to the extent necessary, with its own legal and tax advisors.
- All capitalized terms which are used herein but not defined herein shall have the meanings set forth in the Plan Document.
- The Participating Employer will electronically remit in a timely manner, all employee and employer contributions to the Plan in a manner acceptable with the Plan's Third Party Administrator. The Employer's payroll administrator is responsible for reconciliation of all contributions to the Plan and shall provide the Plan Administrator with required contribution reconciliation reports. Each Employer is required to use the Plan Service Center to administer their employee contributions, indicative data, and enrollment information. If the Participating Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done.
- Participating Employers are required to use the investment options made available under the Plan. From time to time those investment options may be changed. If an investment option is eliminated, the Administrator may automatically reinvest the money in the eliminated investment option into a new investment option. After any appropriate black-out period, the affected Participants may re-direct money in the new investment option to any other available investment option. The Participants shall have no right to require the Administrator to select or retain any investment option. Any change with respect to investment options made by the Plan (on the Plan level) or a Participant (on the individual level), however, shall be subject to the terms and conditions (including any rules or procedural requirements) of the affected investment options.

This Participating Employer Agreement is duly executed on behalf of the Participating Employer by the undersigned authorized signatories.

PARTICIPATING EMPLOYER'S AUTHORIZED SIGNATORIES:

By: _____ By: _____

Title: _____ Title: _____

Date: _____ Date: _____

**ACCEPTANCE OF PARTICIPATING EMPLOYER'S PARTICIPATION IN THE STATE OF
TENNESSEE DEFERRED COMPENSATION PLAN II BY THE TREASURER, STATE OF
TENNESSEE, CHAIR OF THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM.**

By: _____

Title: Treasurer, State of Tennessee, Chair of the Tennessee Consolidated Retirement System

Date: _____

SCHEDULE 1

STATE OF TENNESSEE

DEFERRED COMPENSATION PLAN II - 401(k)

PARTICIPATING EMPLOYER AGREEMENT

Participating Employer Name: Greene County

<u>Classes of Eligible Employees</u>	<u>Contribution Amount</u>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

TENNESSEE STATE
EMPLOYEES DEFERRED COMPENSATION
PLAN AND TRUST
- 457(b) –
RESOLUTION AND
PARTICIPATING EMPLOYER AGREEMENT

Greene County

[Participating Employer]

**Administered by: Treasurer, State of
Tennessee
502 Deaderick Street, 15th Floor
Andrew Jackson State Office Building
Nashville, Tennessee 37243
Telephone: 615-532-2347**

B.

RESOLUTION

Greene County

WHEREAS, _____, Tennessee (hereinafter referred to as the "Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a governmental 457(b) deferred compensation plan, funded by employee deferrals and, if elected pursuant to Section I and/or K of the Participating Employer Agreement, employer contributions;

WHEREAS, Tennessee Code Annotated, Section 8-25-111(a) allows a Tennessee local governmental entity to participate in the State of Tennessee's 457(b) deferred compensation plan subject to the approval of the Chair of the Tennessee Consolidated Retirement System (hereinafter referred to as the "Chair");

WHEREAS, the liability for participation and the costs of administration shall be the sole responsibility of the Employer and/or its employees, and not the State of Tennessee;

WHEREAS, the Employer has also determined that it wishes to encourage employees' saving for retirement;

WHEREAS, the Employer has reviewed the Tennessee State Employees Deferred Compensation Plan and Trust Adoption Agreement for a Section 457(b) Eligible Deferred Compensation Plan for Governmental Employers, as adopted by the State of Tennessee, as amended and restated effective December 22, 2010, and as amended by Amendment Number One signed December 22, 2010, and Amendment Number Two signed February 8, 2012, as well as the Section 457(b) Eligible Deferred Compensation Plan for Governmental Employer Basic Plan Document (collectively known as the "Plan" or "Plan Document");

WHEREAS, the Employer wishes to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Employer is eligible to become a Participating Employer in the Plan, pursuant to Article XVII of the Plan Document;

WHEREAS, the Employer is concurrently executing a Participating Employer Agreement for the Plan; and

WHEREAS, the Greene County Commission ("Governing Authority") of the Employer is authorized by law to adopt this resolution approving the Participating Employer Agreement on behalf of the Employer;

NOW, THEREFORE, the Governing Authority of the Employer hereby resolves:

1. The Employer adopts the Plan Document for its Employees; provided, however, that for the purpose of the Plan, the Employer shall be deemed to have designated irrevocably the Chair as its agent, except as otherwise specifically provided herein or in the Participating Employer Agreement.

2. The Employer acknowledges that the Plan does not cover, and the Trustees of the Plan ("Trustees") have no responsibility for, other employee benefit plans maintained by the Employer.
3. The Employer acknowledges that it may not provide employer contributions to the Plan on behalf of any of its employees that exceed three percent (3%) of the respective employees' salary if the employees are members of the Tennessee Consolidated Retirement System ("TCRS") or of any other retirement program financed from public funds whereby such employees obtain or accrue pensions or retirement benefits based upon the same period of service to the Employer, unless such employees are members of TCRS' local government hybrid plan established under Tennessee Code Annotated, Section 8-35-256 or TCRS' State hybrid plan established under Tennessee Code Annotated, Title 8, Chapter 36, Part 9. If such employees participate in either of the hybrid plans, the total combined amount of employer contributions to the Plan and to any one or more additional defined contribution plans may not exceed seven percent (7%) of the respective employee's salary. In no instance shall the total combined employer contributions to all defined contribution plans on behalf of a single employee exceed the maximum allowed under the Internal Revenue Code ("Code"), and shall conform to all applicable laws, rules and regulations of the Internal Revenue Service ("IRS") governing profit sharing and/or salary reduction plans for governmental employees.
4. The Employer hereby adopts the terms of the Participating Employer Agreement, which is attached hereto and made a part of this resolution. The Participating Employer Agreement (a) permits all employees of the respective entity to make elective deferrals; (b) sets forth the Employees to be covered pursuant to Section I and/or K of the Participating Employer Agreement for employer contributions, if any; (c) outlines the benefits to be provided by the Participating Employer under the Plan; and, (d) states any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participating Employer Agreement, so long as the amendment is not inconsistent with the Plan, the Code, Tennessee law, or other applicable law and is approved by the Chair.
5. The Chair may amend the Plan on behalf of all Employers, including those Employers who have adopted the Plan prior to a restatement or amendment of the Plan, for changes in the Code, the regulations thereunder, Tennessee law, revenue rulings, other statements published by the Internal Revenue Service ("IRS"), including model, sample, or other required good faith amendments, and for other reasons that are deemed at the Chair's sole discretion to be in the interest of the Plan. These amendments shall be automatically applicable to all Employers.
6. The Chair will maintain, or will have maintained, a record of the Employers and will make reasonable and diligent efforts to ensure that Employers have received all Plan amendments.
7. The Employer shall abide by the terms of the Plan, including amendments to the Plan and Trust made by the Chair, all investment, administrative, and other service agreements of the Plan, and all applicable provisions of the Code, Tennessee law, and other applicable law.

8. The Employer accepts the administrative services to be provided by the Tennessee Treasury Department and any services provided by Plan vendors. The Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' Accounts and/or charged to the Employer.
9. Subject to the provisions of Section 17.06 of the Plan, the Employer may terminate its participation in the Plan, including but not limited to, its contribution requirements pursuant to the Plan, if it takes the following actions:
 - a. A resolution must be adopted by the Governing Authority of the Employer terminating the Employer's participation in the Plan.
 - b. The resolution must specify the proposed date when the participation will end, which must be at least six calendar months after notice to the Chair and the Employer's employees.
 - c. The Chair shall (i) determine whether the resolution complies with the Plan, and all applicable federal and state laws, (ii) determine an appropriate effective date, and (iii) provide appropriate forms to terminate ongoing participation. Distributions under the Plan of existing accounts to Participants will be made in accordance with the Plan Document.
 - d. Once the Chair determines the appropriate effective date, the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof.
 - e. The Chair can, in the Chair's sole discretion, reduce the six month notice and withdrawal period to a shorter period if the Employer so requests, but in no event shall the period be less than three months.
10. The Employer acknowledges that the Plan Document contains provisions for Plan termination by the Trustees, subject to applicable Tennessee law.
11. The Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan. All contributions to the Plan must be timely transferred by the Employer to the Trust Fund pursuant to and in the manner provided by the Chair. The Employer acknowledges that if the Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its employees

participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees, or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.

12. The Employer agrees to offer and enroll only those persons, whether appointed, elected, or under contract, wherein an employee-employer relationship is established, providing service to the Employer for which compensation is paid by the Employer.
13. The Employer understands that IRS rules and Tennessee law limit participation in the Plan to governmental entities and their respective employees. The Employer will notify the Chair in writing within ten (10) calendar days if it ceases to be a governmental entity under applicable federal or Tennessee law, and/or if it discovers that it is transferring or having transferred employee deferrals and/or employer contributions to the Plan on behalf of an individual who does not meet the requirements in Paragraph 12 above.
14. The Employer acknowledges that the Chair and other Trustees are the fiduciaries of the Plan and have sole and exclusive authority to interpret the Plan and decide all claims and appeals for Plan benefits. The Employer agrees to abide by the Chair's decisions on all matters involving the Plan.
15. This resolution and the Participating Employer Agreement shall be submitted to the Chair for approval. The Chair shall determine whether the resolution and the Agreement comply with the Plan, and, if they do, shall provide appropriate forms to the Employer to implement participation in the Plan. The Chair may refuse to approve a Participating Employer Agreement executed by an Employer that, in the Chair's sole discretion, does not qualify to participate in the Plan.
16. The Governing Authority hereby acknowledges that it is responsible to assure that this resolution and the Participating Employer Agreement are adopted and executed in accordance with the requirements of applicable law.

Adopted by the Governing Authority on _____, _____, in accordance with applicable law.

By: _____
Signature

Printed Name

Title

Attest: _____

Date: _____

[Governing Authority must assure that applicable law is followed in the adoption and execution of this resolution.]

TENNESSEE STATE
EMPLOYEES DEFERRED COMPENSATION PLAN AND TRUST - 457(b)
PARTICIPATING EMPLOYER AGREEMENT

A. PARTICIPATING EMPLOYER INFORMATION

Name: Greene County

NOTE: A Participating Employer Agreement must be completed for each employer. For example, if a city has separate legal entities for the city and a utility company – each would need to complete their own Participating Employer Agreement in order to participate. However, divisions of the same employer (e.g., finance, HR, departments, etc.) do not need to complete and should not complete separate agreements.

(1) GOVERNING AUTHORITY

Name: Greene County Commission

Address: 204 N Cutler St #206, Greeneville, TN 37745

Phone: (423)-798-1776

Person Authorized to receive Official Notices from the Plan or Administrator:

Shelley Fillers

(2) PARTICIPATING EMPLOYER TAX ID NUMBER: 62-6000622

(3) DISCLOSURE OF RETIREMENT PLAN(S) [INCLUDING, IF APPLICABLE, PARTICIPATION IN THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM ("TCRS")]

This Participating Employer ☒ does or ☐ does not have an existing deferred compensation or retirement plan. If the Participating Employer does have one or more deferred compensation plans or retirement plans (including TCRS), the Governing Authority must provide in the space below the plan name, name and telephone number of the provider, and such other information requested by the Administrator.

TCRS
Nationwide 457

B. TYPE OF ADOPTION AND EFFECTIVE DATE

NOTE: This Participating Employer Agreement ("Agreement"), with the accompanying Plan, is designed to comply with Internal Revenue Code ("Code") Section 457(b), as applicable to a governmental plan. By adopting this Participating Employer Agreement, with its accompanying Resolution, the Participating Employer is adopting a Plan Document intended to comply with Code Section 457(b).

This Agreement is for the following purpose: *(Check and complete box 1 OR box 2 OR box 3.)*

1. ☐ This is a new 457(b) deferred compensation plan adopted by the Participating Employer for its Employees effective _____, _____ (insert effective date of this Agreement).
2. ☐ This is an amendment to be effective as of _____, _____, to the current Agreement previously adopted by the Participating Employer, which was originally effective _____, _____, as follows (please specify type below):
 - a. ☐ This is an amendment to change one or more of the Participating Employer's contribution elections in the existing Participating Employer Agreement.
 - b. ☐ Other (must specify elective provisions in this Agreement that are being changed):

3. ☒ This is an amendment and restatement of another 457(b) deferred compensation plan of the Participating Employer, the effective date of which shall be July 1, 2017 (insert effective date of this Agreement). This Agreement is intended to replace and serve as an amendment and restatement of the Participating Employer's preexisting plan, which became effective on May 8, 2009 (insert original effective date of preexisting plan). The Participating Employer understands that it is the Participating Employer's responsibility to ensure that the preexisting plan met all applicable state and federal requirements.

C. PLAN YEAR. Plan Year shall mean the calendar year.

D. CUSTODY OF ASSETS. Code § 457(g) shall be satisfied by setting aside Plan assets for the exclusive benefit of Participants and Beneficiaries, in a Trust pursuant to the provisions of Article VII of the Plan. The Trustees for the Plan are also the Trustees for the separate accounts for each participating employer.

E. ELIGIBLE EMPLOYEES.

1. "Employee" shall mean, for purposes of making **Elective Deferrals**, any person, whether appointed, elected or under contract wherein an employee-employer relationship is established, providing services to the Participating Employer for which Compensation is paid by the Participating Employer. Any other individual who is a subcontractor, contractor, or employed by a subcontractor or contractor, or is under any other similar arrangement wherein an employer-employee relationship is not established will not be treated as an Employee. An Employee is immediately eligible to make Elective Deferrals under the Plan.

2. a. "Employee" shall mean for purposes of **Matching Contributions as described in Section I of this Agreement**: *(Check and complete each box that applies. If no Matching Contributions will be made, do not complete.)*

- i. ☐ any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section G below
- ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders _____ or more Hours of Service per week, as defined in Section G below
- iii. ☐ any seasonal, temporary or similar part-time employee
- iv. ☐ any elected or appointed official
- v. ☐ any employee in the following class(es) of employees:

who meets the definition in Section E.1 above, regardless of the Employee's age or the number of years of service the Employee has rendered to the Employer. All Matching Contributions made on behalf of such Employees are 100% vested immediately, except as provided in Section F.2.b below.

b. "Employee" shall mean for purposes of **Non-Matching Contributions as described in Section K of this Agreement**: *(Check and complete each box that applies. If no Non-Matching Contributions will be made, do not complete.)*

- i. ☐ any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section G below

ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders _____ or more Hours of Service per week, as defined in Section G below

iii. ☐ any seasonal, temporary or similar part-time employee

iv. ☐ any elected or appointed official

v. ☐ any employee in the following class(es) of employees:

vi. ☐ any employee listed or otherwise described in Schedule 1 attached to this Agreement who meets the definition in Section E.1 above, regardless of the employee's age or the number of years of service the Employee has rendered to the Employer. All Non-Matching Contributions made on behalf of such Employees are 100% vested immediately.

F. AUTOMATIC ENROLLMENT. (Check and complete box 1 OR box 2.)

1. ☒ The Participating Employer DOES NOT elect automatic enrollment.

2. ☐ The Participating Employer DOES elect automatic enrollment, which will be effective for Plan Years beginning on and after January 1, _____ as follows:

a. Employees covered under the automatic enrollment are: *(If this Section F (Automatic Enrollment) is elected, check one option below. Otherwise, do not complete.)*

i. ☐ All Employees.

ii. ☐ All Employees who become Employees on or after the date set forth in Section F.2. above and who do not have an affirmative election in effect.

b. The default percentage contributed to the Plan on behalf of the Participant will be a deferral of 2% of the Participant's Compensation. The 2% default percentage will be subject to a percentage annual increase thereafter if provided for in the Plan Document. Any deferral percentage increase will take effect annually on the first day of the Plan Year. Participants' default deferrals will remain at the same percentage for at least twelve (12) months before their automatic deferral percentages will be increased automatically.

The automatic deferrals will be contributed on a pre-tax basis and will continue until the Participant affirmatively elects otherwise.

An Employee who affirmatively declines coverage after the first automatic enrollment contribution was made, may make an election to withdraw his or her entire automatic enrollment contribution. This election must be submitted no later than 90 days after the payroll date in which the first automatic enrollment contribution is made on behalf of the Participant. The amount of the distribution will be the value of the automatic enrollment contributions plus or minus investment gains or losses as of the date the distribution is processed. Automatic enrollment contributions made after such date remain in the Plan and are subject to the Plan's regular distribution rules. Further, an Employee who has made an election to withdraw who leaves employment and is then rehired by the Participating Employer before a 12-continuous-month absence may not make another election to withdraw his or her automatic enrollment contribution. Any Employer Matching Contributions attributable to the distribution of the automatic enrollment contributions will be forfeited and used for the purposes set forth in Section O below.

- c. An Employee who leaves employment and is rehired by the Participating Employer before a 12-continuous-month absence has occurred will be treated as subject to the automatic contribution schedule. An Employee who leaves employment and is rehired by the Participating Employer after a 12-continuous-month absence: *(Check one option below.)*

- i. ☐ will be treated as a new Employee, or
ii. ☐ will not be treated as a new Employee

for purposes of determining the Employee's contribution rate in Section F.2.b above.

G. HOURS OF SERVICE. Hours of Service shall be determined on the actual hours for which an Employee is paid or entitled to payment.

H. COMPENSATION DEFINITION. Compensation means all cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under Code §§ 125, 132(f), 401(k), 403(b), or 457(b) (including an election to defer compensation under Article III of the Plan). If elected below and to the extent permitted by the Treasury regulations or other similar guidance (including, without limitation, the requirements contained in Treasury Regulations §§ 1.457-4(d)(1) and 1.415-2(e)(3)(i)), "compensation" also means accrued bona fide sick, vacation or other leave payable after severance from employment so long as the Participant would have been able to use the leave if employment had continued and it is paid within the longer of two and one-half (2½) months after the Participant severs employment with the Employer or the end of the calendar year in which the Participant severs employment with the Employer.

The Participating Employer:

1. ☒ SHALL allow the deferral of leave provision described above.
2. ☐ SHALL NOT allow the deferral of leave provision described above.

I. MATCHING CONTRIBUTIONS. *(Check and complete box 1 OR box 2 OR box 3 OR box 4.) [NOTE: Any Matching Contribution will reduce, dollar for dollar, the amount a Participant can contribute.]*

The Participating Employer shall:

1. ☒ NOT make Matching Contributions.
2. ☐ match ____% of Participant elective deferrals of up to ____% of Compensation.
3. ☐ match ____% of the first \$____ of Participant elective deferrals.
4. ☐ match the percentage of Participant elective deferrals that the Employer determines in its discretion for the respective Plan Year.

If the Participating Employer elects Automatic Enrollment under Section F.2., Matching Contributions related to the distributed permissible withdrawal election will be placed in a forfeiture account and used in the manner provided in Section O below. Matching Contributions will not be made if a permissible withdrawal is taken before the date the Matching Contribution is allocated.

J. ALLOCATION OF MATCHING CONTRIBUTIONS. If Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.a. of this Participating Employer Agreement.

K. NON-MATCHING CONTRIBUTIONS. *(If non-matching contributions will be made, check box 1 OR box 2.)* [NOTE: Any Non-Matching Contribution will reduce, dollar for dollar, the amount a Participant can contribute.]

1. ☒ The Participating Employer shall NOT make Non-Matching Contributions.
2. ☐ The Participating Employer shall contribute: (Check and complete one box.)
 - a. ☐ an amount fixed by appropriate action of the Employer.
 - b. ☐ _____ % of Compensation of Participants for the Plan Year.
 - c. ☐ \$ _____ per Participant.
 - d. ☐ an amount pursuant to Schedule 1 attached to this Agreement and which is referenced in Section E.2.b above.
 - e. ☐ a contribution matching the Participant's contribution to the Employer's § 457(b) plan as follows: (Specify rate of match and time of allocation, e.g., payroll by payroll, monthly, last day of Plan Year.)

- L. ALLOCATION OF NON-MATCHING CONTRIBUTIONS.** If Non-Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.b of this Participating Employer Agreement.
- M. ROTH CONTRIBUTIONS.** Participant Roth Contributions SHALL NOT BE allowed.
- N. AFTER-TAX CONTRIBUTIONS.** Participant After-tax Contributions are not permitted in a 457(b) Plan and, accordingly, SHALL NOT BE allowed.
- O. FORFEITURES.** Forfeitures of Matching Contributions, as provided in Section F.2.b, will be used first to reduce the Employer's Matching Contributions (if any), then to reduce the Non-Matching Contributions (if any), and then to offset Plan expenses.
- P. NORMAL RETIREMENT AGE.** Normal Retirement Age shall mean age 70½.
- Q. ROLLOVERS.** Rollovers from eligible Code § 457(b) plans, qualified plans under Code §§ 401(a), 403(a) and 403(b), Individual Retirement Accounts and Annuities described in Code §§ 408(a) and (b) SHALL BE allowed pursuant to Section 6.01 of the Plan. However, a direct rollover from an eligible plan under Code § 457(b), 401(k) or 403(b) shall exclude any portion of a designated Roth account. A rollover contribution that is a Participant rollover from an eligible plan under Code Section 457(b), 401(k), or 403(b) shall exclude distributions of a designated Roth account.

- R. TRANSFERS.** Transfers from other 457(b) plans SHALL BE allowed. If a Participant is also a participant in a tax-qualified defined benefit governmental plan (as defined in Code § 414(d)) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the Participant's Account Balance transferred to the defined benefit governmental plan. A transfer under this Section R may be made before the Participant has had a Severance from Employment as defined in Section W below.

A transfer may be made under this Section if the transfer is either for the purchase of permissive service credit (as defined in Code § 415(n)(3)(A)) under the receiving defined benefit governmental plan or a repayment to which Code § 415 does not apply by reason of Code § 415(k)(3) or as otherwise allowed by the IRS

- S. UNFORESEEABLE EMERGENCY WITHDRAWALS.** In the case of an unforeseeable emergency, the Administrator SHALL allow distributions in accordance with Section 5.05 of the Plan. An unforeseeable emergency is a severe financial hardship resulting from a sudden illness, disability or accidental property loss, subject to strict IRS guidelines.

- T. PARTICIPANT LOANS.** The Administrator has directed the Trustee NOT to make Participant loans in accordance with Article IV of the Plan.

- U. QUALIFIED DOMESTIC RELATIONS ORDERS.** The Plan shall accept qualified domestic relations orders as provided in Section 13.02 of the Plan.

- V. PAYMENT OPTIONS.** The forms of payment that will be allowed under the Plan, to the extent consistent with the limitations of Code § 401(a)(9) and proposed or final Treasury regulations thereunder, include a single lump-sum payment; installment payments for a period of years; partial lump-sum payment of a designated amount, with the balance payable in installment payments for a period of years; annuity payments (payable on a monthly, quarterly, or annual basis) for the lifetime of the Participant or for the lifetimes of the Participant and Beneficiary; and such other forms of installment payments as may be approved by the Administrator, which is not inconsistent with the Plan.

- W. DISTRIBUTIONS.** A Participant may request distributions as follows:

1. A Participant may request a distribution at any time upon Severance from Employment. "Severance from Employment" means the complete severance of the employer/employee relationship with any and all employers participating in the Plan, including retirement or death. Thus, a Severance from Employment would not occur if a Participant transfers employment (i) from one local government that participates in the Plan to another local government that participates in the Plan, or (ii) from the State to a local government that participates in the Plan, or (iii) from a local government that participates in the Plan to the State.
2. A Participant may request a distribution prior to Severance from Employment during the calendar year in which he or she reaches age 70½ or, thereafter, or, if earlier, upon death.

A Participant may also request a distribution prior to Severance from Employment upon incurring an approved Unforeseeable Emergency.

3. A Participant may request a distribution from a Rollover Contribution Account at any time.

X. ADMINISTRATIVE INFORMATION.

The Participating Employer further understands and acknowledges that:

- This Participating Employer Agreement has not been approved by the Internal Revenue Service. Obtaining such approval, if desired by the Employer, is solely the responsibility of the Employer.
- The Chair of the Tennessee Consolidated Retirement System ("Chair") and the Participating Employers are not responsible for providing tax or legal advice to Participants.
- The Participating Employer has consulted, to the extent necessary, with its own legal and tax advisors.
- All capitalized terms which are used herein but not defined herein shall have the meanings set forth in the Plan Document.
- The Participating Employer will electronically remit in a timely manner, all employee and employer contributions to the Plan in a manner acceptable with the Plan's Third Party Administrator. The Employer's payroll administrator is responsible for reconciliation of all contributions to the Plan and shall provide the Plan Administrator with required contribution reconciliation reports. Each Employer is required to use the Plan Service Center to administer their employee contributions, indicative data, and enrollment information. If the Participating Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done.
- Participating Employers are required to use the investment options made available under the Plan. From time to time those investment options may be changed. If an investment option is eliminated, the Administrator may automatically reinvest the money in the eliminated investment option into a new investment option. After any

appropriate black-out period, the affected Participants may re-direct money in the new investment option to any other available investment option. The Participants shall have no right to require the Administrator to select or retain any investment option. Any change with respect to investment options made by the Plan (on the Plan level) or a Participant (on the individual level), however, shall be subject to the terms and conditions (including any rules or procedural requirements) of the affected investment options.

This Participating Employer Agreement is duly executed on behalf of the Participating Employer by the undersigned authorized signatories.

PARTICIPATING EMPLOYER'S AUTHORIZED SIGNATORIES:

By: _____ By: _____

Title: _____ Title: _____

Date: _____ Date: _____

ACCEPTANCE OF PARTICIPATING EMPLOYER'S PARTICIPATION IN THE TENNESSEE STATE DEFERRED COMPENSATION PLAN AND TRUST BY THE TREASURER, STATE OF TENNESSEE, CHAIR OF THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM.

By: _____

Title: Treasurer, State of Tennessee, Chair of the Tennessee Consolidated Retirement System

Date: _____

SCHEDULE 1

TENNESSEE STATE

DEFERRED COMPENSATION PLAN AND TRUST- 457(b)

PARTICIPATING EMPLOYER AGREEMENT

Participating Employer Name: Greene County

Classes of Eligible Employees

Contribution Amount

<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

**A RESOLUTION OF THE GREENE COUNTY LEGISLATIVE BODY AUTHORIZING
THE TRANSFER OF \$30,000 FOR CAPITAL IMPROVEMENTS AT THE
GREENEVILLE/GREENE COUNTY AIRPORT FROM THE AIRPORT AUTHORITY
MANAGER APPROPRIATION OF \$50,000 FROM THE GENERAL FUND FOR THE
FYE JUNE 30, 2017**

WHEREAS, the Airport Authority has requested \$30,000 for capital improvements needed at the airport; and

WHEREAS, an appropriation of \$50,000 was set aside for an Airport Manager but it has been determined that it is not needed for the FYE 2017 period; and

WHEREAS, the Airport Authority requests that \$30,000 of the \$50,000 restricted for the salary of an Airport Manager be re-appropriated for the use of capital improvements at the airport; and

NOW, THEREFORE; be it resolved by the Greene County Legislative Body meeting in regular session this 15th day of May, 2017, a quorum being present and a majority voting in the affirmative, that the budget be amended as above.

County Mayor

County Clerk

Budget and Finance Committee
Sponsor



County Attorney

C.

**A RESOLUTION OF THE GREENE COUNTY LEGISLATIVE BODY AUTHORIZING
THE APPROPRIATION OF \$3,000 FROM THE GENERAL FUND UNASSIGNED
FUND BALANCE TO CODES AND COMPLIANCE IN ORDER TO CLEAN
PROPERTY LOCATED ON KENNEYTOWN ROAD FOR THE FYE JUNE 30, 2017**

WHEREAS, the department of Codes and Compliance received a bid to clean property located on Kenneytown Road in excess of the available appropriated amount;
and

WHEREAS, an additional \$3,000 is needed to complete the aforementioned project;
and

THEREFORE, let the General Fund budget be amended as follows.

DECREASE IN UNASSIGNED FUND BALANCE

39000 UNASSIGNED FUND BALANCE	\$ 3,000
Total Decrease in Unassigned Fund Balance	<u>\$ 3,000</u>

INCREASE IN APPROPRIATIONS

51750 CODES AND COMPLIANCE	
399 Other Contracted Services	\$ 3,000
Total Increase in Appropriations	<u>\$ 3,000</u>

NOW, THEREFORE; be it resolved by the Greene County Legislative Body meeting in regular session this 15th day of May, 2017, a quorum being present and a majority voting in the affirmative, that the budget be amended as above.

County Mayor

Budget and Finance Committee
Sponsor

County Clerk



County Attorney

D.

THE GENERAL PURPOSE SCHOOL FUND
A RESOLUTION TO AMEND THE GREENE COUNTY SCHOOLS BUDGET FOR
END-OF-YEAR CHANGES IN REVENUES & EXPENDITURES FOR THE FISCAL YEAR 2016-2017

WHEREAS, the Greene County School System is amending the 2016-2017 Budget for the General Purpose School Fund to budget additional revenues of \$574,752

THEREFORE, the following appropriations will be amended:

REVENUES

Account Number	Description	Increase	Decrease
40140	Interest & Penalty	\$ 15,000	\$ -
40162	Payments In-Lieu of Tax Local Utilities	50,000	-
40210	Local Option Sales Tax	100,000	-
44110	Investment Income	12,000	-
44170	Miscellaneous Refunds (GL&P Lighting Project)	69,152	-
44540	Sale of Property (Hardins View)	45,000	-
44570	Contributions (3M Grant for Science Teacher Supplies)	5,000	-
46511	Basic Education Program	99,000	-
46590	Other State Funds (Read to be Ready Grant)	179,600	-
	TOTAL REVENUES	\$ 574,752	\$ -

EXPENDITURES

Account Number	Description	Increase	Decrease
71100 116	Teachers (Read to be Ready Grant)	\$ 73,806	\$ -
71100 163	Educational Assistants (Read to be Ready Grant)	11,088	-
71100 195	Substitutes Teachers Certified (Read to be Ready Grant)	2,200	-
71100 201	Social Security (Read to be Ready Grant)	5,400	-
71100 204	State Retirement (Read to be Ready Grant)	7,570	-
71100 212	Employer Medicare (Read to be Ready Grant)	1,263	-
71100 399	Other Contracted Services	24,360	-
71100 429	Instructional Supplies & Materials (\$32,000 Read to be Ready)	37,000	-
71100 449	Textbooks (\$45,000 sale of Harins View & \$44,000 BEP Increase)	99,000	-
71100 599	Other Charges (Read to be Ready Grant)	12,000	-
71100 722	Regular Instructional Equipment	80,000	-
71300 198	Substitutes Teachers Noncertified	2,000	-
71300 207	Medical Insurance	2,500	-
72210 105	Supervisor/Director (Read to be Ready Grant)	12,000	-
72210 129	Librarians (Library Bus Staff)	3,500	-
72210 137	Education Media Personnel (Read to be Ready Grant)	6,000	-
72210 201	Social Security (Read to be Ready Grant)	1,116	-

Account Number	Description	Increase	Decrease
72210 204	State Retirement (Read to be Ready Grant \$1552)	2,172	-
72210 212	Employer Medicare (Read to be Ready Grant)	145	-
72210 355	Travel (Ready to be Ready Grant)	3,000	-
72210 499	Other Supplies & Materials (Library Bus)	17,800	-
72210 524	Staff Development (Read to be Ready Grant)	1,200	-
72310 191	Board Fees	3,000	-
72410 161	Secretary	5,000	-
72410 206	Life Insurance	20	-
72410 207	Medical Insurance	2,000	-
72410 701	Administration Equipment	24,000	-
72510 207	Medical Insurance	2,200	-
72510 399	Contracted Services	5,000	-
72510 499	Other Supplies & Materials	1,000	-
72610 410	Custodial Supplies	14,000	-
72610 720	Plant Operation Equipment (Energy Savings Equipment)	69,152	-
72710 146	Bus Drivers (Read to be Ready Grant)	8,000	-
72710 189	Other Salaries & Wages	10,000	-
72710 201	Social Security (Ready to be Ready Grant)	496	-
72710 204	State Retirement (Ready to be Ready Grant)	648	-
72710 212	Employer Medicare (Ready to be Ready Grant)	116	-
72710 453	Vehicle Parts	25,000	-
	TOTAL EXPENDITURES	\$ 574,752	\$ -

NOW, THEREFORE, BE IT RESOLVED by the Greene County Legislative Body meeting in regular session, this 15th day of May 2017, a quorum being present and a majority voting in the affirmative, that the funds be appropriated as shown above.

County Mayor

Greene County Education Committee
Sponsor



County Attorney

County Clerk

THE GREENE COUNTY SCHOOL'S FOOD SERVICE FUND
A RESOLUTION TO AMEND THE FOOD SERVICE FUND BUDGET FOR END OF
YEAR CHANGES IN REVENUES & EXPENDITURES FOR THE FISCAL YEAR 2016-2017

WHEREAS, the Greene County School System is amending the 2016-2017 Budget for the Food Service Fund to reflect end-of-year changes in revenues and expenditures,

THEREFORE, the following appropriations will be amended:

REVENUES

Account Number	Description	Increase	Decrease
43521	Lunch Payments - Children	\$ 197,000	\$ -
43522	Lunch Payments - Adults	45,000	-
43525	A La Carte Sales	-	119,000
47111	Section 4-Lunch	95,000	-
47113	Breakfast	51,000	-
47114	Other	49,000	-
	TOTAL REVENUES	\$ 437,000	\$ 119,000

EXPENDITURES

Account Number	Description	Increase	Decrease
73100 399	Other Contracted Services	307,000	-
73100 499	Other Supplies & Materials	7,000	-
73100 599	Other Charges	4,000	-
	TOTAL EXPENDITURES	\$ 318,000	\$ -

NOW, THEREFORE, BE IT RESOLVED by the Greene County Legislative Body meeting in regular session, this 15th day of May 2017, a quorum being present and a majority voting in the affirmative, that the funds be appropriated as shown above.

County Mayor

Greene County Education Committee
Sponsor



County Attorney

County Clerk

**A RESOLUTION TO BUDGET \$600 IN REVENUE RECEIVED FROM MICROCLINIC
INTERNATIONAL AND \$40 IN REVENUE RECEIVED FROM FIRST PRESBYTERIAN
CHURCH AS A DONATION FOR THE HEALTH DEPARTMENT FOR THE FISCAL
YEAR ENDING JUNE 30, 2017**

WHEREAS, the Greene County Health Department received \$600 from a partnership with Microclinic International to offer two (2) sixteen (16) week health sessions to residents of Greene County; and

WHEREAS the Greene County Health Department received a \$40 donation from First Presbyterian Church to support the Home Visitation Program: and

THEREFORE, let the General Fund Budget be amended as follows:

INCREASE BUDGETED FUND BALANCES

48610 Donations	\$	640
Total Increase in Budgeted Revenues	<u>\$</u>	<u>640</u>

INCREASE IN APPROPRIATIONS

55110 Local Health Center		
499 Other Supplies and Materials	\$	640
Total Increase in Appropriations	<u>\$</u>	<u>640</u>

NOW, THEREFORE; be it resolved by the Greene County Legislative Body meeting in regular session this 15th day of May, 2017, a quorum being present and a majority voting in the affirmative, that the General Fund budget be amended as above.

County Mayor

County Clerk

Budget and Finance Committee

Sponsor



County Attorney



**A RESOLUTION TO APPROPRIATE APPROXIMATELY \$7,600 IN ADDITIONAL
REPAIRS TO THE GREENE COUNTY COURT HOUSE FROM THE CAPITAL
PROJECTS FUND FOR THE FYE JUNE 30, 2017**

WHEREAS, the Greene County Courthouse has significant issues with leaks in the roof and corresponding damages to the soffit, guttering, and brick; and

WHEREAS, in March, 2016 the Greene County Legislative Body appointed a committee of county commissioners to meet and work with A. Dave Wright, Architect to evaluate the damages and needed repairs for the courthouse, to seek bid proposals for the repairs and renovations to the courthouse, and to make a recommendation to Greene County Legislative Body as to the repairs that need to be made at the courthouse and the costs of those repairs; and

WHEREAS, this committee and A. Dave Wright, Architect had several meetings, reviewed the scope of the work that was needed to make those repairs to the courthouse, has requested bids from contractors to perform the needed repairs, and has accepted bids from two contractors to do the necessary repairs subject to the approval of the Greene County Legislature Body; and

WHEREAS, the committee has recommended that the County accept the proposal from Morristown Roofing Co. Inc. of \$234,345.00 to replace/repair the courthouse roof, soffit, and guttering and accept the proposal of Hite Construction of \$36,472.00 for brick removal, repair and replacement at the courthouse to be paid from the Capital Projects Fund at a total project cost of \$270,817.00; and

WHEREAS, the Greene County Legislative Body approved the aforementioned proposals at the September 19th, 2016 County Commission meeting; and

WHEREAS, Hite Construction has incurred additional costs of approximately \$7,600 for damage that was more extensive than included in the origin bid; and

A.

**A RESOLUTION TO APPROPRIATE APPROXIMATELY \$7,600 IN ADDITIONAL
REPAIRS TO THE GREENE COUNTY COURT HOUSE FROM THE CAPITAL
PROJECTS FUND FOR THE FYE JUNE 30, 2017**

NOW THEREFORE, BE IT RESOLVED by the Greene County Legislature Body meeting in regular session on the 15th day of May, 2017, a quorum being present and a majority voting in the affirmative that upon the recommendation of the Committee, that Greene County accept the proposal of Hite Construction of approximately \$7,600 for brick removal, repair and replacement at the courthouse.

BE IT FURTHER RESOLVED the Greene County Capital Projects Fund be amended as follows:

DECREASE IN BUDGETED FUND BALANCE

39000	Unassigned Fund Balance	\$	7,600
Total Decrease to Fund Balance		<u>\$</u>	<u>7,600</u>

INCREASE IN BUDGETED APPROPRIATIONS

91190	Other General Government Projects		
706	Building Construction	\$	7,600
Total Increase in Appropriations		<u>\$</u>	<u>7,600</u>

Courthouse Committee – Tim White
Sponsors

County Clerk

County Mayor



County Attorney

**Tennessee Consolidated
Retirement System**

RESOLUTION to exclude retirement coverage for future part-time employees of political subdivisions participating in the Tennessee Consolidated Retirement System in accordance with Title 8 Section 34 through 37 of the Tennessee Code Annotated.

WHEREAS, Tennessee Code Annotated Section 8-35-219 permits political subdivisions to allow their part-time employees to participate in the Tennessee Consolidated Retirement System if said employee shall choose to do so; and

WHEREAS, Chapter 79, Public Acts of 1999 allows a political subdivision participating in the Tennessee Consolidated Retirement System to exclude such coverage for future part-time employees; provided, any person participating in the Tennessee Consolidated Retirement System by virtue of part-time service prior to the effective date of this resolution shall be eligible for continued participation in the Tennessee Consolidated Retirement System,

BE IT RESOLVED, That the GREENE COUNTY LEGISLATIVE BODY
(Name of Governing Body)

of GREENE COUNTY
(Name of Political Subdivision) hereby chooses to exclude retirement coverage to future part-time employees pursuant to Tennessee Code Annotated Section 8-35-219.

STATE OF TENNESSEE

COUNTY OF GREENE

I, _____, clerk of the _____ of
(Name of Governing Body)

_____, Tennessee do hereby certify that this is a true and exact copy of the foregoing
(County and Town or City)

resolution that was approved and adopted at a meeting held on the _____ day of _____, 20____, the original of which is on file in this office. I further certify that _____ members voted in favor of the resolution and that _____ members were present and voting.

IN WITNESS THEREOF, I have hereunto set my hand, and the seal of the _____
(Name of Political Subdivision)

As Clerk of the Board, as aforesaid

SEAL

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