

**REGULAR COUNCIL MEETING
CITY OF SKY VALLEY, GEORGIA
March 31, 2015
Wednesday, 10:00 AM
FELLOWSHIP HALL, 817 SKY VALLEY WAY**

AGENDA

CALL TO ORDER

INVOCATION/PLEDGE OF ALLEGIANCE

SPECIAL BUSINESS

Swearing in of Newly Elected Official – Milner Lively

APPROVAL OF MINUTES

January 27, 2015 - Regular Council Meeting

ADOPTION OF AGENDA

MAYOR'S REMARKS

COUNCIL REMARKS

CITY MANAGER & DEPARTMENT REPORTS – EXCEPTIONS AND QUESTIONS

NEW BUSINESS

- Resolution – Healthcare Reimbursement Plan
- Proposed 30' x 30' easement to Windstream for new switchbox near Sky Valley Fire Station
- Modification of Members of the Visitor Center Committee
- Bates-Carter Engagement Letter for FY 2014 Audit
- Event Dates
 - Beer Festival and Run – Saturday, May 23
 - Fall Fest – Saturday, October 17
- Ordinance – Fee Schedule
- Community Garden

PUBLIC FORUM AND GENERAL COMMENTS

EXECUTIVE SESSION

Meetings when discussing or deliberating upon the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer. O.C.G.A. § 50-14-3(6). (Except when receiving evidence or hearing argument on charges filed to determine disciplinary action or dismissal of a public officer or employee.)

Meetings when any agency is discussing the future acquisition of real estate. O.C.G.A. § 50-14-3(4).

ADJOURNMENT

**ORGANIZATIONAL & REGULAR COUNCIL MEETING
CITY OF SKY VALLEY, GEORGIA
JANUARY 27, 2015
TUESDAY, 10:00 AM
FELLOWSHIP HALL, 817 SKY VALLEY WAY**

MINUTES

Mayor Goodgame called the meeting to order.

ORGANIZATIONAL MEETING

City Clerk Cantrell administered the Oath of Office to Liz Carr and Neil Howard.

- **Nomination and Selection of 2015 Council President**

Mayor Goodgame thanked Councilor Larsen for serving as the 2014 Council President and said that he would like each Councilor to have an opportunity to serve as Council President and recommended Councilor Carr. Councilor Larsen nominated Liz Carr, 2nd Howard, unanimously approved. Councilor Carr thanked everyone for opportunity.

- **Set 2015 Regular Meeting Dates**

The 2015 Regular Meeting dates will continue to be the 4th Tuesday of each month with exceptions of February 25th, March 31st, November 17th, and December 15th.

REGULAR MEETING

Those present: Mayor Goodgame, Council President Carr, Councilors Howard and Larsen, City Manager Lapeyrouse, City Clerk Cantrell.

Hays Howard gave the invocation. Mayor Goodgame led the Pledge of Allegiance.

Councilor Howard made a motion to approve the minutes of the December 16 Regular Meeting, 2nd Council President Carr, unanimously approved.

Councilor Larsen made a motion to adopt the agenda, 2nd Council President Carr, unanimously approved.

MAYOR'S REMARKS

Mayor Goodgame said he was glad to see such a big crowd at the meeting.

2014 was a challenging year, and he believes we worked through the challenges successfully. We will begin the new garbage and recycle collection service in March. We had a very successful first annual fall festival. Our Marketing Committee has worked very hard. We have a brochure, something we have never had before. We also got signs up helping point people to Sky Valley. We were featured in several publications including the Atlanta Seasons magazine. The Marketing Committee will have a smaller group working specifically on each of the four events, a beer festival on Memorial Day weekend, the annual Fourth of July celebration, FallFest, and a tour of homes.

The Verizon cell tower that we, and the previous administration, have worked very hard on is currently out to bid with bids due back in mid-February. We will call back for an update at that time.

There have been a lot of rumors about the burglary this month. A neighbor saw lights on in a house that should not have been on, and he called the police. Our officer was able to follow and apprehend one of the suspects, and the investigation has been turned over to the Sheriff's department. He said that the remark about houses "being prepped" means that there were other houses found with doors unlocked. There were no signs of forced entry. Mayor Goodgame encouraged everyone to keep their doors and windows locked.

Mayor Goodgame said that he has asked Maureen Platt to serve as the Chairman of the Neighborhood Watch Committee. She will be working with the Sheriff's Department on this program.

COUNCIL REMARKS

Council President Carr said she attended the recent Mayors' Day conference. She went to a class on Municipal Law where they recommended we review our Charter on a regular schedule. She also said that with recent incidents, she wants to recommend that we review our employment applications, hiring and personnel policies.

Councilor Howard thanked everyone for coming to the meeting. He mentioned that he saw an article in the Tribune where the Rabun County Board of Elections voted unanimously not to recite the Pledge of Allegiance at their meetings, and he felt it was important for everyone to be aware of that.

CITY MANAGER & DEPARTMENT REPORTS – EXCEPTIONS AND QUESTIONS

City Manager Lapeyrouse said that property tax bills are due February 6th. If you have not received your bill, please contact Alyssa at city hall. She reminded fulltime residents to file a homestead exemption in Sky Valley as well as Rabun County.

NEW BUSINESS

- Approval of 2015 Agreement with SV/Scaly Fire Department

Councilor Howard made a motion to approve, 2nd Councilor Larsen, unanimously approved.

- Set Qualifying Fees for the 2015 General Election

Mayor Goodgame said the fee has been \$15 for the past few years and asked for a motion to set the 2015 qualifying fee. Councilor Larsen made a motion to set the qualifying fee at \$15, 2nd Council President Carr, unanimously approved.

- Nomination & Selection of three P & Z member

Mayor Goodgame thanked Dick Parrott, Ray Brooker, and Joel Dawkins for their service on the Planning and Zoning Commission. He recommended Dan McAfee, Tommy Tebeau, and Liz Morley for the three vacancies. Councilor Larsen made a motion to appoint as recommended by the mayor, 2nd Council President Carr, unanimously approved.

- Creation of 2015 Committees & Member Appointments

Mayor Goodgame presented the proposed 2015 committees and committee members. He said that we are creating two new committees, Neighborhood Watch, and Visitor Center. Larsen made a motion

to approve the committees as presented, 2nd Council President Carr, unanimously approved. A list of the 2015 committees and their members is attached hereto.

- Ordinance - GMEBS Insurance Plan Documents

City Clerk Cantrell presented the Ordinance, explaining that these plan documents are for the city's group health, dental, and life insurance through January 2015. Council President Carr made a motion to approve, 2nd Councilor Larsen, unanimously approved.

Mayor Goodgame said that David and Liz Carr gave us information on an agent that can help us with other health insurance options. City Manager Lapeyrouse and City Clerk Cantrell have been working the past few months on a new health insurance program for the city employees.

- Discussion of waiving building permit fees for new construction in 2015

Mayor Goodgame said that we waived permit fees for new construction in 2014 and that he recommends we do it again for 2015. Councilor Howard made a motion to approve waiving the fees for new construction, 2nd Councilor Carr. Discussion followed about what the fee would be if it wasn't waived. City Manager Lapeyrouse said that the fee schedule states \$1.00 per square foot for finished areas. Further discussion about the other building permit fees was held, and Mayor Goodgame said that we should review the permit fee schedule. The motion to waive the building permit fees for new construction passed unanimously. Water tap-on fees will still be applicable to new construction.

PUBLIC FORUM AND GENERAL COMMENTS

Citizen Ray Becker said that Georgia Power cut Knob Drive and said that the rut is getting worse. He asked if that can be addressed.

Mayor Goodgame said that people have commented that they really like the lighting provided by the snowflakes on the power poles on Sky Valley Way. Three street lights will be installed by GA Power on existing poles along Sky Valley Way.

Dick Parrott said that the light on the Visitor Center sign points at the road and asked if we can reposition it a little so it shines more toward the building. City Manager Lapeyrouse has been in touch with GA Power to have it changed.

Debbie McAfee asked about the process for committees. Mayor Goodgame said that some committees meet more often than others, and that committee members will be emailed to set up and schedule meetings.

Councilor Larsen made a motion to adjourn, 2nd Council President Carr, unanimously approved.

Respectfully submitted:

Hughel Goodgame, Mayor

Attested:

Mandi Cantrell, City Clerk

**RESOLUTION
HEALTHCARE REIMBURSEMENT PLAN**

Note: See Definitions (pages 4-5) for Manager(s), Company, and other definitions.

WHEREAS, the Manager(s) have determined that it would be in the best interests of Company and its employees to adopt a "Healthcare Reimbursement Plan" allowing Company employees to receive reimbursement of specified medical care expenses; be it known that a vote was taken, and all were in favor.

RESOLVED, that Company adopt a "Healthcare Reimbursement Plan" all in accordance with the specifications annexed hereto; and, be it known that the Company "Healthcare Reimbursement Plan" Plan Document was executed on the date below.

RESOLVED FURTHER, that the Manager(s) of the Corporation undertake all actions necessary to implement and administer said plan. The undersigned hereby certifies that he/she is the duly elected and qualified Secretary and the custodian of the books and records and seal of Company, a legal entity duly formed pursuant to the laws of the State in which it is formed, and that the foregoing is a true record of a resolution duly adopted at a meeting of the Manager(s), and that said meeting was held in accordance with State law and the Bylaws of Company, and that said resolution is now in full force and effect without modification or rescission.

IN WITNESS WHEREOF, I have executed my name as Secretary, Partner, or Managing Member and have hereinto affixed the corporate seal of the above named Corporation (or equivalent for Company if not a corporation) on the date below.

A True Record
Attest.

Authorized Signer

Date

Healthcare Reimbursement Plan Document
City of Sky Valley
HEALTHCARE REIMBURSEMENT PLAN

PURPOSE

The Company Healthcare Reimbursement Plan (the “Plan”) is adopted by Company effective on the effective date specified in Exhibit 1. The purpose of the Plan is to allow Employees of Company and other Participating Employers to obtain reimbursement of specified Medical Care Expenses on a nontaxable basis from the HRP account. Company intends that the Plan qualify under Code Section 105 and regulations issued thereunder, and shall be interpreted to accomplish that objective. Company intends that the Plan does not qualify as an Eligible Employer-Sponsored Plan (or Minimum Essential Coverage) as defined in Code Section 5000A and regulations issued thereunder and shall be interpreted to accomplish that objective. Furthermore, Company intends that the plan does not provide health insurance coverage or other similar coverage for purposes of satisfying the Individual or Employer Shared Responsibility Payments of the Patient Protection and Affordable Care Act (PPACA), as modified. The Medical Care Expenses reimbursed under the Plan are intended to be eligible for exclusion from the Participant’s income for Federal Income Tax purposes under Code Section 105(b).

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Section 1

DEFINITIONS

The words and phrases as used herein shall have the following meanings, unless a different meaning is plainly required by the context, and pronouns shall be interpreted so that the masculine pronoun shall include the feminine and the singular shall include the plural.

“Benefits” means the reimbursement benefits for Medical Care Expenses described under Section 4.

“Business Owner” means a sole proprietor, partner, or Two Percent S-Corp shareholder, and/or his spouse.

“C.F.R.” means the Code of Federal Regulations.

“COBRA” means the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended.

“Claims Processor” means the individual, third party, or other entity designated by the Plan Administrator to receive, substantiate, and recommend whether a claim should be approved for reimbursement or rejected by the Plan Administrator in accordance with Section 4.6.

“Code” means the Internal Revenue Code of 1986 as amended.

“Committee” means the Benefits Committee appointed by the Plan Sponsor.

“Company” means the company or business or partnership named in Exhibit 1 of this Plan.

“Compensation” means earned income, salaries, wages, fees, commissions, and all other earnings paid to the Employee by the Employer.

“Dependent” means any individual who is a tax dependent of the Participant as defined in Code Section 152(a), with the following exceptions: any child to whom Code Section 152(e) applies (regarding a child of divorced parents, etc., where one or both parents have custody of the child for more than half of the calendar year and where the parents together provide more than half of the child’s support for the calendar year) is treated as a dependent of both parents. Notwithstanding the foregoing, the HRP Account will provide benefits in accordance with the applicable requirements of a QMCSO and an adult child as defined in Code Section 152(f) in accordance with PPACA, even if the child does not meet the definition of “Dependent.”

“Effective Date” is the effective date listed in Exhibit 1 of this Plan.

“Electronic Protected Health Information” has the meaning described in 45 C.F.R. § 160.103 and generally includes Protected Health Information that is transmitted by electronic media or maintained in electronic media. Unless otherwise specifically noted, Electronic Protected Health Information shall not include enrollment/disrollment information and summary health information.

“Eligible Employee” means an Employee eligible to participate in the Plan, as provided in Section 2.1.

“Eligible Employer-Sponsored Plan” means an Eligible Employer-Sponsored Plan as defined in Code Section 5000A.

“Eligible Medical Expense” means those Medical Care Expenses incurred by the Participant during the Period of Coverage. For purposes of this plan, an expense is “incurred” when the Participant is furnished the medical care or services giving rise to the claimed expense.

“Employee” means any individual that the Employer classifies as a common-law employee and/or who is on the Employer’s W-2 payroll who is considered to be in a legal employer-employee relationship with the Employer for federal tax-withholding purposes. The term “Employee” does include “former Employees” and “retired Employees” for the limited purpose of allowing continued eligibility for benefits in accordance with Section 4.8. Additionally, in accordance with IRS Revenue Ruling 71-588 and UIL 162.35-02, the “employee-spouse” of a self-employed Employer is considered an Employee for purposes of the Plan provided that the employee-spouse is a bona-fide employee of the Company and must meet the same eligibility requirements of all other Employees within the Employee Class to which the employee-spouse is assigned.

- “Employee Class”** means a group of one or more employees that are similarly situated with respect to geography, job function, hire date, part-time or full-time status, collective bargaining status, or other objective business criteria. Additionally, an Employee Class may consist of one or more Employees who are similarly situated with respect to having one or more adverse health factors as defined in 29 C.F.R. §2590.702(g).
- “Employer”** means the Company and any other Related Employer that adopts this Plan with the approval of Company. Related Employers, if any, which have adopted this Plan are listed in Schedule 1 of this Plan.
- “Employment Commencement Date”** means the first regularly-scheduled working day on which the employee first performs an hour of service for the Employer for compensation.
- “Enrollment Form”** means the form provided by the Plan Administrator for the purpose of allowing an eligible Employee to participate in this Plan, which may be electronic.
- “ERISA”** means the Employee Retirement Income Security Act of 1974, as amended.
- “FMLA”** means the Family and Medical Leave Act of 1993, as amended.
- “Health FSA”** means a Health Flexible Spending Arrangement.
- “Health Insurance Plan”** means the plan(s) that Employees and their Spouses and Dependents may be enrolled in, providing major medical type benefits through individual or group health insurance coverage.
- “Health Savings Account”** or **“HSA”** means a health savings account established under Code § 223. Such arrangements are individual trusts or custodial accounts, each separately established and maintained by an Employee with a qualified trustee/custodian.
- “Highly Compensated Employee”** means any Employee defined as such in Section 414(q) of the Code.
- “HIPAA”** means the Health Insurance Portability and Accountability Act of 1996, as amended.
- “HRP”** means a healthcare reimbursement plan as defined in Code § 105.
- “HRP Account”** means the HRP Account described in Section 4.4.
- “Key Employee”** means any Employee defined as such in Section 416(I) of the Code.
- “Manager(s)”** means the Sole Proprietor or Partner(s) or Managing Member or Board of Directors that govern the Company.
- “Medical Care Expense”** means an insurance expense incurred by a Participant or his or her Spouse or Dependents for medical care, as defined in Code section 213, or as described as Eligible Reimbursable Expenses under Schedule A to this Plan, but shall not include expenses that are described as “excluded expenses” under Schedule B to this Plan. Medical Care Expense includes expenses incurred for basic preventive care services as required by PHS Act 2713.
- “Minimum Essential Coverage”** means Minimum Essential Coverage as defined in Code Section 5000A.
- “Participant”** means any Eligible Employee who has met the conditions for participation set forth in Section 2.
- “Participating Employer”** means Company and any Related Employer that adopts this Plan with the consent of the Manager(s).
- “Period of Coverage”** means the Plan Year, with the following exceptions: (a) for Employees who first become eligible to participate during a Plan Year, it shall mean the portion of the Plan Year following the date participation commences, as described in Section 2.1; and (b) for Employees who terminate participation during a Plan Year, it shall mean the portion of the Plan Year prior to the date participation terminates, as described in Section 2.2. A different Period of Coverage (e.g., monthly) may be established by the Plan Administrator and communicated to Participants.
- “Plan”** means the Company Healthcare Reimbursement Plan as described herein and in any applicable Adoption Agreement, and which is intended for the exclusive benefit of Eligible Employees, and as may be amended from time to time.
- “Plan Administrator”** means the Company, who has full authority, discretion, and responsibility to manage and direct the operation and administration of the Plan, or the third party, entity, or

person whom the Company designates to direct one or more elements of such operation and administration.

“**Plan Number**” or “**PN**” assigned by the Plan Sponsor or its designee, as listed in Exhibit 1 of this Plan.

“**Plan Sponsor**” means the Company.

“**Plan Year**” means the plan year period specified in Exhibit 1 of this Plan.

“**PPACA**” means the Patient Protection and Affordable Care Act (HR 3590) as modified.

“**QMCSO**” means a qualified medical child support order, as defined in ERISA Section 609(a).

“**Related Employer**” means any employer affiliated with Company that, under Code Section 414(B)(c), or (m), is treated as a single employer with Company for purposes of Code Section 105.

“**Spouse**” means an individual who is legally married to a Participant as determined under applicable state law (and who is treated as a spouse under the Code).

“**SPD**” means the separate Summary Plan Description describing the terms of this Plan.

“**Two Percent S-Corp Shareholder**” means an individual who owns on any day during the taxable year of the S-Corporation more than 2 percent of the outstanding stock of such corporation or stock possessing more than 2 percent of the total combined voting power of all stock of such corporation, in accordance with Code Section 1372(a).

“**USERRA**” means the Uniformed Services Employment and Reemployment Rights Act of 1994, as amended.

Section 2

PARTICIPATION IN THE PLAN

2.1 Commencement of Participation. An individual is eligible to participate in the Plan if the individual is an Employee and meets the eligibility requirements for his or her class of employment as specified in Schedule A of this Plan. The Employee’s coverage will commence effective on the date specified by Employer or Plan Administrator after the employee has met the Plan’s eligibility requirements and an enrollment form has been submitted to the Plan Administrator.

2.2 Cessation of Participation. A Participant will cease to be a Participant as of the earliest of:

- A. the date on which the Plan terminates; or
- B. the date on which the employee ceases to be an Eligible Employee; provided that eligibility may continue beyond such date for purposes of COBRA coverage, as may be permitted by the Plan Administrator on a uniform and consistent basis under Section 4.8.

Reimbursements from the HRP Account after termination of participation will be made pursuant to Section 4.7 and 4.8 (relating to a run-out period for submitting claims incurred prior to termination and relating to COBRA). Notwithstanding the foregoing, a former Eligible Employee who is absent by reason of sickness, disability, or other authorized leave of absence may continue as a Participant for so long as such authorized absence continues in accordance with such rules and regulations as the Participating Employer may direct.

2.3 Recommencement of Participation. A former active Participant, who is rehired within 30 days or less of the date of termination of employment, will be reinstated with the same HRP Account balance that such individual had before termination. If an Employee terminates employment and is not rehired within 30 days, or ceases to be an Eligible Employee for any other reason and then becomes an Eligible Employee again, the Employee must complete the waiting period described in Section 2.1 (and Schedule A) before again becoming eligible to participate in the Plan. However, any former active Participant shall

be prohibited from making any enrollment change from his prior enrollment in the Plan Year, except as provided in Section 2.4. Such family status changes must occur while the Employee is a Participant.

2.4 Modification to Benefit Enrollees. Any Participant may make a change to his or her enrollment form after the Plan Year has commenced, to be effective for the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status which is acceptable under rules and regulations adopted by the Department of the Treasury, the provisions of which are incorporated by reference. Notwithstanding anything herein to the contrary, if the rules and regulations conflict, then such rules and regulations shall control.

In general, a change in enrollment is considered if there is a change in status for the Participant's dependents. Any new enrollment form shall be effective at such time as the Plan Administrator shall prescribe, but not earlier than the first pay period beginning after the enrollment form is completed and returned to the Plan Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

- (1) Events that change a Participant's legal marital status, including marriage, divorce, death of a spouse, legal separation or annulment;
- (2) Events that change a Participant's number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- (3) Dependent satisfies or ceases to satisfy the eligibility requirements due to attainment of age, change in student status, or any similar circumstance;
- (4) A judgment, decree, or order resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) which requires accident or health coverage for a Participant's child;

2.5 FMLA and USERRA Leaves of Absence. A Participant who takes an unpaid leave of absence under the Family and Medical Leave Act of 1993 ("FMLA Leave" applicable to groups of 50+ employees), or under the Uniformed Services Employment and Reemployment Rights Act of 1994 ("USERRA Leave" applicable to any size group), may revoke his election to participate under any group health insurance benefit offered under this Plan, for the remainder of the Plan Year in which such leave of absence commences. Such revocation shall take effect in accordance with such procedures as prescribed by the Plan Administrator. Upon such Participant's return from his or her FMLA or USERRA Leave, the Participant may be reinstated in the Plan, on the same terms that applied to the Participant prior to his or her taking the FMLA or USERRA Leave, and with such other rights to make enrollment changes as are provided to other Participants under the Plan. Notwithstanding the foregoing, a Participant on FMLA or USERRA Leave shall have no greater rights to benefits for the remainder of the Plan Year in which the FMLA or USERRA leave commences than other Plan Participants.

2.6 Non-FMLA and Non-USERRA Leaves of Absence. A Participant who goes on a leave of absence that is not subject to FMLA or USERRA will be treated as having terminated participation, as describe in Section 2.2.

2.7 Participation of Business Owners. In accordance with the Code, an employee who is a Business Owner is not eligible to be a Participant in the Plan. However, the Plan Administrator may permit the Business Owner to utilize services of the Claims Processor and/or other entities designated by the Plan Administrator per Section 6.2(G) so that the Business Owner may make premium payments for accident and health insurance, furnish proof of such payments to the Plan Administrator, and then receive reimbursement for such premium payment from the Company in accordance with IRS Notice 2008-1

Additionally, the Plan Administrator may provide the Company and the Business Owner with information required to meet Federal Income Tax requirements, including the requirement that the Company include

the reimbursements for these premiums in the Business Owner's gross income in the year in the reimbursements are received.

Section 3

BENEFITS AND FUNDING OF THE PLAN

3.1 Provision of Benefits. When the Eligible Employee becomes a plan Participant, an HRP Account will be established for the Participant to receive Benefits in the form of reimbursements for Medical Care Expenses as described in this Plan. Under no circumstances shall benefits be provided in the form of cash or any other taxable or nontaxable benefit other than reimbursement for eligible Medical Care Expenses. The benefits provided thereunder shall be subject further to the provisions of any plan, contract, or other arrangement setting forth the further terms and conditions of the Benefit Program, and the terms of each Participating Employer's plan, contract or other arrangement, under which benefits provided are incorporated by reference in this Plan.

3.2 Plan Enrollment. An Employee who becomes eligible to participate in the Plan will begin participation after the eligibility requirements of Schedule A have been satisfied, provided that an Enrollment Form is submitted to the Plan Administrator before any benefits are received. Once enrolled, the employee's participation will continue from month-to-month and year-to-year until the employee's participation terminates, pursuant to Section 2.2. The Spouse and any Dependents whose medical expenses may be submitted to the HRP must be identified on the Enrollment Form.

3.3 Employee Contributions. There are no employee contributions for benefits under the Plan.

3.4 Employer Contributions. Employer contributions to the HRP Accounts are notional. However, reimbursements approved by the Plan Administrator are legal obligations of the Employer under the Plan.

3.5 No Funding Under a Cafeteria Plan. The benefits cannot be funded with salary reduction contributions, employer contributions (e.g. flex credits) or otherwise under a cafeteria plan (defined in Section 125 of the Code).

3.6 Funding of the Plan. All of the amounts payable under the Plan shall be paid from the general assets of the Employer. Nothing herein will be construed to require the Employer or the Plan Administrator to maintain any fund or to segregate any amount for the benefit of any participant and no Participant or other person shall have any claim against, right to, or security or other interest in any fund, account or asset of the Employer from which any payment under this Plan may be made. There is no trust or other fund from which Benefits are paid.

3.7 Nondiscrimination. Contributions and benefits under the Plan shall not unfairly discriminate, according to applicable sections of the Code. For purposes of applying the eligibility and discrimination provisions of §105(b) (2)-(3) and §105(h) of the Internal Revenue Code, each Employee Class shall be deemed as a separate plan.

Section 4

HEALTHCARE REIMBURSEMENT BENEFITS

4.1 Benefits. The Plan will reimburse Participants for Medical Care Expenses up to the unused amount in the Participant's HRP Account, as set forth and adjusted under Section 4.3.

4.2 Eligible Medical Care Expenses. Under the HRP Account, a Participant may receive reimbursement for eligible Medical Care Expenses incurred during a Period of Coverage.

An eligible Medical Care Expense is incurred at the time the medical care or service giving rise to the expense is furnished, and not when the individual incurring the expense is formally billed for, is charged for, or pays for the medical care. Medical Care Expenses incurred before a Participant first becomes covered by the Plan are not eligible. However, a Medical Care Expense incurred during one Period of Coverage may be paid during a later Period of Coverage provided that the Participant was a Participant in the Plan during both Periods of Coverage.

Medical Care Expenses can only be reimbursed to the extent that the Participant or other person incurring the expense is not reimbursed for the expense (nor is the expense reimbursable) through a Health Insurance Plan, other insurance, or any other accident or health plan, (see section 4.11 if the other health plan is a Health FSA). If only a portion of a Medical Care Expense has been reimbursed elsewhere (for example, due to health insurance plan co-payment or deductible limitations), the HRP account can be used to reimburse the remaining portion of such Expense if it otherwise meets the requirements of this plan.

It is specifically the Participant's responsibility regarding insurance premium reimbursement not to request reimbursement that may violate the terms of the Participant's insurance policy.

4.3 Maximum Benefits. The maximum allowed benefit is outlined in Schedule A attached to this Plan Document. In future, the maximum dollar limits may be changed by the Plan Administrator and shall be communicated to Employees through the Enrollment Form, the SPD or another document. Reimbursements to Highly Compensated Individuals may be limited or treated as taxable compensation to comply with Code Section 105(h), as may be determined by the Plan Administrator in its sole discretion. Notwithstanding, these maximum benefits may be increased at the sole discretion of the Plan Administrator to comply with Public Health Services Act Section 2711 and 2713.

4.4 Establishment of the HRP Account. The Plan Administrator will establish and maintain an HRP Account with respect to each Participant, but is not required to create a separate fund or otherwise segregate assets for this purpose. The HRP Account so established will merely be a records-keeping account with the purpose of keeping track of contributions and available reimbursement amounts.

A Participant's HRP Account will be credited in accordance with the allowance terms specified in Schedule A.

A Participant's HRP Account will be debited during each Period of Coverage for any reimbursement of Medical Care Expenses incurred during the Period of Coverage.

The amount available for reimbursement of Medical Care Expenses is the amount credited to the Participant's HRP Account reduced by prior reimbursements debited.

4.5 Carryover of Accounts and Vesting. Any HRP benefit payments that are unclaimed within 90 days after the close of the Plan Year following the Period of Coverage in which the Medical Care Expense was incurred, such as uncashed benefit checks, shall remain the property of the Employer.

Additionally, upon termination of employment or other loss of eligibility, the Participant's coverage ceases, and expenses incurred after such time will not be reimbursed unless COBRA is elected or the account has vested.

4.6 Substantiation of Expenses. Each Participant must submit a written or electronic Claim Form to the Plan Administrator accompanied by a written statement or bill from an independent third party stating that the expense has been incurred and the amount thereof. The forms shall contain such evidence as the Plan Administrator shall deem necessary as to substantiate the nature, the amount, and timeliness of any expenses that may be reimbursed. Claims must be submitted within the applicable time period specified in Exhibit 1.

4.7 Reimbursement Procedure. Within a period specified in Exhibit 1 of this Plan after receipt by the Plan Administrator of a reimbursement claim from a Participant, the Employer will reimburse the Participant for the Participant's Medical Care Expenses, if the Plan Administrator approves the claim, or the Plan Administrator will notify the Participant that his or her claim has been denied. Reimbursements will generally not be made for claims while the aggregate amount claimed is below the minimum reimbursement specified in Exhibit 1.

4.8 Reimbursements After Termination and COBRA. When a Participant ceases to be a Participant under Section 2.2, the Participant will not be able to receive reimbursements for Medical Care Expenses incurred after his or her participation terminates unless the Participant's account was fully vested. The Participant, or the Participant's estate, may claim reimbursement for any Medical Care Expenses incurred during the Period of Coverage prior to termination of participation, provided that the Participant or the Participant's estate files a claim within the specified claim submission period for Terminated Participants in Exhibit 1.

Notwithstanding any provision to the contrary in this Plan, to the extent required by COBRA, the Participant and his or her Spouse and Dependents (Qualified Beneficiaries), whose coverage terminates under the HRP account because of a COBRA qualifying event, shall be given the opportunity to continue on a self pay basis, the same coverage that he or she had under the HRP account the day before the qualifying event for the periods prescribed by COBRA (subject to all conditions and limitations under COBRA). However, in the event that such coverage is modified for all similarly situated non-COBRA Participants prior to the date continuation coverage is elected, Qualified Beneficiaries shall be eligible to continue the same coverage that is provided to similarly situated non-COBRA participants. The HRP Account of Qualified Beneficiaries shall be credited in the same manner as similarly situated non-COBRA beneficiaries (provided that the applicable premium is paid). A premium for continuation coverage shall be charged to Qualified Beneficiaries in such amounts and shall be payable at such times as are established by the Plan Administrator and are permitted by COBRA.

4.9 Named Fiduciary. Company named in Exhibit 1 is the named fiduciary for the Plan for purposes of ERISA section 402(a).

4.10 Compliance with ERISA, COBRA, HIPAA, etc. Benefits shall be provided in compliance with ERISA, COBRA, HIPAA, FMLA, USERRA, and other group health plan laws to the extent required by such laws.

4.11 Coordination of Benefits; Health FSA to Reimburse First. Benefits under this plan are intended to pay benefits solely for Medical Care Expenses not previously reimbursed or reimbursable elsewhere. To the extent that an otherwise eligible Medical Care Expense is payable or reimbursable from another source, that other source shall pay or reimburse prior to payment or reimbursement from this Plan. Without limiting the foregoing, if the Participant's Medical Care Expenses are covered by both this Plan and by a Health FSA, then this Plan is not available for reimbursement of such Medical Care Expense until after amounts available for reimbursement under the Health FSA have been exhausted.

Section 5

APPEALS PROCEDURE

5.1 Procedure If Benefits Are Denied Under This Plan. In the event a claim is denied (“adverse benefit determination”), Participants will be notified regarding the reason for the denial within thirty (30) days of the receipt of the claim. If within four (4) months from the date of denial, and after discussing the denial with the Plan Administrator, a Participant continues to disagree with the decision, the Participant will have the right to exercise the Appeals Procedure outlined in Section 5.2.

5.2 Appeals Procedure. In order to exercise the right to appeal an adverse benefit determination, a Participant must send a written request to the Plan Administrator. A Participant may also request, free of charge, all relevant documents and records pertaining to his or her claim. As part of the request for Internal Review, a Participant should:

- Cite specific reasons the Participant believes the claim should be approved or partially approved;
- Include any additional documentation that supports the Participant’s case;
- Include an explanation of benefits statement if applicable;
- Include and cite specific references to the Plan Document; and
- Include a copy of the denial confirmation.

The necessary information to initiate the Appeals Procedure should be submitted to:

Attn: **City of Sky Valley**
Mandi Cantrell
3444 Highway 246
Dillard, ga, 30537

5.3 Appeals Notification. The Plan Administrator will notify a Participant of its decision on appeal (whether adverse or not) within a reasonable period of time, but not later than forty-five (45) days after it receives an appeal request, unless a Participant agrees to further extend the decision-making period.

5.4 Adverse Benefits Determination on Appeal. If a decision on appeal is adverse, or if Plan coverage is rescinded or terminated for cause, the Plan Administrator will notify Participant in writing or electronically (for example, by e-mail). Any adverse benefit determination, including any denial, reduction, or termination, in whole or in part, of the benefit for which the Participant filed a claim, is a claim denial. This includes any determination based on the eligibility of the person on whose behalf the expense was incurred or whether the expense itself is eligible for reimbursement. A notice of adverse benefit determination on appeal will be provided in a culturally and linguistically appropriate manner and will:

- Provide information to help the Participant identify the claim;
- Inform the Participant of the specific reasons for the adverse determination;
- Provide the Participant with a description of the Plan standard, if any, used in denying the claim;
- Inform the Participant of the specific Plan provisions on which the determination was based;
- Provide an explanation of the Plan’s internal and external appeal procedures, including applicable time limits;
- Contain a description of any additional information necessary to perfect the claim and an explanation of why this information is necessary;
- Contain a statement that the Participants is entitled to receive, upon request and without charge,

- reasonable access to and copies of all documents, records and other relevant information;
- Include a statement of a Participant's right to bring a civil action under ERISA if his or her claim has been denied after he or she has asked for and received a review of the initial denial;
- Reference any internal rule, standard, guideline, protocol, or other similar criterion ("internal criteria") that was relied upon in making an adverse benefit determination, if applicable to the Participant's appeal and include a statement that a copy of the rule, standard, guideline, or protocol may be obtained upon request at no charge;
- Include a statement that the Participant is entitled to receive, upon request and without charge, an explanation of the scientific or clinical judgment for the determination, applying the terms of the plan to his or her medical circumstances, if applicable to his or her appeal; and
- Provide contact information for an office of health insurance consumer assistance or a health insurance ombudsman program, if such a service has been established in the Participant's state.

Before the Plan can issue an adverse benefit determination on review based on a new or additional reason or "rationale", Participant will be provided, free of charge, with the rationale. The rationale will be provided as soon as possible and sufficiently in advance of the date the Plan must provide notice of its decision upon appeal in order to provide the Participant with a reasonable opportunity to respond prior to that date. The Plan Administrator's decision will be considered final and binding on all parties, unless a Participant voluntarily submits the claim to external review, as outlined in Section 5.5.

5.5 External Review. Once a Participant has exhausted the internal appeals procedures described in Section 5.2, the Participant will have the right to request an external review from a non-biased Independent Reviewing Organization ("IRO"). Generally, a Participant will have the right to seek an external appeal unless his or her claim was denied because he or she is not eligible to participate in the Plan. Participants will have up to four months to file an external appeal. Participant will have an opportunity to provide additional materials to the IRO regarding the claim once the external review is initiated. The IRO's decision is binding on the Plan and Participant, except to the extent that other remedies are available under state or federal law. For more information about rights to an external review, Participants can contact the Employee Benefits Security Administration at 866 444-EBSA (3272).

5.6 Legal. All decisions of the Plan Administrator will be final and binding. If a claim is denied in whole or in part, Participants will have the right to file a civil action in court, but the Participant will not be able to do so unless the Participant has completed the appeal procedures described in Section 5. If a Participant does not follow and complete these procedures, an appeal of a claim in court will be subject to dismissal for the Participant's failure to exhaust his or her claim and appeal rights under the Plan. This requirement that a Participant exhaust the Plan's claim filing and appeals procedures applies not only to claims for benefits, but also to claims that the Plan Administrator, Claims Processor, a Plan fiduciary, or Employer has violated ERISA or the Code. If a Participant wishes to file his or her claim in court, he or she must do so within one year of the date on which he or she receives the Appeals Notification. This one year limitation requirement applies to claims for benefits, claims alleging statutory violations of ERISA or the Code, or claims that both seek benefits and allege statutory violations.

Section 6

PLAN ADMINISTRATION

6.1 Plan Administrator. The administration of this Plan shall be under the supervision of the Plan Administrator. It is the principal duty of the Plan Administrator to see that the Plan is carried out, in

accordance with its terms, for the exclusive benefit of persons entitled to participate in this Plan without unfair discrimination among them.

6.2 Powers of the Plan Administrator. The Plan Administrator shall have the duties and powers it considers necessary or appropriate to discharge its duties. It shall have the exclusive right to interpret the Plan and to decide all matters thereunder, and all determinations of the Plan Administrator with respect to any matter hereunder shall be conclusive and binding on all persons. Without limiting the generality of the foregoing, the Plan Administrator shall have the following discretionary authority:

- (A) to construe and interpret this Plan, including all possible ambiguities, inconsistencies and omissions in the Plan, and related documents, and to decide all questions of fact, questions relating to eligibility and participation, and questions of benefits under this Plan;
- (B) to prescribe procedures to be followed and the forms to be used by Employees and Participants to enroll in and submit claims pursuant to this Plan;
- (C) to prepare and distribute information explaining this Plan and the benefits under this Plan in such manner as the Plan Administrator determines to be appropriate;
- (D) to request and receive from all Employees and Participants such information as the Plan Administrator shall from time to time determine to be necessary for the proper administration of this Plan;
- (E) to furnish each Employee and Participant with reports with respect to the administration of this Plan as the Plan Administrator determines to be reasonable and appropriate;
- (F) to receive, review and keep on file such reports and information concerning the benefits covered by this Plan as the Plan Administrator determines from time to time to be necessary and proper;
- (G) to appoint and employ such individuals or entities to assist in the administration of this Plan as it determines to be necessary or advisable, including legal counsel and benefit consultants;
- (H) to sign documents for the purposes of administering this Plan, or to designate an individual or individuals to sign documents for the purposes of administering this Plan;
- (I) to secure independent medical or other advice and require such evidence as it deems necessary to decide any claim or appeal; and
- (J) to maintain the books of accounts, records, and other data in the manner necessary for proper administration of this Plan and to meet any applicable disclosure and reporting requirements.

The Plan Administrator shall adopt such rules for administration of the Plan as it considers desirable, provided they do not conflict with the Plan; and may construe the Plan, correct defects, supply omissions and reconcile inconsistencies to the extent necessary to effectuate the Plan, and such action shall be conclusive. Records of administration of the Plan shall be kept by the Plan Administrator, and Participants and their Beneficiaries may examine records pertaining directly to themselves.

6.3 Provision for Third-Party Plan Service Providers. The Plan Administrator, subject to approval of the Plan Sponsor, may employ the services of such persons as it may deem necessary or desirable in connection with the operation of the Plan. Unless otherwise provided in the service agreement, obligations under this Plan shall remain the obligation of the Plan Sponsor.

6.4 Fiduciary Liability. To the extent permitted by law, the Plan Administrator shall not incur any liability for any acts or for failure to act except for their own willful misconduct or willful breach of this Plan.

6.5 Compensation of the Plan Administrator. Unless otherwise determined by the employer and permitted by law, any Plan Administrator who is also an employee of the employer shall serve without compensation for services rendered in such capacity, but all reasonable expenses incurred in the performance of their duties shall be paid by the Plan Sponsor.

6.6 Inability to Locate Participant. If the Plan Administrator is unable to make payment to any Participant or other person to whom a payment is due under the Plan because it cannot ascertain the identity or whereabouts of such Participant or other person after reasonable efforts have been made to identify or locate such person, then such payment and all subsequent payments otherwise due to such Participant or other person shall be forfeited following a reasonable time after the date that any such payment first became due.

6.7 Effect of Mistake. In the event of a mistake as to the eligibility or participation of an Employee, or the allocations made to the account of any Participant, or the amount of benefits paid or to be paid to a Participant or other person, the Plan Administrator shall, to the extent that it deems administratively possible and otherwise permissible under code Section 105, the regulations issued thereunder or other applicable law, cause to be allocated or cause to be withheld or accelerate, or otherwise make adjustment of, such amounts as it will in its judgment accord to such Participant or other person the credits to the HRP Account or distributions to which he or she is properly entitled under the Plan.

Section 7

HIPAA PRIVACY AND SECURITY

7.1 Employer's Certification of Compliance

The Plan shall not disclose Protected Health Information to the Employer unless the Employer certifies that the Plan document incorporates the provisions of 45 C.F.R. § 164.504(f) (2)(ii), and that Employer agrees to conditions of disclosure set forth in this Section 7.

7.2 Permitted Disclosure of Enrollment/Disenrollment Information

The Plan may disclose to the Employer information on whether the individual is participating in the Plan.

7.3 Permitted Uses and Disclosures of Summary Health Information

The Plan may disclose Summary Health Information to the Employer, provided that the Employer requests the Summary Health Information for the purpose of modifying, amending, or terminating the Plan.

“Summary Health Information” means information (1) that summarizes the claims history, claims expenses or type of claims experienced by individuals for whom a plan sponsor had provided health benefits under a Health Plan; and (2) from which the information described at 42 C.F.R. § 164.514(b)(2)(i) has been deleted, except that the geographic information described in 42 C.F.R. § 164.514(b)(2)(i)(B) need only be aggregated to the level of a five-digit ZIP code.

7.4 Permitted and Required Uses and Disclosure of Protected Health Information for Plan Administration Purposes

Unless otherwise permitted by law, the Plan may disclose a Covered Individual's Protected Health Information to the Employer, provided that the Employer will use or disclose such Protected Health Information only for Plan administration purposes. “Plan administration purposes” means administration functions performed by the Employer on behalf of the Plan, such as quality assurance, claims processing (including appeals), auditing, and monitoring. Plan administration functions do not include functions performed by the Employer in connection with any other benefit or benefit plan of the Employer, and they do not include any employment-related functions. Any disclosure to and use by Employer of a Covered Individual's Protected Health Information will be subject to and consistent with the provisions of this Section 7 (including, but not limited to, the restrictions on Employer's use and disclosure described in

7.5) and the specifications and requirements of HIPAA and its implementing regulations at 45 C.F.R. Parts 160-64.

7.5 Restrictions on Employer's Use and Disclosure of Protected Health Information

- (a) Employer will neither use nor further disclose a Covered Individual's Protected Health Information, except as permitted or required by the Plan document, or as required by law.
- (b) Employer will ensure that any agent, including any subcontractor, to which it provides a Covered Individual's Protected Health Information or Electronic Protected Health Information received from the Plan, agrees to the restrictions, conditions, and security measures of the Plan document that apply to Employer with respect to the Protected Health Information or Electronic Protected Health Information, respectively.
- (c) Employer will not use or disclose a Covered Individual's Protected Health Information for employment-related actions or decisions, or in connection with any other benefit or employee benefit plan of Employer.
- (d) Employer will report to the Plan any use or disclosure of a Covered Individual's Protected Health Information that is inconsistent with the uses and disclosures allowed under the Plan document of which the Employer becomes aware.
- (e) Employer will make Protected Health Information available to the Plan or to the Covered Individual who is the subject of the information in accordance with 45 C.F.R. § 164.524.
- (f) Employer will make a Covered Individual's Protected Health Information available for amendment, and will on notice amend a Covered Individual's Protected Health Information, in accordance with 45 C.F.R. § 164.526.
- (g) Employer will track disclosures it may make of a Covered Individual's Protected Health Information that are accountable under 45 C.F.R. § 164.528 so that it can make available the information required for the Plan to provide an accounting of disclosures in accordance with 45 C.F.R. § 164.528.
- (h) Employer will make its internal practices, books, and records relating to its use and disclosure of a Covered Individual's Protected Health Information received from the plan available to the Plan and to the U.S. Department of Health and Human Services to determine compliance with the HIPAA Privacy Rule at 45 C.F.R. Part 164, Subpart E.
- (i) Employer will, if feasible, return or destroy all Protected Health Information of a Covered Individual, in whatever form or medium, received from the Plan, including all copies thereof and all data, compilations, or other works derived therefrom that allow identification of any Covered Individual who is the subject of the Protected Health Information, when the Covered Individual's Protected Health Information is no longer needed for the plan administration functions for which the disclosure was made. If it is not feasible to return or destroy all such Protected Health Information, Employer will limit the use or disclosure of any Covered Individual's Protected Health Information that cannot feasibly be returned or destroyed to those purposes that make the return or destruction of the information infeasible.
- (j) Employer will ensure that the adequate separation between Plan and Employer (i.e., the "firewall"), required in 45 C.F.R. § 504(f)(2)(iii), is satisfied.

7.6 Adequate Separation Between Employer and the Plan

- (a) Only the following employees or classes of employees or other workforce members under the control of Employer may be given access to a Covered Individual's Protected Health Information or Electronic Protected Health Information received from the Plan or a business associate servicing the Plan:
 - Privacy Official;
 - Employees in the Employer's Human Resources Department;
 - Employees in the Employer's Office of General Counsel; and
 - Any other class of employees designated in writing by the Privacy Official.

- (b) The employees, classes of employees or other workforce members identified in Section 7.6(a), above, will have access to a Covered Individual's Protected Health Information or Electronic Protected Health Information only to perform the plan administration functions that Employer provides for the Plan, as specified in Section 7.5, above.
- (c) The employees, classes of employees or other workforce members identified in Section 7.6(a), above, will be subject to disciplinary action and sanctions pursuant to the Employer's employee discipline and termination procedures, for any use or disclosure of a Covered Individual's Protected Health Information or Electronic Protected Health Information in breach or violation of or noncompliance with the provisions of this Section 7.

7.7 Security Measures for Electronic Protected Health Information

The Employer will implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of a Covered Individual's Electronic Protected Health Information that the Employer creates, receives, maintains, or transmits on the Plan's behalf.

7.8 Notification of Security Incident

The Employer will report to the Plan any attempted or successful unauthorized access, use, disclosure, modification, or destruction of information, or interference with system operations in the Employer's information systems, of which the Employer becomes aware.

Section 8

MISCELLANEOUS PROVISIONS

8.1 Expenses. All reasonable expenses incurred in administering the Plan are currently paid by the Employer.

8.2 Not an Employment Contract. Neither this Plan nor any action taken with respect to it shall confer upon any person the right to continue employment with any Employer.

8.3 Amendment and Termination. The Employer reserves the right to amend or terminate all or any part of this Plan at any time for any reason without notice, and any such amendment or termination will automatically apply to the Related Employers that are participating in this Plan. Any such amendment or termination shall be effective as of such date as the Employer shall determine. In the case of amendment or termination of the Plan, the Employer must reimburse all claims with dates of service prior to the date of amendment or termination that are approved by the Plan Administrator in accordance with terms of the Plan.

8.4 Headings and Captions. The headings and captions set forth in the Plan are provided for convenience only, shall not be considered part of the Plan, and shall not be employed in construction of the Plan.

8.5 Applicable Laws. This Plan shall be construed, administered and enforced according to the applicable federal law and the laws of the state of the principal place of business of the Employer to the extent not preempted.

8.6 Code and ERISA Compliance. It is intended that this Plan meet all applicable requirements of the IRS Code and ERISA, and of all regulations issued thereunder. This Plan shall be construed, operated and administered accordingly, and in the event of any conflict between any part, clause or provision of this

Plan and the Code and/or ERISA, the provisions of the Code and ERISA shall be deemed controlling, and any conflicting part, clause or provision of this Plan shall be deemed superseded to the extent of the conflict.

8.7 Plan is Not Minimum Essential Coverage. This Plan is not an Eligible Employer-Sponsored Plan (or Minimum Essential Coverage) as defined in Code Section 5000A. If this Plan is ever interpreted to be an Eligible Employer Sponsored Plan (or Minimum Essential Coverage), the Participant can, at his or her sole discretion, retroactively terminate his or her participation in the Plan to a prior date of their choosing, and any reimbursements he or she has received during the period since the prior date will be considered taxable income. Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal income taxes, Social Security taxes, or other taxes from such payments or reimbursements.

8.8 Tax Consequences. Neither the Employer nor the Plan Administrator makes any warranty or guarantee that any amounts paid to or for the benefit of any Participant under this Plan will be treated as excludable from the Participant's gross income for federal, state or local income tax purposes. It shall be the responsibility of each Participant to determine whether each payment under this Plan is excludable from the Participant's gross income for federal, state and local income tax purposes, and to notify the Plan Administrator if the Participant has any reason to believe that such payment is not so excludable. Under no circumstances shall the recipient have any recourse against the Plan Administrator or the Employer with respect to any increased taxes or other losses or damages suffered by the Employee as a result thereof.

8.9 Indemnification of the Employer. If any Participant receives one or more payments or reimbursements under this Plan on a tax-free basis, and such payments do not qualify for such treatment under the Code, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal income taxes, Social Security taxes, or other taxes from such payments or reimbursements. The Participant shall indemnify and reimburse the Employer for any liability it may incur related to any refund of tax credits received by the Participant.

8.10 Non-Assignability of Rights. The right of any Participant to receive any reimbursement under this Plan shall not be alienable by the Participant by assignment or any other method and shall not be subject to claims by the Participant's creditors by any process whatsoever. Any attempt to cause such right to be so subjected will not be recognized, except to such extent as may be required by law.

8.11 Plan Provision Controlling. In the event that the terms or provisions of any summary or description of this Plan, or of any other instrument are in any construction interpreted as being in conflict with the provisions of the Plans as set forth in this document, the provisions of this Plan shall be controlling.

8.12 Severability. Should any part of this Plan subsequently be invalidated by a court of competent jurisdiction, the remainder thereof shall be given effect to the maximum extent possible.

Linda Lapeyrouse (Smith)

From: Hedden, Jeff [Jeff.Hedden@windstream.com]
Sent: Tuesday, January 13, 2015 9:37 AM
To: svcitymanager@windstream.net
Subject: RE: NEED EASEMENT & SURVEY FOR 30'X30' FROM CITY OF SKY VALLEY,GA.

Linda,
The 30'x30' will be more or less approximate size we normally go by, which most of the time is measured from edge of pavement on roads with little or no deeded R/W. The wooden timber border will be 8' wide x 16' long.
I would be glad to meet with you and anyone else to show basic layout of switch site. Just let me know what time would be convenient if you would like to take a look at the site.

Thanks ,Jeff

From: Linda Lapeyrouse (Smith) [<mailto:svcitymanager@windstream.net>]
Sent: Tuesday, January 13, 2015 9:17 AM
To: Hedden, Jeff
Subject: RE: NEED EASEMENT & SURVEY FOR 30'X30' FROM CITY OF SKY VALLEY,GA.

There could be some concern about the size of the easement. Can you give me some explanation that I can pass on?

From: Hedden, Jeff [<mailto:Jeff.Hedden@windstream.com>]
Sent: Monday, January 12, 2015 2:44 PM
To: svcitymanager@windstream.net
Subject: RE: NEED EASEMENT & SURVEY FOR 30'X30' FROM CITY OF SKY VALLEY,GA.

OK Thanks, Let me when I can get surveyor out to get the property done.
leff

From: Linda Lapeyrouse (Smith) [<mailto:svcitymanager@windstream.net>]
Sent: Monday, January 12, 2015 2:35 PM
To: Hedden, Jeff
Subject: RE: NEED EASEMENT & SURVEY FOR 30'X30' FROM CITY OF SKY VALLEY,GA.

That is the correct parcel.

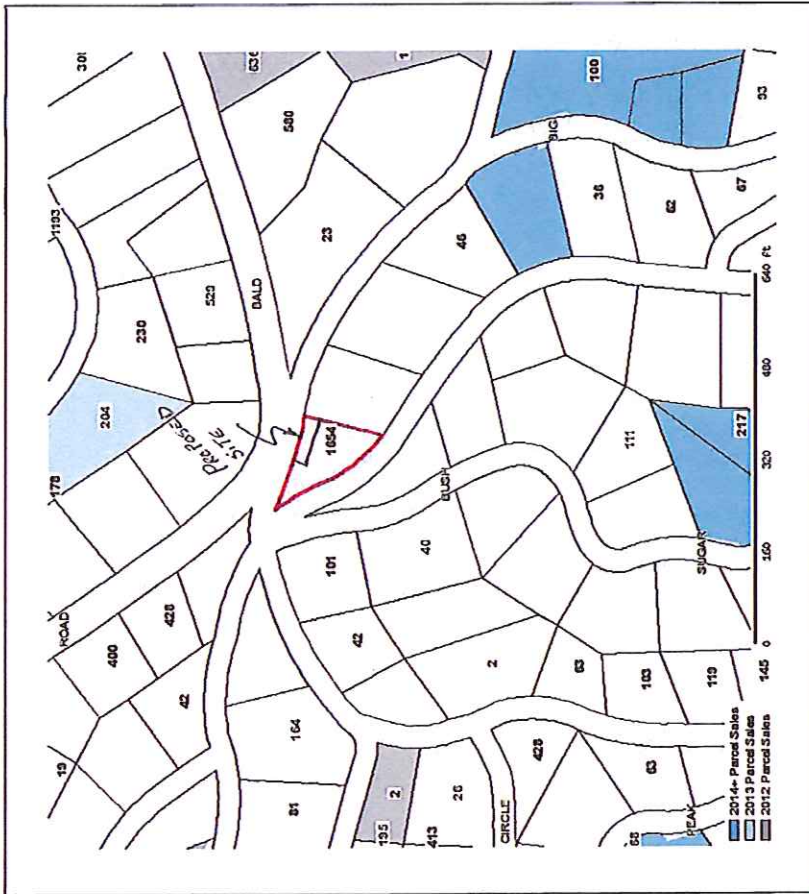
From: Hedden, Jeff [<mailto:Jeff.Hedden@windstream.com>]
Sent: Wednesday, January 07, 2015 1:23 PM
To: svcitymanager@windstream.net
Subject: FW: NEED EASEMENT & SURVEY FOR 30'X30' FROM CITY OF SKY VALLEY,GA.

.inda,
here is a picture that is close to the same as what Windstream will be proposing, but bigger..

see Property Tax records I found for that property.

Thanks, Jeff

From: Hedden, Jeff
Sent: Wednesday, January 07, 2015 11:21 AM
To: Gregory, Charlie



Rabun County Assessor

Parcel: 056A	133 Acres: 0
Name:	CITY OF SKY VALLEY
Site:	1654 SADDLEBACK O
Sale:	3444 HWY 240
Map:	DILLARD, GA 30537
	Land Value: \$15,000.00
	Building Value: \$69,370.00
	Misc. Value: \$0.00
	Total Value: \$84,370.00



The Rabun County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use, or the results of its use. THE PROPERTY APPRAISER MAPS ARE FOR ASSESSMENT PURPOSES ONLY. NEITHER RABUN COUNTY NOR ITS EMPLOYEES ASSUME RESPONSIBILITY FOR ERRORS OR OMISSIONS—THIS IS NOT A SURVEY—
 Date printed: 01/07/15 : 09:43:44



March 2, 2015

Mayor and City Council
CITY OF SKY VALLEY, GEORGIA
3444 Highway 246
Sky Valley, Georgia 30537

We are pleased to confirm our understanding of the services we are to provide for the CITY OF SKY VALLEY, GEORGIA for the year ended December 31, 2014. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the CITY OF SKY VALLEY, GEORGIA as of and for the year ended December 31, 2014. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), and Budgetary Comparison Schedule - General Fund, to supplement the CITY OF SKY VALLEY, GEORGIA's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the CITY OF SKY VALLEY, GEORGIA's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's discussion and analysis.

In the past, the CITY OF SKY VALLEY, GEORGIA has decided not to present this MD&A. Should you decide so again, our report will be modified to include the following statement: the CITY OF SKY VALLEY, GEORGIA did not present the management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

- 2) Budgetary Comparison Schedule - General Fund

We have also been engaged to report on supplementary information other than RSI that accompanies the CITY OF SKY VALLEY, GEORGIA's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements).

- 1) Schedule of Revenues and Expenses - Water and Garbage Fund

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the CITY OF SKY VALLEY, GEORGIA and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the CITY OF SKY VALLEY, GEORGIA's financial statements. Our report will be addressed to the Mayor and City Council of the CITY OF SKY VALLEY, GEORGIA. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than modified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control over on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the CITY OF SKY VALLEY, GEORGIA is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services we provide by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees,

grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we may report.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us even though the audit is properly

planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the CITY OF SKY VALLEY, GEORGIA's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the CITY OF SKY VALLEY, GEORGIA; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bates, Carter & Co., LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to state regulatory agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bates, Carter & Co. LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulatory or grantor agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately April 1, 2015, and to issue our reports no later than June 30, 2015. Elizabeth B. Grimes, C.P.A. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc) except that we agree that our gross fee, including expenses, will not exceed \$8,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. A service charge will be added to past due accounts. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2011 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the CITY OF SKY VALLEY, GEORGIA and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Bates, Carter & Co., LLP

BATES, CARTER & CO., LLP
Enclosure

RESPONSE:

This letter correctly sets forth the understanding of the CITY OF SKY VALLEY, GEORGIA.

By: _____

Title: _____

Date: _____

Enclosure

certified public accountants

26 Lenox Pointe NE
Atlanta, Georgia 30324

404 231 2001 T
404 231 0127 F

www.marshalljones.com



marshalljones

SYSTEM REVIEW REPORT

December 24, 2011

To the Partners
Bates, Carter + Co.
and the Peer Review Committee of the Georgia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Bates, Carter + Co. in effect for the year ended June 30, 2011. Our peer review was conducted in accordance with the Standards of Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards of www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

In our opinion the system of quality control for the accounting and auditing practice of Bates, Carter + Co. in effect for the year ended June 30, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiencies* or *fail*. Bates, Carter + Co. has received a peer review rating of *pass*.

Marshall Jones & Co.

ORDINANCE 15-___

AN ORDINANCE TO REPEAL ORDINANCE 12-02 AND ESTABLISH CURRENT FEES CHARGED BY THE CITY OF SKY VALLEY FOR VARIOUS SERVICES AND PERMITS

WHEREAS, the City of Sky Valley has from time to time established service and permit fees.

WHEREAS, the City of Sky Valley wants to establish and publish a schedule for services and building permits, recognizing the time and effort of the City of Sky Valley in maintaining these services and in inspecting buildings and improvements and enforcing the Building Code in Sky Valley.

The Council of the City of Sky Valley hereby ordains:

I. The Code of Ordinances of the City of Sky Valley is hereby amended to establish fees for services and permits. The rates as established herein may from time to time be amended by duly enacted resolutions of the City Council. This new fee schedule shall be as follows:

MISCELLANEOUS CHARGES

Fax to Receive	\$0.15 per page
Fax to Send	\$0.50 per page local \$1.00 per page long distance
Copies	\$0.15 per copy for 8.5 x 11 or 8.5 x 14 \$0.25 per copy for 11 x 17 \$0.25 per color copy for 8.5 x 11 or 8.5 x 14 \$0.50 per color copy for 11 x 17
Address Labels	\$1.00 per page
Maps of Sky Valley	Free road map \$5.00 for 11 x 17 color subdivision map \$15.00 for 24 x 30 color subdivision map
Lamination	\$2.00 per page

TREE CUTTING PERMITS

Cutting and Topping	\$75.00 for the first 1 to 5 trees \$15.00 for each tree over the first 5
Trimming/Pruning	\$0, but permit still required
Dead/Diseased/ Hazardous	\$0, but permit still required

SIGN PERMITS

Outdoor For Sale Signs	\$25.00 each (must be ordered through the City)
Commercial Signs/Billboards	\$50 plus \$1 per square foot

WATER RATES

Residential Usage ¾" meter Monthly minimum regardless of usage	Usage	Base Charge	Per Additional 1000
	0 – 2000 gallons	34.50	
	2001-4999	44.50	10
	5000-9999	64.50	11
	10000 -14999	119.50	12
	15000 - 19999	179.50	13
	20000 - 24999	244.50	14
	25000 - 34999	314.50	15
	35000 - 49999	464.50	16
50000 +	704.50	17	
Multi-family & Commercial Monthly minimum regardless of usage	Master Meter Size	Base Charge	Per Additional 1000
	¾"	40.25	10
	1"	69.00	10
	1.5"	126.50	10
	2"	241.50	10
	3"	471.50	10
	4"	586.50	10
	6"	701.50	10
	8"	931.50	10
10"	1161.50	10	
Meter Turn-On/Off	\$10 per request		
Water Service Deposit	\$150 renter deposit		
Penalties for Late Payments	Non-payment by the due date will be subject to a penalty of 10% per month		
Reconnection Fee	Non-payment for 60 days will subject service to termination. Reconnection Fee is \$75 plus all minimum charges accrued while disconnected		
Water Connect Fee	¾" line tap & meter	\$2,500.00	
	1" line tap & meter	\$5,000.00	
	2" line tap & meter	\$10,000.00	
	3" line tap & meter	\$15,000.00	
	Connections to distribution line when not adjacent or parallel to property line	Actual cost of materials and labor to run line including pavement repairs	
Water Connection & Rate For Outside City Limits	1.5 times the corresponding rate for Inside City Limits		
Relocation of Existing Meter	\$1,500.00		

SOLID WASTE COLLECTION

Garbage Collection – Monthly minimum regardless of usage	\$23.00 per month curbside, recycling, access to compactor & bagged yard waste and chipping service \$30.00 per month at back door service or other alternate location (requires statement of disability by occupant) \$12.00 per month/per unit for multi-family units sharing a dumpster
Illegal Use of Compactor Illegal Dumping	\$1,000.00 fine
Chipping	\$100.00/hr. with the first 15 minutes per month included in garbage fee
Delivery of Wood Chips	\$25.00 per load

HOUSING & DEVELOPMENT FEES

PLANNING & ZONING APPLICATIONS

Annexation & Map Amendments	\$500.00
Re-Zoning & Map Amendments	\$500.00
Conditional Use	\$250.00
Variance	\$250.00

LAND DEVELOPMENT REVIEW, INSPECTION & PERMITS

Concept Plan	\$500.00
Preliminary Plat/Site Plan	\$500.00 or \$10.00/lot, whichever is greater
Water Line Review/Inspection	\$750.00 or \$15.00/lot, whichever is greater
Road Design Review/Inspection	\$750.00 or \$15.00/lot, whichever is greater
NPDES Permit Fee for LIA (City)	\$40.00 per each disturbed acre
NPDES Permit Fee for GA EPD	\$40.00 per each disturbed acre
Land Disturbance Permit	\$50 < 10 acres, \$150 for 10 acres to 25 acres, \$200 plus \$5 for each acre over 25
Final Plat	\$350.00 or \$7.00/lot, whichever is greater

SITE/PLOT PLAN & EROSION AND SEDIMENTATION CONTROL

(FOR ALL LAND DISTURBANCE)

Soil Erosion & Sedimentation Control Monitoring & Enforcement for all Land Disturbance	\$100.00 for 1 acre or less plus \$50.00 per acre for each additional acre or portion thereof
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DEMOLITION (Requires performance bond = to 135% of cost of demolition)

Demolition	\$0.10 per square foot (bond required) - sf to be determined from tax assessor's website unless building plans are made available or information not available
------------	--

PRELIMINARY BUILDING PLAN REVIEW AND SITE VISITS

(TO BE PAID AT THE TIME OF REQUEST AND DEDUCTED FROM THE PRICE OF THE PERMIT WHEN APPLICATION IS MADE)

Plan review	\$0.00
Site visit	\$0.00

BUILDING PERMITS (Residential & Commercial)

Mechanical, Electrical & Plumbing Permits will require a separate permit to be pulled by State Licensed & Insured Contractor. Roofing Permits will require a separate permit to be pulled by Insured Contractor.

New Construction & Additions to Heated Square Footage	\$1.00 per square foot or portion thereof (Fee waived for 2015)
Remodeling (< 50% of structure)	\$75.00
Remodeling (≥ 50% of structure)	MUST BE BROUGHT UP TO CODE \$75.00
Unfinished Areas (basements)	\$0.50 per square foot or portion thereof
Decks/Railings/Landings/Stairs	MUST BE BROUGHT UP TO CODE WHEN 50% OR MORE IS BEING REPLACED OR REPAIRED \$75.00 \$0 for repairs and board replacement

ROOFING PERMITS (Residential & Commercial)

New Installation and Replacement	\$75.00
Repairs	\$0.00

MECHANICAL PERMITS (Residential & Commercial)

Mechanical new or add-on	\$25.00
Mechanical repair or replace	\$0.00

PLUMBING PERMITS (Residential & Commercial)

Plumbing new or add-on	\$25.00
Plumbing repair or replace	\$0.00
Hot water heater change-out	\$0.00

GAS PERMITS (Residential & Commercial)

Gas piping new or add-ons	\$25.00
Gas piping repair or replace	\$0.00

ELECTRICAL PERMITS (Residential & Commercial)

Electrical new or add-ons	\$25.00
Electrical repair or replace existing	\$0.00

OTHER MISCELLANEOUS BUILDING PERMITS

Generator Change-out	\$0.00
Door/Window Change (Resize)	\$0.00
Jacuzzi Change-out	\$0.00
Hot Tub/Swimming Pool Install	\$50.00
Cell Tower	\$1,500.00

RETAINING WALLS

Retaining Walls > 4 ft. from bottom of footing to top of wall	\$100.00
Other Poured Concrete	\$50.00

RE-INSPECTION FEES, PENALTIES AND FINES

Re-inspection Fee - 1 st and 2 nd	No charge
Re-inspection Fee – 3 or more	\$50.00 each
Penalty for starting work without a permit	Permit fee will be doubled for first offense, \$50 MINIMUM
Falsifying a permit or repeat violation for starting work without a permit	Violator will be cited and subject to a fine of no more than \$1,000

II. All ordinances or portion of ordinances in conflict with the provisions hereof are hereby repealed.

III. This ordinance will become effective upon adoption by City Council and approval by the Mayor as provided by the Charter of the City of Sky Valley.

It is so ordained and approved by vote of the City Council of the City of Sky Valley this _____ day of _____, 2015.

Approved:

Hughel Goodgame, Mayor

Liz Carr, Council President

Martin Greene, Councilor

Neil Howard, Councilor

Bob Larsen, Councilor

Milner Lively, Councilor

Attested:

Mandi Cantrell, City Clerk



Cultivating Community Gardens: The Role of Local Government in Creating Healthy, Livable Neighborhoods

Local government leaders are in a unique position to promote healthy eating and active living in their communities by supporting community gardens. Community gardens are

places where neighbors can gather to cultivate plants, vegetables and fruits. Such gardens can improve nutrition, physical activity, community engagement, safety, and economic vitality for a neighborhood and its residents. Barriers, such as liability expenses, code restrictions and a lack of resources, which often make it difficult for communities to establish or maintain gardens in their neighborhoods, can be overcome with local government engagement.

Nutrition - Food Security & Access

Limited access to healthy foods, such as fruits and vegetables, is a major barrier to healthy eating. Community gardens provide residents the opportunity to grow their own fruits and vegetables, increasing access and affordability.

Physical Activity

The U.S. Surgeon General, along with the U.S. Centers for Disease Control and Prevention and the American College of Sports Medicine, recommend getting a minimum of 30 minutes of moderate-intensity physical activity on most days of the week for adults and 60 minutes of moderately or vigorously intense activity most days of the week for children and adolescents. Unfortunately, nearly 40 percent of adults and 23 percent of children do not get any free-time physical activity. Gardening is a recommended form of moderate physical activity. Community gardening can encourage more active lifestyles by providing children and adults the opportunity to exercise by stretching, bending, walking, digging and lifting tools and plants.

Open Space

Community gardens are an inexpensive way for cities to recapture unused land for the purpose of beautification. A neglected vacant lot can be transformed into a garden where people of all ages can grow food together and strengthen community ties.

Educational Opportunities

Hands-on exposure to community gardens can teach children about the source of fresh produce, demonstrate community stewardship and introduce the importance of environmental sustainability.

Property Values & Tax Revenue

Green space adds property value to neighborhoods by beautifying spaces and creating more attractive places for people to walk and enjoy life outdoors. People are willing to pay more to live in places that provide these amenities.

Community Services

Community gardens can be integrated into broader community projects such as after-school programs for children, activities for the seniors and a resource for food banks.

Community Pride & Ownership

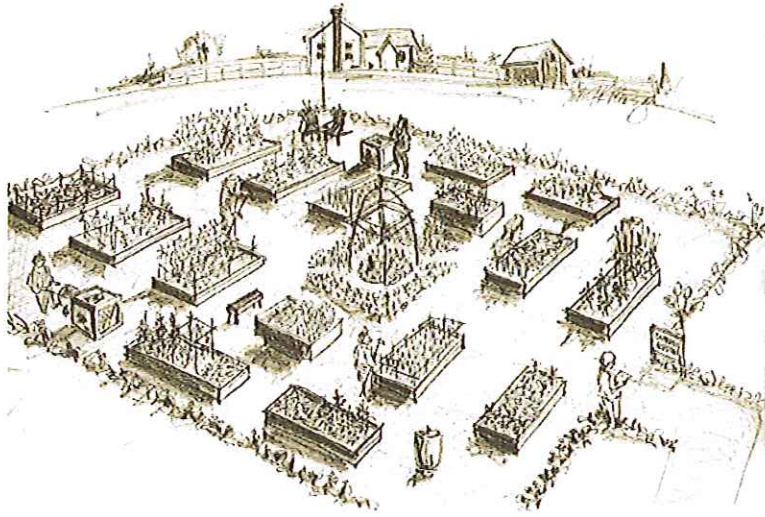
The safety and vitality of a healthy community relies heavily upon the invested pride and ownership that residents have for their neighborhood. Community gardens offer a focal point for neighborhood organizing, and can lead to community-based efforts to deal with other social concerns. They give residents a safe place to interact with peers, while involving them in beneficial activities. Community gardens can increase safety by providing more eyes on the street. Furthermore, communities that develop semi-public spaces where people can become actively engaged in their community have significantly lower crime rates than neighborhoods where these amenities do not exist.

Community Gardens are Affordable

The annual cost of most community gardens are minimal because community residents, rather than city employees, are responsible for maintaining the gardens. Cities can help establish community gardens by identifying viable sites for gardens, providing water for irrigation, and necessary infrastructure as a one-time capital expense.

How Local Governments Can Help

Cities can promote healthier communities by improving resident's access to fresh fruits and vegetables and designing environments that encourage active living.



Example of a raised bed community garden



Example of a community garden without raised beds

Garden Plot Registration

Name _____ Date _____

Address _____

City _____ Zip _____

Phone (home) _____ (work) _____

Did you have a garden plot with this community garden last year? N/A for 2015

_____ Yes _____ No

Size of plot you are requesting	_____	5 feet by 10 feet	\$ _____
	_____	10 feet by 10 feet	\$ _____
	_____	10 feet by 15 feet	\$ _____

These fees will go toward expenses of the community garden (water bills, community tools, etc.).

Do you require an easy access plot at the front of the garden _____ Yes/No

I have read the Community Garden Rules and understand that failure to meet the guidelines will result in loss of gardening privileges.

Signature _____ Date _____

City of Sky Valley Community Garden Rules and Regulations

1. Each gardener is responsible for the maintenance and upkeep of their garden plot. Watering, weeding, harvesting and any other garden related maintenance are all the responsibility of the gardener. Gardeners may arrange for other gardeners to water their plots.
2. Gardeners will have something planted in the garden by June 30, 2015. If a gardener has to abandon his/her plot for any reason, he/she will notify the City.
3. If a plot becomes unkempt, the gardener will be given 1 week's notice to clean it up. At that time, it will be re-assigned or tilled in.
4. Gardeners will keep trash and litter out of the plot, as well as from adjacent pathways.
5. Tools will be made available for use during the regularly scheduled work time each week. A limited number of tools, hoses and watering equipment will be available in the community garden storage bin for use during non-scheduled work times. Regularly scheduled work times will be posted on the City bulletin board.
6. Each gardener will be given one key to the garden and the storage bin for access to tools and watering equipment. Gardeners are responsible for bringing that key each time they work in the garden. Keep storage bin locked at all times and return all tools.
7. Children are welcome in the garden but must be accompanied by an adult and must be supervised at all times.
8. Pets are not allowed in the garden area.
9. Each gardener must complete a Release of all Claims form before any work in the garden can begin.
10. Gardeners will not use fertilizers, insecticides or weed repellents that will in any way affect other plots.
11. Assignment of garden plots will be awarded by a lottery system. Preference for next year's plots will be given to this year's participants first.
12. Plot fees are due in full before the garden season begins.
13. Gardeners may harvest vegetables and flowers from their garden only unless given permission by another plot user.
14. The end of the growing season will be the last weekend of October 2015. Gardeners are responsible for clearing their plot by that time of all plant material and leaving the plot as they found it in the spring.

Release of All Claims

Release of All Claims

I, _____, am a participant in the Community Garden. As a condition of being allowed to participate in the Community Garden, I agree to the following:

1. I am duly aware of the risks and hazards that may arise through participation in the Community Garden, and assume any expenses and liabilities I incur in the event of an accident, illness or other incapacity. If I have had any questions about the Community Garden, its nature, risks or hazards, I have contacted the City Manager and discussed those questions with him or her to my satisfaction.

2. In consideration of being granted the opportunity to participate in the Community Garden, I, for myself, my executors, administrators, agents and assigns do hereby release and forever discharge the City of Sky Valley, volunteers, other gardeners, and the cooperating landowner from all claims of damages, demands, and any actions whatsoever, including those based on negligence, in any manner arising out of my participation in this activity. I understand that this Release means that, among other things, I am giving up my right to sue for any such losses, damages, injury or costs that I may incur.

I represent and certify that my true age is either 18 years old or, if I am under 18 years old on this date, my parent or legal guardian has read and signed this form. I have read this entire Release, fully understand it, and I agree to be legally bound by it.

Participant's Signature _____

Printed Name _____ Date _____

Parent/Guardian's Signature _____

Printed Name _____ Date _____