



Executive Committee

Brett Grimm - Chairman
James Carius Community Room
101 S. Capitol Street
Pekin, Illinois 61554

Wednesday, March 18, 2026

immediately following Risk Management

I. Roll Call

II. Approve minutes of the February 17, 2026 meeting

III. Public Comment

IV. New Business

- E-26-07 A. Recommend to approve a Quote from Abel Monument for the Medal of Honor Monument
- E-26-12 B. Recommend to approve change to add the Roth option to the County 457(B) Deferred Compensation Plans
- E-26-21 C. Recommend to approve the Decommissioning Agreement for Hawk Solar, LLC
- E-26-23 D. Recommend to approve Decommissioning Agreement for Coyote Road Solar, LLC
- E-26-24 E. Recommend to approve Road Use Agreement, 1st Amendment for Fast Ave Solar, LLC

V. Appointments and Reappointments

- E-26-13 A. Recommend to approve reappointment of Michael Morris to the Brush Hill Fire Protection District
- E-26-14 B. Recommend to approve reappointment of Todd Mundorf to the Powerton Fire Protection District
- E-26-15 C. Recommend to approve reappointment of Russell Crawford to the Tri-County Regional Planning Commission
- E-26-16 D. Recommend to approve reappointment of Greg Menold to the Tri-County Regional Planning Commission

- E-26-17 E. Recommend to approve appointment of Jon Hopkins to the Veterans Assistance Commission
- E-26-18 F. Recommend to approve reappointment of Richard Schwab to the Board of Review
- E-26-19 G. Recommend to approve reappointment of Greg Sinn to the Farmland Assessment Review Committee
- E-26-20 H. Recommend to approve reappointment of Michael Deppert to the Farmland Assessment Review Committee

VI. Unfinished Business

VII. Reports / Communications

VIII. Recess

Members: Chairman Brett Grimm, Vice Chairman Michael Harris, Russ Crawford, Jay Hall, Kim Joesting, Greg Menold, Dave Mingus, Nancy Proehl, Greg Sinn, Max Schneider, Eric Stahl

Minutes pending committee approval



Executive Committee Meeting

Jury Commission Room – McKenzie Building
Wednesday, February 18, 2026 – 4:01 p.m.

Committee Members Present: Chairman Brett Grimm, Vice Chairman Mike Harris, Kim Joesting, Jay Hall, Greg Sinn, Greg Menold, Eric Stahl, Russ Crawford, Dave Mingus

Committee Members Absent: Nancy Proehl, Max Schneider

Others Attending: Mindy Darcy, County Administrator

MOTION **MOTION BY MEMBER CRAWFORD, SECOND BY MEMBER HALL** to approve minutes from the January 21, 2026 meeting

On voice vote, **MOTION CARRIED UNANIMOUSLY**

MOTION
E-26-10 **MOTION BY MEMBER MINGUS, SECOND BY MEMBER MENOLD** to Approve Tazewell County Bicentennial Logo Expenditure

Member Sinn questioned whether this would result in additional costs, and Chairman Grimm confirmed that the expense is solely for the design to be completed.

On voice vote, **MOTION CARRIED UNANIMOUSLY**

MOTION
E-26-11 **MOTION BY MEMBER SINN, SECOND BY MEMBER STAHL** to Approve Robert Marion to Farm the Tazewell County Farm Through 2026

Chairman Grimm stated that Lloyd Marion passed away recently and his son would like to continue to farm the property through this year.

On voice vote, **MOTION CARRIED UNANIMOUSLY**

MOTION **MOTION BY CRAWFORD, SECOND BY MINGUS** to move the Committee into Executive Session under 5 ILCS 120/2(c)(29) – Meetings between internal and external auditors and the County Board at 4:07 p.m.

On voice vote, **MOTION CARRIED UNANIMOUSLY.**

The Committee was moved out of Executive Session at 4:51 p.m.

Chairman Grimm recessed the meeting at 4:52 p.m.

(transcribed by S. Gullette)

COMMITTEE REPORT

Mr. Chairman and Members of the Tazewell County Board:

Your Executive Committees have considered the following RESOLUTION and recommends that it be adopted by the Board:

RESOLUTION

WHEREAS, the County's Executive Committee recommends to the County Board to approve the quote from Abel Monument Company for the Medal of Honor Monument; and

WHEREAS, this item was voted on and approved by the Tazewell County voters in 2024; and

WHEREAS, the monument will be placed on the Courthouse grounds and will be dedicated to three Medal of Honor recipients; and

WHEREAS, the total project cost is quoted at \$16,300.00; and

WHEREAS, this is accounted for in the FY26 Capital Improvement Plan Fund budget.

THEREFORE BE IT RESOLVED that the County Board approve the recommendation.

BE IT FURTHER RESOLVED that the County Clerk notifies the County Board Office, County Clerk, Facilities Director, the Auditor, and Finance Office of this action.

PASSED THIS 25th DAY OF MARCH, 2026.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman

From: [Sandy Gulette](#)
To: [Sandy Gulette](#)
Subject: FW: [EXTERNAL] Medal of Honor Quote
Date: Monday, December 1, 2025 1:51:49 PM

From: Jackie Matheney <jackie@abelmonument.com>
Sent: Monday, December 1, 2025 1:44 PM
To: John C. Ackerman <JCAckerman@tazewell-il.gov>
Cc: Steve Matheney <steve@abelmonument.com>
Subject: [EXTERNAL] Medal of Honor Quote

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello...

Below is the quote for the Medal of Honor memorial.

\$13,600.00 Jet Black Granite 4-0 x 0-8 x 6-0
\$ 700.00 Installation
\$ 2,000.00 Etchings (3 photo and 1 logo - colored)
\$ 16,300.00 TOTAL

I have also included Steve in this email. You may reach out to him, should you have any questions.

Thank you.
Jackie

Jackie Matheney

Accounts Receivable

Abel Monument Co.

1917 N. 8th Street, PO Box 757

Pekin IL 61554

P: 309.346.4186 * F: 309.346.2672

jackie@abelmonument.com * www.abelmonument.com

My Office Hours:

Monday, Thursday, Friday 8:00 am – 4:30 pm

Saturday 9:00 am – 12:00 noon

Picture size 20 x 10"



THE MEDAL OF HONOR IS PRESENTED BY
THE PRESIDENT OF THE UNITED STATES IN
THE NAME OF THE UNITED STATES CONGRESS
TO MEMBERS OF THE MILITARY THAT HAVE
DISTINGUISHED THEMSELVES THROUGH ACTS OF
CONSPICUOUS GALLANTRY AND INTREPIDITY AT RISK
OF LIFE ABOVE AND BEYOND THE CALL OF DUTY.

TAZEWELL COUNTY RECIPIENTS

**WILLIAM
REED**
1839 - 1918

**DR. THOMAS L.
MURPHY**
1844 - 1920

**JOHN
AYERS**
1837 - 1913



Picture size 13 x 19"

Picture size 13 x 19"

Picture size 11 x 19"

ORDER NO:	COLOR: JET BLACK	LITHO COLOR:	ADDITIONAL INFO:
PO: MON UPRIGHT	4-0 x 6-0 x 0-8 PS FLAT TOP	<input type="checkbox"/> BLACK <input checked="" type="checkbox"/> WHITE	<input type="checkbox"/> SANDBLAST ON BACK
COMPANY NAME: ABEL MON		<input type="checkbox"/> DARK GREY <input type="checkbox"/> MEDIUM SILVER	<input type="checkbox"/> SANDBLAST ON BASE (C) (K)
TICKET NO: 37054/37048		<input type="checkbox"/> GOLD <input type="checkbox"/> LIGHT SILVER	<input type="checkbox"/> SANDBLAST ON BASE (C) (K)
COORDINATOR: KS	CARRYING: SHAPE CARVE <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	<input type="checkbox"/> OTHER <input type="checkbox"/> NONE	<input type="checkbox"/> LASER ETCHING FRONT
12/12/2023 (V3)	<input type="checkbox"/> DEEP SUNK <input checked="" type="checkbox"/> SHIN SUNK <input type="checkbox"/> U-SUNK	SPECIAL LETTERING (R):	<input type="checkbox"/> LASER ETCHING BACK
NUMBER OF LETTERS OVER 100: 213			<input type="checkbox"/> LASER LETTERING (C) (K)
			<input type="checkbox"/> DRILL HOLES
CAMEO INFO: <input type="checkbox"/> RECESS <input type="checkbox"/> RECESS/INSTALL <input type="checkbox"/> SPINCE ONLY	CUSTOMER SUPPLIED CAMEO: <input type="checkbox"/> YES <input type="checkbox"/> NO		
BRONZE INFO: <input type="checkbox"/> DRILL ONLY <input type="checkbox"/> DRILL/INSTALL <input type="checkbox"/> SPINCE ONLY	CUSTOMER SUPPLIED BRONZE: <input type="checkbox"/> YES <input type="checkbox"/> NO		
NOTES: COLOR LASER ETCHINGS MAY DIFFER IN APPEARANCE AND ARE NOT GUARANTEED. THE RIBBON AT THE TOP IS COLOR LASER ETCHED. THE PORTRAITS ON THE BOTTOM ARE BLACK AND WHITE.			
PLEASE CHECK SPELLING, DATES & DESIGN IF APPROVED PLEASE SIGN			
BY SIGNING THIS APPROVAL YOU AGREE ALL COLORS SHOWN IS COMPUTER GENERATED AND MAY NOT ACCURATELY REFLECT THE APPEARANCE OF THE BRONZE AND OR LITHO ON THE FINAL PRODUCT. COLORED IS AN APPROXIMATION OF THE LOOK OF THE FINAL PRODUCT AND NOT EXACT.			
NO ADDITIONAL CHANGES WILL BE MADE.			

COMMITTEE REPORT

Mr. Chairman and Members of the Tazewell County Board:

Your Executive Committee has considered the following RESOLUTION and recommends that it be adopted by the Board:

RESOLUTION

WHEREAS, the County's Executive Committee recommends to the County Board to authorize the addition of a Roth option to the Nationwide 457(B) Deferred Compensation Plan; and

WHEREAS, this action is required under the SECURE Act 2.0 to comply with IRS rules; and

WHEREAS, this change will be effective on February 11, 2026; and

THEREFORE BE IT RESOLVED that the County Board approve this recommendation and authorization.

BE IT FURTHER RESOLVED that the County Clerk notifies the County Board Office, Payroll, and Human Resources of this action.

PASSED THIS 25th DAY OF MARCH 2026

ATTEST:

County Clerk

County Board Chairman

**GOVERNMENTAL 457(b) PLAN
ADOPTION AGREEMENT**

By executing this Governmental 457(b) Plan Adoption Agreement (the "Agreement"), the undersigned Employer agrees to establish or continue a 457(b) Plan for its Employees. The Plan adopted by the Employer consists of the Governmental 457(b) Basic Plan Document (the "BPD") and the elections made under this Agreement (collectively referred to as the "Plan"). An Employer may jointly co-sponsor the Plan by signing a Participating Employer Adoption Page, which is attached to this Agreement. **This Plan is effective as of the Effective Date identified on the Signature Page of this Agreement.**

In completing the provisions of this Adoption Agreement, unless designated otherwise, selections under the Deferral column apply to all Salary Deferrals (including Roth Deferrals and Catch-Up Contributions).

[*Note: Certain vendor agreements associated with the Plan may restrict the application of certain Plan provisions. Additionally, some State and local laws may restrict the election of certain provisions under the Plan. Please consult with legal counsel to assess the impact of State laws, local laws and/or applicable vendor agreements on the Plan.*]

**SECTION 1
EMPLOYER INFORMATION**

1-1 EMPLOYER INFORMATION.

Name: County of Tazewell, IL

Address: 11 S 4Th St Ste 114

City, State, Zip Code: Pekin, Illinois 61554-4281

Telephone: (309) 477-2269

1-2 EMPLOYER IDENTIFICATION NUMBER (EIN). 37-6002170

1-3 TYPE OF EMPLOYER. (Optional)

[*Note: To adopt this Plan, the Employer must be a State, political subdivision of a State, or any agency or instrumentality of a State or political subdivision of a State, as provided under Code §457(e)(1)(A). A non-governmental tax-exempt organization, as described under Code §457(e)(1)(B), may not adopt this Plan.*]

(a) State

(b) Political Subdivision of a State

(c) Agency or Instrumentality of a State

(d) Other governmental entity: (Describe) _____

1-4 EMPLOYER'S TAX YEAR END. (Optional) The Employer's tax year ends November 30

1-5 RELATED EMPLOYERS. (Optional) List any Related Employers. A Related Employer must execute a Participating Employer Adoption Page for Employees of that Related Employer to participate in this Plan.

**SECTION 2
PLAN INFORMATION**

2-1 PLAN NAME. County of Tazewell 457(b) Deferred Compensation Plan

Original Effective Date: June 8, 1993

Restatement Effective Date: February 11, 2026

Plan identifier (optional): _____

2-2 TYPE OF PLAN. This Plan is a Governmental 457(b) Plan.

The Plan is intended to be a FICA Replacement Plan (as defined under Section 3.08 of the BPD).

2-3 **TYPE OF CONTRIBUTIONS. (Check all that apply.)**

- (a) Salary Deferral Contributions
- (b) Employer Matching Contributions
- (c) Employer Contributions
- (d) Rollover Contributions

2-4 **PLAN YEAR.**

- (a) Calendar year.
- (b) The 12-consecutive month period ending on _____ each year.
- (c) Other: _____

2-5 **PLAN ADMINISTRATOR.**

- (a) The Employer identified in AA §1-1.
- (b) Name: _____
Address: _____
Telephone: _____

2-6 **FROZEN PLAN.** Check this AA §2-6 if the Plan is a frozen Plan to which no contributions will be made. (See Section 3.01(c) of the BPD).

- This Plan is a frozen Plan effective _____

[Note: As a frozen Plan, the Employer will not make any contributions with respect to Plan Compensation earned after such date and no Participant will be permitted to make any contributions to the Plan after such date. In addition, no Employee will become a Participant after the date the Plan is frozen.]

2-7 **DEFINITION OF DISABLED.** An individual is considered Disabled for purposes of applying the provisions of this Plan if:

- (a) The individual is covered by the Employer’s disability insurance plan and is determined to be disabled under such plan.
- (b) The individual is determined to be disabled by the Social Security Administration under Section 223(d) of the Social Security Act for purposes of determining eligibility for Social Security benefits.
- (c) The Plan Administrator determines an individual is unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment that can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months. The permanence and degree of such impairment shall be supported by medical evidence. The Plan Administrator may establish reasonable procedures for determining whether a Participant is Disabled.

[Note: An Employer may elect any or all of the elections above. If more than one is selected, the hierarchy for determining whether an individual is considered Disabled is in the order listed above, unless described otherwise under separate administrative procedures or as described below.]

- (d) Alternative definition of Disabled: _____

[Note: Any alternative definition described in this subsection (d) will apply uniformly to all Participants under the Plan. The Employer may describe different definitions of Disabled for different purposes under the plan.]

**SECTION 3
ELIGIBLE EMPLOYEES**

3-1 **ELIGIBLE EMPLOYEES.** In addition to the Employees identified in Section 2.02 of the BPD, the following Employees are excluded from participation under the Plan with respect to the contribution source(s) identified in this AA §3-1. (See Sections 2.02(d) and (e) of the BPD for rules regarding the effect on Plan participation if an Employee changes between an eligible and ineligible class of employment.)

- | Deferral | Match | ER | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) No exclusions. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) Collectively Bargained Employees (as defined in Section 1.11 of the BPD), unless the Collective Bargaining Agreement provides otherwise. |

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) Non-resident aliens who receive no compensation from the Employer which constitutes U.S. source income.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) Employees who normally work less than ___ hours a week.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) Employees eligible for a 401(k), a 403(b) plan or another 457(b) plan sponsored by the Employer.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Part-Time Employees (as defined in Section 1.39 of the BPD).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Seasonal Employees (as defined in Section 1.57 of the BPD).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(h) Temporary Employees (as defined in Section 1.60 of the BPD).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(i) Employees in an appointed or elected position.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(j) Employees paid on an hourly basis.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(k) Employees paid on a salaried basis.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(l) All other Employees except Part-Time, Temporary and Seasonal Employees.
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(m) Other: <u>Part-time Employees who normally work less than 37.5 hours per week</u>

3-2 **INDEPENDENT CONTRACTORS.** Unless elected otherwise under subsection (a) below, Independent Contractors (as defined in Section 1.35 of the BPD) of the Employer are excluded from participation in the Plan.

Deferral	Match	ER	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) Independent Contractors may participate in the Plan.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) Describe any special rules applicable to Independent Contractors: _____

[Note: Select under subsection (a) the types of contributions for which Independent Contractors are eligible. If the Employer elects to allow Independent Contractors to participate in the Plan, the term Employee as used in the Plan shall include the eligible Independent Contractors, as appropriate.]

**SECTION 4
MINIMUM AGE AND SERVICE REQUIREMENTS**

4-1 **ELIGIBILITY REQUIREMENTS – MINIMUM AGE AND SERVICE.** An Eligible Employee (as defined in AA §3-1) who satisfies the minimum age and service conditions under this AA §4-1 will be eligible to participate under the Plan as of such Eligible Employee’s Entry Date (as defined in AA §4-2 below).

(a) **Service Requirement.** An Eligible Employee must complete the following minimum service requirements to participate in the Plan.

Deferral	Match	ER	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(1) There is no minimum service requirement for participation in the Plan.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(2) One Year of Service (as defined in Section 2.03(a)(1) of the BPD and AA §4-3).
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(3) The completion of at least ___ Hours of Service during the first ___ months of employment (or the first ___ days of employment) or the completion of a Year of Service (as defined in AA §4-3), if earlier. <ul style="list-style-type: none"> <input type="checkbox"/> (i) An Employee who completes the required Hours of Service satisfies eligibility at the end of the designated period, regardless if the Employee actually works for the entire period. <input type="checkbox"/> (ii) An Employee who completes the required Hours of Service must also be employed continuously during the designated period of employment. (See Section 2.03(a)(1) of the BPD for rules regarding the application of this subsection (ii).)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(4) The completion of ___ Hours of Service during an Eligibility Computation

Deferral Match ER

Period. [*Note: If this (4) is chosen, an Employee satisfies the service requirement immediately upon completion of the designated Hours of Service.*]

(5) Full-time Employees are eligible to participate as set forth in subsection (i). Employees who are “part-time” Employees must complete a Year of Service (as defined in AA §4-3). For this purpose, a full-time Employee is any Employee not defined in subsection (ii).

(i) Full-time Employees must complete the following minimum service requirements to participate in the Plan:

(A) There is no minimum service requirement for participation in the Plan.

(B) The completion of at least ____ Hours of Service during the first ____ months of employment or the completion of a Year of Service (as defined in AA §4-3), if earlier.

(C) Under the Elapsed Time method as defined in AA §4-3 below.

(D) Describe: _____

(ii) Part-time Employees must complete a Year of Service (as defined in AA §4-3).

(A) For this purpose, a part-time Employee is any Employee whose normal work schedule is less than:

(I) ____ hours per week.

(II) ____ hours per month.

(III) ____ hours per year.

(B) Describe part-time Employees for this purpose: _____

[*Note: A part-time employee must be described as an individual who works less than a specified number of hours during a standard work week.*]

(6) Eligibility service will be determined under the Elapsed Time method as described in AA§4-3 below.

(7) Describe eligibility conditions: _____

Describe eligibility conditions: _____

(b) **Minimum Age Requirement.** An Eligible Employee (as defined in AA §3-1) must have attained the following age with respect to the contribution source(s) identified in this AA §4-1(b).

Deferral Match ER

(1) There is no minimum age for Plan eligibility.

(2) Age 21.

(3) Age ____.

(c) **Special eligibility rules.** The following special eligibility rules apply with respect to the Plan: _____

[*Note: This subsection (c) may be used to apply the eligibility conditions selected under this AA §4-1 separately with respect to different Employee groups or different contribution formulas under the Plan.*]

4-2 **ENTRY DATE.** An Eligible Employee who satisfies the minimum age and service requirements in AA §4-1 shall be eligible to participate in the Plan as of such Eligible Employee’s Entry Date. For this purpose, the Entry Date is the following date with respect to the contribution source(s) identified under this AA §4-2. [*Note: If any of (b) – (g) is completed for a contribution source, also complete one of (h) – (l) for the same contribution source.*]

Deferral Match ER

(a) **Immediate.** The date the minimum age and service requirements are satisfied.

(b) **Semi-annual.** The first day of the 1st and 7th month of the Plan Year.

(c) **Quarterly.** The first day of the 1st, 4th, 7th and 10th month of the Plan Year.

(d) **Monthly.** The first day of each calendar month.

- | Deferral | Match | ER | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (e) Payroll period. The first day of the payroll period. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (f) The first day of the Plan Year. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (g) Describe Entry Date: _____ |

An Eligible Employee’s Entry Date (as defined above) is determined based on when the Employee satisfies the minimum age and service requirements in AA §4-1. For this purpose, an Employee’s Entry Date is the Entry Date:

- | Deferral | Match | ER | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (h) next following satisfaction of the minimum age and service requirements. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (i) coinciding with or next following satisfaction of the minimum age and service requirements. |
| N/A | <input type="checkbox"/> | <input type="checkbox"/> | (j) nearest the satisfaction of the minimum age and service requirements. |
| N/A | <input type="checkbox"/> | <input type="checkbox"/> | (k) preceding the satisfaction of the minimum age and service requirements. |
| N/A | <input type="checkbox"/> | <input type="checkbox"/> | (l) coinciding with or preceding the satisfaction of the minimum age and service requirements. |

This section may be used to describe any special rules for determining Entry Dates under the Plan. For example, if different Entry Date provisions apply for the same contribution sources with respect to different groups of Employees, such different Entry Date provisions may be described below.

- | Deferral | Match | ER | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (m) Describe special rules for determining Entry Dates under the Plan: _____ |

4-3 **DEFAULT ELIGIBILITY RULES.** In applying the minimum age and service requirements under AA §4-1 above, the following default rules apply with respect to all contribution sources under the Plan:

- **Year of Service.** An Employee earns a Year of Service for eligibility purposes upon completing 1,000 Hours of Service during an Eligibility Computation Period. Hours of Service are calculated based on actual hours worked during the Eligibility Computation Period. (See Section 1.33 of the BPD for the definition of Hours of Service.)
- **Eligibility Computation Period.** If one Year of Service is required for eligibility, the Plan will determine subsequent Eligibility Computation Periods on the basis of Plan Years (see Section 2.03(a)(2)(i) of the BPD). If more than one Year of Service is required for eligibility, the Plan will determine subsequent Eligibility Computation Periods on the basis of Anniversary Years (see Section 2.03(a)(2)(ii) of the BPD).

To override the default eligibility rules, complete the applicable sections of this AA §4-3. If this AA §4-3 is not completed for a particular contribution source, the default eligibility rules apply.

- | Deferral | Match | ER | |
|--------------------------|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (a) Year of Service. Instead of 1,000 Hours of Service, an Employee earns a Year of Service upon the completion of ____ Hours of Service during an Eligibility Computation Period. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (b) Eligibility Computation Period. The Plan will use Anniversary Years for all Eligibility Computation Periods. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (c) Elapsed Time method. [<i>Note: Check the same contribution source as checked in AA §4-1(a) above.</i>] Eligibility service will be determined under the Elapsed Time method. An Eligible Employee (as defined in AA §3-1) must complete a period of service, as designated below, to participate in the Plan. (See Section 2.03(a)(5) of the BPD.) <ul style="list-style-type: none"> <input type="checkbox"/> (1) For Deferral, must complete a ____ period of service <input type="checkbox"/> (2) For Match, must complete a ____ period of service <input type="checkbox"/> (3) For ER, must complete a ____ period of service |

- | Deferral | Match | ER | |
|-------------------------------------|--------------------------|--------------------------|---|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>(d) Equivalency Method. For purposes of determining an Employee’s Hours of Service for eligibility, the Plan will use the Equivalency Method (as defined in Section 2.03(a)(4) of the BPD). The Equivalency Method will apply to:</p> <ul style="list-style-type: none"> <input type="checkbox"/> (1) All Employees. <input checked="" type="checkbox"/> (2) Employees who are not paid on an hourly basis. For Employees for whom the Employer maintains hourly records, eligibility will be determined based on actual hours worked. <p>If this (d) is checked, Hours of Service for eligibility will be determined under the following Equivalency Method.</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> (3) Monthly. 190 Hours of Service for each month worked. <input type="checkbox"/> (4) Weekly. 45 Hours of Service for each week worked. <input type="checkbox"/> (5) Daily. 10 Hours of Service for each day worked. <input type="checkbox"/> (6) Semi-monthly. 95 Hours of Service for each semi-monthly period worked. <input type="checkbox"/> (7) Hours worked. 870 hours worked treated as 1,000 Hours of Service and 435 hours worked treated as 500 Hours of Service. <input type="checkbox"/> (8) Regular time hours. 750 regular time hours treated as 1,000 Hours of Service and 375 regular time hours treated as 500 Hours of Service. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>(e) Special eligibility provisions. The following special eligibility provisions apply: _____</p> |

4-4 **EFFECTIVE DATE OF MINIMUM AGE AND SERVICE REQUIREMENTS.** The minimum age and/or service requirements under AA §4-1 apply to all Employees under the Plan. An Employee will participate with respect to all contribution sources under the Plan as of such Employee’s Entry Date, taking into account all service with the Employer, including service earned prior to the Effective Date.

To allow Employees employed on a specified date to enter the Plan without regard to the minimum age and/or service conditions, complete this AA §4-4.

- | Deferral | Match | ER | |
|--------------------------|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>(a) Automatic Eligibility. An Eligible Employee who is employed by the Employer on the following designated date will enter the Plan on the designated date without regard to minimum age and/or service conditions:</p> <ul style="list-style-type: none"> <input type="checkbox"/> (1) the Effective Date of this Plan (as designated on the Employer Signature Page, as applicable) <input type="checkbox"/> (2) the date the Plan is executed by the Employer (as indicated on the Employer Signature Page) <input type="checkbox"/> (3) _____ [insert date] |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p>(b) Describe other effective date provisions: _____</p> |

4-5 **SERVICE WITH PREDECESSOR EMPLOYER.** Service with the following Predecessor Employers will be counted for purposes of determining eligibility, vesting and/or allocation conditions under this Plan.

- (a) Identify Predecessor Employer(s):

The Plan will count service with the following Predecessor Employers:

	Eligibility	Vesting	Allocation Conditions
<input type="checkbox"/> (1) _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- (b) The following special rules apply with respect to service with a Predecessor Employer: _____

**SECTION 5
COMPENSATION DEFINITIONS**

5-1 **TOTAL COMPENSATION.** Total Compensation is based on the definition set forth under this AA §5-1. See Section 1.61 of the BPD for a specific definition of the various types of Total Compensation.

- (a) W-2 Wages
- (b) Code §415 Compensation
- (c) “Simplified” Code §415 Compensation
- (d) Wages under Code §3401(a)

[For purposes of determining Total Compensation, each definition includes pre-tax contributions to a Code §125 cafeteria plan, Code §401(k), Code §403(b) or a Code §457 plan, and qualified transportation fringes under Code §132(f)(4).]

5-2 **POST-SEVERANCE COMPENSATION.**

(a) **Exclusion of post-severance compensation from Total Compensation.** Total Compensation (as defined in Section 1.61 of the BPD) includes post-severance compensation, to the extent provided in Section 1.61(b) of the BPD. For this purpose, severance pay is always excluded from the definition of Plan Compensation. Other post-severance compensation paid within 2½ months after severance from employment with the Employer or the end of the calendar year in which severance occurs is included in Plan Compensation, unless excluded under this subsection (a). See Section 1.61(b) of the BPD.

The following amounts paid after a Participant’s severance from employment are excluded from Plan Compensation.

- (1) **Unused leave payments.** Payment for unused accrued bona fide sick, vacation, or other leave, but only if the Employee would have been able to use the leave if employment had continued.
- (2) **Deferred compensation.** Payments received by an Employee pursuant to a nonqualified unfunded deferred compensation plan, but only if the payment would have been paid to the Employee at the same time if the Employee had continued in employment and only to the extent that the payment is includible in the Employee’s gross income.

(b) **Continuation payments for disabled Participants.** Unless designated otherwise under this subsection (b), Total Compensation does not include continuation payments for disabled Participants. To count Total Compensation paid after Severance from Employment on account of disability (as defined in Code §22(e)(3)), check the box below.

- Payments to disabled Participants.** Total Compensation shall include post-severance compensation paid to a Participant who is permanently and totally disabled, as defined in Code §22(e)(3).

5-3 **PLAN COMPENSATION.** Plan Compensation is **Total Compensation** (as defined in AA §5-1 above) with the following exclusions described below.

Deferral	Match	ER	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) No exclusions.
N/A	<input type="checkbox"/>	<input type="checkbox"/>	(b) Salary Deferrals (as defined in Section 1.55 of the BPD), pre-tax contributions to a cafeteria plan or a Code §457 plan, and qualified transportation fringes under Code §132(f)(4) are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) All fringe benefits (cash and noncash), reimbursements or other expense allowances, moving expenses, deferred compensation, and welfare benefits are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) Compensation above \$___ is excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(e) Amounts received as a bonus are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(f) Amounts received as commissions are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(g) Overtime payments are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(h) Shift differentials are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(i) Exclusions as described by the applicable Collective Bargaining Agreement.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(j) Amounts received for services performed for a non-signatory Related Employer are excluded.

[Note: If this subsection is not elected, amounts received for services

Deferral	Match	ER	
			<i>performed for a non-signatory Related Employer are INCLUDED in Plan Compensation.]</i>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(k) “Deemed §125 compensation” as defined under Total Compensation. (See Section 1.61(d) of the BPD.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(l) Amounts received after Severance from Employment are excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(m) Differential Pay (as defined in Section 1.61(e) of the BPD) is excluded.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(n) Describe adjustments to Plan Compensation: _____

5-4 **PERIOD FOR DETERMINING COMPENSATION.**

- (a) **Compensation Period.** Plan Compensation will be determined on the basis of the following period(s) for the contribution sources identified in this AA §5-4. [*Note: If a period other than Plan Year applies for any contribution source, any reference to the Plan Year as it refers to Plan Compensation for that contribution source will be deemed to be a reference to the period designated under this AA §5-4.*]

Deferral	Match	ER	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(1) The Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(2) The calendar year ending in the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(3) The Employer's fiscal tax year ending in the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(4) The 12-month period ending on ____ which ends during the Plan Year.

- (b) **Compensation while a Participant.** Unless provided otherwise under this subsection (b), in determining Plan Compensation, only compensation paid while an individual is a Participant under the Plan with respect to a particular contribution source will be taken into account.

To count compensation for the entire Plan Year for a particular contribution source, including compensation paid while an individual is not a Participant with respect to such contribution source, check below. (See Section 1.45 of the BPD.)

Deferral	Match	ER	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All compensation paid during the Plan Year will be taken into account, including compensation earned while an individual is not a Participant.

**SECTION 6
EMPLOYER CONTRIBUTIONS**

6-1 **EMPLOYER CONTRIBUTIONS.** Is the Employer authorized to make Employer Contributions under the Plan?

- Yes
 No [*If No, skip to Section 6A.*]

[*Note: Any Employer Contribution made pursuant to this AA §6 will count towards the Code §457(e)(15) Maximum Contribution Limit. See Section 5.01 of the BPD.*]

6-2 **EMPLOYER CONTRIBUTION FORMULA.** For the period designated in AA §6-4(a) below, the Employer will make the following Employer Contributions on behalf of Participants who satisfy the allocation conditions designated in AA §6-5 below. Any Employer Contribution authorized under this AA §6-2 will be allocated in accordance with the allocation formula selected under AA §6-3 and AA §6-4, as applicable.

- (a) **Discretionary contribution.** The Employer will determine in its sole discretion how much, if any, it will make as an Employer Contribution.
- (b) **Fixed contribution.**
- (1) _____% of each Participant’s Plan Compensation.
 - (2) \$____ for each Participant.
 - (3) The Employer Contribution will be determined in accordance with the personal service contract or employment contract applicable to the Participant.
 - (4) The Employer Contribution will be determined in accordance with any Collective Bargaining Agreement(s) addressing retirement benefits of Collectively Bargained Employees under the Plan.

- (c) **Service-based contribution.** The Employer will make:
- (1) **Discretionary.** A discretionary contribution determined as a uniform percentage of Plan Compensation or a uniform dollar amount for each period of service designated below.
 - (2) **Fixed percentage.** ___% of Plan Compensation paid for each period of service designated below.
 - (3) **Fixed dollar.** \$ ___ for each period of service designated below.
- The service-based contribution selected under this (c) will be based on the following periods of service:
- (4) Each Hour of Service
 - (5) Each week of employment
 - (6) Describe period: _____
- The service-based contribution is subject to the following rules:
- (7) Describe any special provisions that apply to service-based contribution: _____
- (d) **FICA Replacement Contribution.** (See Section 3.08 of the BPD).
- (1) The Employer will make the 7.5% of Plan Compensation mandatory contribution.
 - (2) The Employer will make the 7.5% of Plan Compensation mandatory contribution.
 - (3) The Employer will make a mandatory contribution equal to ___% of Plan Compensation and the Employer will make a mandatory contribution equal to ___% of Plan Compensation.
- [*Note: The combined Employer and Employee contribution must equal at least 7.5% of Plan Compensation.*]
- (e) **Contributions of accrued sick, PTO and/or vacation leave.**
- (1) The Employer will make and allocate Employer Contributions of amounts of accrued unpaid sick leave as follows: _____
 - (2) The Employer will make and allocate Employer Contributions of amounts of accrued unpaid PTO leave as follows: _____
 - (3) The Employer will make and allocate Employer Contributions of amounts of accrued unpaid vacation leave as follows: _____
- (f) Describe Employer Contribution formula: _____

6-3 **ALLOCATION FORMULA.**

- (a) **Pro rata allocation.** The Employer Contribution under AA §6-2(a) will be allocated as:
 - (1) a uniform percentage of Plan Compensation or
 - (2) a uniform dollar amount
- (b) **Allocation under fixed Employer Contribution.** If a fixed Employer Contribution is selected in AA §6-2(b), the Employer Contribution will be allocated in accordance with the selections made in AA §6-2(b).
- (c) **Discretionary allocation.** The Employer Contribution under AA §6-2(a) will be allocated in the sole discretion of the Employer in a manner solely determined by the Employer.
- (d) **Service-based allocation.** The service-based Employer Contribution selected in AA §6-2(c) will be allocated in accordance with the selections made in AA §6-2(c).
- (e) **Describe other allocation method:** _____

6-4 **SPECIAL RULES.** No special rules apply with respect to Employer Contributions under the Plan, except to the extent designated under this AA §6-4.

- (a) **Period for determining Employer Contributions.** In determining the amount of the Employer Contributions to be allocated under this AA §6, the Employer Contribution will be based on Plan Compensation paid during the Plan Year, unless this (a) is selected and one of (1) – (4) is selected below.
- Alternatively, the Employer may elect to base the Employer Contributions on Plan Compensation paid during the following period:
- (1) Plan Year quarter
 - (2) calendar month
 - (3) payroll period
 - (4) Other: _____
- [*Note: Although Employer Contributions are determined on the basis of Plan Compensation paid during the period designated under this subsection (a), this does not require the Employer to actually make contributions or allocate contributions on the basis of such period.*]

- (b) **Limit on Employer Contributions.** The Employer Contribution elected in AA §6-2 may not exceed:
 - (1) ___% of Plan Compensation
 - (2) \$___
 - (3) Describe: _____
- (c) **Offset of Employer Contribution.**
 - (1) A Participant’s allocation of Employer Contributions under AA §6-2 of this Plan is reduced by contributions under _____ [insert name of plan(s)].
 - (2) In applying the offset under this subsection, the following rules apply: _____
- (d) **Special rules.** The following special provisions apply with respect to Employer Contributions: _____

6-5 **ALLOCATION CONDITIONS.** A Participant who has otherwise satisfied all conditions to receive an Employer Contribution, must satisfy any allocation conditions designated under this AA §6-5 to receive an allocation of Employer Contributions under the Plan. [Note: The Plan may not impose allocation conditions on FICA Replacement Contributions.]

- (a) **No allocation conditions** apply with respect to Employer Contributions under the Plan.
- (b) **Employment condition.** An Employee must be employed with the Employer on the last day of the Plan Year.
- (c) **Minimum service condition.** An Employee must be credited with at least:
 - (1) ___ Hours of Service during the Plan Year.
 - (2) ___ consecutive days of employment with the Employer during the Plan Year.
 - (3) ___ consecutive months of employment with the Employer during the Plan Year.
- (d) **Application to a specified period.** The allocation conditions selected under this AA §6-5 apply on the basis of the Plan Year. Alternatively, if an employment or minimum service condition applies under this AA §6-5, the Employer may elect under this subsection to apply the allocation conditions on a periodic basis as set forth below. See Section 3.06(a) of the BPD for a description of the rules for applying the allocation conditions on a periodic basis.
 - (1) **Period for applying allocation conditions.** Instead of the Plan Year, the allocation conditions set forth under subsection (2) below apply with respect to the following periods:
 - (i) Plan Year quarter
 - (ii) calendar month
 - (iii) payroll period
 - (iv) Other: _____
 - (2) **Application to allocation conditions.** If this subsection (2) is checked to apply allocation conditions on the basis of specified periods, to the extent an employment or minimum service allocation condition applies under this AA §6-5, such allocation condition will apply based on the period selected under subsection (1) above, unless designated otherwise below:
 - (i) Only the employment condition will be based on the period selected in subsection (1) above.
 - (ii) Only the minimum service condition will be based on the period selected in subsection (1) above.
 - (iii) Describe any special rules: _____
- (e) **Exceptions.**
 - (1) The above allocation condition(s) will **not** apply if an Employee, during the Plan Year:
 - (i) dies.
 - (ii) has a Severance from Employment due to becoming Disabled.
 - (iii) becomes Disabled.
 - (iv) has a Severance from Employment after attaining Normal Retirement Age.
 - If this box is checked, this waiver of allocation conditions applies only once during the Participant’s employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent Severance from Employment.
 - (v) has a Severance from Employment after attaining Early Retirement Age.
 - If this box is checked, this waiver of allocation conditions applies only once during the Participant’s employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent Severance from Employment.
 - (vi) is on an authorized leave of absence from the Employer.

- (2) The exceptions selected under subsection (1) do not apply to:
 - (i) an employment condition designated under this AA §6-5.
 - (ii) a minimum service condition designated under this AA §6-5.
 - (iii) a Discretionary Employer Contribution.
 - (iv) a Fixed Employer Contribution.
- (f) **Equivalency Method.** For purposes of determining an Employee’s Hours of Service for allocation purposes, the Plan will use the Equivalency Method (as defined in Section 2.03(a)(4) of the BPD). The Equivalency Method will apply to:
 - (1) All Employees.
 - (2) Only Employees for whom the Employer does not maintain hourly records. For all other Employees, actual hours worked will be used.
- (g) **Elapsed Time Method.** For purposes of determining an Employee’s service for allocation purposes, the Plan will use the Elapsed Time Method.
- (h) **Describe** any special rules governing the allocation conditions under the Plan: _____

6-6 **OPTIONAL TREATMENT OF EMPLOYER CONTRIBUTIONS AS ROTH CONTRIBUTIONS.** Unless elected otherwise below, a Participant may not elect to treat a nonforfeitable Employer Contribution made on behalf of such Participant as a Roth contribution.

- (a) A Participant MAY elect to treat a nonforfeitable Employer Contribution made on behalf of such Participant as a Roth contribution. [*Note: The Employer and/or Plan Administrator will develop operational procedures to assist in administering this election.*]
- (b) Describe any special rules relating to the optional treatment of nonforfeitable Employer Contributions as a Roth contribution: _____

6-7 **SPECIAL RULES APPLICABLE TO EMPLOYER CONTRIBUTIONS.** The following special rules apply to Employer Contributions: _____

SECTION 6A
SALARY DEFERRALS

6A-1 **SALARY DEFERRALS.** Are Employees permitted to make Salary Deferrals under the Plan?

- Yes
- No [*If “No” is checked, skip to Section 6B.*]

6A-2 **MAXIMUM LIMIT ON SALARY DEFERRALS.** Unless designated otherwise under this AA §6A-2, a Participant may defer any amount up to the Code §457(e)(15) Maximum Contribution Limit.

- (a) **Salary Deferral Limit.** A Participant may not defer an amount in excess of:
 - (1) _____% of Plan Compensation.
 - (2) \$_____.

[*Note: If both (1) and (2) are checked, the deferral limit is the lesser of the amounts selected.*]

Any limit described in subsection (1) or (2) above applies with respect to the following period:

 - (3) Plan Year.
 - (4) the portion of the Plan Year during which the individual is eligible to participate.
 - (5) each separate payroll period during which the individual is eligible to participate.
- (b) **Limits on Salary Deferrals on bonus payments.** [*Note: This §6A-2(b) only may be selected if bonus payments are not excluded under AA §5-3.*]
 - (1) The same limits specified in (a)(1) and (a)(2) above apply to bonus and non-bonus Plan Compensation. Employees may defer any amounts out of bonus payments, subject to the Code §457(e)(15) Maximum Contribution Limit and any other limit on Salary Deferrals under this AA 6A-2. The Employer may impose special limits on bonus payments under the Salary Deferral Election or in separate administrative procedures.
 - (2) A Participant may defer up to ____% (*not to exceed 100%*) of any bonus payment (subject to the Code §457(e)(15) Maximum Contribution Limit) without regard to any other limits described under this AA §6A-2. The Employer may impose special limits on bonus payments under the Salary Reduction Agreement election or in separate administrative procedures.

- (3) Describe special rules applicable to deferrals on bonus payments: _____
- (c) **Deferral of sick, vacation, PTO and back pay.** Unless otherwise elected below, a Participant may elect to defer accrued sick pay, accrued vacation pay, accrued PTO pay, or back pay if: (1) such pay is otherwise included in Plan Compensation; (2) the Participant timely enters into a Salary Reduction Agreement with respect to such pay; and (3) the Participant is an Employee in the month of deferral.
- A Participant may NOT defer accrued sick pay, accrued vacation pay, accrued PTO or back pay.
- (d) **Describe** any other limits that apply with respect to Salary Deferrals under the Plan: _____

6A-3 **MINIMUM DEFERRAL RATE.** Unless designated otherwise under this AA §6A-3, no minimum deferral requirement applies under the Plan. Alternatively, a Participant must defer at least the following amount in order to make Salary Deferrals under the Plan.

- (a) ____% of Plan Compensation for a payroll period.
- (b) \$____ for a payroll period.
- (c) Describe. _____

6A-4 **CATCH-UP CONTRIBUTIONS.** Age 50 Catch-Up Contributions and Special 457 Catch-Up Contributions (as defined in Section 3.03(d) and (e) of the BPD) are permitted under the Plan, unless designated otherwise under this AA §6A-4.

- (a) Age 50 Catch-Up Contributions are not permitted under the Plan.
- (b) Special 457 Catch-Up Contributions are not permitted under the Plan.
- (c) Describe any special rules applicable to the Age 50 Catch-Up Contributions or Special 457 Catch-Up Contributions: _____

6A-5 **ROTH DEFERRALS.**

(a) **Availability of Roth Deferrals.**

- (1) Roth Deferrals are permitted under the Plan.
- (2) Roth Deferrals are not permitted under the Plan.

[Note: If Roth Deferrals are effective as of a date later than the Effective Date of the Plan, designate such special Effective Date in AA §6A-8 below.]

(b) **Distribution of Roth Deferrals.** Unless designated otherwise under this subsection, to the extent a Participant takes a distribution or withdrawal from such Participant's Salary Deferral Account(s), the Participant may designate the extent to which such distribution is taken from the Pre-Tax Deferral Account or from the Roth Deferral Account. If a Participant fails to designate the Account, the Plan Administrator may distribute amounts pursuant to a separate administrative policy.

Alternatively, the Employer may designate the order of distributions for the distribution types listed below:

(1) **Distributions and withdrawals.**

- (i) Any distribution will be taken on a pro rata basis from the Participant's Pre-Tax Deferral Account and Roth Deferral Account.
- (ii) Any distribution will be taken first from the Participant's Roth Deferral Account and then from the Participant's Pre-Tax Deferral Account.
- (iii) Any distribution will be taken first from the Participant's Pre-Tax Deferral Account and then from the Participant's Roth Deferral Account.

(2) **Distribution of Excess Deferrals.**

- (i) Distribution of Excess Deferrals will be made from Roth and Pre-Tax Deferral Accounts in the same proportion that deferrals were allocated to such Accounts for the calendar year.
- (ii) Distribution of Excess Deferrals will be made first from the Roth Deferral Account and then from the Pre-Tax Deferral Account.
- (iii) Distribution of Excess Deferrals will be made first from the Pre-Tax Deferral Account and then from the Roth Deferral Account.

(c) **In-Plan Roth Conversions.** Unless elected under this AA §6A-5(c), the Plan does not permit a Participant to make an In-Plan Roth Conversion under the Plan. To override this provision to allow Participants to make an In-Plan Roth Conversion, subsection (1) must be checked.

- (1) **Effective date.** Effective February 11, 2026 [not earlier than 1/1/2013], a Participant may elect to convert all or any portion of such Participant's non-Roth vested Account Balance to an In-Plan Roth Conversion Account.

[*Note: The Plan must provide for Roth Deferrals under AA §6A-5(a) as of the effective date designated in this subsection (1). An election under this subsection (1) does not affect an In-Plan Roth Conversion that was allowed under prior Plan provisions.*]

(2) **In-Service Distribution.**

(i) For a Participant to convert such Participant's eligible contributions to Roth through an In-Plan Roth Conversion, the Participant need not be eligible to take a distribution from the Plan. [*Note: If this subsection (i) is checked, a Participant may convert any or all of the eligible contribution sources to Roth Deferrals through an In-Plan Roth Conversion.*]

(ii) For a Participant to convert such Participant's eligible contributions to Roth through an In-Plan Roth Conversion, a Participant must be eligible for a distribution of any amounts converted to Roth Deferrals through an In-Plan Roth Conversion. Thus, only amounts that are eligible for distribution under AA §9 are eligible for In-Plan Roth Conversion.

(3) **Contribution sources.** An Employee may elect to make an In-Plan Roth Conversion from all available contribution sources under the Plan. To override this default provision and limit the contribution sources available for In-Plan Roth Conversion, select the applicable contribution sources below:

(i) Pre-tax Salary Deferrals

(ii) Employer Contributions

(iii) Matching Contributions

(iv) Rollover Contributions

(v) Describe: _____

(4) **Limits applicable to In-Plan Roth Conversions.** No special limits apply with respect to In-Plan Roth Conversions, unless designated otherwise under this subsection (4).

(i) Roth conversions may only be made from contribution sources that are fully vested (i.e., 100% vested).

(ii) A Participant may not make an In-Plan Roth Conversion of less than \$___ (may not exceed \$1,000).

(iii) A Participant may not make an In-Plan Roth Conversion of any outstanding loan amount.

[*Note: If this subsection (iii) is not checked, a Participant may convert amounts that are attributable to an outstanding loan, to the extent the loan relates to a contribution source that is eligible for conversion under subsection (3) above.*]

(iv) Only Participants who are current Employees are allowed to make In-Plan Roth Conversions.

(v) The ability to make In-Plan Roth Conversions is limited to the following events: _____

(vi) Describe: _____

(5) **Amounts available to pay federal and state taxes generated from an In-Plan Roth Conversion.** No special provisions apply to allow Participants to withdraw funds to pay federal or state taxes generated from an In-Plan Roth Conversion, except as provided otherwise under this subsection (5).

(i) **In-service distribution.** If the Plan does not otherwise permit an in-service distribution at the time of the In-Plan Roth Conversion and this subsection (i) is checked, a Participant may elect to take an in-service distribution solely to pay taxes generated from the In-Plan Roth Conversion to the extent such in-service distribution would otherwise be permitted under Section 8.03 of the BPD.

[*Note: If this subsection (i) is checked, a Participant may take an in-service distribution only to the extent such distribution would otherwise be permitted under the provisions of Section 8.03 of the BPD.*]

(ii) **Participant loan.** Generally, a Participant may request a loan from the Plan to the extent permitted under Section 13 of the BPD and AA Appendix B. However, to the extent a Participant loan is not otherwise allowed and this subsection (ii) is selected, a Participant may receive a Participant loan solely to pay taxes generated from an In-Plan Roth Conversion.

[*Note: If this subsection (ii) is selected and Participant loans are not otherwise authorized under the Plan, any Participant loan made pursuant to this subsection (ii) will be made in accordance with the default loan policy described in Section 13 of the BPD.*]

(6) **Distribution from In-Plan Roth Conversion Account.** Distributions from the In-Plan Roth Conversion Account will be permitted in the same manner as permitted for Roth Deferrals, as set forth under AA §9-2, unless designated otherwise under this subsection (6).

Describe distribution options: _____

(d) **Describe** any special rules that apply to Roth Deferrals under the Plan: _____

6A-6 SALARY REDUCTION AGREEMENT ELECTIONS.

- (a) **Change or revocation of Salary Reduction Agreement election:** A Participant's election to change or resume a Salary Reduction Agreement election will be effective as set forth under the Salary Reduction Agreement or other written procedures adopted by the Plan Administrator. Unless the Salary Reduction Agreement or other written procedures adopted by the Plan Administrator provide otherwise, a Participant may revoke a Salary Reduction Agreement election (on a prospective basis) at any time.
- (b) **Salary deferral elections of rehired participants:** Unless designated otherwise below, a Participant's affirmative Salary Reduction Agreement to defer (or to not defer) will cease upon Severance from Employment and the Participant will need to make a new election upon rehire.

- Participant's affirmative election does not cease upon Severance from Employment.** If this subsection (b) is selected, a terminated Participant's affirmative Salary Reduction Agreement election to defer (or to not defer) **will not cease** upon Severance from Employment and the Participant's affirmative Salary Reduction Agreement election to defer (or to not defer) in effect at the time of Severance from Employment will apply upon rehire.

[*Note: The Employer may modify the rules applicable to rehired Employees under the Salary Reduction Agreement or other administrative procedures.*]

6A-7 **AUTOMATIC CONTRIBUTION ARRANGEMENT.** No automatic contribution provisions apply under Section 3.03(c) of the BPD, unless provided otherwise under this AA §6A-7. [*Note: Some States through anti-garnishment laws or otherwise may not allow Automatic Contribution Arrangements.*]

- (a) **Automatic deferral election.** Upon becoming eligible to make Salary Deferrals under the Plan (pursuant to AA §3 and AA §4), a Participant will be deemed to have entered into a Salary Deferral Election for each payroll period, unless the Participant completes a Salary Reduction Agreement election (subject to the limitations under AA §6A-2 and AA §6A-3) in accordance with procedures adopted by the Plan Administrator.

- (1) **Effective date of Automatic Contribution Arrangement.** The automatic deferral provisions under this AA §6A-7 are effective as of:

(i) The Effective Date of this Plan as set forth under the Employer Signature Page.

(ii) _____ [*insert date*]

(iii) As set forth under a prior Plan document.

[*Note: If this subsection (iii) is checked, the automatic deferral provisions under this AA §6A-7 will apply as of the original Effective Date of the automatic contribution arrangement. Unless provided otherwise under this AA §6A-7, an Employee who is automatically enrolled under a prior Plan document will continue to be automatically enrolled under the current Plan document.*]

- (2) **Automatic Contribution Arrangement.** Check this subsection (2) if the Plan is designated as an Automatic Contribution Arrangement, as described under Section 3.03(c) of the BPD. [*Note: Unless an election is made under this AA §6A-7 that is inconsistent with the requirements of an Eligible Automatic Contribution Arrangement (EACA), the Automatic Contribution Arrangement will qualify as an EACA, as described in Section 3.03(c) of the BPD.*]

(i) **Automatic Contribution Arrangement features determined under separate administrative procedures.** The Employer has described the features of its Automatic Contribution Arrangement in a separate administrative policy which is incorporated by reference into this Plan. To the extent that either (ii) or (iii) below is not completed, those features of the Automatic Contribution Arrangement will be determined by the terms of a separate administrative policy.

(ii) **Automatic deferral percentage.**

(A) ____% of Plan Compensation

(B) \$____

(iii) **Automatic increase.** If elected under this subsection (iii), the automatic deferral amount will increase each Plan Year by the following amount. (See Section 3.03(c) of the BPD.)

(A) ____% of Plan Compensation

(B) \$____

(C) Describe: _____

Any automatic increase elected under this subsection (iii) will not cause the automatic deferral amount to exceed:

(D) ____% of Plan Compensation

(E) \$____

(F) Describe: _____

- (3) **Application of automatic deferral provisions.** The automatic deferral election under subsection (2) will apply to new Participants and existing Participants as set forth under this subsection (3).
- (i) **New Participants.** The automatic deferral provisions apply to all Participants who become eligible on or after the effective date.
- (ii) **Current Participants.** The automatic deferral provisions apply to all other eligible Participants as follows:
- (A) Automatic deferral provisions apply to all current Participants who have not entered into a Salary Deferral Election (including an election not to defer under the Plan).
- (B) Automatic deferral provisions apply to all current Participants who have not entered into a Salary Deferral Election that is at least equal to the automatic deferral amount under subsection (2)(ii). Current Participants who have made a Salary Deferral Election that is less than the automatic deferral amount or who have not made a Salary Deferral Election will automatically be increased to the automatic deferral amount unless the Participant enters into a new Salary Deferral election on or after the effective date of the automatic deferral provisions.
- (C) Automatic deferral provisions do not apply to current Participants. Only new Participants described in subsection (i) above are subject to the automatic deferral provisions.
- (D) Describe: _____
- (iii) **Treatment of automatic deferrals.** Any Salary Deferrals made pursuant to an automatic deferral election will be treated as Pre-Tax Salary Deferrals, unless designated otherwise under this subsection (iii).
- Any Salary Deferrals made pursuant to an automatic deferral election will be treated as Roth Deferrals. [*Note: This subsection (iii) may only be checked if Roth Deferrals are permitted under AA §6A-5.*]
- (iv) **Expiration of affirmative deferral elections.** Unless this subsection (iv) is elected, for purposes of the automatic deferral provisions of the Plan, a Participant's affirmative elective deferral election will not expire. If this subsection (iv) is elected, a Participant's affirmative deferral election will expire:
- (A) at the end of each Plan Year.
- (B) Describe date that the affirmative election will expire: _____
- If a Participant fails to complete a new affirmative deferral election subsequent to the prior election expiring, the Participant becomes subject to the automatic deferral percentage as specified in the Plan pursuant to the automatic contribution arrangement provisions. Each year, the Participant can always complete a new affirmative election and designate a new deferral percentage.
- [*Note: Any Salary Deferral Election (including an election not to defer under the Plan) made after the effective date of the automatic deferral provisions will override such automatic deferral provisions.*]
- (4) **Application of automatic increase.** Unless designated otherwise under this subsection (4), if an automatic increase is selected under subsection (2)(iii) above, the automatic increase will take effect as of the first day of the second Plan Year following the Plan Year in which the automatic deferral election first becomes effective with respect to a Participant. (See Section 3.03(c)(2)(iii) of the BPD.)
- (i) **First Plan Year.** Instead of applying as of the second Plan Year, the automatic increase described in subsection (2)(iii) takes effect as of the appropriate date (as designated under subsection (iii) below) within the first Plan Year following the date automatic contributions begin.
- (ii) **Designated Plan Year.** Instead of applying as of the second Plan Year, the automatic increase described in subsection (2)(iii) takes effect as of the appropriate date (as designated under subsection (iii) below) within the _____ Plan Year following the Plan Year in which the automatic deferral election first becomes effective with respect to a Participant.
- (iii) **Effective date.** The automatic increase described under subsection (2)(iii) is generally effective as of the first day of the Plan Year. If this subsection (iii) is checked, instead of becoming effective on the first day of the Plan Year, the automatic increase will be effective on:
- (A) The anniversary of the Participant's date of hire.
- (B) The anniversary of the Participant's first automatic deferral contribution.
- (C) The first day of each calendar year.
- (D) Other date: _____
- (iv) **Special rules:** _____

- (5) **Treatment of Employees who have a Severance from Employment and who are rehired.** Unless designated otherwise below, in applying the automatic deferral provisions under this AA §6A-7, including the automatic increase provisions, a rehired Participant is treated as a new Employee (regardless of the amount of time since the rehired Employee had a Severance from Employment).
- (i) **Rehired Employees not treated as new Employee.** In applying the automatic deferral provisions under this AA §6A-7, including the automatic increase provisions, a rehired Participant is not treated as a new Employee. Thus, for example, a rehired Participant’s deferral percentage will be calculated based on the date the individual first began making automatic deferrals under the Plan.
 - (ii) **Describe special rules applicable to rehired employees:** _____
- (b) **Permissible Withdrawals under Automatic Contribution Arrangement.**
- (1) **Permissible withdrawals allowed.** If the Plan satisfies the requirements for an EACA (as set forth in Section 3.03(c) of the BPD), a Participant who has Salary Deferrals contributed to the Plan pursuant to an automatic deferral election under this AA §6A-7 may elect to withdraw such contributions (and earnings attributable thereto) within 90 days after the date such Salary Deferrals would otherwise have been included in gross income, unless designated otherwise under subsection (3) below. Unless elected otherwise below, if a Participant does not make automatic deferrals to the Plan for an entire Plan Year (e.g., due to Severance from Employment), the Plan may allow such Participant to take a permissive withdrawal, but only with respect to default contributions made after the Participant’s return to employment.
 - The ability to take permissible withdrawals does not apply to rehired Participants, even if such Participants have not made automatic deferrals to the Plan for an entire Plan Year due to Severance from Employment.
 - (2) **No permissible withdrawals.** Although the Plan contains an automatic deferral election that is designed to satisfy the requirements of an EACA, the permissible withdrawal provisions under this subsection (b) are not available.
 - (3) **Time period for electing a permissible withdrawal.** Instead of a 90-day election period, a Participant must request a permissible withdrawal no later than ____ [*may not be less than 30 or more than 90*] days after the date the Plan Compensation from which such Salary Deferrals are withheld would otherwise have been included in gross income.
- (c) **Other automatic contribution provisions:** _____

6A-8 **SPECIAL DEFERRAL EFFECTIVE DATES.** Unless designated otherwise under this AA §6A-8, a Participant is eligible to make Salary Deferrals under the Plan as of the Effective Date of the Plan (as designated in the Employer Signature Page). However, in no case may a Participant begin making Salary Deferrals prior to the later of the date the Employee becomes a Participant, the date the Participant executes a Salary Reduction Agreement or the date the Plan is adopted or effective. (See Section 3.03(a) of the BPD.)

To designate a later Effective Date for Salary Deferrals or Roth Deferrals, complete this AA §6A-8.

- (a) **Salary Deferrals.** A Participant is eligible to make Salary Deferrals under the Plan as of:
- (1) the date the Plan is executed by the Employer (as indicated on the Employer Signature Page).
 - (2) ____ (insert date).
- (b) **Roth Deferrals.** The Roth Deferral provisions under AA §6A-5 are effective as of _____. [*Note: If Roth Deferrals are permitted under AA §6A-5 above, Roth Deferrals are effective as of the Effective Date applicable to Salary Deferrals under this AA §6A-8, unless a later date is designated under this subsection.*]

SECTION 6B
MATCHING CONTRIBUTIONS

6B-1 **MATCHING CONTRIBUTIONS.** Is the Employer authorized to make Matching Contributions under the Plan?

- Yes
- No [*Check this box if there are no Matching Contributions. If “No” is checked, skip to Section 7.*]
- [*Note: Any Matching Contribution made pursuant to this AA §6B will count towards the Code §457(e)(15) Maximum Contribution Limit. See Section 5.01 of the BPD.*]

6B-2 **MATCHING CONTRIBUTION FORMULA:** For the period designated in AA §6B-5 below, the Employer will make the following Matching Contribution on behalf of Participants who satisfy the allocation conditions under AA §6B-6 below.

- (a) **Discretionary match.** The Employer will determine in its sole discretion how much, if any, it will make as a Matching Contribution and how such Matching Contribution is allocated to Participants.

- (b) **Fixed match.** The Employer will make a Matching Contribution for each Participant equal to:
- (1) ___% of Salary Deferrals made for each period designated in AA §6B-5 below.
 - (2) \$___ for each period designated in AA §6B-5 below.
 - (3) The Employer Contribution will be determined in accordance with the personal service contract or employment contract applicable to the Participant.
 - (4) The Employer Contribution will be determined in accordance with any Collective Bargaining Agreement(s) addressing retirement benefits of Collectively Bargained Employees under the Plan.
- (c) **Tiered match.** The Employer will/may make a Fixed/Discretionary Matching Contribution to all Participants based on the following tiers of Salary Deferrals.

- (1) **Tiers as percentage of Plan Compensation.**

Salary Deferrals	Fixed Match	Discretionary Match
------------------	-------------	---------------------

- | | | |
|--|--------|--------------------------|
| <input type="checkbox"/> (i) Up to ___% of Plan Compensation | _____% | <input type="checkbox"/> |
| <input type="checkbox"/> (ii) From ___% up to ___% of Plan Compensation | _____% | <input type="checkbox"/> |
| <input type="checkbox"/> (iii) From ___% up to ___% of Plan Compensation | _____% | <input type="checkbox"/> |
| <input type="checkbox"/> (iv) From ___% up to ___% of Plan Compensation | _____% | <input type="checkbox"/> |

- (2) **Tiers as dollar amounts.**

Salary Deferrals	Fixed Match	Discretionary Match
------------------	-------------	---------------------

- | | | |
|---|--------|--------------------------|
| <input type="checkbox"/> (i) Up to \$___ | _____% | <input type="checkbox"/> |
| <input type="checkbox"/> (ii) From \$___ up to \$___ | _____% | <input type="checkbox"/> |
| <input type="checkbox"/> (iii) From \$___ up to \$___ | _____% | <input type="checkbox"/> |
| <input type="checkbox"/> (iv) Above \$___ | _____% | <input type="checkbox"/> |

- (d) **Year of Service match.** The Employer will/may make a fixed %/Discretionary Matching Contribution as a uniform percentage of Salary Deferrals to all Participants based on Years of Service with the Employer.

Years of Service	Matching %	Discretionary Match
------------------	------------	---------------------

- | | | |
|--|--------|--------------------------|
| <input type="checkbox"/> (1) From ___ up to ___ Years of Service | _____% | <input type="checkbox"/> |
| <input type="checkbox"/> (2) From ___ up to ___ Years of Service | _____% | <input type="checkbox"/> |
| <input type="checkbox"/> (3) From ___ up to ___ Years of Service | _____% | <input type="checkbox"/> |
| <input type="checkbox"/> (4) From ___ up to ___ Years of Service | _____% | <input type="checkbox"/> |
| <input type="checkbox"/> (5) Years of Service equal to and above ___ | _____% | <input type="checkbox"/> |

For this purpose, a Year of Service is each Plan Year during which an Employee completes at least 1,000 Hours of Service. Alternatively, a Year of Service is: _____

- (e) **Other Matching Contribution Formula:** _____

6B-3 **CONTRIBUTIONS ELIGIBLE FOR MATCHING CONTRIBUTIONS (“ELIGIBLE CONTRIBUTIONS”).** Unless designated otherwise under this AA §6B-3, all Salary Deferrals, including any Roth Deferrals, Age 50 Catch-Up Contributions and Special 457 Catch-Up Contributions, are eligible for the Matching Contributions designated under AA §6B-2.

- (a) **Matching Contributions.** Only the following contribution sources are eligible for a Matching Contribution under AA §6B-2:
- (1) Pre-tax Salary Deferrals
 - (2) Roth Deferrals
 - (3) Age 50 Catch-Up Contributions
 - (4) Special 457 Catch-Up Contributions

- (b) **Application of Matching Contributions to elective deferrals made under another plan maintained by the Employer.** If this subsection is checked, the Matching Contributions described in AA §6B-2 will apply to elective deferrals made under another plan maintained by the Employer.
- (1) The Matching Contribution designated in AA §6B-2 above will apply to elective deferrals under the following plan maintained by the Employer: _____
- (2) The following special rules apply in determining the amount of Matching Contributions under this Plan with respect to elective deferrals under the plan described in subsection (1): _____
- [Note: This subsection may be used to describe special provisions applicable to Matching Contributions provided with respect to elective deferrals under another plan maintained by the Employer, including another Code §457(b) plan, a §401(a) qualified plan, or Code §403(b) plan.]*
- (c) **Special rules.** The following special rules apply for purposes of determining the Matching Contribution under this AA §6B-3: _____

6B-4 **LIMITS ON MATCHING CONTRIBUTIONS.** In applying the Matching Contribution formula(s) selected under AA §6B-2 above, the following limits apply.

- (a) **No limits apply.** All Salary Deferrals are eligible for Matching Contributions.
- (b) **Limit on Salary Deferrals.** The Matching Contribution formula(s) selected in AA §6B-2 above apply only to Salary Deferrals that do not exceed:
- (1) _____% of Plan Compensation.
- (2) \$_____.
- (3) A discretionary amount determined by the Employer.
- (c) **Limit on Matching Contributions.** The total Matching Contribution provided under the formula(s) selected in AA §6B-2 above will not exceed:
- (1) _____% of Plan Compensation.
- (2) \$_____.
- (d) **Special limits:** _____

6B-5 **PERIOD FOR DETERMINING MATCHING CONTRIBUTIONS.** The Matching Contribution formula(s) selected in AA §6B-2 above (including any limitations on such amounts under AA §6B-4) are based on Salary Deferrals for the **Plan Year**. To apply a different period for determining the Matching Contributions and limits under AA §6B-2 and AA §6B-4, check one of (a) – (d) below.

- (a) payroll period (b) Plan Year quarter
- (c) calendar month (d) Other: _____

[Note: Although Matching Contributions (and any limits on those Matching Contributions) will be determined on the basis of the period designated under this AA §6B-5, this does not require the Employer to actually make contributions or allocate contributions on the basis of such period. See Section 3.04(c) of the BPD for a discussion of the “true up” requirements applicable to Matching Contributions.]

6B-6 **ALLOCATION CONDITIONS.** A Participant who has otherwise satisfied all conditions to receive a Matching Contribution, must satisfy any allocation conditions designated under this AA §6B-6 to receive an allocation of Matching Contributions under the Plan.

- (a) **No allocation conditions** apply with respect to Matching Contributions under the Plan.
- (b) **Employment condition.** An Employee must be employed with the Employer on the last day of the Plan Year.
- (c) **Minimum service condition.** An Employee must be credited with at least:
- (1) _____ Hours of Service during the Plan Year.
- (2) _____ consecutive days of employment with the Employer during the Plan Year.
- (3) _____ consecutive months of employment with the Employer during the Plan Year.
- (d) **Application to a specified period.** The allocation conditions selected under this AA §6B-6 apply on the basis of the Plan Year. Alternatively, if an employment or minimum service condition applies under this AA §6B-6, the Employer may elect under this subsection to apply the allocation conditions on a periodic basis as set forth below. (See Section 3.06(a) of the BPD for a description of the rules for applying the allocation conditions on a periodic basis.)
- (1) **Period for applying allocation conditions.** Instead of the Plan Year, the allocation conditions set forth under subsection (2) below apply with respect to the following periods:
- (i) Plan Year quarter
- (ii) calendar month

- (iii) payroll period
- (iv) Other: _____
- (2) **Application to allocation conditions.** To the extent an employment or minimum service allocation condition applies under this AA §6B-6, such allocation condition will apply based on the period selected under subsection (1) above, unless designated otherwise below:
 - (i) Only the employment condition will be based on the period selected in subsection (1) above.
 - (ii) Only the minimum service condition will be based on the period selected in subsection (1) above.
 - (iii) Describe any special rules: _____
- (e) **Exceptions.**
 - (1) The above allocation condition(s) will **not** apply if the Employee, during the Plan Year:
 - (i) dies.
 - (ii) has a Severance from Employment due to becoming Disabled.
 - (iii) becomes Disabled.
 - (iv) has a Severance from Employment after attaining Normal Retirement Age.
 - If this box is checked, this waiver of allocation conditions applies only once during the Participant's employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent Severance from Employment.
 - (v) has a Severance from Employment after attaining Early Retirement Age.
 - If this box is checked, this waiver of allocation conditions applies only once during the Participant's employment with the Employer. Thus, if an Employee is rehired after such a waiver was applied to such Employee, the waiver of allocation conditions will not apply to a subsequent Severance from Employment.
 - (vi) is on an authorized leave of absence from the Employer.
 - (2) The exceptions selected under subsection (1) do not apply to:
 - (i) an employment condition designated under this AA §6B-6.
 - (ii) a minimum service condition designated under this AA §6B-6.
 - (iii) a Discretionary Matching Contribution.
 - (iv) a Fixed Matching Contribution.
- (f) **Equivalency Method.** For purposes of determining an Employee's Hours of Service for allocation purposes, the Plan will use the Equivalency Method (as defined in Section 2.03(a)(4) of the BPD). The Equivalency Method will apply to:
 - (1) All Employees.
 - (2) Only Employees for whom the Employer does not maintain hourly records. For Employees for whom the Employer maintains hourly records, eligibility will be determined based on actual hours worked.
- (g) **Elapsed Time Method.** For purposes of determining an Employee's service for allocation purposes, the Plan will use the Elapsed Time Method
- (h) **Describe** any special rules governing the allocation conditions under the Plan: _____

6B-7 **OPTIONAL TREATMENT OF MATCHING CONTRIBUTIONS AS ROTH CONTRIBUTIONS.** Unless elected otherwise below, a Participant may not elect to treat a nonforfeitable Matching Contribution made on behalf of such Participant as a Roth Deferrals.

- (a) A Participant **MAY** elect to treat a nonforfeitable Matching Contribution made on behalf of such Participant as a Roth Deferral. [**Note:** *The Employer and/or Plan Administrator will develop operational procedures to assist in administering this election.*]
- (b) Describe special any special rules relating to the optional treatment of nonforfeitable Matching Contributions as a Roth Deferral: _____

6B-8 **OPTIONAL TREATMENT OF QUALIFIED STUDENT LOAN PAYMENTS AS SALARY DEFERRALS FOR MATCHING CONTRIBUTIONS.** Unless elected otherwise below, Qualified Student Loan Payments are not treated as Salary Deferrals for Matching Contribution purposes under the Plan.

- (a) Effective ____ (no earlier than the first day of the Plan Year beginning after December 31, 2023), the Employer elects to make Matching Contributions on account of Qualified Student Loan Payments, as provided under BPD Section 3.04(e). The Employer may develop procedures to assist in the administration of this election and/or may specify any special rules under subsection (b) below.

- (b) Describe any special rules applicable to the optional treatment of Qualified Student Loan Payments as Salary Deferrals for Matching Contribution purposes: _____

6B-9 **SPECIAL RULES APPLICABLE TO MATCHING CONTRIBUTIONS.** The following special rules apply to Matching Contributions: _____

**SECTION 7
RETIREMENT AGES**

7-1 **NORMAL RETIREMENT AGE.** For purposes of applying the Special 457 Catch-Up Contribution under AA §6A-4(b) (and vesting, allocation and other provisions of the Plan referring to Normal Retirement Age, if applicable), Normal Retirement Age under the Plan is:

- (a) Age ____ (not earlier than age 65 or later than age 70 ½).
- (b) The earlier of age ____ (not earlier than age 65 or later than age 70 ½) or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(b) of the BPD).
- (c) The Participant may designate a Normal Retirement Age that is on or after the earlier of age 65 or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(b) of the BPD) but not later than age 70½.
- (d) The Participant may designate a Normal Retirement Age that is on or after age ____ (not earlier than age 65) but not later than age ____ (not later than age 70½).
- (e) Describe Normal Retirement Age: _____

Normal Retirement Age for Qualified Police (elect if applicable):

- (f) Age ____ (not earlier than age 40 or later than age 70 ½).
- (g) The earlier of age ____ (not earlier than age 40 or later than age 70 ½) or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(c) of the BPD).
- (h) The Participant may designate a Normal Retirement Age that is on or after the earlier of age 40 or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(b) of the BPD) but not later than age 70½.
- (i) The Participant may designate a Normal Retirement Age that is on or after age 65 but not later than age 70½.
- (j) Describe Normal Retirement Age for Qualified Police: _____

Normal Retirement Age for Firefighters (elect if applicable):

- (k) Age ____ (not earlier than age 40 or later than age 70 ½).
- (l) The earlier of age ____ (not earlier than age 40 or later than age 70 ½) or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(c) of the BPD).
- (m) The Participant may designate a Normal Retirement Age that is on or after the earlier of age 40 or the date immediate retirement benefits are authorized under a pension plan maintained by the Employer (as set forth under Section 5.04(b) of the BPD) but not later than age 70½.
- (n) The Participant may designate a Normal Retirement Age that is on or after age 65 but not later than age 70½.
- (o) Describe Normal Retirement Age for Firefighters: _____

[*Note: A Participant's Normal Retirement Age must be the same as such Participant's normal retirement age under any other 457(b) plans sponsored by the Employer. The designation of a Normal Retirement Age under the Plan does not compel retirement with the Employer.*]

**SECTION 8
VESTING AND FORFEITURES**

8-1 **CONTRIBUTIONS SUBJECT TO VESTING.** Does the Plan provide for Employer Contributions under AA §6 or Matching Contributions under AA §6B that are subject to vesting?

- Yes
- No [If "No" is checked, skip to Section 9.]

[Note: The imposition of a vesting schedule creates a substantial risk of forfeiture with respect to the contributions subject to the vesting schedule. If a contribution is subject to a substantial risk of forfeiture, such contribution is not counted toward the Maximum Contribution Limit until the substantial risk of forfeiture lapses (i.e., the contributions are vested). Where an amount is subject to a substantial risk of forfeiture, gains or losses allocable to the amount deferred, through the date that the substantial risk of forfeiture lapses, are taken into account in determining the amount that is considered deferred in the year in which the substantial risk of forfeiture lapses.]

8-2 **VESTING SCHEDULE.** The vesting schedule under the Plan is as follows for both Employer Contributions and Matching Contributions, to the extent authorized under AA §6 and AA §6B. See Section 7.02(a) of the BPD for a description of the various vesting schedules under this AA §8-2. (Note: If the Employer imposes a vesting schedule, Employer Contributions and Matching Contributions, and attributable earnings, will count towards the Code §457(e)(15) Maximum Contribution Limit for the year in which the amounts become vested.)

- | ER | Match | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (a) Full and immediate vesting. |
| <input type="checkbox"/> | <input type="checkbox"/> | (b) 3-year cliff vesting schedule |
| <input type="checkbox"/> | <input type="checkbox"/> | (c) 6-year graded vesting schedule |
| <input type="checkbox"/> | <input type="checkbox"/> | (d) Modified vesting schedule |
| | | ___ % immediately on Plan participation |
| | | ___ % after 1 Year of Service |
| | | ___ % after 2 Years of Service |
| | | ___ % after 3 Years of Service |
| | | ___ % after 4 Years of Service |
| | | ___ % after 5 Years of Service |
| | | 100% after 6 Years of Service |
| <input type="checkbox"/> | <input type="checkbox"/> | (e) Other: _____ |

8-3 **VESTING SERVICE.** In applying the vesting schedules under this AA §8, the following service with the Employer is excluded.

- (a) None, all service with the Employer counts for vesting purposes.
- (b) Service before the original Effective Date of this Plan is excluded. (See Section 7.06 of the BPD for rules regarding Predecessor Service.)
- (c) Service completed before the Employee's ___ birthday is excluded.

8-4 **FULL VESTING.** An Employee's vesting percentage increases to 100% if, while employed with the Employer, the Employee:

- (a) dies.
- (b) has a Severance from Employment due to becoming Disabled.
- (c) becomes Disabled.
- (d) attains Normal Retirement Age.
- (e) Other: _____
- (f) Not applicable. No increase in vesting applies.

8-5 **DEFAULT VESTING RULES.** In applying the vesting requirements under this AA §8, the following default rules apply.

- **Year of Service.** An Employee earns a Year of Service for vesting purposes upon completing 1,000 Hours of Service during a Vesting Computation Period. Hours of Service are calculated based on actual hours worked during the Vesting Computation Period.
- **Vesting Computation Period.** The Vesting Computation Period is the Plan Year.

To override the default vesting rules, complete the applicable sections of this AA §8-5. If this AA §8-5 is not completed, the default vesting rules apply.

- | ER | Match | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (a) Year of Service. Instead of 1,000 Hours of Service, an Employee earns a Year of Service upon the completion of ____ [<i>must be less than 1,000</i>] Hours of Service during a Vesting Computation Period. |
| <input type="checkbox"/> | <input type="checkbox"/> | (b) Vesting Computation Period. Instead of the Plan Year, the Vesting Computation Period is: <ul style="list-style-type: none"> <input type="checkbox"/> (1) The 12-month period beginning with the anniversary of the Employee’s date of hire. <input type="checkbox"/> (2) Describe: _____ [<i>Note: Any Vesting Computation Period described in (2) must be a 12-consecutive month period and must apply uniformly to all Participants.</i>] |
| <input type="checkbox"/> | <input type="checkbox"/> | (c) Elapsed Time Method. Vesting service will be determined under the Elapsed Time Method. (See Section 7.03(b) of the BPD.) |
| <input type="checkbox"/> | <input type="checkbox"/> | (d) Equivalency Method. For purposes of determining an Employee’s Hours of Service for vesting, the Plan will use the Equivalency Method (as defined in Section 7.03(a)(2) of the BPD). The Equivalency Method will apply to: <ul style="list-style-type: none"> <input type="checkbox"/> (1) All Employees. <input type="checkbox"/> (2) Employees who are not paid on an hourly basis. For Employees paid on an hourly basis, vesting will be determined based on actual hours worked. If this (d) is checked, Hours of Service for vesting will be determined under the following Equivalency Method. <ul style="list-style-type: none"> <input type="checkbox"/> (3) Monthly. 190 Hours of Service for each month worked. <input type="checkbox"/> (4) Weekly. 45 Hours of Service for each week worked. <input type="checkbox"/> (5) Daily. 10 Hours of Service for each day worked. <input type="checkbox"/> (6) Semi-monthly. 95 Hours of Service for each semi-monthly period. <input type="checkbox"/> (7) Hours worked. 870 hours worked treated as 1,000 Hours of Service and 435 hours worked treated as 500 Hours of Service. <input type="checkbox"/> (8) Regular time hours. 750 regular time hours treated as 1,000 Hours of Service and 375 regular time hours treated as 500 Hours of Service. |

8-6 **ALLOCATION OF FORFEITURES.** The Employer may decide in its discretion how to treat forfeitures under the Plan. Alternatively, the Employer may designate under this AA §8-6 how forfeitures occurring during a Plan Year will be treated. [*Note: No elections are required under this AA §8-6, if the Employer decides to use its discretion on how to treat forfeitures.*]

Any forfeitures occurring during a Plan Year will be:

- | ER | Match | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | (a) N/A. All contributions are 100% vested. [<i>Do not complete the rest of this AA §8-6.</i>] |
| <input type="checkbox"/> | <input type="checkbox"/> | (b) Reallocated as additional Employer Contributions or as additional Matching Contributions. |
| <input type="checkbox"/> | <input type="checkbox"/> | (c) Used to reduce Employer and/or Matching Contributions. |

For purposes of subsection (b) or (c), forfeitures will be applied:

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (d) for the Plan Year in which the forfeiture occurs. |
| <input type="checkbox"/> | <input type="checkbox"/> | (e) for the Plan Year following the Plan Year in which the forfeitures occur. |

Prior to applying forfeitures under subsection (b) or (c):

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (f) Forfeitures may be used to pay Plan expenses. (See Section 7.08(c) of the BPD.) |
| <input type="checkbox"/> | <input type="checkbox"/> | (g) Forfeitures may not be used to pay Plan expenses. |

In determining the amount of forfeitures to be reallocated under subsection (b), the same allocation conditions apply as for the source for which the forfeiture is being allocated under AA §6-5 or AA §6B-6, unless designated otherwise below.

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | (h) Forfeitures are not subject to any allocation conditions. |
| <input type="checkbox"/> | <input type="checkbox"/> | (i) Forfeitures are subject to a last day of employment allocation condition. |

ER **Match**

 (j) Forfeitures are subject to a ____ Hours of Service minimum service requirement.

In determining the treatment of forfeitures under this AA §8-6, the following special rules apply:

 (k) Describe: _____

8-7 SPECIAL RULES REGARDING CASH-OUT DISTRIBUTIONS.

(a) **Additional allocations.** If a Participant who has a Severance from Employment receives a complete distribution of such Participant’s vested Account Balance while still entitled to an additional allocation, the forfeiture provisions do not apply until the Participant receives a distribution of the additional amounts to be allocated.

To modify the default forfeiture rules, complete this AA §8-7(a).

 The forfeiture provisions will apply if a Participant who has a Severance from Employment takes a complete distribution, regardless of any additional allocations during the Plan Year.

(b) **Timing of forfeitures.** A Participant who receives an Involuntary Cash-Out Distribution (as described in AA §9-4(a)) is treated as having an immediate forfeiture of such Participant’s nonvested Account Balance.

To modify the forfeiture timing rules to delay the occurrence of a forfeiture upon an Involuntary Cash-Out Distribution, complete this AA §8-7(b).

 A forfeiture will occur at the end of the ____ year following the Involuntary Cash-Out Distribution.

8-8 SPECIAL VESTING RULES.

ER **Match**

 Describe special vesting provisions: _____

**SECTION 9
DISTRIBUTION PROVISIONS**

9-1 AVAILABLE FORMS OF DISTRIBUTION.

Lump sum distribution. Unless selected otherwise under subsection (e) below, a Participant may take a distribution of such Participant’s entire vested Account Balance in a single lump sum.

Additional distribution options. To provide for additional distribution options, check the applicable distribution forms under this AA §9-1. If a lump sum distribution will not be provided under the Plan, check (e) below and indicate that no lump sum distribution is available under the Plan.

(a) **Partial lump sum.** A Participant may take a distribution of less than the entire vested Account Balance upon Severance from Employment.

Minimum partial lump sum amount. A Participant may not take a partial lump sum distribution of less than \$____.

(b) **Installment distributions.** A Participant may take a distribution over a specified period not to exceed the life or life expectancy of the Participant (and a designated beneficiary).

(c) **Installment distribution for required minimum distributions.** A Participant may take an installment distribution solely to the extent necessary to satisfy the required minimum distribution rules under Section 9 of the BPD.

(d) **Annuity distributions.** A Participant may elect to have the Plan Administrator use the Participant’s vested Account Balance to purchase an annuity.

(e) **Describe: Repetitive Payments** _____

[Note: Any additional distribution option described in (e) will apply uniformly to all Participants under the Plan and may not be subject to the discretion of the Employer or Plan Administrator.]

9-2 PERMISSIBLE DISTRIBUTION EVENTS.

(a) **Distribution events.** A Participant may withdraw all or any portion of such Participant’s vested Account Balance, to the extent designated, upon the occurrence of the event(s) selected under this AA §9-2.

Deferral Match ER

 (1) No in-service distributions are permitted.

 (2) The attainment of age 59 1/2 (no earlier than age 59½).

- | Deferral | Match | ER | |
|-------------------------------------|--------------------------|--------------------------|--|
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (3) The occurrence of an Unforeseeable Emergency, as described in Section 8.08 of the BPD.
<input type="checkbox"/> Participants who receive a distribution on the occurrence of an Unforeseeable Emergency may not make Salary Deferrals to the Plan for a period of 6 months. |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (4) A Qualified Birth or Adoption Distribution, as described in Section 8.14 of the BPD. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (5) Upon a deemed Severance from Employment when an individual is on active duty for a period of at least 30 days while performing service in the Uniformed Services, as described under Section 15.05(c) of the BPD. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (6) An Emergency Personal Expense Distribution, as described in BPD Section 8.18. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (7) A Domestic Abuse Distribution, as described in BPD Section 8.19. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (8) A Qualified Disaster Recovery Distribution, as described in Section 8.17 of the BPD. |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | (9) A Qualified Long-Term Care Distribution, as described in Section 8.20 of the BPD. [<i>Note: Qualified Long-Term Care Distributions are not available under the Plan until after December 29, 2025.</i>] |
- (b) **Rollover Contributions.** Unless designated otherwise under this subsection (b), a Participant may withdraw amounts attributable to Rollover Contributions at any time. If this subsection (b) is selected, amounts attributable to Rollover Contributions may be distributed only upon the occurrence of the following event(s):
- (1) No in-service distributions are permitted.
 - (2) The attainment of age ____.
 - (3) The occurrence of an Unforeseeable Emergency, as described in Section 8.08 of the BPD.
 - (4) The Participant qualifies for a Qualified Birth or Adoption Distribution, as described in Section 8.14 of the BPD.
 - (5) Upon a deemed Severance from Employment when an individual is on active duty for a period of at least 30 days while performing service in the Uniformed Services, as described under Section 15.05(c) of the BPD.
 - (6) Describe: _____
- (c) **Distribution of Smaller Amounts.**
- (1) The Employer has discretion to make distribution of smaller amounts as described in Section 8.06 of the BPD.
 - (2) The Participant may withdraw a distribution of smaller amounts as described in Section 8.06 of the BPD.
 - (3) Special rules applicable to the distribution of smaller amounts: _____
- (d) **Describe any special distribution rules applicable to a Participant’s Transfer Account:** _____

9-3 SPECIAL RULES FOR IN-SERVICE DISTRIBUTIONS.

- (a) In-service distributions will only be permitted if the Participant is 100% vested in the amounts being withdrawn.
- (b) A Participant may take no more than ____ in-service distribution(s) in a Plan Year.
- (c) A Participant may not take an in-service distribution of less than \$____.
- (d) A Participant may not take a distribution after Severance from Employment for the following in-service distributions elected under AA §9-2.
 - (1) Unforeseeable Emergency Distributions.
 - (2) Qualified Birth or Adoption Distributions.
 - (3) Emergency Personal Expense Distributions.
 - (4) Domestic Abuse Distributions.
 - (5) Qualified Long-Term Care Distributions.
- (e) Describe any special in-service distribution rules: _____

9-4 PARTICIPANT AND SPOUSAL CONSENT.

- (a) **Involuntary Cash-Out Distribution.** A Participant who has a Severance from Employment with a vested Account Balance of \$5,000 (or \$7,000, effective for distributions made after December 31, 2023) or less will receive an Involuntary Cash-Out Distribution in the form of a lump sum distribution, unless elected otherwise under this AA §9-4. If a Participant's vested Account Balance exceeds \$5,000 (or \$7,000, effective for distributions made after December 31, 2023), the Participant generally must consent to a distribution from the Plan, except to the extent provided otherwise under this AA §9-4.
- (1) **No Involuntary Cash-Out Distributions.** The Plan does not provide for Involuntary Cash-Out Distributions. A Participant who has a Severance from Employment must consent to any distribution from the Plan. (See Section 14.02(a) of the BPD for special rules upon Plan termination.)
- (2) **Involuntary Cash-Out Distribution threshold.** Instead of a vested Account Balance Involuntary Cash-Out Distribution threshold of \$5,000 (or \$7,000, effective for distributions made after December 31, 2023), a Participant who has a Severance from Employment will receive an Involuntary Cash-Out Distribution:
- (i) If the Participant's vested Account Balance is less than or equal to \$_____.
- (ii) Regardless of the value of the Participant's vested Account Balance (i.e., a Participant who has a Severance from Employment always will receive an Involuntary Cash-Out Distribution and no Participant consent is required).
- (3) **Application of Automatic Rollover rules.**
- (i) The Automatic Rollover rules described in Section 8.09(f) of the BPD do not apply to any Involuntary Cash-Out Distribution below \$1,000, unless elected otherwise under this subsection (i). If this subsection (i) is checked, the Automatic Rollover provisions apply to all Involuntary Cash-Out Distributions (including those below \$1,000).
- (ii) The Automatic Rollover rules only apply to Involuntary Cash-Out Distributions of Participants who have not attained Normal Retirement Age or age 62, if later.
- (4) **Distribution upon attainment of stated age.** Participant consent will not be required with respect to distributions made upon attainment of Normal Retirement Age (or age 62, if later), regardless of the value of the Participant's vested Account Balance.
- (5) **Treatment of Rollover Contributions.** In determining whether a Participant's vested Account Balance exceeds the Involuntary Cash-Out threshold for purposes of applying the distribution rules under this AA §9-4 and the Automatic Rollover provisions under Section 8.09(f) of the BPD, Rollover Contributions will be:
- (i) excluded.
- (ii) included.
- (b) **Spousal consent.** Spousal consent is not required for a Participant to receive a distribution or name an alternate Beneficiary, unless designated otherwise under this subsection (b).
- (1) **Distribution consent.** A Participant's spouse must consent to any distribution or loan, provided the Participant's vested Account Balance exceeds \$_____.
- (2) **Consent to Beneficiary.** A Participant's spouse must consent to naming someone other than the spouse as Beneficiary under the Plan.
- (3) **Spousal consent rights determined under administrative policy.** The Employer will establish spousal consent rights for the Plan under a separate administrative policy.
- (c) **Describe** any special rules relating to Participant or spousal consent: _____

9-5 **TIMING OF DISTRIBUTIONS.** The Plan Administrator will make distributions to a Participant (or Beneficiary) as soon as administratively feasible after the occurrence of an event, such as Severance from Employment, that allows a Participant or Beneficiary to receive a distribution. The Plan may condition the receipt of a distribution on Participant and/or spousal consent, as specified under AA §9-4.

9-6 DETERMINATION OF BENEFICIARY.

- (a) **Default beneficiaries.** Under Section 8.05(c) of the BPD, to the extent a Beneficiary has not been named by the Participant (subject to the spousal consent rules) to receive all or any portion of the deceased Participant's death benefit, such amount shall be distributed to the Participant's surviving spouse (if the Participant was married at the time of death) who shall be considered the designated Beneficiary. If the Participant does not have a surviving spouse at the time of death, distribution will be made to the Participant's surviving children (including legally adopted children, but not including step-children), as designated Beneficiaries, in equal shares. If the Participant has no surviving children, distribution will be made to the Participant's estate.
- If this subsection (a) is checked, the default beneficiaries under Section 8.05(c) of the BPD are modified as follows:

- (1) The Plan adopts the default beneficiary rules under Section 8.05(c) of the BPD, except, if the Participant does not have a surviving spouse at the time of death, distribution will be made to the Participant's children (including legally adopted children, but not including step-children), as designated Beneficiaries, **per stirpes**.
- (2) The Plan adopts the default beneficiary rules under Section 8.05(c) of the BPD, except, if the Participant does not have a surviving spouse at the time of death, distribution will be made to the Participant's estate.
- (3) The Plan adopts the default beneficiary rules under Section 8.05(c) of the BPD, except, if the Participant does not have a surviving spouse at the time of death, distribution will be made in the following order of priority: (1) to the Participant's children (including legally adopted children, but not including step-children), as designated Beneficiaries, **per stirpes**; (2) if there are no children, then to the Participant's surviving parents; and (3) if there are no surviving parents, to the Participant's estate.
- (4) Describe other modifications to the default beneficiaries under Section 8.05(c) of the BPD: To the extent a Beneficiary has not been named by the Participant to receive all of any portion of the deceased Participants death benefit, such amount shall be distributed to the Participants surviving Spouse. If the Participant does not have a surviving Spouse, distribution will be made to the Participants surviving children (including legally adopted children, but not including step-children) in equal shares by right of representation (one share for each surviving child and one share for each child who predeceases the Participant with living descendants). If the Participant has no surviving children, distribution will be made to the Participants surviving parents in equal shares. If the Participant has no surviving parents, distribution will be made to the Participants estate.

[Note: The description of the modifications to the default beneficiaries must be sufficiently clear for the Plan Administrator to determine the beneficiaries and the method of distribution of the Participant's death benefit.]

- (b) **One-year marriage rule.** For purposes of determining whether an individual is considered the surviving spouse of the Participant, the determination is based on the marital status as of the date of the Participant's death, unless designated otherwise under this subsection (b).
 - If this subsection (b) is checked, in order to be considered the surviving spouse, the Participant and surviving spouse must have been married for the entire one-year period ending on the date of the Participant's death. If the Participant and surviving spouse are not married for at least one year as of the date of the Participant's death, the spouse will not be treated as the surviving spouse for purposes of applying the distribution provisions of the Plan.
- (c) **Divorce of spouse.** Unless elected otherwise under this subsection (c), if a Participant designates such Participant's spouse as Beneficiary and subsequent to such Beneficiary designation, the Participant and spouse are divorced, the designation of the spouse as Beneficiary under the Plan is automatically rescinded as set forth under Section 8.05 of the BPD.
 - If this subsection (c) is checked, a Beneficiary designation will not be rescinded upon divorce of the Participant and spouse.

[Note: Section 8.05 of the BPD and this subsection (c) will be subject to the provisions of a Beneficiary designation entered into by the Participant. Thus, if a Beneficiary designation specifically overrides the election under this subsection (c), the provisions of the Beneficiary designation will control. See Section 8.05 of the BPD.]

9-7 QUALIFIED DISTRIBUTIONS FOR RETIRED PUBLIC SAFETY OFFICERS.

Unless otherwise elected below, a Participant who is an eligible retired public safety officer may elect, after Severance from Employment, to have qualified health insurance premiums deducted from amounts to be distributed from the Plan that would otherwise be includible in gross income, and to have such amounts paid directly to the insurer or group health plan. (See Section 8.13 of the BPD.)

- If this subsection is checked, a Participant who is an eligible retired public safety officer may **NOT** elect to have qualified health insurance premiums deducted from amounts to be distributed from the Plan.

9-8 REQUIRED MINIMUM DISTRIBUTIONS

- (a) **Required Beginning Date.** In applying the required minimum distribution rules under Section 9 of the BPD, the Required Beginning Date is the later of attainment of age 72 (age 70 ½ for Participants who attained age 70 ½ prior to January 1, 2020) or Severance from Employment. To override this default provision, check this subsection (a).
 - The Required Beginning Date is the date the Employee attains age 72 (age 70 ½ for Participants who attained age 70 ½ prior to January 1, 2020), even if the Employee is still employed with the Employer.
- (b) **Temporary Waiver for 2020 - Default if Participant failed to elect.** For purposes of applying the required minimum distribution rules for the 2020 calendar year, effective January 1, 2020 (or such later date as designated below), a

Participant (including an Alternate Payee or beneficiary of a deceased Participant) who was eligible to receive a required minimum distribution for the 2020 calendar year could elect whether to receive the 2020 RMD or 2020 Extended RMD (as defined in Section 9.05(a) of the BPD). If a Participant did not specifically elect to take the 2020 RMD or 2020 Extended RMD from the Plan, such distribution was not made for the 2020 calendar year. The Employer may modify this default rule below, provided such modification satisfies the requirements under Code §401(a)(9)(I) and any applicable IRS guidance. (The temporary waiver for 2020 does not apply to Plans that are established after 2020 and no elections are required for such Plans.)

- (1) **2020 RMDs and 2020 Extended RMDs were made.** 2020 RMDs and 2020 Extended RMDs were made to Participants who were otherwise required to receive a required minimum distribution for the 2020 calendar year, unless the Participant elected to not receive such distribution.
- (2) **2020 RMDs were not made, but 2020 Extended RMDs were made.** 2020 RMDs were not made for the 2020 calendar year, but 2020 Extended RMDs were made for the 2020 calendar year, unless the Participant elected otherwise.
- (3) **2020 RMDs were made, but 2020 Extended RMDs were not made.** 2020 RMDs were made for the 2020 calendar year, but 2020 Extended RMDs were not made for the 2020 calendar year, unless the Participant elected otherwise.
- (4) **Direct Rollovers.** Unless elected otherwise below, the Plan offered a Direct Rollover only for distributions that were Eligible Rollover Distributions in the absence of Code §401(a)(9)(I).
Instead of the default above, the following were treated as Eligible Rollover Distributions in 2020:
 - (i) 2020 RMDs
 - (ii) 2020 RMDs and 2020 Extended RMDs
 - (iii) 2020 RMDs, but only if paid with an additional amount that is an Eligible Rollover Distribution without regard to Code §401(a)(9)(I)
 - (iv) Describe: _____
- (5) **Describe other modifications of the default participant election rules:** _____
- (6) **Effective date.** Instead of January 1, 2020, the effective date of the amendment providing for a choice of whether a Participant or beneficiary could receive 2020 RMDs was effective: _____
- (7) **Describe any special rules, including any special effective dates, the Plan applied to RMDs for 2020:** _____

(c) **Required minimum distribution elections or rules.** Unless the Employer elects otherwise under this AA §9-8(c), RMDs under the Plan when the Participant dies prior to the Required Beginning Date shall be made as follows: (1) if the Participant does not have a Designated Beneficiary, distributions must satisfy the 5-year rule under Code §401(a)(9)(B)(ii); (2) if the participant has a Designated Beneficiary that is not an Eligible Designated Beneficiary, distributions must satisfy the 10-year rule; or (3) if the Participant has an Eligible Designated Beneficiary, distributions must satisfy the life expectancy rule. To override this default provision, complete (1) and/or (2) below.

- (1) **Application of life expectancy and 10-year rules to Eligible Designated Beneficiaries.** Instead of the default, the Plan will apply the following rule:
 - (i) The life expectancy rule applies to all Eligible Designated Beneficiaries.
 - (ii) The 10-year rule applies to all Eligible Designated Beneficiaries.
 - (iii) The entire interest of an Eligible Designated Beneficiary will be distributed by the end of the ____ calendar year [may not be greater than 9th] following the year the Participant dies.
 - (iv) The Participant or Eligible Designated Beneficiary may elect to apply either the 10-year rule or the life expectancy rule to determine the required minimum distributions when the Participant dies before such Participant's Required Beginning Date. If no election is timely made:
 - (A) the life expectancy rule applies to all Eligible Designated Beneficiaries.
 - (B) the 10-year rule applies to all Eligible Designated Beneficiaries.
 - (C) the 10-year rule, reduced to ____ years, applies to all Eligible Designated Beneficiaries.
 - (v) Describe the manner (including effective date) in which the 10-year rule and life expectancy rule apply to Eligible Designated Beneficiaries: _____
- (2) **Special rules.** Describe any special rules that apply for purposes of the required minimum distribution rules under Code §401(a)(9): _____

[Note: Any special rules for determining required minimum distributions for calendar years beginning on or after January 1, 2022 (or such later date as specified in applicable regulations or guidance) must comply with proposed Treas. Reg §§1.401(a)(9)-1 through 1.401(a)(9)-9 issued on February 24, 2022 (or subsequent applicable final regulations).]

9-9 SPECIAL DISTRIBUTION RULES.

Describe any additional distribution options or rules: _____

SECTION 10
MISCELLANEOUS PROVISIONS

10-1 **PLAN VALUATION.** The Plan is valued **annually**, as of the last day of the Plan Year. In addition, the Plan will be valued on the following dates:

Deferral	Match	ER	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(a) Daily. The Plan is valued at the end of each business day during which the New York Stock Exchange is open.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(b) Monthly. The Plan is valued at the end of each month of the Plan Year.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(c) Quarterly. The Plan is valued at the end of each Plan Year quarter.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	(d) Describe: _____

[Note: The Employer may elect operationally to perform interim valuations.]

10-2 **SPECIAL RULES FOR DETERMINING AMOUNT OF INCOME OR LOSS.** The following special rules apply in determining the amount of income or loss allocated to Participants' Accounts: _____

10-3 **MILITARY SERVICE PROVISIONS -- BENEFIT ACCRUALS.** The benefit accrual provisions under Section 15.05(b) of the BPD do not apply. To apply the benefit accrual provisions under Section 15.05(b) of the BPD, check the box below.

(a) **Eligibility for Plan benefits.** Check this box if the Plan will provide the benefits described in Section 15.05(b) of the BPD. If this box is checked, an individual who dies or becomes disabled in qualified military service will be treated as reemployed for purposes of determining entitlement to benefits under the Plan.

(b) **Describe special rules applicable to military service:** _____

10-4 **AUTOMATIC PORTABILITY TRANSACTIONS.** If elected below or as set forth in separate administrative procedures, the Employer may elect to accept amounts pursuant to an automatic portability transaction as described in Code §4975(f)(12) and BPD Section 4.03.

(a) **Plan will accept automatic portability transactions.** Check this box if the Plan will accept amounts pursuant to an automatic portability transaction as described in Code §4975(f)(12) and BPD Section 4.03.

(b) **Describe special rules applicable automatic portability transactions:** _____

10-5 **GOVERNING LAW.** Unless designated otherwise below, the provisions of this Plan shall be construed, administered, and enforced in accordance with the provisions of applicable Federal Law and, to the extent applicable, the laws of the state in which the Employer has its principal place of business.

The provisions of the Plan shall be construed, administered, and enforced in accordance with the provisions of applicable Federal Law and, to the extent applicable, the laws of the state of _____.

10-6 **OTHER SPECIAL RULES APPLICABLE TO THIS PLAN.** The following special rules, including the applicability of any vendor agreements, apply to this Plan: _____

**APPENDIX A
SPECIAL EFFECTIVE DATES**

- A-1 **Eligible Employees.** The definition of Eligible Employee under AA §3 is effective as follows:

- A-2 **Minimum age and service conditions.** The minimum age and service conditions and Entry Date provisions specified in AA §4 are effective as follows:

- A-3 **Compensation definitions.** The compensation definitions under AA §5 are effective as follows:

- A-4 **Employer Contributions.** The Employer Contribution provisions under AA §6 are effective as follows:

- A-5 **Salary Deferrals.** The Salary Deferral provisions under AA §6A are effective as follows:

- A-6 **Matching Contributions.** The Matching Contribution provisions under AA §6B are effective as follows:

- A-7 **Retirement ages.** The retirement age provisions under AA §7 are effective as follows:

- A-8 **Vesting and forfeiture rules.** The rules regarding vesting and forfeitures under AA §8 are effective as follows:

- A-9 **Distribution provisions.** The distribution provisions under AA §9 are effective as follows:

- A-10 **Miscellaneous provisions.** The provisions under AA §10 are effective as follows:

- A-11 **Special effective date provisions for merged plans.** If any Code §457(b) plan has been merged into this Plan, the following provisions apply:

- A-12 **Other special effective dates:**

**APPENDIX B
LOAN POLICY**

Use this Appendix B to identify elections dealing with the administration of Participant loans. These elections may be changed without amending this Agreement by substituting an updated Appendix B with new elections.

B-1 Are **PARTICIPANT LOANS** permitted? (See Section 13 of the BPD.)

- (a) Yes
 (b) No

B-2 **LOAN PROCEDURES.**

- (a) Loans will be provided under the default loan procedures set forth in Section 13 of the BPD, unless modified under this Appendix B.
 (b) Loans will be provided under a separate written loan policy.

[*Note: If this subsection (b) is checked, do not complete the rest of this Appendix B.*]

B-3 **AVAILABILITY OF LOANS.** Participant loans are available to all Participants and Beneficiaries. Participant loans are not available to a former Employee or Beneficiary. To override this default provision, complete this AA §B-3.

- A former Employee or Beneficiary who has a vested Account Balance may request a loan from the Plan.

B-4 **LOAN LIMITS.** The default loan policy under Section 13.03 of the BPD allows Participants to take a loan provided all outstanding loans do not exceed 50% of the Participant's vested Account Balance. To override the default loan policy to allow loans up to \$10,000, even if greater than 50% of the Participant's vested Account Balance, check this AA §B-4.

- A Participant may take a loan equal to the greater of \$10,000 or 50% of the Participant's vested Account Balance.
[*Note: If this AA §B-4 is checked, the Participant may be required to provide adequate security as required under Section 13.06 of the BPD.*]

B-5 **NUMBER OF LOANS.** The default loan policy under Section 13.04 of the BPD restricts Participants to one loan outstanding at any time. To override the default loan policy and permit Participants to have more than one loan outstanding at any time, complete (a) or (b) below.

- (a) A Participant may have ___ loans outstanding at any time.
 (b) There are no restrictions on the number of loans a Participant may have outstanding at any time.

B-6 **LOAN AMOUNT.** The default loan policy under Section 13.04 of the BPD provides that a Participant may not receive a loan of less than \$1,000. To modify the minimum loan amount or to add a maximum loan amount, complete this AA §B-6.

- (a) There is no minimum loan amount.
 (b) The minimum loan amount is \$_____.
 (c) The maximum loan amount is \$_____.

B-7 **INTEREST RATE.** The default loan policy under Section 13.05 of the BPD provides for an interest rate commensurate with the interest rates charged by local commercial banks for similar loans. To override the default loan policy and provide a specific interest rate to be charged on Participant loans, complete this AA §B-7.

- (a) The prime interest rate
 plus ___ percentage point(s).
 (b) Describe: _____

[*Note: Any interest rate described in this AA §B-7 must be reasonable and must apply uniformly to all Participants.*]

B-8 **PURPOSE OF LOAN.** The default loan policy under Section 13.02 of the BPD provides that a Participant may receive a Participant loan for any purpose. To modify the default loan policy to restrict the availability of Participant loans, complete this AA §B-8.

- A Participant may only receive a Participant loan under the following circumstances: _____

- B-9 **APPLICATION OF LOAN LIMITS.** If Participant loans are not available from all contribution sources, the limitations under Code §72(p) and the adequate security requirements of the Department of Labor regulations will be applied by taking into account the Participant's entire Account Balance. To override this provision, complete this AA §B-9.
- The loan limits and adequate security requirements will be applied by taking into account only those contribution Accounts which are available for Participant loans.
- B-10 **CURE PERIOD.** The Plan provides that a Participant incurs a loan default if a Participant does not repay a missed payment by the end of the calendar quarter following the calendar quarter in which the missed payment was due. To override this default provision to apply a shorter cure period, complete this AA §B-10.
- The cure period for determining when a Participant loan is treated as in default will be _____ days (cannot exceed 90) following the end of the month in which the loan payment is missed.
- B-11 **PERIODIC REPAYMENT – PRINCIPAL RESIDENCE.** If a Participant loan is for the purchase of a Participant's primary residence, the loan repayment period for the purchase of a principal residence may not exceed ten (10) years.
- (a) The Plan does not permit loan payments to exceed five (5) years, even for the purchase of a principal residence.
- (b) The loan repayment period for the purchase of a principal residence may not exceed _____ years (may not exceed 30).
- (c) Loans for the purchase of a Participant's primary residence may be payable over any reasonable period commensurate with the period permitted by commercial lenders for similar loans.
- B-12 **SEVERANCE FROM EMPLOYMENT.** Section 13.10 of the BPD provides that a Participant loan becomes due and payable in full upon the Participant's Severance from Employment. To override this default provision, complete this AA §B-12.
- A Participant loan will not become due and payable in full upon the Participant's Severance from Employment.
- B-13 **DIRECT ROLLOVER OF A LOAN NOTE.** Section 13.10(b) of the BPD provides that upon Severance from Employment a Participant may request the Direct Rollover of a loan note. To override this default provision, complete this AA §B-13.
- A Participant may **not** request the Direct Rollover of the loan note upon Severance from Employment.
- B-14 **LOAN RENEGOTIATION.** The default loan policy provides that a Participant may renegotiate a loan, provided the renegotiated loan separately satisfies the reasonable interest rate requirement, the adequate security requirement, the periodic repayment requirement and the loan limitations under the Plan. The Employer may restrict the availability of renegotiations to prescribed purposes provided the ability to renegotiate a Participant loan is available on a non-discriminatory basis. To override the default loan policy and restrict the ability of a Participant to renegotiate a loan, complete this AA §B-14.
- (a) A Participant may **not** renegotiate the terms of a loan.
- (b) The following special provisions apply with respect to renegotiated loans: _____
- B-15 **SOURCE OF LOAN.** Participant loans may be made from all available contribution sources, to the extent vested, unless designated otherwise under this AA §B-15.
- Participant loans will not be available from the following contribution sources: _____
- B-16 **SPOUSAL CONSENT.** Spousal consent is not required for a Participant to receive a loan. To override this provision, complete this AA §B-16.
- Spousal consent is required to receive a Participant loan.
- B-17 **MODIFICATIONS TO DEFAULT LOAN PROVISIONS.**
- The following special rules will apply with respect to Participant loans under the Plan: _____
- [Note: Any provision under this AA §B-17 must satisfy the requirements under Code §72(p) and the regulations thereunder and will control over any inconsistent provisions of the Plan dealing with the administration of Participant loans.]*

**APPENDIX C
ADMINISTRATIVE ELECTIONS**

Use this Appendix C to identify certain elections dealing with the administration of the Plan. These elections may be changed without re-executing this Agreement by substituting an updated Appendix C with new elections.

C-1 DIRECTION OF INVESTMENTS. Are Participants permitted to direct investments?

- (a) No
 (b) Yes

Specify Accounts:

- (1) All Accounts
 (2) Pre-Tax Salary Deferral Account
 (3) Roth Deferral Account
 (4) Matching Contribution Account
 (5) Employer Contribution Account
 (6) Rollover Contributions Account
 (7) Transfer Account
 (8) Other: _____
- (c) Describe any special rules that apply for purposes of direction of investments: _____

C-2 ROLLOVER CONTRIBUTIONS. Does the Plan accept **Rollover Contributions**?

- (a) No
 (b) Yes

- (1) If this subsection (1) is checked, an Employee may make a Rollover Contribution to the Plan prior to becoming a Participant in the Plan.
 (2) Check this subsection (2) if the Plan will accept Rollover Contributions from former Employees with an Account Balance under the Plan.
 (3) Describe any special rules for accepting Rollover Contributions: From any Eligible Retirement Plan eligible to be rolled into this Plan excluding After-Tax contributions

[Note: The Employer may designate in this subsection (3), or in separate written procedures, the extent to which it will accept rollovers from designated plan types. For example, the Employer may decide not to accept rollovers from certain designated plans (e.g., 403(b) plans, §457 plans or IRAs). Any special rollover procedures will apply uniformly to all Participants under the Plan.]

C-3 QDRO PROCEDURES. Do the **default QDRO procedures** under Section 11.06 of the BPD apply?

- (a) No
 (b) Yes

EMPLOYER SIGNATURE PAGE

PURPOSE OF EXECUTION. This Signature Page is being executed to effect:

- (a) The adoption of a **new plan**, effective _____ [Date can be no earlier than the first day of the Plan Year in which the Plan is adopted].
- (b) The **restatement** of an existing plan, effective February 11, 2026 _____ [Date can generally be no earlier than the first day of the Plan Year in which the Plan is adopted].
- (1) Name of Plan(s) being restated: County of Tazewell 457(b) Deferred Compensation Plan
- (2) The original effective date of the plan(s) being restated: June 8, 1993
- (c) An **amendment** of the Plan. If this Plan is being amended, the updated pages of the Adoption Agreement may be substituted for the original pages in the Adoption Agreement. All prior Employer Signature Pages should be retained as part of this Adoption Agreement.
- (1) Effective Dates(s) of amendment: _____ [Date can generally be no earlier than the first day of the Plan Year in which the Plan is adopted]
- (2) Name of plan being amended: _____
- (3) The original effective date of the plan(s) being amended: _____
- (4) Identify the section(s) of the Adoption Agreement being amended: _____

County of Tazewell, IL
(Name of Employer)

(Name of authorized representative)

(Title)

(Signature)

(Date)

Employers should consult with legal counsel to ensure that the Plan meets applicable federal, State and local law requirements.

The IRS does not maintain a pre-approved plan program or a determination letter program for Code §457(b) plans. Employers who want the Internal Revenue Service to review their Code §457(b) plan document or consider any other document form issue may request a private letter ruling. See Revenue Procedure 2023-1 (or annual successor Revenue Procedure) for details.

TRUST DECLARATION

Effective date of Trust Declaration: November 4, 2025

The Trustee's Investment Powers are:

- (a) **Discretionary.** A Trustee is a Discretionary Trustee to the extent the Trustee has exclusive authority and discretion with respect to the investment, management or control of Plan assets.
- (b) **Nondiscretionary.** A Trustee is a Directed Trustee with respect to the investment of Plan assets to the extent the Trustee is subject to the direction of the Plan Administrator or the Employer.
- (c) **No Trustee.** Plan is funded exclusively with custodial accounts, annuity contracts, and/or insurance contracts. (See Section 12.12 of the BPD.)
- (d) **Determined under a separate trust agreement.**

Name of Trustee: Nationwide Trust Company, FSB

Title of Trust Agreement: Nationwide Trust Agreement

Address: 3 Nationwide Plaza

Columbus, Ohio 43215

Description of any special Trustee powers: _____

Participant FAQ:

Roth catch-up contribution changes



Nationwide®

What is the new Roth catch-up mandate?

Beginning in 2026, if you meet the following criteria, you must make age-based catch-up contributions as Roth (after-tax) contributions:

- Are age 50 or older
- Plan to make age 50 catch-up contributions
- Earned more than \$145,000 in W-2 FICA wages¹ in 2025 from this employer

What are Roth catch-up contributions?

Roth catch-up contributions are after-tax contributions made to your retirement plan once you reach the age of 50 or older. These contributions allow you to save more than the standard annual limit, helping you boost your retirement savings as you approach retirement.

Unlike traditional pretax contributions, you pay the taxes upfront.

Your qualified withdrawals in retirement are tax-free, including earnings provided:

- You've held the account for at least 5 years
- You're at least 59½ years old
- View this year's IRS contribution limits at nrsforu.com/rsc-preauth/investing/irs-limits



What happens if I don't update my deferral elections?

If your plan supports Roth contributions, your catch-up contributions may be automatically treated as Roth, even if you originally elected pretax. This is called a "deemed Roth election."

- These contributions and earnings will be reported as taxable income, and you'll receive a Form 1099-R.
- If your plan does not support Roth contributions, you won't be able to make catch-up contributions at all.

Important: If you mistakenly make pretax catch-up contributions and a Roth correction is required later, all associated earnings will be subject to taxation. However, if you elect Roth contributions during the calendar year, your earnings can grow tax-free, provided you meet the qualified distribution requirements.

How do I calculate the correct percentage for my catch-up deferral?

Use this formula:

- Deferral catch-up % = (annual catch-up goal ÷ annual compensation) × 100

Example: If you earn \$150,000 and want to contribute the full catch-up amount of \$7,500:

- Deferral % = (7,500 ÷ 150,000) × 100 = 5%
- You would set your Roth catch-up deferral to 5% of your pay

Does it matter when I make Roth contributions during the year?

No, the timing of your Roth catch-up contributions within the year does not matter. As long as your contributions exceed the standard 402(g) elective deferral limit and you meet the eligibility criteria (age 50+ and prior-year wages over \$145,000), those contributions will count toward satisfying the Roth catch-up mandate.

402(g) limit (\$23,500 for 2025)		Mandatory Roth Catch-Up Up to \$7,500 for age 50+ and \$11,250 for 60-63 (e.g., earned over \$145,000 in FICA wages in prior year)
Pretax contributions	Roth contributions	Roth contributions
Total employee deferrals for the year		

All Roth contributions count toward the Roth catch-up requirement, regardless of when made

Do I need to take action now?

Not immediately, but we recommend taking the following actions in January 2026:

- Review your current deferral elections
- Watch for future communications from HR or your plan provider
- Review Box 3 in your W-2 by the end of January 2026
- Prepare to make updates at the beginning of 2026

Who can I contact with questions?

Please reach out to your HR representative or plan administrator for assistance.

¹ FICA wages are earnings subject to Social Security taxes, including salary, tips, bonuses, commissions and certain benefits. You can find this total in Box 3 of your W-2 form.

Retirement Plans Education Series

Benefits Bulletin

FINAL REGULATIONS ON SECURE 2.0'S REQUIRED ROTH CATCH-UPS FOR HIGH EARNERS

I. A BRIEF HISTORY OF SECURE 2.0'S ROTH CATCH-UP REQUIREMENT

Section 603 of SECURE 2.0, which was signed into law at the end of 2022, mandates that catch-up contributions made by participants aged 50 or older with prior-year FICA wages exceeding \$150,000 (2026 limit for 2025 FICA wages) must be made on a Roth basis. This requirement applies to 401(k), 403(b), and governmental 457(b) plans. Initially, the statutory language indicated it was to be effective in 2024.

However, the IRS granted a two-year administrative transition period in IRS Notice 2023-62, delaying enforcement until January 1, 2026. In early 2025, the IRS issued Proposed Regulations on this section of SECURE 2.0, but certain administrative questions remained. Thankfully, the IRS issued much anticipated Final Regulations on the Roth catch-up requirement in mid-August of 2025 that addressed many of those outstanding questions. These Final Regulations provide much appreciated details that will allow retirement plan sponsors, administrators, recordkeepers, and other financial professionals to proceed with implementing this new rule. A summary of some of the most important information from those Final Regulations follows.

II. IDENTIFYING IMPACTED HIGH EARNERS

The Final Regulations confirmed that participants impacted by this requirement are those whose FICA wages from the “employer sponsoring the plan” in the preceding year were more than \$150,000 (i.e., “high earners”). The Final Regulations also clarified that the \$150,000 threshold is based on Box 3 of Form W-2 (Social Security wages), not Box 5 (Medicare wages). Some state and local governmental employees are exempt from Social Security (but not Medicare) and consequently, do not have Box 3 wages. This approach is consistent with the IRS’ position in Notice 2023-62 and the Proposed Regulations, which said that the Roth catch-up requirement does not apply to public employees who are exempt from Social Security.

Although only wages from a participant’s *common law employer* count toward the \$150,000 threshold, the Final Regulations permit, but do not require, a plan to aggregate wages from related employers using a common paymaster or within a controlled group, provided the plan document specifies this aggregation method.

III. DEEMED ROTH CATCH-UP ELECTIONS

The Proposed Regulations provided that a high earning plan participant subject to the mandatory Roth catch-up requirement may be deemed to have elected that any catch-up contributions will be made as Roth. For example, if a high earning participant elected only pre-tax contributions and exceeded the Code section 402(g) dollar limit (e.g., \$24,500 in 2026), any further elective contributions will be automatically made as Roth contributions. The Final Regulations provided some important clarifying changes with respect to these deemed Roth elections:

- For plans that provide for a single deferral election and provide for catch-up contributions only once the Code section 402(g) dollar limit is exceeded, the deemed Roth election will apply when the pre-tax contributions reach the limit, or when any combination of pre-tax and Roth contributions reach the limit.
- For plans that provide for separate elections for “regular” pre-402(g) limit deferrals and catch-up contributions, plans can deem the separate election for catch-up contributions to be an election to make Roth contributions. In the event that pre-402(g) limit deferral elections result in contributions below the Code section 402(g) limit, plans are not required to reverse the deemed election.

There are also a few other key points to note about deemed Roth catch-up elections. First of all, deemed Roth elections must cease within a reasonable period if it is discovered that the impacted participant no longer meets the high-earner criteria. Also, for plans that intend to incorporate deemed Roth catch-up elections, the plan documents must be amended to accurately describe how this feature will work.

IV. CORRECTION METHODS

Both the Proposed and Final Regulations provide for two specific correction methods: a W-2 correction and an in-plan Roth rollover correction.

- Under the W-2 correction method, a high earning participant's Form W-2 may be adjusted to report improper pre-tax contributions as Roth contributions. This method is available only for impacted participants whose Form W-2s have not been filed or furnished. Practically speaking, many errors may not be discovered until several months after the end of the plan year, making this correction method of limited use.
- Under the in-plan Roth rollover correction method, an improper pre-tax contribution (as adjusted for earnings/losses) would be converted to a Roth contribution via a direct in-plan rollover. Like other in-plan Roth rollovers, the participant would receive a Form 1099-R for the year of the in-plan rollover.

There are also a number of key points to note about these two correction methods:

- If a plan is using deemed Roth catch-up elections (see Section III, above), both the W-2 and in-plan Roth rollover correction methods must be available.
- An employer is permitted to use both election methods in a given year, so long as the same method is used for similarly situated participants. This would allow employers to use the W-2 correction method for high earning participants who have not received their Form W-2 and the in-plan Roth rollover method for others.
- To use the in-plan Roth rollover method, a plan does not otherwise need to permit Roth rollovers.
- Corrections using these two methods must be made no later than the end of the tax year following the year of the improper contribution.
- The final regulations established a \$250 de minimis threshold, which means that wrongly reported pre-tax contributions below this amount do not need corrected.

V. REGULATORY APPLICABILITY DATE AND AMENDMENT DEADLINE

While some hoped for an extension or modification of the administrative transition period provided by IRS Notice 2023-62, which provided a de facto extension of the original effective date of the Roth catch-up requirement specified in the statutory language of SECURE 2.0, the Final Regulations did not provide for this. Instead, they direct plan sponsors to proceed with implementing the Roth catch-up requirement using a "reasonable, good faith interpretation" in 2026. Compliance with the Final Regulations will then apply to taxable years beginning after December 31, 2026.

For most calendar year plans, amendments to implement the required Roth-catch-up provisions and other SECURE 2.0 changes must be adopted by December 31, 2026. However, special amendment deadlines apply for collectively bargained and governmental plans.

VI. NEXT STEPS TOWARDS IMPLEMENTATION

Plan sponsors should begin working with their retirement plan partners (i.e., recordkeepers, third-party administrators, and/or payroll vendors) now to begin preparations to implement the Roth catch-up requirement in accordance with the guidance provided from the Final Regulations. As those preparations commence and proceed, please consider the following:

- Review payroll systems to make sure the correct high earners are identified, using Box 3 FICA wages.
- Coordinate with payroll and recordkeepers to ensure proper tracking and reporting, both for the plan and for individual participants' tax reporting.
- Evaluate whether to offer the super catch-up contributions for participants aged 60–63. This is a separate catch-up provision from SECURE 2.0 that allows participants in this age category a higher annual catch-up contribution limit (up to \$11,250 per year in 2026). Although this separate super catch-up contribution is optional, it must be consistently applied across all retirement plans in a controlled group.
- Review and amend plan documents to include Roth catch-up provisions and deemed election language (if appropriate) as well as all other required or optional changes to the plan from SECURE 2.0.
- Review and update plan communication materials (e.g., summary plan descriptions, summary of material modifications, any other required notices, and any other participant communications) to ensure participants are informed of these changes, especially those nearing age 50.



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This material is not a recommendation to buy or sell a financial product or to adopt an investment strategy. Investors should discuss their specific situation with their financial professional.

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NFM-25108AO.1 (11/25)

COMMITTEE REPORT

Mr. Chairman and Members of the Tazewell County Board:

Your Executive Committee has considered the following RESOLUTION and recommends that it be adopted by the Board:

RESOLUTION

WHEREAS, the County's Executive Committee recommends the County Board approve the attached Decommissioning Agreement for Hawk Solar, LLC; and

WHEREAS, the County Board approved the Special Use request for the 3.5 MW solar project July 31st, 2024, with conditions; and

WHEREAS, the solar site is approximately 25 acres of an 81-acre parcel located on Hilst Rd approximately ½ mile East of Wagonseller Rd., Green Valley, IL in Malone Township; and

WHEREAS, the agreement is in accordance with the Illinois Department of Agriculture's - Agricultural Impact Mitigation Agreement, in accordance with 20 ILCS 5/5-222 and Chapters 156 and 157 of the Tazewell County Code.

THEREFORE, BE IT RESOLVED that the County Board approves this recommendation

BET IT FURTHER RESOLVED that the County Clerk notifies the County Board Office, Community Development, and the Auditor of this action.

PASSED THIS 25th DAY of March 2026.

ATTEST:

TAZEWELL COUNTY CLERK
CHAIRMAN

TAZEWELL COUNTY BOARD

**HAWK SOLAR
DECOMMISSIONING PLAN
February 2026**

Purpose

This decommissioning plan is provided by Hawk Solar, LLC (the “Project Company”) and will detail the projected decommissioning demands associated with the proposed project.

The purpose of this decommissioning plan is to provide procedures and an opinion of probable construction cost for partial or full closure of the solar facility. Tazewell County Zoning Code requires a decommissioning plan and performance guarantees to supplement plans submitted as part of a SUP package. This decommissioning plan details provisions for facility deconstruction and site restoration, to satisfy the specific guidelines set forth in the Project’s Special Use Permit. This decommissioning plan shall take effect upon facility abandonment, discontinuation of operation, or expiration of the use permit as defined by the Tazewell County Zoning Code.

Site Location

Hawk Solar proposes to build a photovoltaic (PV) solar facility (“Solar Facility”) with a nameplate capacity of approximately 3.5 MW_{AC} (“Project”), in Tazewell County, IL. The Facility is located at 13127 Hilst Road, Green Valley, IL 61534 and within tax parcel identification numbers 20-20-05-200-003 (“Property”).

Anticipated Service Life of the Project

The facility shall be decommissioned in accordance with this Decommissioning Plan (“Plan”), restoring the site to as close to its agreed-upon post-decommissioned state as practicably possible upon expiration or termination of the Power Purchase Agreement or within twelve (12) months after the end of the useful life of the facility. The expected useful life of the Project is forty (40) years and is expected to be operational for the full forty (40) years.

Decommissioning responsibilities include the removal of any perimeter fences, any concrete pads, all metal structures (mounting racks and trackers), all photovoltaic (PV) modules, pipelines, alternators, generators, aboveground and underground cables, transformers, inverters, fans, switch boxes, fixtures, etc. and otherwise restoring the premises to its original position or mutually-agreed upon state. Other Plan activities include the management of materials and waste, projected costs, and a decommissioning fund agreement overview.

Decommissioning Risk Over the Lifecycle of a Project

The probability of an event that would lead to abandonment or long-term interruption is extremely low during the first 15 to 20 years of the Project life. Accordingly, the risk of decommissioning the Project is extremely low during this time frame. The reasons why the risk to decommission the Project is extremely low in the early phases of the Project include, but are not limited to:

- Project owners have sophisticated financing structures that allow the lender or tax equity partner to step in and rectify the event that may lead to abandonment.
- Most critical solar components have original equipment manufacturer (OEM) warranties with terms exceeding five years that include labor and parts. A warranty is an agreement or guarantee outlined by a manufacturer to a customer that defines performance requirements for a product or service. Warranties give customers a form of insurance if the purchased product or service does not adhere to quality standards. These warranties assure the Project owner, financing parties, and other stakeholders, that equipment will perform as expected which minimizes the risk of a decommissioning event. Average warranty lengths for critical solar components range from 5 to 10 years, with production warranties on solar panels extending to 20 to 25 years.
- Solar projects consist of many networked components designed to convert solar radiation into electrical energy. The failure of any single component will not result in a substantial reduction of energy generation that could lead to a decommissioning event.
- Solar projects are required to maintain replacement value property damage insurance coverage and business interruption insurance coverage. Business interruption insurance covers the loss of income that a business suffers after a disaster or equipment failure. Typical solar business interruption insurance covers income loss for twelve months from the date of the event triggering the loss.
- The replacement costs of solar components will typically decline over time, and accordingly, costs to replace failed or damaged equipment after lapsed OEM warranties will not create large financial hurdles for the Project.
- In the early stages of the Project, the resale value of the equipment is significantly higher than the decommissioning costs, resulting in a net positive (revenue).

Considering the reasons stated above, a decommissioning bond early in the life of a solar project life is not required to assure the coverage facility removal and site restoration costs. However, it is noted that the Tazewell County Zoning Code requires Financial Assurance be provided to the County.

Solar power is an increasingly popular form of renewable energy around the world and as an alternative to the burning of fossil fuels, solar ranks alongside wind and hydropower as essential energy options for the future of the planet. Solar also offers the additional benefit of being easier to build, operate, and decommission with minimal environmental risks. Recent rises in popularity and use can be linked to lower installation and operation costs and it is expected that this pattern will continue, further reducing the risk of a decommissioning event.

Removal of Nonutility Owned Equipment

To decommission the Solar Facility, the Project will include at a minimum:

- Disconnection from the utility power grid
- Removal of all Facility components: panels, inverters, wire, cable, combiner boxes, transformers, racks, trackers, tracker motors, weather monitoring, control system apparatus, etc.
- Removal of all non-utility owned equipment (at point of interconnection), conduits, structures, fencing, and foundations to a depth of at least five feet below grade.
- Restoration of property to a condition reasonably similar to its condition prior to Facility installation, or as initially agreed upon.
- Plant vegetation suitable for the location, native to the region, and which matches surrounding vegetation.

The owner of the leased property may request in writing for certain items to remain, e.g., access roads.

This decommissioning plan is based on current best management practices and procedures. This Plan may be subject to revision based on new standards and emergent best management practices at the time of decommissioning. Permits will be obtained as required and notification will be given to necessary stakeholders prior to decommissioning.

The decommissioning process will maximize the recycling, reuse and salvage of applicable facility components, which are outlined in the opinion of probable construction costs. Decommissioning activities will not begin prior to issuance of approved permits by local regulatory agencies with appropriate jurisdiction.

Restoration of Property

At the time of decommissioning, the Project Company will restore the Solar Facility to a meadow-like condition. All waste, debris, and excess materials will be disposed of in accordance with municipal, provincial, and federal regulations. Waste that can be recycled under municipal programs will be recycled accordingly. Provided, however, the Project Company shall not be required to replace any structures that were removed to build the Solar Facility.

Mass grading is not anticipated since the initial project will not alter topography significantly. At the end of the project the area will be seeded and fertilized with native vegetation as needed to return the site to as close as practicable to original or initially agreed-upon condition. Per a drain tile investigation performed by ANS Geo, drain tile on site is highly unlikely. If drain tile is found on site and damaged during decommissioning of the solar energy facility, the Project Company shall promptly repair existing drainage tiles or install new drainage tile lines of comparable quality and cost to the original. The Landowner must agree to the restoration method used for any Subsurface Drainage repairs. The Project Company shall be responsible for correcting any drain tile line repairs that failed due to deconstruction for one year following the completion of the deconstruction. Additional detail can be found in the "Rerouting and Permanent Repair of Agricultural Drainage Tiles"

section of the Standard AIMA Agreement between Hawk Solar, LLC and the Illinois Department of Agriculture.

Time Period to Complete Decommissioning

The Project Company will have twelve (12) months from the date decommissioning commences to complete decommissioning. Provided, however, the Project Company shall be able to request an extension if it is in good faith diligently decommissioning and is delayed due to weather conditions or other items outside its control.

Financial Assurance

Tazewell County Zoning Code requires Hawk Solar, LLC to provide a faithful performance bond as a financial guarantee for proper decommissioning. This bond is separate from, and in addition to, performance bonding submitted for permitting. Financial Assurance shall be phased over the first 11 years of the Project's operation as follows:

1. Within the first year of the Commercial Operation Date, the Facility Owner shall provide 10% of the probable cost of decommissioning to the County.
2. Within the first six years of the Commercial Operation Date, the Facility Owner shall provide 50% of the probable cost of decommissioning to the County.
3. Within the first 11 years of the Commercial Operation Date, the Facility Owner shall provide 100% of the probable cost of decommissioning to the County.

See the associated costs with the bonding schedule in the section below. The County may, but is not required to, reevaluate the estimated costs of Decommissioning of the Facility after the tenth anniversary of the Commercial Operation Date and every five years afterwards. Additional detail can be found in Title XV, Chapter 156.06, Section (B)(18) in the Tazewell County Zoning Code.

Decommissioning Cost Estimate and Bonding

An engineer's opinion of probable construction cost and analysis of material salvage value were prepared as part of this decommissioning plan. Exhibit A summarizes the probable costs associated with decommissioning including the deduction of salvage values.

Expenses associated with decommissioning the Project will be dependent on labor costs at the time of decommissioning. For the purposes of this report, current RSMeans data was used to estimate labor, material, and equipment expenses. Fluctuation and inflation of the labor costs were factored into the estimates.

Total probable cost of decommissioning in Year 40 (including salvage) is estimated to be **\$879,386**.

Bond Schedule:

1. **\$87,939** on or before the first anniversary of the Commercial Operation Date.
2. **\$439,693** on or before the sixth anniversary of the Commercial Operation Date.
3. **\$879,386** on or before the eleventh anniversary of the Commercial Operation Date.

EXHIBIT A

Hawk Solar, LLC
Tazewell County, IL
Decommissioning Estimate Pro Forma w/ Salvage

The Engineer has no control over the cost of labor, materials, equipment, or over the Contractor's methods of determining prices or over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to Engineer at this time and represent only the Engineer's judgment as a design professional familiar with the construction industry. The Engineer cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs. LS = Lump Sum, HR = Hours, EA = Each, LF = Linear Feet.

Item	Quantity	Unit	Unit Price	Total Salvage	Total Price (incl. markups)	Total Price
Mobilization	1	LS		\$ -	\$16,700.00	\$ (16,700.00)
Supervision	210	HR	\$109.00	\$ -	\$22,890.00	\$ (22,890.00)
Temporary Facilities	1	LS		\$ -	\$1,940.00	\$ (1,940.00)
Safety	1	LS		\$ -	\$1,310.00	\$ (1,310.00)
Legal Expenses	1	LS		\$ -	\$350.00	\$ (350.00)
General Liability Insurance	1	LS		\$ -	\$1,410.00	\$ (1,410.00)
Contractor's G&A	1	LS		\$ -	\$2,650.00	\$ (2,650.00)
SWPPP, Erosion Control Measures (Disturbed Area)	20	Ac	\$800.00	\$ -	\$16,000.00	\$ (16,000.00)
Seeding	1	Ac	\$4,087.64	\$ -	\$4,087.64	\$ (4,087.64)
Tilling 6" topsoil/scarifying access road and rough grading existing soil	1	Ac	\$33,563.63	\$ -	\$33,563.63	\$ (33,563.63)
Remove and Recycle Chainlink Fence	4,192	LF	\$6.67	\$ 3,670.82	\$27,960.64	\$ (24,289.82)
Remove Power Pole	5	EA	\$1,125.27	\$ -	\$5,626.35	\$ (5,626.35)
Remove and Recycle AC Cables	130	LF	\$44.48	\$ 27.24	\$5,782.22	\$ (5,754.99)
Remove and Recycle DC Cables	143,089	LF	\$0.58	\$ 29,977.23	\$82,797.82	\$ (52,820.59)
Backfill AC and DC trenches	77,039	LF	\$0.42	\$ -	\$32,734.31	\$ (32,734.31)
Remove and Recycle Inverters	2	EA	\$6,770.77	\$ 3,600.00	\$13,541.54	\$ (9,941.54)
Remove and Recycle Photovoltaic Modules	8,675	EA	\$6.23	\$ 27,193.20	\$54,045.25	\$ (26,852.05)
Remove and Recycle Piles	1,750	EA	\$8.71	\$ 30,648.52	\$15,242.50	\$ 15,406.02
Remove and Recycle Support Assemblies	270,066	LB	\$0.07	\$ 42,230.27	\$19,937.33	\$ 22,292.94
Contaminated Soils Testing	1	LS		\$ -	\$7,500.00	\$ (7,500.00)
Reclamation Monitoring and Maintenance	1	LS		\$ -	\$15,000.00	\$ (15,000.00)
Subtotal:				\$ 137,347.27	\$381,069.23	\$ (243,721.95)
					Inflation (3.26%/year):	\$ (635,663.91)
					Total:	\$ (879,385.87)

Notes:

- Labor productivity and unit rates were derived from RSMeans Online (Heavy Construction, 2025 data). The current Consumer Price Index was utilized to determine the inflation rate.
- Labor, material, and equipment rates are based on the RSMeans City Cost Index (CCI) for Peoria, IL.
- Material salvage values were based off of current US salvage exchange rates.
- Equipment rental rates determined from RSMeans and/or local rental facilities.
- Photovoltaic Module material salvage rate is based on straight-line depreciation of modules (-0.5% per year).
- For PV Module Removal/Recycle labor and equipment costs are computed at present values, while salvage value is computed at depreciated values.
- Material salvage values were determined using the most prevalent salvageable metal in each component. Copper Wire @\$0.21/LF (AC and DC Cables) and Steel @0.88/LF of fence, @\$01.09/pile, and @\$0.16/LB.
- Inverter resale value is dependent on the assumption that all inverters will be decommissioned and resold at the end of their useful life (every 10 years).
- Inflation has been calculated at 3.26%, the average inflation rate of CPI-U from the three prior calendar years.
- This estimate assumes 100 modules/tracker.
- This estimate assumes 77,162 LB of support assemblies per 1 MW output.
- This estimate assumes 500 piles/MW.

COMMITTEE REPORT

Mr. Chairman and Members of the Tazewell County Board:

Your Executive Committee has considered the following RESOLUTION and recommends that it be adopted by the Board:

RESOLUTION

WHEREAS, the County's Executive Committee recommends the County Board approve the attached Decommissioning Agreement for Coyote Road Solar, LLC; and

WHEREAS, the County Board approved the Special Use request for the 150 MW solar project June 26th, 2024, with conditions; and

WHEREAS, the solar site is approximately 1300 acres, including 15 separate parcels, situated in both Malone and Delavan Townships; and

WHEREAS, the agreement is in accordance with the Illinois Department of Agriculture's - Agricultural Impact Mitigation Agreement, in accordance with 20 ILCS 5/5-222 and Chapters 156 and 157 of the Tazewell County Code.

THEREFORE, BE IT RESOLVED that the County Board approves this recommendation

BET IT FURTHER RESOLVED that the County Clerk Notified the County Board Office, Community Development, and the Auditor of this action.

PASSED THIS 25th DAY of March 2026.

ATTEST:

TAZEWELL COUNTY CLERK

TAZEWELL COUNTY BOARD CHAIRMAN

**Decommissioning Plan
Coyote Road Solar Project
Tazewell County, Illinois**




Prepared for:
Coyote Road Solar, LLC
c/o RWE Solar Development, LLC
353 N. Clark Street #3000
Chicago, IL 60654

Prepared by:
Stantec Consulting Services Inc.
1165 Scheuring Road
De Pere, Wisconsin 54115


Project No: 193709969
March 4, 2024
Revised March 9, 2026

**DECOMMISSIONING PLAN
COYOTE ROAD SOLAR PROJECT, TAZEWELL COUNTY, ILLINOIS**


This document entitled Decommissioning Plan – Coyote Road Solar Project, Tazewell County, Illinois, was prepared by Stantec Consulting Services Inc. (Stantec) for the use of Coyote Road Solar, LLC, c/o RWE Solar Development, LLC (the Client), and the applicable regulatory agencies. The material in this document reflects Stantec’s professional judgment in light of the scope, schedule and other limitations stated in the document and in the contract between Stantec and the Client. The opinions in this document are based on conditions and information existing at the time this document was published and do not take into account any subsequent changes. In preparing the document, Stantec did not verify information supplied to it by others.



Christiana Jansen
Environmental Scientist



JoAnne J Blank
Senior Associate, Senior Scientist



Matthew A Clementi, PE
Senior Civil Engineer

PE CERTIFICATION

NAME: Matthew Clementi
TITLE: Professional Engineer
COMPANY: Stantec Consulting Services Inc.
REGISTRATION NO: #062049423
EXPIRATION: 11/30/2027
STATE: ILLINOIS

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1.0 INTRODUCTION

Coyote Road Solar, LLC, c/o RWE Solar Development, LLC (Coyote Road Solar), is proposing to construct the Coyote Road Solar Project (the Project) in Tazewell County, Illinois. The proposed Project is located in Delavan and Malone Townships, west of Delavan, Illinois. The Project boundary encompasses approximately 1,300 acres with approximately 926 acres of land within perimeter fencing. The maximum nameplate generating capacity of the Project will be up to 150 megawatts (MW) alternating current (AC) at the point-of-interconnect (POI). Construction of the Project is planned to begin in mid-2026 with a Commercial Operation Date (COD) projected in mid-2027.

This Decommissioning Plan (Plan) has been prepared in accordance with:

- Requirement for a “Deconstruction Plan” from the Standard Agricultural Impact Mitigation Agreement (AIMA) between Coyote Road Solar, LLC and the Illinois Department of Agriculture (IDOA), executed February 23, 2024.
- The Tazewell County Ordinance Chapter 156: Solar Energy Systems and Chapter 157: Special Uses, as applicable to the decommissioning of solar energy systems (County Ordinance).
- Requirements of the landowner lease agreements (landowner agreements supersede AIMA, where allowed).

This Plan is applicable to the decommissioning/deconstruction and restoration phases of the Project. Coyote Road Solar will be the responsible party for decommissioning the Project. A summary of the components to be removed is provided in Section 1.1. A summary of estimated costs associated with decommissioning is included in Section 4.0.

1.1 SOLAR FACILITY COMPONENTS

Major components of the Project covered under this Plan include (also see Figure 1):

- Solar modules and tracking system
- Foundations and steel piles
- Inverter/transformer stations
- Electrical cabling and conduits
- Project substation
- Site access and internal roads
- Perimeter fencing

1.2 TRIGGERING EVENTS AND EXPECTED LIFETIME OF PROJECT

The following events could trigger the need for decommissioning:

- Section 17.B of the AIMA states, “The Facility Owner shall, at its expense, complete Deconstruction of a Facility within twelve (12) months after the end of the useful life of the Facility.” The AIMA

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provides that “a Commercial Solar Energy Facility shall be presumed to have reached the end of its useful life if the Commercial Solar Energy Facility Owner fails, for a period of six (6) consecutive months, to pay the Landowner amounts owed in accordance with an Underlying Agreement.”

- Section 17.F of the AIMA also states, “Upon Abandonment, the County may take all appropriate actions for Deconstruction including drawing upon the Financial Assurance.” Abandonment is defined in the AIMA as “when Deconstruction has not been completed within 12 months after the Commercial Solar Energy Facility reaches the end of its useful life.”
- Section 156.06(B)12(b) of the County Ordinance states, “The facility owner shall, at its expense, completely decommission of a facility within 12 months after the end of the useful life of the facility.”

The expected lifetime of the Project is approximately 40 years with limited equipment replacement and without repowering. Depending on market conditions and Project viability, the solar arrays may be retrofitted with updated components (e.g., modules, tracking system, etc.) to extend the life of the Project. In the event the modules are not retrofitted, or at the end of the Project's useful life, the modules and associated components will be decommissioned, and the site will be restored in accordance with this Plan, or an updated decommissioning plan agreed to by the Project and the applicable regulatory bodies at the time of decommissioning.

1.3 DECOMMISSIONING SEQUENCE

In accordance with the AIMA, solar facility decommissioning will occur within twelve months after the end of the facility's useful life. The general sequence of decommissioning and removal is described below; however, overlap of activities is expected.

- Reinforce access roads, if needed, and prepare site for component removal.
- Install temporary fencing and erosion control best management practices (BMPs) to protect sensitive resources.
- De-energize solar arrays.
- Dismantle modules and racking.
- Remove frame and internal components.
- Remove structural foundations and piles and backfill sites.
- Remove inverter/transformer stations.
- Remove electrical cables and conduits above and below the ground surface to a depth of five feet.
- Remove access and internal roads and grade areas, as needed, or specified within landowner lease agreements.
- Remove substation, if decommissioned.
- De-compact subsoils (if required), restore and revegetate disturbed land as specified with the AIMA, landowner lease agreements, or permit conditions.
- Restore the soil depth and contours of the property as close as reasonably practicable to the conditions originally present prior to the Project.
- Repair damage to drain tile system.

2.0 PROJECT COMPONENTS AND DECOMMISSIONING ACTIVITIES

Project components and decommissioning activities are further described within this section.

2.1 OVERVIEW OF SOLAR FACILITY SYSTEM

The Project anticipates utilizing 387,180 solar modules, with an approximate total nameplate generating capacity of approximately 211.013 megawatts-direct current (DC) and up to 150.0 MW_{AC}. The Project generating facilities will be placed within approximately 926 acres of land bounded by perimeter fencing as shown on Figure 1. The Project area is situated on predominantly agricultural land. Statistics and estimates provided in this Plan are based on a 545-watt bifacial module manufactured by RUNERGY.

Collection cabling will be installed below the surface at a depth of approximately four to five feet (48 to 60 inches). All collection cabling, foundations and steel piles will be removed during Project decommissioning. Access roads may be left in place if requested and/or agreed to by the landowner; however, for purposes of this assessment, all access roads are assumed to be removed and the land restored to pre-construction conditions. Public roads damaged or modified during the decommissioning and reclamation process will be repaired upon completion of the decommissioning phase.

Estimated quantities of materials to be removed and salvaged or disposed of are included in this section. Many of the materials described have salvage value; although, there are some components that will likely have none at the time of decommissioning. All materials will be salvaged or recycled to the extent possible. All other waste materials will be disposed of in accordance with state and federal law in an approved licensed solid waste facility.

Solar modules will have value in a resale market, decreasing over the life of the Project. For purposes of this report, salvage values only, not resale, were considered as this is the more conservative estimate strategy.

Table 1 presents a summary of the major Project components included in this Plan.

Table 1 Major Components of Solar Project to be Decommissioned

Component	Quantity	Unit of Measure
Solar modules	387,180	Each
Tracking system	3,585	Each
Steel piles (trackers)	68,602	Each
Inverter/transformer stations	40	Each
Steel piles/posts (inverter/transformer stations)	480	Each
Electrical cables and conduits (below ground cabling)	156,975	Linear Foot (estimated)
Perimeter fencing	73,353	Linear Foot
Access roads (approximate)	49,772	Linear Foot

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Component	Quantity	Unit of Measure
Substation (1 transformer)	1	Each
Above ground generation tie-in transmission line removal	250 (0.05)	Linear Foot (Linear Mile)

2.2 SOLAR MODULES

The Project is planning to use a 545-watt HY-DH144P8 bifacial module from RUNERGY or similar module for the Project. Each module assembly (with frame) has a total weight of approximately 70.5 pounds. The modules will be approximately 89.7 inches by 44.6 inches in size and are mainly comprised of an anodized aluminum frame and various non-metallic materials such as silicon, glass, plastic, and epoxies.

At the time of decommissioning, module components in working condition may be refurbished and sold in a secondary market yielding greater revenue than selling as salvage material.

2.3 TRACKING SYSTEM AND SUPPORT

The solar modules will be mounted on a single-axis tracking system. Each full-sized tracker is approximately 411 feet in length and will support approximately 108 solar modules. Smaller trackers will be employed at the edges of the layout, to efficiently utilize available space. The tracking system is mainly comprised of galvanized and stainless steel; piles that support the system are assumed to be comprised of structural steel.

The solar arrays will be deactivated from the surrounding electrical system and made safe for disassembly. Liquid wastes, including oils and hydraulic fluids will be removed and properly disposed of or recycled according to regulations current at the time of decommissioning. Electronic components, and internal electrical wiring will be removed and salvaged. The steel piles will be completely removed from the ground.

The supports, tracking system, and posts contain salvageable materials which can be sold to provide revenue to offset the decommissioning costs.

2.4 SOLAR INVERTER AND TRANSFORMER STATIONS

Inverters and medium voltage transformers generally sit on metal skids mounted on small concrete footings or steel piles within the array. The inverters and transformers will be deactivated, disassembled, and removed, along with metal skids and concrete footings. Depending on condition, the equipment may be sold for refurbishment and re-use. If not re-used, they will be salvaged or disposed of at an approved solid waste management facility.

2.5 ELECTRICAL CABLING AND CONDUITS

The Project's underground electrical collection system will generally be placed at a depth of approximately four to five feet (48 to 60 inches) with exceptions where collection lines may cross under the utilities and under public roadways. This plan assumes collection and communications cabling will be removed and salvaged if buried at no more than five (5) feet below grade. No recovery value has been assumed for the collection cabling, although it is likely to have salvage value at the time of removal.

2.6 PROJECT SUBSTATION AND BELOW GROUND TRANSMISSION LINE

The proposed Project includes a substation within an approximately one-acre footprint. The substation will include a gravel pad, power transformer and footings, electrical control house and concrete foundations, as needed. A dedicated above ground generation tie-in transmission line, anticipated to be approximately 250 feet in length, will connect the Project to an Ameren utility substation (switchyard). Unless an alternate use for the Project substation and transmission line are determined, the facilities will be removed, and the land restored to pre-construction condition to the extent practicable.

The substation transformer may be sold for re-use or salvage. Components of the substation that cannot be salvaged will be transported off-site for disposal at an approved waste management facility. Foundations and footings will be demolished and removed. The transmission line and associated structures will be removed. While there is a potential for the substation and transmission line to remain in use at the end of the Project life, an estimated decommissioning cost has been included in this Plan.

2.7 CENTER PIVOT IRRIGATION SYSTEM ELECTRICAL CONNECTION

The proposed Project decommissioning estimate includes the re-installation cost associated with the center pivot irrigation system's three-phase underground electrical connection located on the Cotterman Family Trust Parcel (PID 21-21-30-400-004). The associated electrical supply lines will be removed during construction and operation of the Project. Therefore, it is desired by the Cotterman Family Trust that, upon future Project decommissioning, the electrical line to the irrigation system be reinstalled and re-connected to the Ameren power pole allowing restoration of the irrigation system and pre-construction agricultural land use.

It is understood that the Cotterman Parcel irrigation system is currently connected to an electrical line drop from the Coyote Road power pole with an underground electrical line approximately 1,400 feet long. The electrical line runs underground from the power pole on the south side of Coyote Road, under the road and right of way, and then continues within a 10-foot-wide Ameren easement on the Cotterman Parcel in a southwest to northeast direction from the edge of the road right of way to the irrigation center-pivot point where it is stepped-down from a primary voltage (~15kV) to a metered distribution voltage of 480V 3 phase power.

Coyote Road Solar has indicated that at the time of Project decommissioning, the direct bury electrical line currently located within the existing Ameren easement at a depth of 36 inches (three feet) or greater will be re-installed. The electrical line will be directionally bored under the Coyote Road right of way and resurface at an electrical pole on the south side of the road. The line will connect via a line drop from the Ameren distribution power pole. The existing line or conduit beneath Coyote Road may be able to be utilized; however, to be conservative, the cost of a directional bore to install the line beneath the road has been included in the total cost.

Upon completion of the electrical line installation, the trench will be refilled with soil reserved at the time of excavation, topsoil replaced, and the site stabilized with appropriate vegetation, if required and desired by the landowner at that time. The electrical line will terminate at the irrigation well control panel (if present). The estimated re-installation cost of the irrigation system electrical connection has been included in Table 3.

2.8 OPERATIONS AND MAINTENANCE BUILDING

The Project will utilize one operations and maintenance (O&M) structure within the Project site. The structure will be approximately 2,750 square feet and will be installed on a gravel pad with connections to electrical or other services, as needed. The structure will be in conformance with local and state building codes. Due to the size and value of the building at time of decommissioning, it is assumed to be sold or reverted back to the landowner for future use. Therefore, no costs for the demolition of the O&M building have been included in the estimate.

2.9 PERIMETER FENCING, SITE ACCESS, AND INTERNAL ROADS

The Project site will include a chain link fence around the perimeter of each array site. The perimeter fence will be removed from the Project site during decommissioning.

Access drives will provide direct access to the solar facility from local roads. Internal roads will be located within the array to allow access to the equipment. The access drive and internal access roads will be approximately 12 feet wide and total approximately 49,772 linear feet (9.4 miles). To be conservative, this estimate assumes that all access and internal roads will be removed during the decommissioning phase.

During installation of the Project site access and internal roads, native subgrade will be compacted, and 12 inches of cement stabilized soils will be placed beneath the gravel for the length of the access road. This Plan assumes the installation of up to six (6) inches of aggregate base materials over the cement stabilized base. The estimated quantity of these materials is provided in Table 2.

Table 2 Typical Access Road Construction Materials

Item	Quantity	Unit
Gravel or granular fill; 6-inch thick	11,060	Cubic Yards
Cement stabilization	22,121	Cubic Yards

Decommissioning activities include the removal and stockpiling of aggregate materials onsite for salvage preparation. Underlying cement stabilized soils will be broken up and removed, to an extent practicable, during the decommissioning process. Following removal of aggregate, the access road areas will be graded, de-compacted with deep ripper or chisel plow (ripped to 18 inches), backfilled with native subsoil and topsoil, as needed, and land restored as near as practicable to preconstruction conditions.

3.0 LAND USE AND ENVIRONMENT

3.1 SOILS AND AGRICULTURAL LAND

Areas of the Project that were previously utilized for agricultural purposes will be restored, as close as reasonably practical, to their preconstruction condition in accordance with the AIMA and landowner lease agreements. Soil conditions shall also be restored to their pre-construction soil fertility, unless the soil fertility when the restoration term is triggered is superior to the pre-construction soil fertility. Restored areas will be revegetated in consultation with the current landowner and in compliance with regulations in place at the time of decommissioning. Land disturbed by Project facilities will be restored in such a way to be used in a reasonably similar manner to its original intended use as it existed prior to Project construction.

3.2 RESTORATION AND REVEGETATION

Areas of the Project that have been excavated and backfilled will be graded as previously described to restore land as required within landowner lease agreements. Soils compacted during decommissioning activities will be de-compacted, as necessary, to restore the land as close as reasonably practical to pre-construction depth and contour. If present, drain tiles that have been damaged will be restored to pre-construction condition, as described condition 6.D of the AIMA. Topsoil will be placed on disturbed areas and seeded with appropriate vegetation or in coordination with landowners within agricultural land.

3.3 SURFACE WATER DRAINAGE AND CONTROL

The Project area is predominantly located in actively drained agricultural land. The terrain is relatively flat with several man-made and natural drainages. The Project facilities have been sited to avoid wetlands, waterways, and drainage ditches to the extent practicable. The existing Project site conditions and proposed BMPs to protect surface water features will be detailed in a Project Stormwater Pollution Prevention Plan (SWPPP) prior to the commencement of deconstruction activities.

Surface water conditions at the Project site will be reassessed prior to the decommissioning phase. Coyote Road Solar will obtain the required water quality permits from the Illinois Department of Natural Resources (IDNR) and the U.S. Army Corp of Engineers (USACE), if needed, before decommissioning of the Project. Construction stormwater permits will also be obtained and a SWPPP prepared describing the protection needed to reflect conditions present at the time of decommissioning. BMPs may include improved construction entrances, temporary seeding, permanent seeding, mulching (in non-agricultural areas), erosion control matting, silt fence, filter berms, and filter socks.

3.4 MAJOR EQUIPMENT REQUIRED FOR DECOMMISSIONING

Equipment required for the decommissioning activities is similar to what is needed to construct the solar facility and may include, but is not limited to: small cranes, low ground pressure (LGP) tracked excavators, backhoes, LGP tracked bulldozers and dump trucks, front-end loaders, deep rippers, water trucks, disc plows and tractors to restore subgrade conditions, and ancillary equipment. Standard dump trucks may be required to transport material removed from the site to disposal facilities.

4.0 DECOMMISSIONING COST ESTIMATE SUMMARY

Expenses associated with decommissioning the Project will be dependent on labor costs at the time of decommissioning. For the purposes of this report approximate 2026 market values were used to estimate labor expenses. Fluctuation and inflation of the labor costs were not factored into the estimates.

The value of the individual components of the solar facility will vary with time. In general, the highest component value would be expected at the time of construction with declining value over the life of the Project. Over most of the life of the Project, components such as the solar modules could be sold in the wholesale market for reuse or refurbishment. As efficiency and power production of the modules decrease due to aging and/or weathering, the resale value will decline accordingly. Secondary markets for used solar components include other utility scale solar facilities with similar designs that may require replacement equipment due to damage or normal wear over time; or other buyers (e.g., developers, consumers) that are willing to accept a slightly lower power output in return for a significantly lower price point when compared to new equipment.

4.1 DECOMMISSIONING EXPENSES

Project decommissioning and deconstruction of facilities will incur costs associated with disposal of components not sold for salvage, including materials which will be disposed of at a licensed facility, as required. Table 3 summarizes the estimates for activities associated with the major components of the Project. The total estimated decommissioning cost in Table 3 also covers costs for backfilling, grading and restoration as described in Section 2.0.

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Table 3 Estimated Decommissioning Expenses

Activity	Unit	Quantity	Cost per Unit	Total
Overhead and management (includes estimated permitting required)	Lump Sum	1	\$841,500	\$841,500
Solar modules; disassembly and removal*	Each	387,180	\$5.45	\$2,110,131
Tracking system disassembly and removal (equivalent 108-module trackers)	Each	3,585	\$850	\$3,047,250
Steel pile/post removal (trackers)	Each	68,602	\$13	\$891,826
Underground collection cables	Linear foot	156,975	\$0.95	\$149,126
Inverter/transformer stations	Each	40	\$1,980	\$79,200
Steel piles/posts removal (inverter/transformer stations)	Each	480	\$54.90	\$26,352
Perimeter fence removal	Linear Foot	73,353	\$4.70	\$344,759
Access road; excavation and removal	Lump Sum	1	\$565,400	\$565,400
Topsoil; replacement and rehabilitation of site including access roads	Lump Sum	1	\$778,750	\$778,750
Above ground generation tie-in transmission line removal	Linear Mile	0.05	\$275,000	\$13,750
Substation (1 transformer) removal	Lump Sum	1	\$330,000	\$330,000
Re-installation of a center pivot irrigation system 3-phase underground electrical connection	Lump Sum	1	\$78,000	\$78,000
Total Estimated Decommissioning Cost				\$9,256,044

* Cost of equipment removal would be higher if retaining for resale rather than salvage; however, the increased revenue would offset the added removal costs.

4.2 DECOMMISSIONING REVENUES

Revenue from decommissioning the Project will be realized through the sale of the solar facility components and construction materials. As previously described, the value of the decommissioned components will be higher in the early stages of the Project and decline over time. Resale of components such as solar modules is expected to be greater than salvage (i.e., scrap) value for most of the life of the Project.

Modules and other solar plant components can be sold within a secondary market for re-use. A current sampling of reused solar modules indicates a wide range of pricing depending on age and condition (\$0.10 to \$0.30 per watt). Future pricing of solar modules is difficult to predict at this time, due to the relatively young age of the market, changes to solar module technology, and the ever-increasing product demand. A conservative estimation of the value of solar modules at \$0.10 per watt would yield approximately \$21,101,300. Increased costs of removal, for resale versus salvage, would be expected in order to preserve

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the integrity of the modules; however, the net revenue would be substantially higher than the estimated salvage value.

The resale value of components, such as trackers, may decline more quickly; however, the salvage value of the steel that makes up a large portion of the tracker is expected to stay at or above the value used in this report.

The market value of steel and other materials fluctuates daily and has varied widely over the past five years. Salvage value estimates were based on an approximate five-year-average price of steel and copper derived from sources including on-line recycling companies and United States Geological Survey (USGS) commodity summaries. The price used to value the steel used in this report is \$283 per metric ton; aluminum at \$0.45 per pound; silicon at \$0.40 per pound and glass at \$0.05 per pound.

The main component of the tracking system and piles is assumed to be salvageable steel. Solar modules are estimated to contain approximately 75 percent glass, 8 percent aluminum and 5 percent silicon. A 50 percent recovery rate was assumed for aluminum and all modules components, due to the processing required to separate the module components. Alternative and more efficient methods of recycling solar modules are anticipated before this Project is decommissioned, given the large number of solar facilities that are currently being developed. Table 4 summarizes the potential salvage value for the solar array components and construction materials.

Table 4 Estimated Decommissioning Revenues

Item	Unit of Measurement	Quantity per Unit	Salvage Price per Unit	Total Salvage Price per Item	Number of Items	Total
Modules – Silicon	Average Pounds per Module	1.8	\$0.40	\$0.720	387,180	\$278,770
Modules - Aluminum	Average Pounds per Module	2.8	\$0.45	\$1.260	387,180	\$487,847
Modules - Glass	Average Pounds per Module	26.5	\$0.05	\$1.325	387,180	\$513,014
Tracking System and Posts	Tons per MW _{DC}	32.0	\$283	\$9,056	211.013	\$1,910,934
Substation Components (steel and transformer)	Each	1.0	\$50,000	\$50,000	1	\$50,000
Total Potential Revenue*						\$3,240,565

*Revenue based on salvage value only. Revenue from used modules at \$0.10 per watt could raise \$21,101,300 as resale versus the estimated salvage revenue.

4.3 DECOMMISSIONING COST SUMMARY

Table 5 provides a summary of the net estimated cost to decommission the Project, using the information detailed in Sections 4.1 and 4.2. Estimates are based on 2026 prices, with no market fluctuations or inflation considered.

Table 5 Net Decommissioning Cost Summary

Item	(Cost)/Revenue
Decommissioning Expenses	(\$9,256,044)
Potential Revenue – salvage value of module components and other recoverable materials	\$3,240,565
Net Decommissioning Cost	(\$6,015,479)

4.4 FINANCIAL ASSURANCE

The County Ordinance states that financial assurance to cover the end-of-life cost is required. The ordinance states the cost estimate shall be phased over the life of the project and increases at the inflation rate of the higher of either 2.5% or the average inflation rate of CPI-U of the three prior calendar years, at the time of approval. Currently the average inflation rate of CPI-U per the U.S. Bureau of labor statistics exceeds 5.0% annually and the CPI has a 3.3% three-year rate. The inflation rate over the past three years is not indicative of historic inflation rates; therefore, the 2.5% annual inflation rate was used in Table 6 below to more accurately represent the expected average inflation rate over the life of the Project.

Table 6 Decommissioning Cost Summary with Annual Inflation Factor

Description	Cost
Net Decommissioning Cost	\$6,015,479
First Anniversary of Project Commissioning (2.5% Annual Increase)	\$6,165,866
Second Anniversary of Project Commissioning (2.5% Annual Increase)	\$6,320,013
Third Anniversary of Project Commissioning (2.5% Annual Increase)	\$6,478,013
Fourth Anniversary of Project Commissioning (2.5% Annual Increase)	\$6,639,963
Fifth Anniversary of Project Commissioning (2.5% Annual Increase)	\$6,805,962
Tenth Anniversary of Project Commissioning (2.5% Annual Increase)	\$7,700,322
Fifteenth Anniversary of Project Commissioning (2.5% Annual Increase)	\$8,712,207

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Description	Cost
Twentieth Anniversary of Project Commissioning (2.5% Annual Increase)	\$9,857,063
Twenty-fifth Anniversary of Project Commissioning (2.5% Annual Increase)	\$11,152,362
Thirtieth Anniversary of Project Commissioning (2.5% Annual Increase)	\$12,617,874
Thirty-fifth Anniversary of Project Commissioning (2.5% Annual Increase)	\$14,275,966
Fortieth Anniversary of Project Commissioning (2.5% Annual Increase)	\$16,151,945
Financial Assurance Anniversary Dates of the Commercial Operation Date	
First Anniversary – Ten Percent (10%) of Fortieth Anniversary Cost	\$1,615,195
Sixth Anniversary – Fifty Percent (50%) of Fortieth Anniversary Cost	\$8,075,973
Tenth Anniversary – One Hundred Percent (100%) of Fortieth Anniversary Cost	\$16,151,945

In compliance with the County requirements, Coyote Road Solar is providing this Decommissioning (Deconstruction) Plan prior to issuance of the County building permit. Coyote Road Solar understands that the County may require the Plan be updated on or before the end of the tenth year of commercial operation, and every five years thereafter.

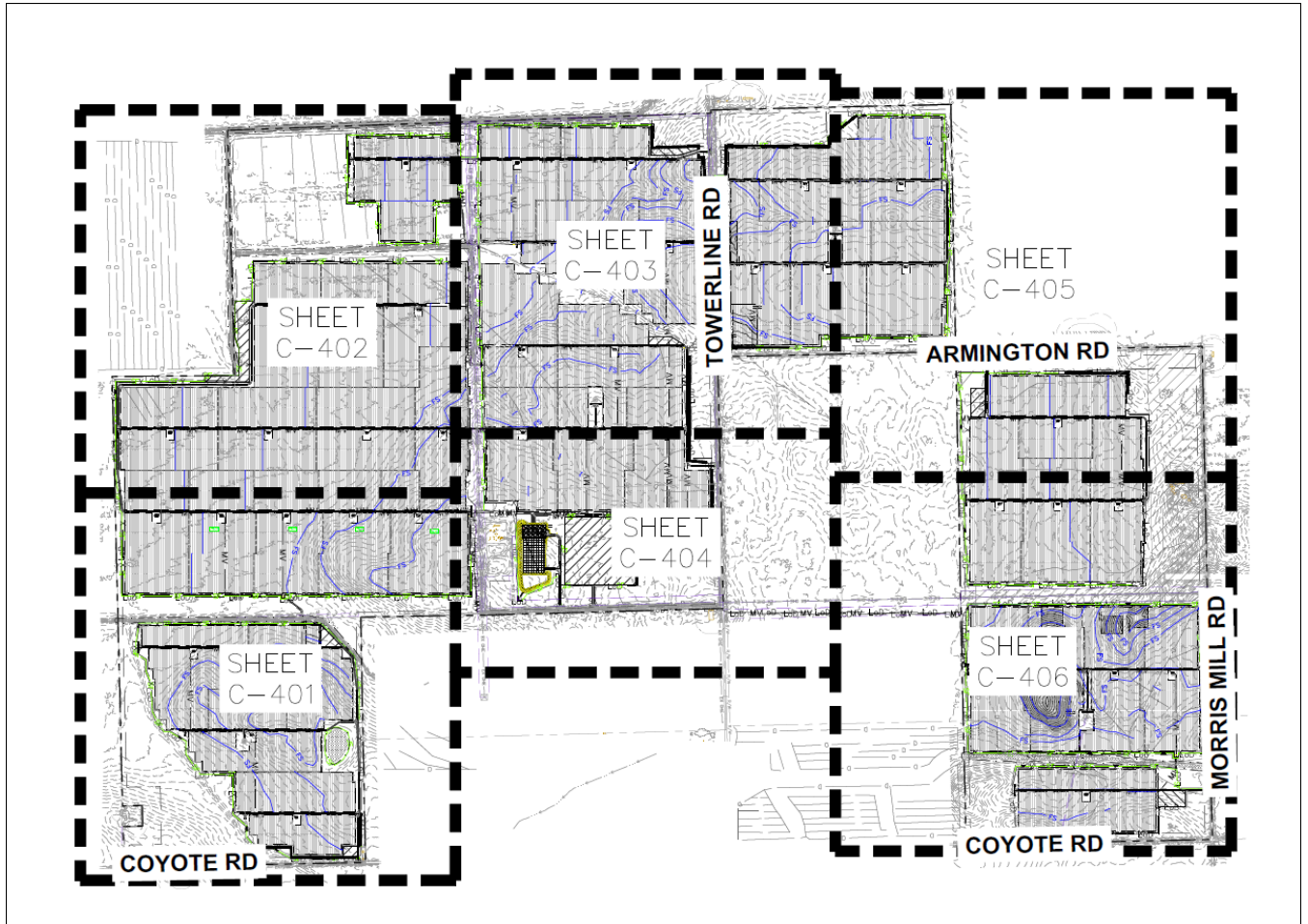
Coyote Road Solar has indicated they will provide the County with Financial Assurance to cover the estimated costs of decommissioning. The provisions of this Financial Assurance shall be phased in over the first 11 years of the Project’s operation as follows and as summarized in Table 6:

- On or before the first anniversary of the COD, Coyote Road Solar shall provide the County with Financial Assurance to cover ten (10) percent of the estimated costs to decommission the facility as determined in this Plan.
- On or before the sixth anniversary of the COD, Coyote Road Solar shall provide the County with Financial Assurance to cover fifty (50) percent of the estimated costs to decommission the facility as determined in this Plan.
- On or before the eleventh anniversary of the COD, Coyote Road Solar shall provide the County with Financial Assurance to cover one hundred (100) percent of the estimated costs to decommission the facility as determined in the updated Decommissioning Plan provided during the tenth year of commercial operation.

FIGURES

DECOMMISSIONING PLAN
COYOTE ROAD SOLAR PROJECT, TAZEWELL COUNTY, ILLINOIS

Figure 1 Proposed Project Layout



COMMITTEE REPORT

Mr. Chairman and Members of the Tazewell County Board:

Your Executive Committee has considered the following RESOLUTION and recommends that it be adopted by the Board:

RESOLUTION

WHEREAS, the County’s Executive Committee recommends to the County Board to approve the attached Road Use Agreement ,1st Amendment for Fast Ave Solar, LLC; and

WHEREAS, the 4.99 MW solar farm was approved by the Zoning Board of Appeals for Special Use on July 24th, 2024 to be located on approximately 37.67 acres located at 33885 Fast Ave in Mackinaw Township; and

WHEREAS, the County Board Approved the full Road Use Agreement September 26th, 2025; and

WHEREAS, the plan has been reviewed and approved by both the Mackinaw Township Road Commissioner and the Tazewell County Highway Engineer.

THEREFORE BE IT RESOLVED that the County Board approve this recommendation

BET IT FURTHER RESOLVED that the County Clerk Notified the County Board Office, Community Development, and the Auditor of this action.

PASSED THIS 25th DAY of March, 2026.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman

FIRST AMENDMENT TO ROAD USE AGREEMENT

This FIRST AMENDMENT TO ROAD USE AGREEMENT (“First Amendment”) is entered into as of **January __, 2026** (the “Effective Date”) by and between **FAST AVE SOLAR LLC**, an Illinois limited liability company (“Owner”), **MACKINAW ROAD DISTRICT**, acting through its Highway Commissioner for the use of approximately one quarter mile of Fast Ave Solar (Township Road 99) for access during construction and maintenance of a solar farm (“Road District”), and **TAZEWELL COUNTY, ILLINOIS**, a body corporate and politic acting by and through its Board (the “County”), for the use of approximately one half mile of Lilly Road, for access to the proposed location during the construction of a solar farm (“Project”) located at PIN 13-13-14-400-004 with an address of 33885 Fast Ave; Mackinaw, IL; 61755 (Owner, Road District, and County, each a “Party”, and collectively, the “Parties”).

RECITALS:

WHEREAS, the Parties executed the Road Use Agreement dated as of October 29, 2025 (the “Agreement”), which Agreement provided that Tazewell County would permit Owner access to the solar farm from Lilly Road for the construction of the Project and Mackinaw Road District would permit access for long term maintenance of the Project (not construction traffic), from Fast Avenue;

WHEREAS, the design of the Project includes a permanent access road from Fast Avenue, such that the intended use of the permanent access road from Fast Avenue has changed;

WHEREAS, as a result of the changed use of the permanent access road from Fast Avenue, certain provisions of the Agreement need to be changed.

WHEREAS, the Parties desire to enter into this First Amendment to (i) allow Owner to utilize the permanent access road from Fast Avenue for the delivery of transformers to the Project, and (ii) allow Owner to utilize the permanent access road from Fast Avenue for the delivery of rock associated with the permanent access road.

NOW, THEREFORE, the Parties agree to the following, as of the Effective Date:

1. The Agreement shall be amended as follows:

- . Section 2 shall read as follows: “Tazewell County will permit access to the solar farm from Lilly Road for the construction of the Project as shown below in Exhibit B and Mackinaw Road District will permit access to the solar farm from Fast Avenue only for long term maintenance of the Project, the delivery of transformers to the Project, and the delivery of rock for the permanent access road.”
- . In Exhibit A, the words “The permanent project entrance on Fast Avenue will only be used for Utility access, as well as maintenance visits once the project is in

operation.” shall be replaced with “The permanent project entrance on Fast Avenue will only be used for Utility access, delivering transformers and rocks, and maintenance visits once the project is in operation.”

2. Each of the individuals executing this First Amendment on behalf of a Party individually represents and warrants that he or she has been authorized to do so and has the power to bind the party for whom they are signing.
3. This First Amendment may be executed in any number of counterparts, and by the different Parties in separate counterparts, each of which when executed shall be deemed to be an original, and all of which, taken together, shall be deemed to constitute one and the same instrument. Electronic delivery of an executed counterpart of a signature page to this First Amendment shall be effective as delivery of an original executed counterpart of this First Amendment.
4. Except as amended hereby, all terms and conditions of the Agreement shall remain in full force and effect. Terms and conditions used but not defined herein shall have the meaning set forth in the Agreement.

[signatures follow]

IN WITNESS WHEREOF, the Parties have executed this First Amendment as of the date set forth above.

FAST AVENUE SOLAR LLC,
an Illinois limited liability company

By: _____
Name: Rafael Dobrzynski
Title: CEO and President

TAZEWELL COUNTY, ILLINOIS,
a body corporate and politic

By: _____
Name:
Title:

MACKINAW ROAD DISTRICT

By: _____
Name:
Title:

REAPPOINTMENT

I, Brett Grimm, Chairman of the Tazewell County (Illinois) Board, hereby reappoint Michael L. Morris of 1401 California Road, Pekin, IL 61554 to the Brush Hill Fire Protection District for a term commencing May 05, 2026 and expiring May 07, 2029.

COMMITTEE REPORT

TO: Tazewell County Board
FROM: Executive Committee

This Committee has reviewed the reappointment of Michael L. Morris to the Brush Hill Fire Protection District and we recommend said reappointment be approved.

RESOLUTION OF APPROVAL

The Tazewell County Board hereby approves the reappointment of Michael L. Morris to the Brush Hill Fire Protection District.

The County Clerk shall notify the County Board Office and the County Board Office will notify the Bagley and Miller Law Office of this action.

PASSED THIS 25th DAY OF MARCH, 2026.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman

REAPPOINTMENT

I, Brett Grimm, Chairman of the Tazewell County (Illinois) Board, hereby reappoint Todd Mundorf of the Powerton Power Plant, 13082 E. Manito Road, Pekin, IL 61554 to the Powerton Fire Protection District for a term commencing May 5, 2026 and expiring May 07, 2029.

COMMITTEE REPORT

TO: Tazewell County Board
FROM: Executive Committee

This Committee has reviewed the reappointment of Todd Mundorf to the Powerton Fire Protection District and we recommend said reappointment be approved.

RESOLUTION OF APPROVAL

The Tazewell County Board hereby approves the reappointment of Todd Mundorf to the Powerton Fire Protection District.

The County Clerk shall notify the County Board Office and the County Board Office will notify the Bagley and Miller Law Office of this action.

PASSED THIS 25th DAY OF MARCH, 2026.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman

REAPPOINTMENT

I, Brett Grimm, Chairman of the Tazewell County (Illinois) Board, hereby reappoint K. Russell Crawford of 204 District Court, East Peoria, IL 61611 to the Tri-County Regional Planning Commission Board for a term commencing December 01, 2025 and expiring November 30, 2026.

COMMITTEE REPORT

TO: Tazewell County Board
FROM: Executive Committee

This Committee has reviewed the reappointment of K. Russell Crawford to the Tri-County Regional Planning Commission and we recommend said reappointment be approved.

RESOLUTION OF APPROVAL

The Tazewell County Board hereby approves the reappointment of K. Russell Crawford to the Tri-County Regional Planning Commission.

The County Clerk shall notify the County Board Office and the County Board Office will notify Tri-County Regional Planning Commission of this action.

PASSED THIS 25th DAY OF MARCH, 2026.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman

REAPPOINTMENT

I, Brett Grimm, Chairman of the Tazewell County (Illinois) Board, hereby reappoint Greg Menold of 932 E. Dunne Street, Morton IL 61550 to the Tri-County Regional Planning Commission Board for a term commencing December 01, 2025 and expiring November 30, 2026.

COMMITTEE REPORT

TO: Tazewell County Board
FROM: Executive Committee

This Committee has reviewed the reappointment of Greg Menold to the Tri-County Regional Planning Commission and we recommend said reappointment be approved.

RESOLUTION OF APPROVAL

The Tazewell County Board hereby approves the reappointment of Greg Menold to the Tri-County Regional Planning Commission.

The County Clerk shall notify the County Board Office and the County Board Office will notify Tri-County Regional Planning Commission of this action.

PASSED THIS 25th DAY OF MARCH, 2026.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman

APPOINTMENT

I, Brett Grimm, Chairman of the Tazewell County (Illinois) Board, hereby appoint Jon Hopkins of 1008 Saint Julian, Pekin, IL to the Veterans Assistance Commission for a term commencing March 26, 2026 and expiring March 25, 2027.

COMMITTEE REPORT

TO: Tazewell County Board
FROM: Executive Committee

This Committee has reviewed the appointment of Jon Hopkins to the Veterans Assistance Commission and we recommend said appointment be approved.

RESOLUTION OF APPROVAL

The Tazewell County Board hereby approves the appointment of Jon Hopkins to the Veterans Assistance Commission.

The County Clerk shall notify the County Board Office and the County Board Office will notify the VAC Superintendent of this action.

PASSED THIS 25th DAY of MARCH, 2026.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman

REAPPOINTMENT

I, Brett Grimm, Chairman of the Tazewell County (Illinois) Board, hereby reappoint Richard Schwab of 101 Scenic Bluff, East Peoria, IL to the Board of Review for a term commencing June 1, 2026 and expiring May 31, 2028.

COMMITTEE REPORT

To: Tazewell County Board
From: Executive Committee

The Committee has reviewed the reappointment of Richard Schwab to the Board of Review, and we recommend said reappointment to be approved.

RESOLUTION OF APPROVAL

The Tazewell County Board hereby approves the reappointment of Richard Schwab to the Board of Review.

The County Clerk shall notify the County Board Office, and the County Board Office will notify the County Board Chairman of this action.

PASSES THIS 25TH DAY OF March, 2026.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman

REAPPOINTMENT

I, Brett Grimm, Chairman of the Tazewell County (Illinois) Board, hereby reappoint Greg Sinn of 607 Locust St, Tremont, IL 61568 to the Farmland Assessment Review Committee for a term commencing May 1, 2026 and expiring April 30, 2028.

COMMITTEE REPORT

To: Tazewell County Board
From: Executive Committee

The Committee has reviewed the reappointment of Greg Sinn to the Farmland Assessment Review Committee, and we recommend said reappointment to be approved.

RESOLUTION OF APPROVAL

The Tazewell County Board hereby approves the reappointment of Greg Sinn to the Farmland Assessment Review Committee.

The County Clerk shall notify the County Board Office, and the County Board Office will notify the County Board Chairman of this action.

PASSES THIS 25TH DAY OF March, 2026.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman

REAPPOINTMENT

I, Brett Grimm, Chairman of the Tazewell County (Illinois) Board, hereby reappoint Michael Deppert, 112 Country Drive, Green Valley, IL 61534 to the Farmland Assessment Review Committee for a term commencing June 1, 2026 and expiring May 31, 2028.

COMMITTEE REPORT

To: Tazewell County Board
From: Executive Committee

The Committee has reviewed the reappointment of Michael Deppert to the Farmland Assessment Review Committee, and we recommend said reappointment to be approved.

RESOLUTION OF APPROVAL

The Tazewell County Board hereby approves the reappointment of Michael Deppert to the Farmland Assessment Review Committee.

The County Clerk shall notify the County Board Office, and the County Board Office will notify the County Board Chairman of this action.

PASSES THIS 25TH DAY OF March, 2026.

ATTEST:

Tazewell County Clerk

Tazewell County Board Chairman