

**RESOLUTION TO ADOPT  
ASSOCIATION COUNTY COMMISSIONERS OF GEORGIA  
DEFINED BENEFIT PLAN  
FOR BULLOCH COUNTY EMPLOYEES**

**W I T N E S S E T H:**

**WHEREAS**, Bulloch County, Georgia (the “Employer”), by and through the Bulloch County Board of Commissioners, wishes to adopt the Association County Commissioners of Georgia Defined Benefit Plan for Bulloch County Employees (the “Pension Plan”) through an Adoption Agreement and Amendment that will be effective as of July 1, 2023;

**WHEREAS**, the Employer also sponsors the Association County Commissioners of Georgia 401(a) Defined Contribution Plan for Bulloch County Employees (the “401(a) Plan”), which will be frozen as to participation and contributions as of June 30, 2023;

**WHEREAS**, Section 16.02(a) of the Pension Plan allows the Employer to amend the provisions of the Pension Plan document with the approval of the Association County Commissioners of Georgia Defined Benefit Plan Board of Trustees;

**WHEREAS**, the Employer desires to amend the Adoption Agreement for the Pension Plan to create an Employee class (Class 2), consisting of County Commissioners and to provide (1) that Class 2 Employees are not Eligible Employees under the Plan until January 1, 2025, and (2) a Normal Retirement Benefit equal to \$350 times the number of years of Credited Service earned as a Class 2 Employee;

**WHEREAS**, the Employer wishes to offer individuals who are Employees as of July 1, 2023, a one-time option to transfer their balance under the 401(a) Plan to the Pension Plan in exchange for Credited Service under the Pension Plan for periods prior to July 1, 2023;

**WHEREAS**, Employees who make such an election will be permitted to purchase the Credited Service they would otherwise have earned between the original effective date of the 401(a) Plan, i.e., November 1, 1994, and June 30, 2023, using their Employer Basic Contribution sub-account in the 401(a) Plan;

**WHEREAS**, the provisions regarding the freezing of the 401(a) Plan and the purchase of Credited Service shall be adjusted for Class 2 Employees, as described below, to reflect that Class 2 Employees may not enter the Pension Plan until January 1, 2025;

**WHEREAS**, the Employer wishes to further amend the Pension Plan to provide that (i) no benefits may be paid from the Pension Plan as of any date that is earlier than July 1, 2024, except that a Participant who is at least age sixty-five (65) as of July 1, 2023, may commence benefits as of any date that is at least six (6) months after July 1, 2023; (ii) the reemployment provisions shall also apply in the event that a retiree is providing services to the Employer as an independent contractor; (iii) and to provide that service upon reemployment shall be recognized only if the break in service is less than one (1) year and both begins and ends within the five-year period preceding the Employee’s Reemployment Commencement Date.

**NOW THEREFORE**, at a meeting held on the 16<sup>th</sup> day of May, 2023, the Bulloch County Board of Commissioners hereby resolves as follows:

**RESOLVED**, that the Bulloch County Board of Commissioner hereby adopts the attached Adoption Agreement and Plan Amendment #1, subject to approval of the Association County Commissioners of Georgia (“ACCG”) Defined Benefit Plan Board of Trustees.

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

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

This 16<sup>th</sup> day of May, 2023.

BOARD OF COMMISSIONERS OF  
BULLOCH COUNTY, GEORGIA

By: \_\_\_\_\_  
Roy Thompson, Chairman

Attest: \_\_\_\_\_  
Venus Mincey-White, Clerk

(SEAL)