

EXHIBIT "A"

**AMENDED AND RESTATED ECONOMIC INCENTIVE AND JOB CREATION
AGREEMENT**

This Amended and Restated Economic and Job Creation Agreement (the "Agreement") is made and entered into this ____ day of _____, 2024, by and between PHYSICIANS AMBULANCE SERVICE, INC. (the "Grantee"), an Ohio corporation doing business as Physicians Ambulance with its principal place of business at 9200 Noble Park Drive, Brecksville, Ohio 44141; J HESS HOLDINGS INC., an Ohio Corporation, and MR. JASON HESS of 2392 Georgia Drive, Westlake, Ohio 44145, an individual and owner of the Grantee (hereinafter collectively referred to as the "Guarantors"); and the CITY OF BRECKSVILLE, OHIO (the "City"), an Ohio Municipal Corporation, and under the authority of Ordinance No. _____, passed the ____ day of _____, 2024 and attached as Exhibit A (the "Ordinance").

WHEREAS, the City desires to continue encouraging economic growth and the creation and preservation of employment opportunities within the City; and

WHEREAS, the City, the Grantee and the Guarantors desire to amend the original Economic Incentive and Job Creation Agreement dated October 4, 2022, authorized by Ordinance No. 5554, passed October 4, 2022.

WHEREAS, the City, in an effort to provide certain economic incentives for the Grantee's continued operation and expansion in the City, offers certain economic incentives to the Grantee in exchange for this contractual obligation to maintain a presence and Minimum Level of Operation ("MLO"), as defined herein, within the City and the State of Ohio (the "State") for a period of at least ten (10) years (the "Compliance Period"); and

WHEREAS, the City has determined that these efforts will result in the creation and preservation of jobs and the generation of tax revenues.

NOW, THEREFORE, in exchange for the mutual covenants expressed herein, the parties hereby agree as follows:

1. Description of Grantee Business and Operations – The Grantee, a third generation, family-owned business, was founded in 1958. Today, the Grantee is one of the largest private ambulance providers in the region, with three hundred and thirty (330) employees, and seventy-eight (78) vehicles that offer Critical Care, Advanced Life Support, Basic Life Support and Wheelchair Divisions services. Clients include fourteen (14) medical centers, one hundred twenty (120) skilled nursing and assisted living facilities, four (4) professional sports teams, five (5) colleges and universities, twenty-five (25) high schools, and many other specialty clients requiring medical transport and event medicine services. It is the Grantee’s mission “to help and care for those who cannot for themselves,” and they intend to continue advancing this mission by relocating to the City to facilitate an expansion of their operations.

The Guarantors, J HESS HOLDINGS INC., is the owner of the land and facility with a mailing address of 9200 Noble Park Drive, Brecksville, Ohio, 44141, and Permanent Parcel Number 604-25-005 (the “Property”) and Jason Hess as an individual. The Grantee relocated its headquarters to the Property due to the inability to expand at their prior location in Warrensville Heights, Ohio. The Property is comprised of a 52,350 square foot structure with potential room for further expansion.

In 2023, the Grantee had an annual payroll of four million, nine hundred forty-five thousand, four hundred dollars (\$4,945,400) on which income tax was collected by the City through its proper agency, Regional Income Tax Agency (hereinafter referred to as “RITA”).

2. Incentive by City – The City provided an economic incentive to the Grantee as set forth below, based upon the following conditions, formula, and terms:
 - a. The City provided an upfront incentive payment in the amount of one hundred eighty thousand dollars (\$180,000) that was applied to the down payment for the acquisition of the Property. The City’s payment for the purchase of said real estate was evidenced by the submission of a settlement statement to the City, and is subject to the terms and conditions set forth herein.
 - b. The “Compliance Period” begins on January 1, 2023, and ends ten (10) years following the Compliance Period Commencement Date with the Agreement’s end date being December

31, 2032 (the “Compliance Period End Date”). From the Compliance Period Commencement Date, each consecutive twelve (12) months is hereinafter referred to as the “Compliance Year”.

3. Commitment by the Grantee – In consideration of payment of the incentive by the City set forth above, the Grantee agrees to maintain its business within the City for a period of no less than (10) years, ending on the Compliance Period End Date, subject to termination as set forth below, and to achieve and maintain the payrolls subject to the City’s Municipal withholding Income Tax and described in the MLO Chart herein.

a. MLO Chart

| MLO/Compliance Year | Minimum City of Brecksville Payroll Required for Compliance | 2% City of Brecksville Municipal Withholding Income Tax |
|---------------------|---|---|
| 1 | \$4,900,000.00 | \$98,000.00 |
| 2 | \$5,100,000.00 | \$102,000.00 |
| 3 | \$5,200,000.00 | \$104,000.00 |
| 4 | \$5,400,000.00 | \$108,000.00 |
| 5 | \$5,500,000.00 | \$110,000.00 |
| 6 | \$5,700,000.00 | \$114,000.00 |
| 7 | \$5,800,000.00 | \$116,000.00 |
| 8 | \$5,900,000.00 | \$118,000.00 |
| 9 | \$6,000,000.00 | \$120,000.00 |
| 10 | \$6,000,000.00 | \$120,000.00 |

4. Non-Compliance Process – The Grantee and the City agree that the process to address the Grantee's compliance is as follows:
 - a. The Grantee is required to timely submit to the City all City tax filing information and the City will review annually such information for compliance with the Agreement.
 - b. If the Grantee fails to meet one hundred percent (100%) of their projected City Income Tax in any Compliance Year, the City shall terminate the Agreement and demand repayment of the Incentive Amount by the Grantee and the Guarantors.

5. Penalty for Non-Compliance – The City, the Grantee, and the Guarantors agree that if the Grantee ceases to operate within the City as specified in Sections 2, 3 and 4 and/or fails to meet the MLO in any compliance year, the Grantee and/or the Guarantors shall reimburse the City as follows:
 - a. If the Grantee ceases to meet its obligations specified in Sections 2, 3, 4, the Grantee and/or the Guarantors shall reimburse the City one hundred percent (100%) of the City's one hundred eighty thousand dollar (\$180,000) incentive applied to the down payment of the Property acquisition.
 - b. Upon failure of the Grantee to make a timely reimbursement to the City upon its demand, the City shall provide written notice of default. In the event that the Grantee fails to make the reimbursement to the City within the thirty (30) days of the date of the notice of default, the City may enforce its rights against the Property, as described in Section 8 and shall file legal proceedings to collect said one hundred eighty thousand dollar (\$180,000) incentive from Grantee and the Guarantors.
6. Proof of Level of Operation – The Grantee agrees to provide to the City such proof as may be reasonably required by the City, including but not limited to payroll records to demonstrate that the Grantee is maintaining its agreement with the City and is meeting its MLO for each compliance year.
7. Reimbursement of Funds – In the event the City determines that the Grantee has failed to meet its obligations as specified herein, the Grantee and/or the Guarantors agree to pay the City the incentive amount of one hundred eighty thousand dollars (\$180,000) as provided in Sections 2, 3.4, and 5 hereinabove.
8. Security for Agreement – As additional consideration for the City's Agreement to amend and restate the original Economic Incentive and Job Creation Agreement dated _____, 2022, the Grantee and the Guarantors agree that until the passage of ten (10) years from the Compliance Commencement Date, the obligation to reimburse the City for the amount prescribed above constitutes a lien against the Property. The Grantee and the Guarantors hereby authorize and permits the placement of a lien against the Property to secure this obligation by the filing of this Amended and Restated Economic Incentive and Job Creation Agreement with the Cuyahoga

County Fiscal Officer. The authorization for this lien shall be evidenced by the Grantee and the Guarantors being signators of the Agreement.

9. The Guarantors – As additional consideration and as an additional incentive for the City to enter into the Agreement, the Guarantors, listed as J HESS HOLDINGS INC., an Ohio Corporation, and MR. JASON HESS, an individual, agree to all the provisions set forth hereinabove during and after the Compliance Period.
10. Authority to Sign – The Grantee, the Guarantors, and the City acknowledge that this Agreement must be approved by formal action of the Council of the City as a condition precedent for the Agreement to take effect. This Agreement takes effect upon such City Council approval and the execution by the parties hereto.
11. Assignment or Transfer – The Grantee and the Guarantors agree that this agreement is not transferrable or assignable without the express, written approval of the City, not to be unreasonably withheld. The City acknowledges that it would be unreasonable to withhold such consent in the event of a proposed transfer or assignment by the Grantee and/or the Guarantors to any parent, subsidiary or affiliate of the Grantee and/or the Guarantors, or to any other party so long as with respect to all or any of such proposed transfers or assignments, the proposed transferee or assignee adequately and sufficiently demonstrates to the City's reasonable satisfaction, its financial ability and intentions to continue its MLO in a manner equal to or better than to that of Grantee in all pertinent respects. The intent of any assignment or transfer shall not be to circumvent or avoid the provisions of this agreement.
12. Choice of Law – This Agreement shall be governed and interpreted in accordance with the laws of the State of Ohio and the parties hereto agree that any dispute or any other matter arising out of the interpretation or operation of this Agreement shall be determined in a Court of competent jurisdiction located within the State of Ohio and County of Cuyahoga.
13. Binding Agreement – The Agreement shall be binding on each of the parties and their respective successors and assigns.

14. Work from Home & Other Locations – The Grantee certifies that Section 3a, “MLO Chart”, includes payroll subject to taxation by the City of Brecksville only and does not include that which is to be paid to any other municipality or township, whether such payroll is paid as a result of employees working from home, working from any location not located within the City of Brecksville, or otherwise. The Grantee certifies that it will monitor payrolls to ensure that achievement of the MLO is not impacted by employees who may work from home or outside of the City. The Grantee agrees that it will correct any reduction of payroll subject to the City’s withholding income tax resulting from working from home or outside of the City of Brecksville, as the Grantee deems appropriate.
15. Miscellaneous – Any notice or communication required or permitted to be given under this Agreement by either party to the other shall be deemed sufficiently given if delivered personally or mailed by United States registered or certified mail postage prepaid and addressed as follows:

To the City:

Office of the Mayor
City of Brecksville
9069 Brecksville Road
Brecksville, Ohio 44141

and

Office of the Law Director
Matty, Henrikson & Greve LLC
1001 Lakeside Avenue, Suite 1410
Cleveland, Ohio 44114

To the Grantee:

Mr. Jason Hess
Physicians Ambulance Service, Inc.
9200 Noble Park Drive
Brecksville, Ohio 44141

To the Guarantors:

Mr. Jason Hess
J Hess Holdings Inc.
9200 Noble Park Drive
Brecksville, Ohio 44141

Mr. Jason Hess
An Individual
9200 Noble Park Drive
Brecksville, Ohio 44141

Any party may change its address for notice purposes by providing written notice of such address to the other parties.


- a. This Agreement may only be amended by written instrument executed by all parties.
- b. This Agreement is signed by the parties as a final expression of all the terms, covenants and conditions of their agreement and as a complete and exclusive statement of its terms, covenants and conditions and is intended to supersede all prior agreements and understandings concerning the subject matter of this Agreement.
- c. This Agreement may be signed in one or more counterparts or duplicate signature pages with the same force and effect as if all required signatures were contained in a single original instrument. Any one or more such counterparts or duplicate signature pages may be removed from any one or more original copies of this Agreement and annexed to other counterparts or duplicate signature pages to form a completely executed original instrument.
- d. The invalidity or unenforceability of any one or more phrases, sentences, clauses, or sections in this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part thereof.

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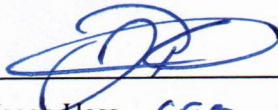
[SIGNATURE PAGES TO FOLLOW.]

IN WITNESS WHEREOF, the parties hereto, by and through their duly authorized representatives, have executed this Agreement on behalf of the entities identified herein, on the date first written above.

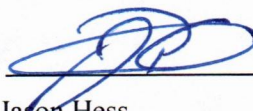
**GRANTEE
PHYSICIANS AMBULANCE SERVICE, INC.
AN OHIO CORPORATION**

BY: 
Jason Hess, President

**GUARANTORS
J HESS HOLDINGS INC.
AN OHIO CORPORATION**

BY: 
Mr. Jason Hess, CEO

**MR. JASON HESS
AN INDIVIDUAL**

BY: 
Mr. Jason Hess

THE CITY OF BRECKSVILLE

BY: _____
Mayor Daryl J. Kingston

Approved as to Form:

BY: _____
Law Director, City of Brecksville

This Agreement has been authorized by the Council of the City of Brecksville by Ordinance No. _____, adopted on the ____ day of _____, 2024.

Tammy Tabor, Clerk of Council

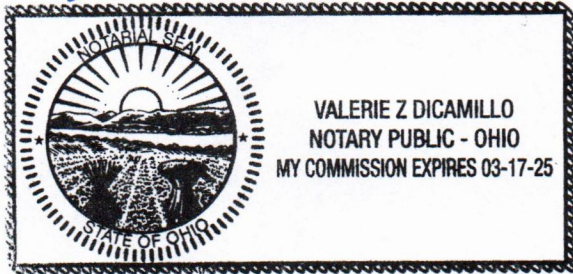
STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

SS: NOTARY PUBLIC

BEFORE ME, a Notary Public in and for said County and State, personally appeared the above named Jason Hess, who is the duly authorized President of Physicians Ambulance Service, Inc., who, after first being duly cautioned to law, acknowledged that he has the power to bind Physicians Ambulance Service, Inc. to the terms and conditions of the foregoing instrument and that he did sign the foregoing instrument and that the same is his free act and deed and the corporate act and deed of the said Physicians Ambulance Service, Inc.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at

Brecksville, Ohio, this 10th day of September, 2024.



V. DiCamillo
Notary Public

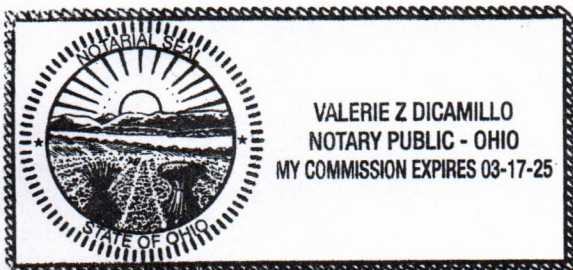
STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

SS: NOTARY PUBLIC

BEFORE ME, a Notary Public in and for said County and State, personally appeared the above named Jason Hess, who is the duly authorized Jason Hess of J Hess Holdings Inc, who, after first being duly cautioned to law, acknowledged that he has the power to bind the aforesaid Ohio Corporation to the terms and conditions of the foregoing instrument and that he did sign the foregoing instrument and that the same is his free act and deed and the corporate act and deed of the said J Hess Holdings Inc.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at

Brecksville, Ohio, this 10th day of September, 2024.



V. DiCamillo
Notary Public

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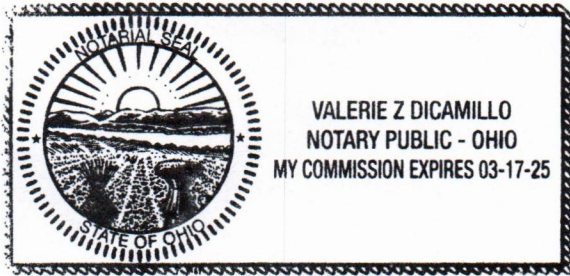


STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

SS: NOTARY PUBLIC

BEFORE ME, a Notary Public in and for said County and State, personally appeared the above named Jason Hess, of J. Hess Holdings after first being duly cautioned to law, acknowledged that he did sign the foregoing instrument and that the same is his free act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at Brecksville, Ohio, this 10th day of September, 2024.



V. Dicamillo
Notary Public

STATE OF OHIO)
)
COUNTY OF CUYAHOGA)

SS: NOTARY PUBLIC

BEFORE ME, a Notary Public in and for said County and State, personally appeared the above named Daryl J. Kingston, the duly elected and acting Mayor of the City of Brecksville, who acknowledged that he did sign the foregoing instrument on behalf of the City of Brecksville after being first duly authorized by appropriate Councilmatic action, and that the same is his free act and deed and the act and deed of the said City of Brecksville.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal at _____, Ohio, this ____ day of _____, 2024.

Notary Public

[Faint, illegible handwriting]

