CITY COUNCIL MEETING & PUBLIC HEARING
NOVEMBER 6, 2023

ALPHARETTA CITY HALL
COUNCIL CHAMBERS
2 PARK PLAZA
6:30 PM

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PLEDGE TO THE FLAG**
4. **PRESENTATIONS & PROCLAMATIONS**

   A. **Proclamation: National Native American Heritage Month**

   B. **Proclamation: Veterans Day**

5. **CONSENT AGENDA**

   A. **City Council Meeting Minutes (Meeting of 10/16/2023)**
   Consideration of approval of the City Council meeting minutes from the meeting of October 16, 2023.

   B. **City Council Meeting Minutes (Meeting of 10/23/2023)**
   Consideration of approval of the City Council meeting minutes from the meeting of October 23, 2023.

   C. **Alcoholic Beverage License Applications**
   Consideration of approval of the following alcoholic beverage license applications:

   1. PH-23-AB-24 C.V.R. Creations, LLC d/b/a Painting With A Twist 11770 Haynes Bridge Road #801, Alpharetta, GA 30009
   Art Studio
   Change of Business Ownership
   Consumption on Premises
   Distilled Spirits, Beer, Wine & Sunday Sales
   Owner: C.V.R. Creations, LLC
   Registered Agent: Vinay Balamourougan

   2. PH-23-AB-25 The Metropolitan Club, Inc. 5895 Windward Parkway, Alpharetta, GA 30005
   Event Venue
   Change of Business Ownership
   Consumption on Premises
   Distilled Spirits, Beer, Wine & Sunday Sales
   Owner: The Metropolitan Club, Inc.
   Registered Agent: Payam Pourreza

   D. **Financial Management Report (Month Ending August 31, 2023)**
   Consideration of approval of the Financial Management Report for the month ending August 31, 2023.

6. **NEW BUSINESS**

   A. **Resolution: Retiree Health Plan and Retiree Health Reimbursement Plan**
   Consideration of adoption of a Resolution amending and restating the Retiree Health Plan and the Retiree Health Reimbursement Plan.

   B. **Resolution: Combined Defined Benefit Pension Plan**
   Consideration of adoption of a Resolution amending and restating the City of Alpharetta Combined

Defined Benefit Pension Plan to incorporate previous City Council approved amendments, update the plan for applicable law changes, and to clarify disability and pre-retirement death benefits, as well as other definitions and other changes.

C. **Task Order: Fiscal Year 2024 Stormwater Pipe Lining Services**
Consideration of approval of a task order to Utility Asset Management, Inc. in the amount of $305,707.50 for pipe lining services, under the City's On-Call Stormwater Pipe Lining Services contract and with authorization for the Mayor to execute all necessary documents.

7. PUBLIC COMMENT

8. REPORTS

9. EXECUTIVE SESSION (IF NECESSARY)

10. ADJOURNMENT

A PROCLAMATION
BY THE MAYOR AND COUNCIL OF THE CITY OF ALPHARETTA, GEORGIA

"National Native American Heritage Month 2023"

WHEREAS: National American Heritage Month began as an effort to gain a day of recognition for the contributions made by the "First Americans" and was expanded resulting in the month of November being recognized as National Native American Heritage Month; and

WHEREAS: The history and culture of our great nation have been significantly influenced by contributions the Native Americans made to the establishment and growth of the United States; and

WHEREAS: It was the Native Americans who taught the settlers how to harvest their own crops and survive in their new country. Additionally, Native Americans have enhanced the freedom, prosperity, and greatness of America today. Their rich culture, traditions and history are respected and celebrated as part of a rich legacy throughout the United States; and

WHEREAS: In honor of National Native American Heritage Month, communities coordinate cultural, artistic educational, and historical celebrations.

NOW THEREFORE: We, the Mayor and City Council of the City of Alpharetta, Georgia, do hereby recognize National Native American Heritage Month and are grateful for the many contributions made to our great country.

SO PROCLAIMED: This 6th day of November 2023, by the Mayor and City Council of the City of Alpharetta, Georgia.

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Jim Gilvin
Mayor of the City of Alpharetta

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Lauren Shapiro
City Clerk for the City of Alpharetta

A PROCLAMATION
BY THE MAYOR AND COUNCIL OF THE CITY OF ALPHARETTA, GEORGIA

"Veterans Day 2023"

WHEREAS: Residents of Alpharetta, and the United States of America, live in freedom because of the contributions and personal sacrifices made by those who have served and who currently serve in the Armed Forces; and

WHEREAS: The words of the first Veterans Day proclamation signed by President Eisenhower still ring true: "Let us solemnly remember the sacrifices of all those who fought so valiantly, on the seas, in the air, and on foreign shores, to preserve our heritage of freedom and let us re-consecrate ourselves to the task of promoting an enduring peace so that their efforts shall have not been in vain; and

WHEREAS: Our local communities have always provided its best and brightest individuals to serve bravely in America's Armed Forces. We remember with somber and grateful hearts those who served in the military with distinction and valor, and we offer sincere prayers for those who continue to defend the principles on which our nation was founded; and

WHEREAS: We will endeavor to always honor the contributions and sacrifices of the millions who have, over the centuries, served in the military, and the tens of thousands presently serving, whether home or abroad; and

WHEREAS: We are proud to recognize our country's veterans and extend the appreciation of our citizens to those who wear the uniforms of the United States of Armed Forces and serve on the front lines preserving our freedom and liberties.

NOW THEREFORE: We, the Mayor and City Council of the City of Alpharetta, Georgia, do hereby recognize November 11, 2023, as "VETERANS DAY" in the City of Alpharetta, and urge all citizens to observe and appreciate the sacrifices and contributions of our veterans who fought for peace and defended democracy on our land and abroad.

SO PROCLAIMED: This 6th day of November 2023, by the Mayor and City Council of the City of Alpharetta, Georgia.

____

Jim Gilvin
Mayor of the City of Alpharetta

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Lauren Shapiro
City Clerk for the City of Alpharetta

STAFF REPORT

Department: City Clerk
Submitted By: Lauren Shapiro
Meeting Date: November 6, 2023

AGENDA ITEM:

City Council Meeting Minutes (Meeting of 10/16/2023)
Consideration of approval of the City Council meeting minutes from the meeting of October 16, 2023.

STAFF RECOMMENDATION:

Approve, as part of the Consent Agenda, the City Council Meeting and Public Hearing minutes from the meeting of October 16, 2023.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST:

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

City Clerk, Lauren Shapiro, prepared a synopsis of the pertinent information that occurred during the City Council Meeting & Public Hearing on October 16, 2023.

ALTERNATIVES:

Do not approve as part of the Consent Agenda.

ATTACHMENTS:

1. CC Minutes 10.16.2023

City Council Meeting & Public Hearing
OCTOBER 16, 2023
UNOFFICIAL MINUTES
Office of the City Clerk

ALPHARETTA CITY HALL
COUNCIL CHAMBERS | 2 PARK PLAZA | 6:30 PM

This summary is provided as a convenience and service to the public, media and staff. It is not the intent to record proceedings verbatim. Any reproduction of this summary must include this notice. This is not an official record of the Alpharetta City Council Meeting proceedings. Meetings are recorded and available for review at https://www.youtube.com/user/alpharettagov.

1. CALL TO ORDER
   - Mayor Gilvin called the meeting to order at 6:33 p.m.
2. ROLL CALL
   - Council Members
     - Mayor Jim Gilvin
     - Donald F. Mitchell
     - Douglas J. DeRito
     - John Hipes
     - Jason Binder
     - Brian Will
   - Council Members Absent
     - Mayor Pro Tem Merkel
   - Staff
     - Chris Lagerbloom, City Administrator
     - Molly Esswein, City Attorney
     - James Drinkard, Assistant City Administrator
     - Lauren Shapiro, City Clerk
     - John Robison, Director of Public Safety
     - Kathi Cook, Director of Community and Economic Development
     - Morgan Rodgers, Director of Recreation, Parks, and Cultural Services
     - Pete Sewczwicz, Director of Public Works
     - Thomas Harris, Director of Finance
     - Michael Woodman, Planning & Development Services Manager

- Adam Pool, Information Technology Manager

3. PLEDGE TO THE FLAG

4. PRESENTATIONS & PROCLAMATIONS

A. Proclamation: National Arts & Humanities Month

- Mayor Gilvin presented a proclamation to members of the Cultural Arts Commission in recognition of National Arts & Humanities Month.

5. CONSENT AGENDA

A. City Council Meeting Minutes (Meeting of 8/28/2023 at 11:00 a.m.)

Consideration of approval of the Special Called City Council Meeting Minutes from the meeting of August 28, 2023.

B. City Council Work Session Minutes (Work Session of 9/18/2023)

Consideration of approval of the City Council Work Session minutes from September 18, 2023 at 5:30pm.

C. City Council Meeting Minutes (Meeting of 9/18/2023)

Consideration of approval of the City Council meeting minutes from the meeting of September 18, 2023.

D. Alcoholic Beverage License Application

Consideration of approval of the following alcoholic beverage license application:

1. PH-23-AB-22 Connor Diner, Inc.
d/b/a Connor's Steak and Seafood
5045 Windward Parkway, Alpharetta, GA 30004
Eating Establishment
Consumption on Premises
Distilled Spirits, Beer, Wine & Sunday Sales
Owner: Connor Diner, Inc.
Registered Agent: Michael Sard

E. Land Donation Agreement: 445 Ridgewood Way, Alpharetta, GA 30005 Right of Way

Consideration of approval of an agreement between Keary and Jennifer Close and the City of Alpharetta in order to accept a property donation right-of-way located at 445 Ridgewood Way, Alpharetta, GA 30005 for the Webb Bridge Road Corridor Project and with authorization for the Mayor to execute all necessary documents.

F. Right of Way Warranty Deed: Thompson Street 92 | 92 Thompson Development, LLC

Consideration of approval of a Right of Way Warranty Deed between 92 Thompson Development, LLC and the City of Alpharetta, and with authorization for the Mayor to execute all necessary documents.

G. Conflict Waiver: City of Milton and City of Alpharetta Intergovernmental Agreement for Public Safety Software

Consideration of approval of a Waiver of Conflict between the City of Milton and the City of Alpharetta, GA for the purposes of preparing an Intergovernmental Agreement with *respect to the computer aided dispatch and police records management systems and with authorization for the Mayor to execute all necessary documents.*

PUBLIC COMMENTS:

- There were no public comments.

❖ Council Member DeRito offered a motion to approve the Consent Agenda.

  - Council Member Mitchell seconded the motion.
  - The motion was approved unanimously (6-0).

6. PUBLIC HEARING

A. Z-23-08/V-23-13 10355 Waters Road Tract

Consideration of a rezoning and variance to allow for the construction of 2 'For-Sale' single-family detached homes on 1.5 acres. A rezoning is requested from AG (Agriculture) to R-22(Dwelling, 'For-Sale', Residential) and a variance is requested to reduce front setbacks. The property is located at 10355 Waters Road and is legally described as being located in Land Lots 35 & 36, 1st District, 1st Section, Fulton County, Georgia.

- Planning and Development Services Manager, Michael Woodman, came forward to present this item.
- The applicant, Neryk Zavulunov, is requesting a rezoning and variance in order to subdivide a 1.5-acre property into two (2) 'For-Sale' single-family detached lots. A rezoning is requested from AG (Agriculture) to R-22 (Dwelling, 'For-Sale' Residential) and a variance is requested to reduce front setbacks. The subject property is located at 10355 Waters Road on the east side of Waters Road across from Lauren Hall Court.
- **Planning Commission:**
  - This item was considered at the September 7, 2023 Planning Commission meeting. There were two (2) public comments in opposition with concerns over the developer, stormwater, public notification, screening trees installed prior to construction, trees in 30' rear setback should be saved, maintenance of screening trees should be placed in a deed restriction, tree removal without permits, and traffic (no turning lane). After discussion, Planning Commission deferred the applicant's request to the next meeting with the request that the applicant provide home renderings that fit the home footprints on the site plan (vote 7-0).
  - This item was considered by the Planning Commission at the October 5, 2023 meeting. There were two (2) public comments in opposition with concerns over tree survey and assessment not meeting minimum requirements, tree removal, buffer encroachment, and narrow home layout. After discussion, Planning Commission recommended approval subject to

staff's recommended conditions and adding a sentence to condition #7 (vote 6-0).

- Staff is recommending that Mayor and Council approve Z-23-08/V-23-13 10355 Waters Road, subject to the following conditions:
    1. The site, consisting of approximately 1.5 acres, shall be rezoned to R-22 and developed substantially similar to the site plan prepared by Harper Engineering, Inc., revised 9/21/23, except for modifications required to comply with the conditions below. However, lot yield depicted is not guaranteed and subject to meeting all City code requirements and conditions of zoning.
    2. Home elevations shall be substantially similar to the submitted renderings, labeled Exhibit A – Renderings, depicting the primary exterior materials to be brick and/or stone, with final approval by Staff. Homes shall have 3-sided architecture, materials and details, as approved by Staff.
    3. Homes shall be side loaded, and each lot shall be permitted a curb cut on Waters Road.
    4. Building setbacks shall be 50′ along Waters Road.
    5. Developer shall improve Waters Road streetscape with a minimum 6′ planter planted with street trees and minimum 6′ sidewalk, as approved by Staff.
    6. Minimum 10′ decorative landscape strip shall be provided along Waters Road, consisting of a mix of trees, shrubs and ground cover, as approved by Staff.
    7. Developer shall plant a row of Cryptomeria in the 5′ landscape strip adjacent to Waters Cove. Existing trees shall be saved in the 5′ landscape strips along the east and northwest property lines. A deed restriction shall be recorded on the property indicating that the trees in the 5′ landscape strip adjacent to Waters Cove shall be preserved.
    8. Unfinished wood fences and decks shall not be visible from Waters Road.
    9. Trees shall be preserved as depicted on the plan prepared by Harper Engineering, Inc., revised 9/21/23.
- The wooded property is developed with a single-family detached home, which is proposed to be removed. Surrounding properties are zoned CUP (Community Unit Plan) to the northwest and east and R-12 to the southwest. Akunna Court is under construction and located to the northwest, Waters Cove is located to the east and Lauren Hall is located to the southwest. The comprehensive land use plan designation of the property is 'Very Low Density Residential', which allows the applicant's proposal.

- A variance is requested to reduce the front setback along Waters Road from 65′ to 50′. The applicant states that the requested front setback variance would allow for tree saves in the rear yards. Homes in surrounding subdivisions have setbacks along Waters Road that are less than the applicant's requested setback of 50′.
- The submitted site plan depicts the 1.5-acre property being subdivided into two (2) single-family detached lots. Lot 1 is 32,304 square feet and Lot 2 is 33,082 square feet. Each lot has access from a new driveway off Waters Road. Homes are oriented to Waters Road and are depicted with a side-loaded garage. Lots have a 50′ front setback along Waters Road, 25′ side setbacks and 30′ rear setback. A ten-foot (10′) landscape strip is depicted along Waters Road and a five-foot (5′) landscape strip is depicted around the perimeter of the property.
- The property is heavily wooded, consisting of a mix of hardwoods and pines. Three (3) specimen trees are identified on the arborist report, including a 34″ Tulip Poplar proposed to be saved. Additional trees of quality and tree groupings are depicted to be saved in the north and south corners of the property.
- The proposed project, consisting of two (2) single-family detached homes, would generate approximately two (2) AM Peak Hour trips and two (2) PM Peak Hour trips.
- Residential development is known to increase school enrollment. However, Fulton County Schools does not provide an impact assessment for residential developments with less than four (4) dwelling units. Impacts to area schools should be negligible with the proposed development.
- The Citizen Participation Plan Report submitted by the applicant states that property owners within 500′ were contacted regarding the applicant's intent. The report states that the Waters Cove HOA Manager reached out with concerns over tree removal. In response, the applicant agreed to plant a row of Leyland Cypress along the common property line with Waters Cove.
- The City received correspondence from two (2) nearby residents with objections to the applicant's request with concerns over the lack of stormwater, traffic, homes should not front on Waters Road, tree removal, 3-lot plan is too tight, and public notification lacked certain information. The applicant re-sent the required public notification and amended the request from R-12 to R-22, changing the subdivision of the property from three (3) lots to two (2) lots.
- A Community Zoning Information Meeting was held on July 12, 2023. There were no public comments on the sign-in sheets.
- Staff has reviewed the applicant's proposal against the established review criteria for a rezoning and variance. The proposal is supported by the future land use designation of the property, which is 'Very Low Density Residential'. The requested rezoning is appropriate as it relates to the use and development of adjacent or nearby properties. The R-22 zoning district would result in lots that are generally

larger than lots found in surrounding and nearby subdivisions. The property has an unusual triangular shape. The proposed front setback is greater than setbacks along Waters Road in surrounding subdivisions.

- The applicant, Neryk Zavulunov, came forward to speak on behalf of his application.

PUBLIC COMMENTS:

- Chuck Pollack (580 Waterview Trail, Alpharetta, GA 30022) came forward to speak in opposition of this item.
- John Mitchell (10365 Waters Road, Alpharetta, GA 30022) came forward to speak in favor of this item.
- Ben Mulicandov (10601 Kingsmark Trail, Alpharetta, GA 30022) came forward to speak in favor of this item.

❖ Council Member Hipes offered a motion to approve Z-23-08/V-23-13 10355 Waters Road, subject to the following conditions:

1. The site, consisting of approximately 1.5 acres, shall be rezoned to R-22 and developed substantially similar to the site plan prepared by Harper Engineering, Inc., revised 9/21/23, except for modifications required to comply with the conditions below. However, lot yield depicted is not guaranteed and subject to meeting all City code requirements and conditions of zoning.
2. Home elevations shall be substantially similar to the submitted renderings, labeled Exhibit A – Renderings, depicting the primary exterior materials to be brick and/or stone, with final approval by Staff. Homes shall have 3-sided architecture, materials and details, as approved by Staff.
3. Homes shall be side loaded, and each lot shall be permitted a curb cut on Waters Road.
4. Building setbacks shall be 50' along Waters Road.
5. Developer shall improve Waters Road streetscape with a minimum 6' planter planted with street trees and minimum 6' sidewalk, as approved by Staff.
6. Minimum 10' decorative landscape strip shall be provided along Waters Road, consisting of a mix of trees, shrubs and ground cover, as approved by Staff.
7. Developer shall plant a row of Cryptomeria in the 5' landscape strip adjacent to Waters Cove. Existing trees shall be saved in the 5' landscape strips along the east and northwest property lines. A deed restriction shall be recorded on the property indicating that the trees in the 5' landscape strip adjacent to Waters Cove shall be preserved.
8. Unfinished wood fences and decks shall not be visible from Waters Road.
9. Trees shall be preserved as depicted on the plan prepared by Harper Engineering, Inc., revised 9/21/23.
    - Council Member DeRito seconded the motion.
    - The motion was approved unanimously (6-0).

B. V-23-17 Alpharetta Hotel Holdings/12140 Morris Road

DEFERRED: This item has been deferred by the Applicant to the November 27, 2023 City Council Meeting and Public Hearing. This item will not be discussed or considered during this meeting.

Consideration of a variance to allow for the construction of a 5-store, 148-room hotel on 0.6 acres. A variance is requested to Unified Development Code (UDC) Section 1.4 Definitions to amend the definition of "Hotel" to allow up to 49 hotel rooms to be corporate serviced residences with stays of up to 1 year. The property is located at 12140 Morris Road and is legally described as being located in Land Lot 1262., 2nd District, 2nd Section, Fulton County, Georgia.

C. PH-23-16 City of Alpharetta Capital Improvement Element (CIE)

Consideration of a resolution adopting the Fiscal Year 2022 Capital Improvement Element and Annual Report.

- Planning and Development Services Manager, Michael Woodman, came forward to present this item.
- City Attorney, Molly Esswein, read the Resolution title aloud.
- Staff is recommending that Mayor and Council adopt a resolution adopting the Fiscal Year 2022 Capital Improvement Element and Annual Report.
- The Georgia Planning Act of 1989 (The Act) requires that local governments keep their Comprehensive Plans current as a pre-requisite for maintaining Qualified Local Government status, a requirement for eligibility for receipt of State of Georgia funds. The Act requires that local governments provide annual updates to their Capital Improvement Element (CIE), prepared in accordance with the Minimum Planning Standards and Procedures and the Development Impact Fee Compliance Requirements.

PUBLIC COMMENTS:

- There were no public comments.

❖ Council Member Hipes offered a motion to approve PH-23-16 City of Alpharetta Capital Improvement Element (CIE) and adopt a resolution adopting the Fiscal Year 2022 Capital Improvement Element and Annual Report.
  - Council Member Will seconded the motion.
  - The motion was approved unanimously (6-0).

7. NEW BUSINESS

A. PH-23-10 Earl Wood House – Historic Designation

SECOND READING

The first reading of this item occurred during the September 25, 2023 City Council Meeting and Public Hearing.

Consideration of a request to designate the Earl Wood House as historic and adopt the ordinance. The property is located at 531 State Highway 9 and is legally described as being located in Land Lot 645, 1st District, 2nd Section, Fulton County, Georgia.

- Planning and Development Services Manager, Michael Woodman, came forward to present this item.
- The applicant, Paul Nocharli, requests consideration of a public hearing in order to designate a structure as historic. Zoning condition #3 related to file# PH-22-11/V-22-24 Wills Overlook required that the Earl Wood House be saved, restored and designated as historic under the City's Historic Preservation Incentive Ordinance. The subject property is located at 531 South Main Street on the north side of South Main Street and east of Wills Road.
- This item was considered by the Historic Preservation Commission at the September 14, 2023 meeting. There were no public comments. After discussion, Historic Preservation Commission recommended approval (vote 6-0).
- There have been no changes since the first reading.
- City Attorney, Molly Esswein, read the Ordinance aloud.

PUBLIC COMMENTS:

- There were no public comments.

❖ Council Member Mitchell offered a motion to approve PH-23-10 Earl Wood House – Historic Designation.
  - Council Member Hipes seconded the motion.
  - The motion was approved unanimously (6-0)

B. **PH-23-13 Gardner House – Historic Designation**

SECOND READING

The first reading of this item occurred during the September 25, 2023 City Council Meeting and Public Hearing.

Consideration of a request to designate the Gardner House as historic and adopt the ordinance. The property is located at 133 Cumming Street and is legally described as being located in Land Lots 1253 & 1254, 2nd District, 2nd Section, Fulton County, Georgia.

- Planning and Development Services Manager, Michael Woodman, came forward to present this item.
- The applicant, Madewell Homes, requests consideration of a public hearing in order to designate a structure as historic. Conditions of zoning require that the Gardner House be saved, restored, and designated as historic under the City's Historic Preservation Incentive Ordinance. The subject property is located at 133 Cumming Street at the southeast corner of Cumming Street and Cricket Lane.
- This item was considered by the Historic Preservation Commission at the September 14, 2023 meeting. There were two (2) public comments in support of the historic designation. After discussion, Historic Preservation Commission recommended approval (vote 6-0).

- There have been no changes since the first reading.
- City Attorney, Molly Esswein, read the Ordinance aloud.

PUBLIC COMMENTS:

- There were no public comments.

❖ Council Member Mitchell offered a motion to approve PH-23-13 Gardner House – Historic Designation.

  - Council Member Hipes seconded the motion.
  - The motion was approved unanimously (6-0).

C. **PH-23-11 Unified Development Code (UDC) Text Amendments – Signs, Parking, Multi-Use Trails, Downtown Architecture and Tree Preservation**

SECOND READING

The first reading of this item occurred during the September 25, 2023 City Council Meeting and Public Hearing.

Consideration of text amendments to the Unified Development Code (UDC). Amend Section 2.3 Supplementary Regulations to address fence and wall regulations along multiuse trails. Amend Section 2.5 Parking and Loading to address the different levels of electric vehicle charging stations. Amend Section 2.6 Signs to prohibit face illuminated channel letter signs, require master sign plans for all commercial shopping centers and extend time period for banner signs for new businesses after DRB submittal. Amend Section 3.2 Tree Conservation, Landscape and Buffer Requirements to remove pines as a specimen or tree of quality and to allow homeowner's associations to review certain requests for tree removal within the front yard. Amend Section 3.5 Installation of Street to add regulations pertaining to the installation of multi-use trails. Amend Appendix A: Alpharetta Downtown Code, Section 2.8 Building Design to address applicability of architectural style requirements.

- Director of Community and Economic Development, Kathi Cook, came forward to present this item.
- There was one change since the first reading to Section 3.5.7 Multi-Use Trails of the Unified Development Code (addressing signage).
- City Attorney, Molly Esswein, read the Ordinance aloud.

PUBLIC COMMENTS:

- Carla Shaw (2610 Traywick Chase, Alpharetta, GA) came forward to speak on this item.

❖ Council Member Hipes offered a motion to approve PH-23-11 Unified Development Code (UDC) Text Amendments – Signs, Parking, Multi-Use Trails, Downtown Architecture and Tree Preservation, with an addition to exhibit F, Section 3.5.7 Multi-Use Trails of the Unified Development Code, by adding a new number 5 reading "Signage, exclusive of city required wayfinding or recreational signs, shall maintain a 10' setback from multi-use trails.

    - Council Member DeRito seconded the motion.
    - The motion was approved unanimously (6-0).

D. **Contract Approval: Acquisition of Right of Way – Old Milton Parkway**

Consideration of approval of a Contract for Acquisition of Right of Way associated with the Old Milton Parkway Widening Project, and authorization for the Mayor to execute all necessary documents.

- Director of Public Works, Pete Sewczwicz, came forward to present this item.
- City Attorney, Molly Esswein, read the Resolution title aloud.
- Staff is recommending that Mayor and Council approve a contract with the Georgia Department of Transportation (GDOT) authorizing the City to begin right-of-way acquisition relative to the widening of and other improvements to State Route 120 (Old Milton Parkway) between North Point Parkway and Kimball Bridge Road. The agreement defines the City's roles and obligations with respect to right-of-way acquisition and maintenance in preparation for the construction of the subject improvements by GDOT.
- The scope of the Old Milton Parkway Widening Project obligates the Georgia Department of Transportation to fund construction of the project at an anticipated cost of $25 million and the City to fund the design and right-of-way acquisition at a cost of $5 million. The anticipated cost for the City to acquire the necessary right-of-way and easements is budgeted at $2 million.
- The design phase of the project is on schedule and we are now working towards executing the necessary documents to move onto the right-of-way acquisition phase of the project. Execution of the Contract for Acquisition of Right-of-Way will enable the team to start negotiations with property owners to obtain right-of-way or easements.

PUBLIC COMMENTS:

- There were no public comments.

❖ Council Member DeRito offered a motion to approve a Contract for Acquisition of Right of Way associated with the Old Milton Parkway Widening Project, adopt a Resolution authorizing the Mayor and City Council to execute a contract for acquisition of right of way for State Route 120 from North Point Parkway to Kimball Bridge Road, and authorize the Mayor to execute all necessary documents.

    - Council Member Will seconded the motion.
    - The motion was approved unanimously (5-0; as Council Member Mitchell was not in Council Chambers at the time of the motion and vote).

E. **Resolution: Submission of Community Development Block Grant Funding Application – ADA Accessibility Improvements to Adult Activity Center Parking lot**

Consideration of approval of a Resolution for the City to submit a Community Development Block Grant Funding Application for the purposes of creating ADA accessibility improvements to the Adult Activity Center Parking Lot and with authorization for the mayor to execute all necessary documents.

- Director of Recreation, Parks, and Cultural Services, Morgan Rodgers, came forward to present this item.
- City Attorney, Molly Esswein, read the Resolution title aloud.
- Staff is recommending that Mayor and Council adopt, as presented, a resolution of the Mayor and City Council authorizing the submission of an application to Fulton County for Community Development Block Grant Funding, authorizing the allocation of matching funds, and for other purposes.
- This grant, if awarded, would provide Community Development Block Grant (CDBG) Funding in the amount of $231,359 to support ADA Parking Improvements at the Alpharetta Adult Activity Center. Staff further seeks authorization to dedicate up to $26,000 from unallocated capital to provide matching funds, bringing the total combined funding for the project to $257,359.
- The facility was constructed in 1988 and draws over 27,000 participants (average age 65-72) annually, who engage in age and ability-appropriate activities five days a week, year-round. The parking area is shared with an adjoining 12-court pickleball center estimated to attract over 4,000 participants of all ages annually. The high usage of the facilities places a strain on parking and leads to rapid deterioration of the parking lot. As the local population ages, we are seeing an increasing need for ADA-accessible parking, and improvements to the parking area are needed to ensure that it is safe and easily accessible for our older population.

PUBLIC COMMENTS:

- There were no public comments.

❖ Council Member Hipes offered a motion to approve and adopt a Resolution for the City to submit an application for Community Development Block Grant Funding and authorize the allocation of up to $26,000.00 of matching funds and for other purposes.
  - o Council Member will seconded the motion.
  - o The motion was approved unanimously (6-0).

F. **Purchase and Contract Approval: Grant Software Carahsoft Agreement**

Consideration of approval of the associated Carahsoft Cooperative Agreement for grant management software (eCivis) and grant management consulting services (from Witt

O'Brien's) in the amount of $106,735.27, and with authorization for the Mayor to execute all necessary documents.

- City Administrator, Chris Lagerbloom, came forward to present this item.
- Staff is recommending that Mayor and Council approve the associated Carahsoft Cooperative Agreement for grant management software (eCivis) and grant management consulting services (from Witt O'Brien's) in the amount of $106,735.27, and with authorization for the Mayor to execute all necessary documents.
- Each year, the City of Alpharetta identifies, applies for, and receives a few grants each year. We currently do not have an internal grants department, so any grants that are applied for and awarded are written, submitted, and managed by the individual departments with the assistance of finance staff.
- This item, if approved, would provide two resources to help expand the city's ability to find new grants and also more effectively manage grants the city has received.

  1. eCivis Grant Management Software, called "Grants Network"
  2. Witt O'Brien's Grant Consulting Services

- eCivis is a cloud-based software company that will provide their "Grants Network" grant management software that will help simplify finding future grand opportunities and track funding that has been awarded. The eCivis Grants Network software will be utilized by both city staff and consultants from Witt O'Briens.
- Witt O'Brien's has a team of over 140 public administration professionals who have significant experience with federal funding and government grants management. Their firm has supported over 150 other state and local governments with their grant programs and all components of the grants management lifecycle.
- This project is being awarded to Carahsoft (eCivis) under the NASPO ValuePoint program (cooperative purchasing alliance).
- The total amount of the contract is $106,735.27, which includes:

  - $40,920.00 for the eCivis Grants Network Software;

  - $26,114.77 for one-time implementation of the software ($3,976.02 of this amount will be a recurring expense); and

  - $39,700.50 for grant management consulting services from Witt O'Briens.

PUBLIC COMMENTS:

- There were no public comments.

❖ Council Member Will offered a motion to approve the associated Carahsoft Cooperative Agreement for grant management software (eCivis) and grant management consulting services (from Witt O'Brien's) in the amount of

$106,735.27, and with authorization for the Mayor to execute all necessary documents.

- Council Member Mitchell seconded the motion.
- The motion was approved (5-1; with Council Member Binder in opposition).

G. **Resolution: Dissolution of Tax Allocation District #2 – North Point Activity Center**

Consideration of a Resolution by the Mayor and Council of the City of Alpharetta, Georgia dissolving Tax Allocation District #2 – Alpharetta North Point Activity Center.

- Director of Finance, Tom Harris, came forward to present this item.
- City Attorney, Molly Esswein, read the Resolution title aloud.
- On December 16, 2019, the Mayor and City Council created the City of Alpharetta Tax Allocation District #2 (TAD # 2) - Alpharetta North Point Activity Center.
- Now, it has become evident that TAD # 2 will not generate sufficient revenues to finance the costs of the projects identified in the Redevelopment Plan, such that TAD # 2 no longer serves a valid redevelopment purpose.
- The City is the only participating entity at the time of this dissolution as agreements for participation were not reached with Fulton County nor with the Fulton Board of Education. The base year taxable value of the TAD in 2019 was $279.74 million and has grown by approximately 6.7% ($18.7 million) for a tax year 2023 value of $298.45 million. The increment revenue derived from the City's tax amounts to $105,670.
- Section 36-44-12 of the Official Code of Georgia Annotated allows a municipality to dissolve (by resolution) any tax allocation district, provided that all redevelopment costs incurred by the district have been paid. TAD # 2 incurred redevelopment costs in the amount of $105,670 and said costs have been paid in full.

PUBLIC COMMENTS:

- There were no public comments.

❖ Council Member Will offered a motion to approve a Resolution by the Mayor and Council of the City of Alpharetta, Georgia dissolving Tax Allocation District #2 - Alpharetta North Point Activity Center.

- Council Member DeRito seconded the motion.
- The motion was approved unanimously (6-0).

8. PUBLIC COMMENT

- There were no public comments.

9. REPORTS

- City Administrator, Chris Lagerbloom, shared an update on the City Council's Fiscal Year 2024 Priorities.

- Mayor Gilvin congratulated Director Rodgers on the wonderful activities going on in the city, especially this weekend with the Wire and Wood festival.

10. EXECUTIVE SESSION (IF NEEDED)

- There was not an executive session.

11. ADJOURNMENT

- Council Member DeRito offered a motion to adjourn the meeting.
    - Council Member Mitchell seconded the motion.
    - The motion was approved unanimously (6-0).

- With there being no further items to consider or discuss, Mayor Gilvin adjourned the meeting at 8:16 p.m.

Respectfully submitted,

Lauren Shapiro

Lauren Shapiro, City Clerk

STAFF REPORT

Department: City Clerk
Submitted By: Lauren Shapiro
Meeting Date: November 6, 2023

AGENDA ITEM:

City Council Meeting Minutes (Meeting of 10/23/2023)
Consideration of approval of the City Council meeting minutes from the meeting of October 23, 2023.

STAFF RECOMMENDATION:

Approve, as part of the Consent Agenda, the City Council Meeting and Public Hearing minutes from the meeting of October 23, 2023.

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

City Clerk, Lauren Shapiro, prepared a synopsis of the pertinent information that occurred during the City Council Meeting & Public Hearing on October 23, 2023.

ALTERNATIVES:

Do not approve as part of the Consent Agenda.

ATTACHMENTS:

1. CC Minutes 10.23.2023

City Council Meeting & Public Hearing
OCTOBER 23, 2023
UNOFFICIAL MINUTES
Office of the City Clerk

ALPHARETTA CITY HALL
COUNCIL CHAMBERS | 2 PARK PLAZA | 6:30 PM

This summary is provided as a convenience and service to the public, media and staff. It is not the intent to record proceedings verbatim. Any reproduction of this summary must include this notice. This is not an official record of the Alpharetta City Council Meeting proceedings. Meetings are recorded and available for review at https://www.youtube.com/user/alpharettagov.

1. CALL TO ORDER

- Mayor Gilvin called the meeting to order at 6:30 p.m.
- Mayor Gilvin announced that Item "A" under New Business, Contract Award: Garland/DBS Inc. for Facility Roof Replacements for Fiscal Year 2024, has been deferred by staff to the November 6, 2023 City Council meeting.

2. ROLL CALL

- Council Members
  - Mayor Jim Gilvin
  - Mayor Pro Tem Dan Merkel
  - Douglas J. DeRito
  - John Hipes
  - Brian Will
- Council Members Absent
  - Jason Binder
  - Donald F. Mitchell
- Staff
  - Chris Lagerbloom, City Administrator
  - Molly Esswein, City Attorney
  - James Drinkard, Assistant City Administrator
  - Lauren Shapiro, City Clerk
  - Cris Randall, Director of Human Resources
  - John Robison, Director of Public Safety
  - Kathi Cook, Director of Community and Economic Development
  - Pete Sewczwicz, Director of Public Works

- Morgan Rodgers, Director Recreation, Parks & Cultural Services
- Tom Harris, Director of Finance
- Ryan Thomas, Municipal Project Manager

3. PLEDGE TO THE FLAG

4. BOARDS & COMMISSIONS

A. Design Review Board Appointment by Council Member Will

- Council Member Will shared that Theresa Rhodes stepped down from the Design Review Board.
- Council Member Will appointed Jennifer Sprayberry to the Design Review Board.

B. Swearing-in of Board and Commission Members

- Mayor Gilvin issued the Oath of Office to recently re-appointed, Cheryl Rand, of the Recreation Commission

5. CONSENT AGENDA

A. City Council Meeting Minutes (Meeting of 9/25/2023)

Consideration of approval of the City Council Meeting Minutes from the meeting of September 25, 2023.

B. City Council Work Session Minutes (Work Session of 10/16/2023)

Consideration of approval of the City Council Work Session minutes from October 16, 2023 at 5:30pm.

C. Alcoholic Beverage License Application

Consideration of approval of the following alcoholic beverage license application:

PH-23-AB-23 Off Leash Alpharetta, LLC.
d/b/a Off Leash Alpharetta
142 South Main Street, Alpharetta, GA 30009
Restaurant
Consumption on Premises
Distilled Spirits, Beer, Wine & Sunday Sales
Owner: Off Leash Alpharetta, LLC.
Registered Agent: Lonnie Cooper

D. The Hotel at Avalon: Estoppel Certificate and Agreement of Ground Lessor

Consideration of approval of a new Estoppel Certificate and a new Agreement of Ground Lessor, related to The Hotel at Avalon's refinancing with a new lender, Forethought Life Insurance Company, and with authorization for the Mayor to execute all necessary documents.

PUBLIC COMMENTS:

- There were no public comments.

- Mayor Pro Tem Merkel requested that Item "B" of the Consent Agenda (City Council Work Session Minutes (Work Session of 10/16/2023)) be removed from the Consent Agenda, due to his absence.

❖ Council Member Hipes offered a motion to approve the Consent Agenda, without item "B."

  - Council Member Will seconded the motion.
  - The motion was approved unanimously (5-0).

❖ Council Member Will offered a motion to approve the City Council Meeting Minutes from the meeting of October 16, 2023.

  - Council Member Hipes seconded the motion.
  - The motion was approved unanimously (4-0-1; with Mayor Pro Tem Merkel in abstention).

6. NEW BUSINESS

A. Contract Award: Garland/DBS Inc. for Facility Roof Replacements for Fiscal Year 2024

DEFERRED: This item has been deferred by staff to the November 6, 2023 City Council Meeting and Public Hearing.

Consideration of approval of a contract award for the retrofit of the roofs at the Adult Activity Center and Public Works Headquarters to Garland/DBS, Inc. (under the competitively procured OMNIA Partners contract #PW1925) in the amount of $398,894.00 and authorization for the Mayor to execute all necessary documents.

B. Purchase Approval: Novacoast Managed Services with Tanium Licenses

Consideration of approval of an agreement with Novacoast Inc. under U.S. General Services Administration contract GS-35F-246BA as the reseller to provide Tanium Subscriptions with Managed Services (asset management and vulnerability mitigation software) in the amount of $96,400.00 and with authorization for the Mayor to execute all necessary documents.

- Director of Information Technology, Adam Montgomery, came forward to present this item.
- The IT Department began searching for a comprehensive endpoint management and cybersecurity system approximately five years ago. Tanium was identified as our top candidate; however, we were not a large enough customer to purchase directly. Two years ago, Tanium was presented again as an option through a service provider. We began directly discussing with Tanium which modules would fit the City and a recommended service provider (reseller).
- This initiative is being awarded to Novacoast Inc. under U.S. General Services Administration (GSA) contract GS-35F-246BA as the reseller to provide Tanium Subscriptions with Managed Services (asset management and vulnerability

mitigation software). GSA contracts are competitively procured with this contract being awarded pursuant to solicitation # 47QSMD20R0001.

- The Fiscal Year 2024 budget included a funded operating initiative request totaling $100,000 for asset management and vulnerability mitigation system software. The Novacoast proposal meets this initiative's parameters with a GSA contract cost of $96,400. As detailed in the original operating initiative writeup, starting in fiscal year 2025, we will be able to transition away from current systems totaling $42,000 annually, leaving a net annual cost for these services approximating $54,400.

PUBLIC COMMENTS:

- There were no public comments.

❖ Council Member Will offered a motion to approve the agreement with Novacoast Inc. under U.S. General Services Administration contract GS-35F-246BA as the reseller to provide Tanium Subscriptions with Managed Services (asset management and vulnerability mitigation software) in the amount of $96,400.00 and authorize the Mayor to execute all necessary documents.

  - Mayor Pro Tem Merkel seconded the motion.
  - The motion was approved unanimously (5-0).

C. Recreation, Parks, & Cultural Services – Instructor & Service Provider License

Consideration of approval to revise the current terms and approval process for instructors and service providers for the City's recreational programs.

- Director of Recreation, Parks, and Cultural Services, came forward to present this item.
- In an effort to find a more efficient way to complete the approval process for instructors in the city's recreational programs, staff worked with the Department of Finance and the City's legal team to develop a new approach. The City's charter warrants that any contract or agreement requires legal review, approval as to content by the city administrator, and approval by the mayor on behalf of the City. By keeping the document as a contract or agreement, all three signatories would need to remain to comply with the City's charter. If staff revised the document to that of a license, the only signatures needed would be that of the contractor (instructor or service provider) and, if approved by City Council, the department director. This would minimize the impact on the mayor, legal team, and city administrator, permitting their focus to pivot to higher priorities.
- Staff also worked with Legal to further revise the license to permit a multi-year commitment for recreation instructors and service providers when possible. The license also maintains that a background check must be completed annually regardless of the license term.

PUBLIC COMMENTS:

- There were no public comments.

❖ Council Member Hipes offered a motion to approve, as presented, the Recreation, Parks & Cultural Services Instructor License, as a replacement for the existing Instructor Agreement effectively authorizing staff to execute documents securing non-competitive recreation instructors and service providers and permitting multi-year terms for said instructors and service providers subject to annual budget appropriations.

  - Council Member DeRito seconded the motion.
  - The motion was approved unanimously (5-0).

7. PUBLIC COMMENT

- There were no public comments.

8. REPORTS

- There were no reports.

9. EXECUTIVE SESSION (IF NEEDED)

- There was not an executive session.

10. ADJOURNMENT

❖ Council Member Hipes offered a motion to adjourn.

  - Council Member Will seconded the motion.
  - The motion was approved unanimously (5-0).

- With there being no further items to consider or discuss, Mayor Gilvin adjourned the meeting at 6:47 p.m.

Respectfully submitted,

Lauren Shapiro

Lauren Shapiro, City Clerk

STAFF REPORT

Department: City Clerk
Submitted By: Lauren Shapiro
Meeting Date: November 6, 2023

AGENDA ITEM:

Alcoholic Beverage License Applications
Consideration of approval of the following alcoholic beverage license applications:

1. PH-23-AB-24 C.V.R. Creations, LLC d/b/a Painting With A Twist 11770 Haynes Bridge Road #801, Alpharetta, GA 30009
Art Studio
Change of Business Ownership
Consumption on Premises
Distilled Spirits, Beer, Wine & Sunday Sales
Owner: C.V.R. Creations, LLC
Registered Agent: Vinay Balamourougan

2. PH-23-AB-25 The Metropolitan Club, Inc. 5895 Windward Parkway, Alpharetta, GA 30005
Event Venue
Change of Business Ownership
Consumption on Premises
Distilled Spirits, Beer, Wine & Sunday Sales
Owner: The Metropolitan Club, Inc.
Registered Agent: Payam Pourreza

STAFF RECOMMENDATION:

Approve the following alcoholic beverage license applications, as part of the Consent Agenda:
1. **PH-23-AB-24 C.V.R. Creations, LLC d/b/a Painting With A Twist 11770 Haynes Bridge Road #801, Alpharetta, GA 30009**
2. **PH-23-AB-25 The Metropolitan Club, Inc. 5895 Windward Parkway, Alpharetta, GA 30005**

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

The above referenced Alcoholic Beverage License Applications were heard and considered during a virtual Alcohol License Public Hearing on Monday, October 23, 2023 and Monday, October 30, 2023. There were no public comments during the hearings. At the conclusion of each hearing, City Clerk, Lauren Shapiro, recommended approval and forwarded the above referenced applications to City Council for final approval.

ALTERNATIVES:

Do not approve the above-referenced alcoholic beverage license applications.

ATTACHMENTS:

1. Alcohol License Public Hearing Minutes 10-23-2023
2. Alcohol License Public Hearing Minutes 10-30-2023

ALCOHOL LICENSE PUBLIC HEARING
OCTOBER 23, 2023

ALPHARETTA CITY CLERK'S OFFICE
VIRTUAL MEETING VIA ZOOM
CITY CLERK: LSHAPIRO@ALPHARETTA.GA.US
ASSISTANT CITY CLERK: KVANHORN@ALPHARETTA.GA.US

2:00 PM

I. VIRTUAL MEETING ZOOM LINK

The City of Alpharetta's Alcohol License Public Hearings are a virtual meeting via Zoom. The meeting begins at 2:00 p.m. on the day of the scheduled hearing. To join the meeting, please click on this link: https://zoom.us

Zoom Meeting ID: 874 7098 8876

II. CALL TO ORDER

- City Clerk Lauren Shapiro called the meeting to order at 2:02 p.m.

III. ROLL CALL

- Lauren Shapiro, City Clerk
- Kiersten VanHorn, Assistant City Clerk
- Jacob O'Donnell, Code Enforcement Supervisor
- Charan Tiruveedhi, Part Owner of C.V.R. Creations, LLC

IV. PUBLIC HEARING

A. **PH-23-AB-24 C.V.R. Creations, LLC**
d/b/a Painting With A Twist
11770 Haynes Bridge Road #801
Alpharetta, GA 30009

Art Studio
Change of Business Ownership
Consumption on Premises
Distilled Spirits, Beer, Wine & Sunday Sales

Owner: C.V.R. Creations, LLC
Registered Agent: Vinay Balamourougan

- Mr. Charan Tiruveedhi, residing at 3885 Canopy Chase, Cumming, GA 30041, was on the call.
- Mr. Tiruveedhi confirmed this is a new ownership of an existing business and that this is the first establishment they own in the City of Alpharetta that serves alcohol.
- Mr. Tiruveedhi stated the concept of the business is not changing. Guests will come to paint and be able to purchase alcohol if they wish. They will offer snack type food items for purchase.

- Mr. Tiruveedhi stated the business has been open at all times and has not closed between change of ownership. Change of ownership occurred on October 1, 2023.
- Mr. Tiruveedhi stated employees have remained the same and that alcohol training has been done in-house. Each employee serving alcohol has a pouring permit and is required to check every ID regardless of age appearance of customer.
- Officer O'Donnell confirmed that City staff has reviewed the application and that it meets all the City's requirements for an alcohol license. Ms. Shapiro recommended the application be approved and advised the applicant that a representative will need to appear in person at the Alpharetta City Council meeting on Monday, November 6, 2023, at 6:30 pm in case Mayor or Council have any questions.

V. PUBLIC COMMENT

- There were no public comments.

VI. ADJOURNMENT

- City Clerk Lauren Shapiro adjourned the hearing at 2:09 p.m.

Respectfully submitted,

Kiersten VanHorn

Kiersten VanHorn, Assistant City Clerk

CITY OF ALPHARETTA

REPORT FOR SURVEY FOR ALCOHOLIC BEVERAGE LICENSE

TO: Alcoholic Beverage Permitting - Department of Community Development DATE: September 23, 2020

APPLICANT: Stefen Jones

TRADE NAME:

ADDRESS: 11770 Haynes Bridge Road Ste 801 CITY: Alpharetta STATE: GA ZIP: 30009

The undersigned has examined the subject location and has made measurements to determine the compliance or noncompliance with distance requirement of the Code Of The City Of Alpharetta, Georgia, as follows:

1. 265 feet to the townhouse
   (private) residence located at 318 Burgess Walk.

2. – feet to the None within 200'.
   (regular) school bus stop as designated by the Fulton County Board of Education** where five (5) or more children board the bus and which is located at –

   *** This information can be obtained by faxing your request to "North Transportation: Fulton Board of Education" at 470-254-2978. List type of application applied for, name of company, owner of company, street address, your phone number, and name and information requested.*

Distance requirements are defined in Section 4-17 and Section 4-398 of the Code of the City of Alpharetta.

3. 2250 feet to the Tabernacle Baptist Church
   (church or other place used primarily for religious service) located at 345 South Main Street.

4. 1950 feet to the Alpharetta Library
   (public library or branch thereof) located at 10 Park Plaza.

5. 970 feet to the My First Academy
   (school ground or college campus) located at 2305 Old Milton Parkway.

6. 2500 feet to the Wills Park
   (portion of public park habitually used for recreational purposes) located at 11925 Wills Road.

Distance requirements are defined in Section 4-17 and Section 4-398 of the Code of the City of Alpharetta. Please review these sections of the City Code prior to executing this document beow.

In my opinion, the premises indicated above meets the distance requirements for licensing as prescribed by the Code of the City of Alpharetta, Georgia.

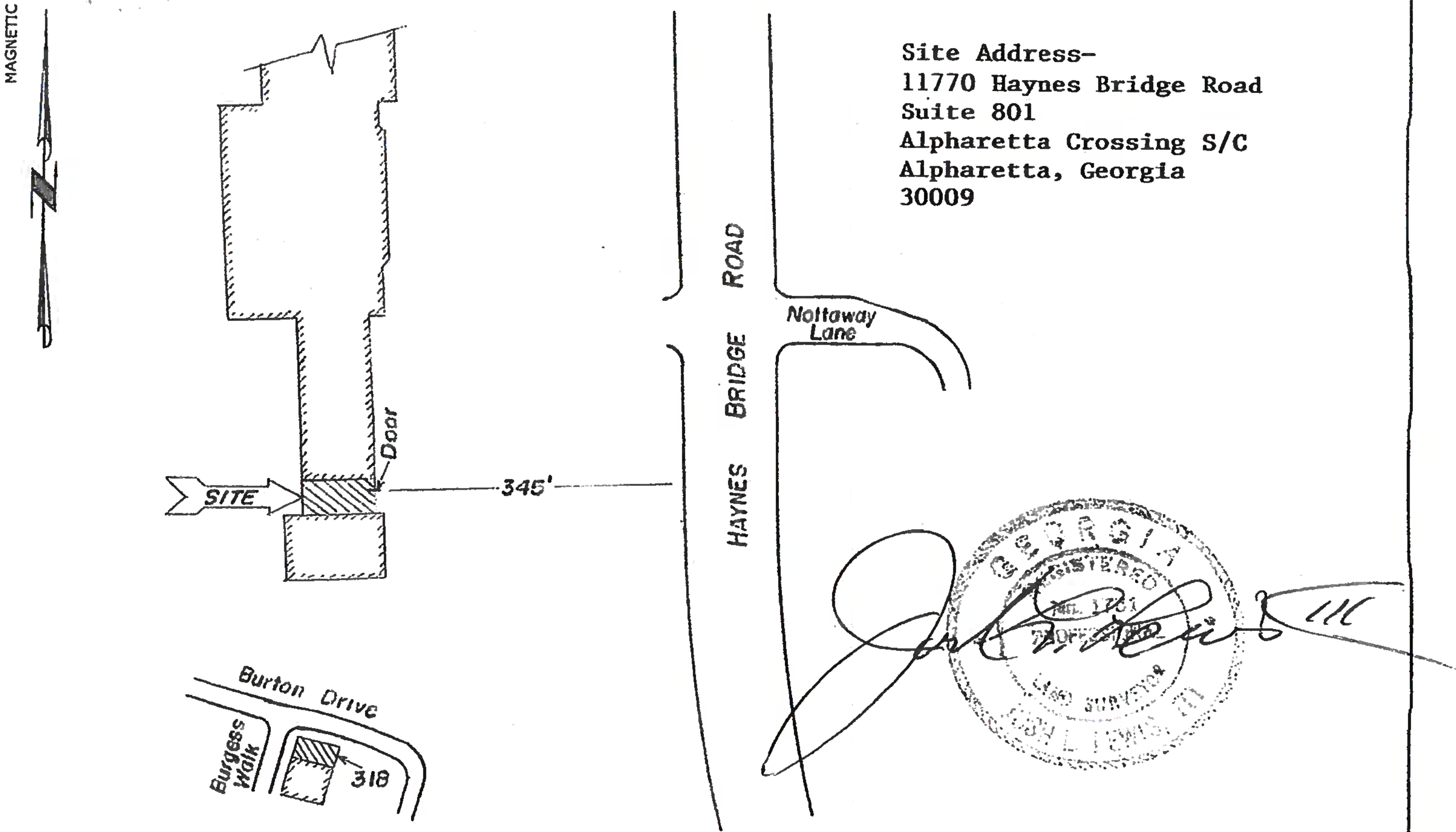
Signature of Georgia Registered Land Surveyor

1751
Surveyor Number

GEORGIA REGISTERED No. 1751 PROFESSIONAL LAND SURVEYOR JOHN L. LEWIS, III

NOTE: A survey showing the distance to the use described above must be attached to this form at the time of submittal.

Site Address-
11770 Haynes Bridge Road
Suite 801
Alpharetta Crossing S/C
Alpharetta, Georgia
30009



CHURCH- 2250' to Tabernacle Baptist Church, @ 345 South Main Street.

SCHOOL- 2750' to Innovation Academy, @ 125 Milton Avenue.
970' to My First Academy, @ 2305 Old Milton Parkway.

LIBRARY- 1950' to Alpharetta Library, @ 10 Park Plaza.

PARK- 2500' to Wills Park, @ 11925 Wills Road.

PRIVATE RESIDENCE- 265' to townhouse @ 318 Burgess Walk.

There are no school bus stops within 200' of this site.

There are no alcohol treatemnt centers within 600' of this site.

City of Alpharetta Beer, Wine @ Distilled Spirits Consumption on the Premises License Survey for:

Stefen Jones

DATE: 9/23/2020	SCALE: 1" = 200' (0, 100, 200, 400 — GRAPHIC SCALE IN FEET)	
DRAWN BY: GD		
LAND LOT 695	1st DISTRICT	2nd SECTION
FULTON	COUNTY	GEORGIA
GEORGIA LAND SURVEYING CO. 155 CLIFTWOOD DRIVE, ATLANTA, GA 30328 PH (404)255-4671 FAX (404)255-6607 WWW.GLSURVEY.COM	202184	

ALCOHOL LICENSE PUBLIC HEARING
OCTOBER 30, 2023

ALPHARETTA CITY CLERK'S OFFICE
VIRTUAL MEETING VIA ZOOM
CITY CLERK: LSHAPIRO@ALPHARETTA.GA.US
ASSISTANT CITY CLERK: KVANHORN@ALPHARETTA.GA.US

2:00 PM

I. VIRTUAL MEETING ZOOM LINK

The City of Alpharetta's Alcohol License Public Hearings are a virtual meeting via Zoom. The meeting begins at 2:00 p.m. on the day of the scheduled hearing. To join the meeting, please click on this link: https://zoom.us

Zoom Meeting ID: 851 1167 5001

II. CALL TO ORDER

- City Clerk Lauren Shapiro called the meeting to order at 2:05 p.m.

III. ROLL CALL

- Lauren Shapiro, City Clerk
- Kiersten VanHorn, Assistant City Clerk
- Frank Jackson, Code Enforcement Officer
- Susan Poloski, Begner & Begner, PC

IV. PUBLIC HEARING

A. PH-23-AB-25 The Metropolitan Club
5895 Windward Parkway
Alpharetta, GA 30005

Change in Ownership
Event Venue
Consumption on Premises
Distilled Spirits, Beer, Wine & Sunday Sales

Owner: The Metropolitan Club, Inc.
Registered Agent: Payam Pourreza

- Ms. Susan Poloski, paralegal with Begner & Begner, PC located at 6075 Barfield Rd, Sandy Springs, GA 30328 was on the call representing the applicant, Ms. Gita Grace Vahdat.
- Ms. Poloski stated the applicant, Ms. Vahdat, purchased the club in November 2022 and is the new owner and licensee. Ms. Poloski also stated the applicant is familiar with the City of Alpharetta's alcohol ordinances.
- Ms. Poloski stated this is the applicant's first establishment in the City of Alpharetta.

- Ms. Poloski confirmed there is no change to the business or to the number of employees working at the Club.
- Ms. Shapiro reminded Ms. Poloski the applicant will need a pouring permit.
- Officer Jackson confirmed that City staff has reviewed the application and that it meets all the City's requirements for an alcohol license. Ms. Shapiro recommended the application be approved and advised Ms. Poloski that a representative will need to appear in person at the Alpharetta City Council meeting on Monday, November 6, 2023, at 6:30 pm in case Mayor or Council have any questions.

V. PUBLIC COMMENT

- There were no public comments.

VI. ADJOURNMENT

- City Clerk Lauren Shapiro adjourned the hearing at 2:09 p.m.

Respectfully submitted,

Kiersten VanHorn

Kiersten VanHorn, Assistant City Clerk

CITY OF ALPHARETTA

REPORT FOR SURVEY FOR ALCOHOLIC BEVERAGE LICENSE

TO: Alcoholic Beverage Permitting - Department of Community Development DATE: July 20, 2023

APPLICANT:

TRADE NAME: The Metropolitan Club

ADDRESS: 5895 Windward Parkway CITY: Alpharetta STATE: GA ZIP: 30005

The undersigned has examined the subject location and has made measurements to determine the compliance or noncompliance with distance requirement of the Code Of The City Of Alpharetta, Georgia, as follows:

1. ______ feet to the None located within 200' of site.
(private) residence located at ______

2. 2840 feet to the Bus Stop
(regular) school bus stop as designated by the Fulton County Board of Education** where five (5) or more children board the bus and which is located at 3553 Stratm Drive

** *This information can be obtained by faxing your request to "North Transportation: Fulton Board of Education" at 470-254-2978. list type of application applied for, name of company, owner of company, street address, your phone number, and name and information requested.*

Distance requirements are defined in Section 4-17 and Section 4-398 of the Code of the City of Alpharetta.

3. 10,500 feet to the North Point Community Church
(church or other place used primarily for religious service) located at 4350 North Point Parkway

4. 12,700 feet to the Alpharetta Library
(public library or branch thereof) located at 10 Park Plaza

5. 780 feet to the Windward Child Development Center
(school ground or college campus) located at 5830 Windward Parkway

6. 9090 feet to the Windward Community Park
(portion of public park habitually used for recreational purposes) located at 6435 Windward Parkway.

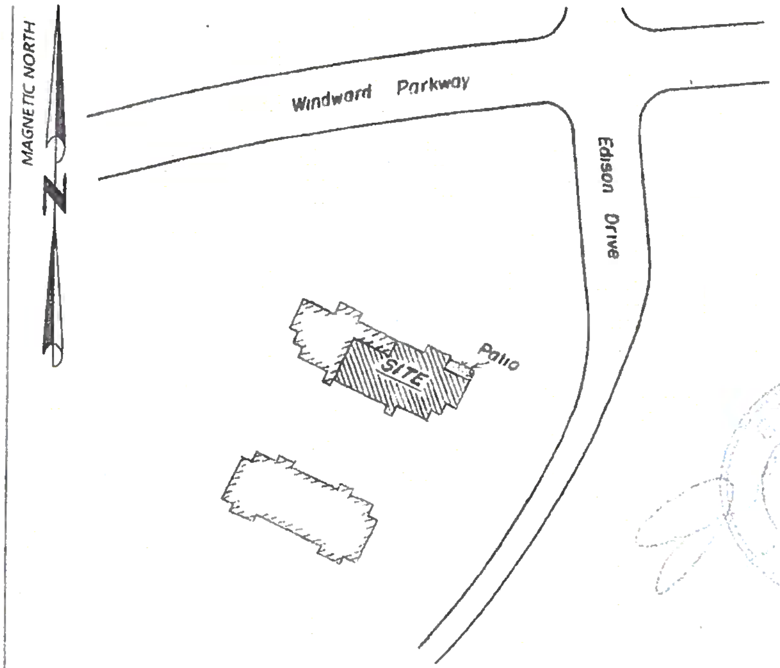
Distance requirements are defined in Section 4-17 and Section 4-398 of the Code of the City of Alpharetta. Please review these sections of the City Code prior to executing this document below. Any distance requirements required by State of Georgia law, such as the minimum distance between package stores, must also be shown on the survey.

In my opinion, the premises indicated above meets the distance requirements for licensing as prescribed by the Code of the City of Alpharetta, Georgia.

______ 1751

Signature of Georgia Registered Land Surveyor Surveyor Number

NOTE: A survey showing the distance to the use described above must be attached to this form at the time of submittal.



Site Address-
5895 Windward Parkway
Alpharetta, Georgia
30005

The following distances were measured in a straight line, per City of Alpharetta code:

CHURCH- 10500' to North Point Community Church, @ 4350 North Point Parkway.

SCHOOL- 780' to Windward Child Development Center, @ 5830 Windward Parkway.

LIBRARY- 12700' to Alpharetta Library, @ 10 Park Plaza.

PARK- 9090' to Windward Community Park, @ 6435 Windward Parkway.

RESIDENCE- None within 200' of this site.

SCHOOL BUS STOP- 2840' to stop @ 3553 Strath Drive.

City of Alpharetta Alcoholic Beverage Consumption on the Premises License Survey for:

The Metropolitan Club

DATE: 7/20/2023	SCALE: 1" = 200'	0 50 100 200 GRAPHIC SCALE IN FEET
DRAWN BY: GD		
LAND LOT 1113	2nd DISTRICT	2nd SECTION
FULTON	COUNTY	GEORGIA

GEORGIA LAND SURVEYING CO.
155 CLIFTWOOD DRIVE, ATLANTA, GA 30328
PHONE (404)255-4671 FAX (404)255-6607
WWW.GEORGIALANDSURVEYING.COM

204543

STAFF REPORT

Department: Finance
Submitted By: Shawn Mitchell
Meeting Date: November 6, 2023

AGENDA ITEM:

Financial Management Report (Month Ending August 31, 2023)
Consideration of approval of the Financial Management Report for the month ending August 31, 2023.

STAFF RECOMMENDATION:

Approve the Financial Management Report for the month ending August 31, 2023 (period 2 of Fiscal Year 2024).

BUDGET & PROCUREMENT:

BUDGETED ITEM: NO
FISCAL IMPACT: NO
INCLUDED IN CURRENT FY CPTL BUDGET: NO
INCLUDED IN CURRENT FY OPRT. BUDGET: NO
TOTAL PROJECT COST:
APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

On a monthly basis, the Finance Department prepares detailed revenue and expenditure statements for all city operating funds (including prior-year comparisons for the General Fund). In addition, this report includes:

1. Detailed capital project report including life-to-date activity;
2. Payments $5,000 and greater; and
3. Purchase orders with an estimated cost between $5,000 and $50,000.

ALTERNATIVES:

Do not approve the financial management report for the month ending August 31, 2023 as part of the consent agenda and remove this item from the consent agenda.

ATTACHMENTS:

1. FY 2024 Financial Management Report (2-August)

City of Alpharetta, GA

Finance Department
2 Park Plaza, Alpharetta, GA 30009
Thomas G. Harris, Finance Director
(678) 297-6094 (o)
www.alpharetta.ga.us

Financial Management Reports

THE CITY OF ALPHARETTA GEORGIA

for the month ending
August 31, 2023
(period 2 of 12 – unaudited)

Please visit the Financial Transparency Portal for additional information including audited financial statements, adopted budgets, and automated tools aimed at simplifying access to the City's financial data.

https://www.alpharetta.ga.us/government/departments/finance/transparency-portal

Financial Management Reports
Fiscal Year 2024

Table of Contents

CITY OF ALPHARETTA

Financial Management Reports
Performance Dashboard
For the month ended August 31, 2023

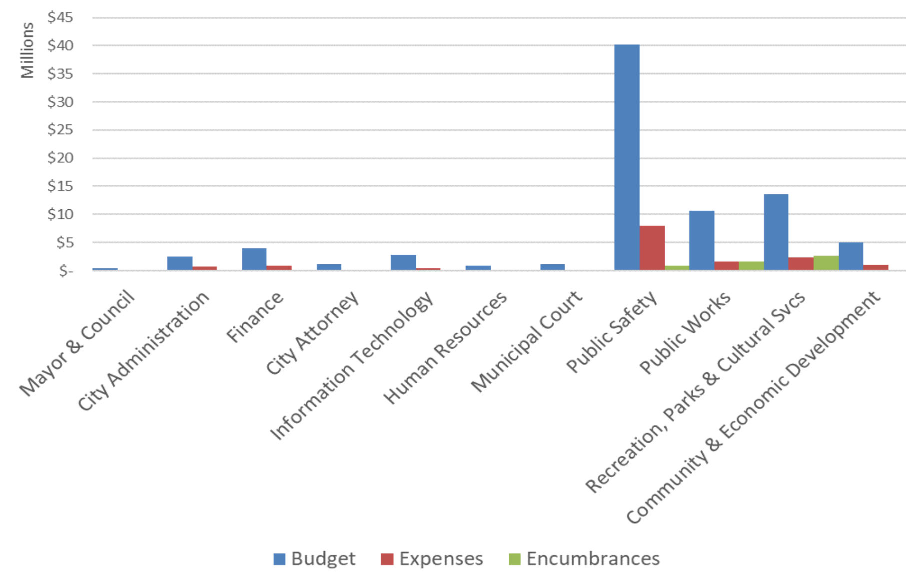
The figures represented herein will change in accordance with accounting entries made during the closing process for Fiscal Year 2023.

LEGEND	
↑	Positive
↔	Neutral
↓	Negative

GENERAL FUND DETAIL

Revenues	Performance Status	Forecasted Gain/Loss
Top-10		
Property Taxes (current year)	↔	$0
Property Taxes (delinquent/MV Title Fees)	↔	$0
Local Option Sales Tax	↔	$0
Franchise Tax	↔	$0
Insurance Premium Tax	↑	$287,570
Building Permit Fees	↔	$0
Business and Occupational Tax	↔	$0
Court/Traffic Fines	↔	$0
Recreation/Special Event Fees	↔	$19,800
Hotel/Motel Tax (City portion)	↔	$0
Other Revenues	↔	$26,177
Minimum Surplus Goal Needed to Fund Capital: ***($15M Annual Capital Need less $5.8M allocated in the budget)***		**$9.2M**
Less: Forecasted Revenue Gain		**($334K)***
Less: Forecasted Expenditure Savings		**($3.3M)***
Favorable (Unfavorable) Net Surplus vs $15M Capital Need:		**($5.6M)***

Departmental Budget Snapshot



* Forecasted gains/savings will be updated once more trend data becomes available.

FUND SYNOPSIS

	Revenue	Expenses	Non-Allocated
General Fund (1)	↔	↔	$748,993
Special Revenue Funds			
Confiscated Assets Fund (DEA)	↔	↔	$161,077
Confiscated Assets Fund (State)	↔	↔	$0
Emergency 911 Fund (1)	↔	↔	$829,140
Impact Fee Fund	↔	↔	$175,696
Hotel/Motel Fund (1)	↔	↔	$1,339,388
Debt Service Fund	↔	↔	$1,324,991
Proprietary Funds			
Solid Waste Fund (2)	↔	↔	$4,534
Risk Management Fund	↔	↔	$1,759,417
Medical Insurance Fund	↔	↔	$75,608

	Non-Allocated
Grant Funds	
Operating Grant Fund (3)	$55,326
Capital Grant Fund (3)	($24,859)
Capital Project Funds	
Capital Project Fund (3)	$3,496,010
Stormwater Capital Fund	$165,636
Series 2022 Bond Fund (Parks)	$1,151,624
TSPLOST I Capital Fund	$1,872,721
TSPLOST II Capital Fund	$0
American Rescue Plan Act Capital Fund	$39
Blended Component Unit	
Development Authority Fund	$256,698

BOND RATING

AAA

strongest rating available

EMERGENCY RESERVE

General Fund
$22.6M (25%) est.

Emergency 911 Fund
$1.4M (25%) est.

Sanitation Fund
$11K (<1%) est.

Please Note: Current year revenue in excess of budgeted amounts may be available to augment Non-Allocated balances upon City Council approval (e.g. Impact Fees and Confiscated Asset collections).

(1) General Fund value represents Contingency balance. Hotel/Motel Fund value represents Debt Service Reserve (target is $1.5 million). Other Funds represents amounts in excess of the 25% fund balance target.
(2) Solid Waste Fund operational trends require further review and may necessitate an adjustment in rates or reallocation of expenses to other operating Funds of the City (i.e. General Fund).
(3) Does not include amounts, if any, currently set aside for matches on active grant applications. Funding to cover the Capital Grant Fund deficit will be requested as part of the mid-year budget process.

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TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS

FROM: THOMAS G. HARRIS, FINANCE DIRECTOR

DATE: OCTOBER 23, 2023

RE: FINANCIAL MANAGEMENT REPORTS AS OF AUGUST 31, 2023

The documents contained herein represent the financial management reports for the City of Alpharetta ("city") as of the period ending August 31, 2023.

The Finance Department is currently in the process of closing the accounting books for Fiscal Year 2023 (FY 2023). The figures represented herein will change in accordance with accounting entries made during the closing process.

General Fund

Revenue: The following section pertains to information detailed in the attached Revenue Summary and Collection Comparison report. FY 2024 revenues are budgeted at $90 million (net of Carryforward Fund Balance totaling $11 million). As of August 31, 2023, actual revenue collections total 5% or $5 million. Early trends (property digest valuations and collection trends) indicate a minor gain over budget and will be updated in future months as more trend data becomes available.

Revenue collection percentages are typically low for the first several months of the fiscal year due to various factors including: (a) property tax billings mailed in October that carry a December due date; and (b) accrual entries aimed at ensuring the city's revenues accurately reflect the period in which they were earned.

The October 1st billing for General Fund property taxes totals roughly $31.4 million. Property taxes for public utilities will occur in Spring 2024 and is estimated at an additional $445,000. Historically, the City collects between 98% and 99% of billed property taxes within the fiscal year. The current budget for property taxes, including the $1.8 million in additional property tax revenue that was part of a budget amendment approved in August, totals $30.6 million and represents 96% of the initial billing. Further adjustments for property tax estimates will be held pending data on appeals and adjustments.

Expenditures: The following section pertains to information detailed in the attached Expenditure Summary by Department (expenditure rollup by department) and Expenditure Summary by Category (expenditure rollup by account) reports. As of August 31, 2023, city departments (not including General Government[1]) have encumbered and expensed 26%, or $21 million, of their FY 2024 budget appropriations. Early forecasts indicate a surplus of $3.3 million compared to budget and is primarily composed of savings at the personnel services category (e.g., approximately 33 vacancies within General Fund departments as of September 2023).

Contingency: The General Fund contingency balance totals $748,993.

Other Funds

The following section references information included within the attached Performance Dashboard, Grant and Capital Funds Detail Reports, GAAP Financial Statements, etc.

Operating Grant Fund (Fund 220): Unspent/unencumbered project appropriations total $141,235. Remaining appropriations are set aside for a non-allocated reserve ($55,326).

Capital Grants Fund (Fund 340): Unspent/unencumbered project appropriations (net) total $609,660.

General Capital Project Fund (Fund 301): Unspent/unencumbered project appropriations total $14.3 million. Remaining appropriations are set aside for a non-allocated reserve ($3.5 million).

Stormwater Capital Fund (Fund 302): Unspent/unencumbered project appropriations total $6.7 million. Remaining appropriations are set aside for a non-allocated reserve ($165,636).

American Rescue Act Capital Fund (Fund 303): Unspent/unencumbered project appropriations total $564,551.

Series 2022 Parks Bond Fund (Fund 318): Unspent/unencumbered project appropriations total $24.1 million. Remaining appropriations are set aside for a non-allocated reserve ($1.2 million).

TSPLOST 1 Capital Project Fund (Fund 335): This fund accounts for collections under the Transportation Special Local Option Sales Tax (TSPLOST) that went into effect on April 1, 2017, and expired on March 31, 2022. Unspent/unencumbered project appropriations total $25.9 million. Remaining appropriations are set aside for a non-allocated reserve ($1.9 million).

TSPLOST 2 Capital Project Fund (Fund 336): This fund accounts for collections under the Transportation Special Local Option Sales Tax (TSPLOST) that went into effect on April 1, 2022. Appropriated funding totals $52 million and represents Tier-1 project funding. Tier-1 projects are funded at 85% of forecasted revenue collections over the life of the 5-year tax. For comparison purposes, TSPLOST 1 collections have trended at over 90% of forecasted revenue collections. Unspent/unencumbered project appropriations total $27.7 million.

Hotel/Motel Fund: FY 2024 revenues are budgeted at $9.6 million (net of carryforward fund balance totaling $962,046) with budgeted disbursements as follows: Alpharetta Convention & Visitor's Bureau (43.75% or $4.2 million); Facilities (18.75% and a portion of the carryforward fund balance detailed above; $1.4 million for debt service on the Series 2016 Convention Center

[1] General Government is utilized to account for non-operating transactions such as transfers-out to other city funds, contingency, etc.

Bonds; $15,070 for eligible initiatives such as Wills Park Master Plan Improvements; with residual funding for bond/debt service reserve); and the city (37.5% or $3.6 million).

Specifically, Debt Service Reserve funding (Convention Center Bonds) from the Facilities portion of the tax totals $1.3 million. This reserve figure dipped below the $1.5 million target level in 2019 due to the impact of the COVID-19 pandemic on the hospitality industry and is being replenished as revenues within the Fund continue strengthening.

Other Items

Council Member Stipend Activity Listing: The FY 2024 budget includes appropriations of $9,200 for the Mayor and $8,000 for each City Council Post and the available balances as of August 31, 2023 are as follows:

	Budget	Expenditures	Available Balance
Mayor: Jim Gilvin	$ 9,200	$ 3,545	$ 5,655
Post #1: Donald Mitchell	$ 8,000	$ 117	$ 7,883
Post #2: Brian Will	$ 8,000	$ 0	$ 8,000
Post #3: Doug DeRito	$ 8,000	$ 0	$ 8,000
Post #4: John Hipes	$ 8,000	$ 136	$ 7,864
Post #5: Jason Binder	$ 8,000	$ 0	$ 8,000
Post #6: Dan Merkel	$ 8,000	$ 216	$ 7,784

Development Authority[2] (Component Reporting Unit)

As of August 31, 2023, the Development Authority has $256,698 in available resources to support its main functions of promoting the public good and general welfare, trade, commerce, industry, general tax base and the employment opportunities available in the city.

[2] The Development Authority is a public corporation created and existing under the Constitution and laws of the State of Georgia and is governed by seven directors duly appointed by the Alpharetta City Council.

GENERAL FUND

Revenue Report

CITY OF ALPHARETTA

Financial Management Reports
General Fund (Unaudited)
Revenue Summary and Collection Comparison
As of August 31, 2023

	Current Fiscal Year					Prior Fiscal Year		
	2024 Budget	2024 YTD	% Collected	2024 Estimated	Variance	2023 Actual	2023 YTD	% Collected
Top 10 Revenues:								
Property Taxes								
Current Year	$ 30,645,000	$ (21,352)	-0.1%	$ 30,645,000	$ -	$ 27,550,384	$ -	0.0%
Delinquent	197,000	10,457	5.3%	197,000	-	723,017	13,315	1.8%
Motor Vehicle Tax	60,000	5,216	8.7%	60,000	-	76,680	6,886	9.0%
Motor Vehicle Title Fee	3,500,000	296,731	8.5%	3,500,000	-	3,464,923	251,629	7.3%
Local Option Sales Tax	22,100,000	1,897,672	8.6%	22,100,000	-	21,516,647	1,796,155	8.3%
Franchise Tax	6,825,000	350	0.0%	6,825,000	-	6,843,642	743	0.0%
Insurance Premium Tax	5,550,000	-	0.0%	5,837,570	287,570	5,418,627	-	0.0%
Alcohol Beverage Excise Tax	3,150,000	298,846	9.5%	3,150,000	-	2,922,779	230,076	7.9%
Building Permit Fees	2,000,000	266,322	13.3%	2,000,000	-	2,335,606	838,712	35.9%
Business and Occupational Tax	1,150,000	10,924	0.9%	1,150,000	-	1,153,003	13,289	1.2%
Court/Traffic Fines	3,140,250	370,366	11.8%	3,140,250	-	3,289,198	476,733	14.5%
Recreation/Special Event Fees	3,122,050	559,639	17.9%	3,141,850	19,800	2,805,000	475,421	16.9%
Hotel/Motel Tax (City portion)	3,581,250	360,056	10.1%	3,581,250	-	3,480,902	350,889	10.1%
subtotal	$ 85,020,550	$ 4,055,228	4.8%	$ 85,327,920	$ 307,370	$ 81,580,408	$ 4,453,850	5.5%
Other Revenues	5,257,309	549,315	10.4%	5,283,486	26,177	6,039,247	902,250	14.9%
Total Revenues	$ 90,277,859	$ 4,604,543	5.1%	$ 90,611,406	$ 333,547	$ 87,619,655	$ 5,356,100	6.1%
Carryforward Fund Balance	10,547,818							

GENERAL FUND

Expenditure Reports

CITY OF ALPHARETTA

Financial Management Reports
General Fund (unaudited)
Expenditure Summary by Department
As of August 31, 2023

	Current Fiscal Year						Prior Fiscal Year		
	2024 Budget	2024 Encumbrances	2024 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2023 Exp. (Total)	2023 Exp. (YTD)	% Exp.
Expenditures by Department:									
Mayor & Council	$ 399,354	$ 12,893	$ 67,349	$ 319,112	20.1%	16.9%	$ 325,804	$ 63,250	19.4%
City Administration	2,569,366	29,005	733,659	1,806,702	29.7%	28.6%	1,430,626	324,758	22.7%
Finance	3,970,688	138,000	907,052	2,925,635	26.3%	22.8%	3,649,868	881,848	24.2%
City Attorney	1,200,000	11,050	64,177	1,124,773	6.3%	5.3%	789,935	5,032	0.6%
Information Technology	2,766,496	49,257	456,116	2,261,122	18.3%	16.5%	2,078,189	425,073	20.5%
Human Resources	929,316	20,071	167,003	742,242	20.1%	18.0%	765,239	141,211	18.5%
Municipal Court	1,222,688	55,097	203,859	963,732	21.2%	16.7%	1,113,722	184,516	16.6%
Public Safety	40,195,439	835,439	7,926,621	31,433,379	21.8%	19.7%	35,315,152	6,878,068	19.5%
Public Works	10,690,132	1,568,942	1,644,519	7,476,671	30.1%	15.4%	9,424,751	1,559,388	16.5%
Recreation, Parks & Cultural Svcs	13,563,734	2,653,340	2,365,065	8,545,329	37.0%	17.4%	11,919,343	2,074,046	17.4%
Community & Economic Development	5,010,278	119,068	1,003,944	3,887,267	22.4%	20.0%	4,301,940	949,913	22.1%
subtotal	$ 82,517,491	$ 5,492,162	$ 15,539,365	$ 61,485,965	25.5%	18.8%	$ 71,114,570	$ 13,487,103	19.0%
General Government:									
Insurance Premiums (Risk)	$ 928,885	$ -	$ 154,814	$ 774,071	16.7%	16.7%	$ 823,300	$ 137,217	16.7%
Gwinnett Tech Bond P&I	287,490	-	-	287,490	0.0%	0.0%	288,640	-	0.0%
Transfer(s) to other Funds	16,342,818	-	4,219,636	12,123,182	25.8%	25.8%	15,639,800	2,606,633	16.7%
Contingency	748,993	-	-	748,993	0.0%	0.0%	19,916	1,358	6.8%
subtotal	$ 18,308,186	$ -	$ 4,374,451	$ 13,933,736	23.9%	23.9%	$ 16,771,656	$ 2,745,208	16.4%
Total Expenditures	$ 100,825,677	$ 5,492,162	$ 19,913,815	$ 75,419,700	25.2%	19.8%	$ 87,886,226	$ 16,232,311	18.5%

CITY OF ALPHARETTA

Financial Management Reports
General Fund (unaudited)
Expenditure Summary by Category
As of August 31, 2023

	Current Fiscal Year						Prior Fiscal Year		
	2024 Budget	2024 Encumbrances	2024 Exp. (YTD)	Funds Available	% Enc./Exp.	% Exp.	2023 Exp. (Total)	2023 Exp. (YTD)	% Exp.
Expenditures by Category:									
Salaries & Benefits:									
(1) Regular Salaries	$ 36,061,724	$ -	$ 4,795,470	$ 31,266,254	13.3%	13.3%	$ 31,693,013	$ 4,501,579	14.2%
Overtime	2,655,000	-	518,488	2,136,512	19.5%	19.5%	3,026,757	398,778	13.2%
Group Insurance	9,940,392	-	1,821,286	8,119,106	18.3%	18.3%	8,367,461	1,802,878	21.5%
FICA and Social Security	2,961,110	-	383,246	2,577,864	12.9%	12.9%	2,542,057	354,141	13.9%
Defined Benefit Pension	3,187,015	-	3,187,015	-	100.0%	100.0%	2,869,712	2,869,712	100.0%
401(A) Retirement/Match	3,531,072	-	523,318	3,007,754	14.8%	14.8%	2,844,106	437,534	15.4%
(2) Other	1,809,061	-	1,019,645	789,416	56.4%	56.4%	1,552,936	802,590	51.7%
subtotal	$ 60,145,374	$ -	$ 12,248,468	$ 47,896,906	20.4%	20.4%	$ 52,896,043	$ 11,167,212	21.1%
Maintenance & Operations:									
Professional Services	$ 3,887,402	$ 1,140,934	$ 888,636	$ 1,857,833	52.2%	22.9%	$ 2,800,996	$ 512,514	18.3%
Legal Services	1,200,000	11,050	64,177	1,124,773	6.3%	5.3%	789,935	5,032	0.6%
Vehicle Fuel/Maintenance	1,217,000	2,652	215,267	999,081	17.9%	17.7%	1,342,211	161,198	12.0%
Maintenance Contracts	3,423,981	2,465,746	299,453	658,782	80.8%	8.7%	3,497,210	323,040	9.2%
IT Professional Services	3,672,524	1,231,292	853,441	1,587,791	56.8%	23.2%	2,272,146	537,791	23.7%
General Supplies	1,150,405	133,060	179,001	838,344	27.1%	15.6%	982,100	135,320	13.8%
Utilities	3,022,975	-	281,646	2,741,329	9.3%	9.3%	2,844,084	264,986	9.3%
Insurance Premiums (Risk)	928,885	-	154,814	774,071	16.7%	16.7%	823,300	137,217	16.7%
Other	3,591,269	360,780	508,994	2,721,496	24.2%	14.2%	3,009,880	380,010	12.6%
subtotal	$ 22,094,441	$ 5,345,514	$ 3,445,429	$ 13,303,498	39.8%	15.6%	$ 18,361,864	$ 2,457,108	13.4%
Capital/Leases/Other:									
Fire Vehicle/Equip. Leases	$ 779,067	$ -	$ -	$ 779,067	0.0%	0.0%	$ 659,852	$ -	0.0%
City Hall HVAC	131,007	131,007	-	0	100.0%	0.0%	-	-	-
Equipment/Capital	288,987	15,641	282	273,064	5.5%	0.1%	6,188	-	0.0%
Other	7,500	-	-	7,500	0.0%	0.0%	13,924	-	0.0%
subtotal	$ 1,206,561	$ 146,648	$ 282	$ 1,059,631	12.2%	0.0%	$ 679,964	$ -	0.0%
General Government:									
Gwinnett Tech Bond P&I	$ 287,490	$ -	$ -	$ 287,490	0.0%	0.0%	$ 288,640	$ -	0.0%
Transfer(s) to other Funds	16,342,818	-	4,219,636	12,123,182	25.8%	25.8%	15,639,800	2,606,633	16.7%
Contingency	748,993	-	-	748,993	0.0%	0.0%	19,916	1,358	6.8%
subtotal	$ 17,379,301	$ -	$ 4,219,636	$ 13,159,665	24.3%	24.3%	$ 15,948,356	$ 2,607,991	16.4%
Total Expenditures	$ 100,825,677	$ 5,492,162	$ 19,913,815	$ 75,419,700	25.2%	19.8%	$ 87,886,226	$ 16,232,311	18.5%

Notes:

(1) Includes the following components: regular salaries, holiday leave, temporary and seasonal salaries, and separation payout.

(2) Includes the following components: workers compensation, educational programs, automobile allowance, tuition reimbursement, and employee service awards.

GRANT AND CAPITAL FUNDS

Revenue & Expenditure Reports

CITY OF ALPHARETTA

Financial Management Reports

Grant Funds

Operating Grant Fund Detail (Fund 220; life-to-date for active projects)

As of August 31, 2023

			Project Snapshot: FY2013 - FY2023		FY 2024					
Account #		Project	Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenues										
City Administration										
22013230-371000	C2100	MURAL ART PROJECT	15,915	15,915	$ -	$ -	$ -	$ -		$ -
		subtotal			***$ -***	***$ -***	***$ -***	***$ -***		***$ -***
Public Safety										
22031150-331110	C2115	2021 BULLETPROOF VEST (DOJ)	11,624	2,943	$ -	$ 8,681	$ 8,681	$ -		$ 8,681
22031150-331110	C2243	2022 BULLETPROOF VEST (DOJ)	27,408	-	-	27,408	27,408	-		27,408
22031150-371000	C2310	ALPHA BUS. ASSOC. K-9	17,000	17,000	-	-	-	-		-
23031150-331110	C2311	2022 JUSTICE ASSISTANCE GRANT	10,135	-	-	10,135	10,135	-		10,135
		subtotal			***$ -***	***$ 46,224***	***$ 46,224***	***$ -***		***$ 46,224***
Recreation, Parks & Cultural Services										
22061150-347509	C2039	WIRE & WOOD (ACVB SPONSOR)	219,500	152,000	$ -	$ 67,500	$ 67,500	$ 5,000		$ 62,500
22061150-371000	C2212	PARKING PERMIT - FILM	4,000	4,000	-	-	-	-		-
22061150-336001	C2234	ARTS CENTER (CERAMICS)	3,062	3,062	-	-	-	-		-
22061150-347509	C2239	NORTH PARK SOFTBALL TOURNEY	10,092	2,397	-	7,695	7,695	7,695		-
22061150-336000	C2247	2022 CAMP HAPPY HEARTS	5,000	5,000	-	-	-	-		-
22061150-336000	C2306	FULTON COUNTY ARTS & CULTURE	15,000	15,000	-	-	-	-		-
22061150-371000	C2308	MUSIC MATCH APPLICATIONS	2,987	2,987	-	-	-	225		(225)
		subtotal			***$ -***	***$ 75,195***	***$ 75,195***	***$ 12,920***		***$ 62,275***
General Government										
22090200-361000		INTEREST EARNINGS			$ -	$ -	$ -	$ 348		$ (348)
22090200-363000		UNREALIZED GAIN/LOSS			-	-	-	55		(55)
22090200-395000		CARRYFORWARD FUND BALANCE			-	93,136	93,136	-		93,136
		subtotal			***$ -***	***$ 93,136***	***$ 93,136***	***$ 402***		***$ 92,734***
		Total			**$ -**	**$ 214,555**	**$ 214,555**	**$ 13,322**		**$ 201,233**

CITY OF ALPHARETTA

Financial Management Reports

Grant Funds

Operating Grant Fund Detail (Fund 220; life-to-date for active projects)

As of August 31, 2023

Account #		Project	Project Snapshot: FY2013 - FY2023 Total Project Authorization	Project Snapshot: FY2013 - FY2023 Prior Year Actuals	FY 2024 Original Appropriation	FY 2024 Transfers / Adjustments	FY 2024 Revised Budget	FY 2024 Collections / Expenditures	FY 2024 Encumbrances	Available Budget
Expenditures										
City Administration										
22013230-521200	C2100	MURAL ART PROJECT	17,215	2,800	$ -	$ 14,415	$ 14,415	$ -	$ -	$ 14,415
		subtotal			***$ -***	***$ 14,415***	***$ 14,415***	***$ -***	***$ -***	***$ 14,415***
Public Safety										
22031150-542100	C2115	2021 BULLETPROOF VEST (DOJ)	23,247	23,247	$ -	$ -	$ -	$ -	$ -	$ -
22031150-542100	C2243	2022 BULLETPROOF VEST (DOJ)			-	43,985	43,985	1,089	-	42,896
22031150-521200	C2310	ALPHA BUS. ASSOC K-9	17,000	708	-	16,292	16,292	9,852	55	6,385
223031150-531600	C2311	2022 JUSTICE ASSISTANCE GRANT			-	3,306	3,306	-	-	3,306
		subtotal			***$ -***	***$ 63,583***	***$ 63,583***	***$ 10,941***	***$ 55***	***$ 52,587***
Recreation, Parks & Cultural Services										
22061159-521200	C2039	WIRE & WOOD (ACVB SPONSOR)	167,500	100,000	$ -	$ 67,500	$ 67,500	$ -	$ -	$ 67,500
22061150-531100	C2101	SPECIAL NEEDS EXPO / EVENT	1,018	-	-	1,018	1,018	-	-	1,018
22061150-531100	C2102	FULTON GOLDEN GAMES	3,630	-	-	3,630	3,630	-	-	3,630
22061150-531100	C2212	PARKING PERMIT - FILM	4,000	3,750	-	250	250	-	-	250
22061150-531100	C2234	ARTS CENTER (CERAMICS)	3,065	2,770	-	295	295	-	-	295
22061150-531100	C2237	PARTNERED EVENTS	5,000	4,305	-	695	695	-	-	695
22061150-523300	C2239	NORTH PARK SOFTBALL TOURNEY	10,092	7,595	-	2,497	2,497	2,498	-	(1)
22061150-531100	C2247	2022 CAMP HAPPY HEARTS	5,000	4,226	-	774	774	-	-	774
22061150-521200	C2306	FULTON COUNTY ARTS & CULTURE	15,000	10,500	-	4,500	4,500	4,500	-	-
22061150-521200	C2308	MUSIC MATCH APPLICATIONS	2,987	2,915	-	72	72	-	-	72
		subtotal			***$ -***	***$ 81,231***	***$ 81,231***	***$ 6,998***	***$ -***	***$ 74,234***
Non-Allocated										
22090200-579000		CONTINGENCY			$ -	$ 55,326	$ 55,326	$ -	$ -	$ 55,326
		subtotal			***$ -***	***$ 55,326***	***$ 55,326***	***$ -***	***$ -***	***$ 55,326***
		Total			**$ -**	**$ 214,555**	**$ 214,555**	**$ 17,939**	**$ 55**	**$ 196,561**

CITY OF ALPHARETTA

Financial Management Reports
Grant Funds
Capital Grant Fund Detail (Fund 340; life-to-date for active projects)
As of August 31, 2023

Account #		Project	Project Snapshot: FY2013 - FY2023 Total Project Authorization	Project Snapshot: FY2013 - FY2023 Prior Year Actuals	FY 2024 Original Appropriation	FY 2024 Transfers / Adjustments	FY 2024 Revised Budget	FY 2024 Collections / Expenditures	FY 2024 Encumbrances	Available Budget
Revenue										
Public Safety										
34034450-331150	C2244	2020 HOMELAND SECURITY GRANT	45,900	44,100	$ -	$ 1,800	$ 1,800	$ -		$ 1,800
34031150-331150	C2246	2021 HOMELAND SECURITY GRANT	22,500	-	-	22,500	22,500	-		22,500
		subtotal			***$ -***	***$ 24,300***	***$ 24,300***	***$ -***		***$ 24,300***
Public Works										
34041100-334310	C1219	MILLING AND RESURFACING (LMIG)	5,879,264	5,879,264	$ -	$ -	$ -	$ -		$ -
34041100-331150	C2242	NORTHPOINT ALPHALINK (ARC/LCI)	1,000,001	6,097	-	993,904	993,904	-		993,904
34041100-331350	C2249	WILLS PARK BUFFER - EPD GRANT	200,001	191,698	-	8,303	8,303	-		8,303
34041100-331350	C2305	ALPHALOOP (LANDWATER)	500,000	-	-	500,000	500,000	-		500,000
		subtotal			***$ -***	***$ 1,502,207***	***$ 1,502,207***	***$ -***		***$ 1,502,207***
Recreation, Parks & Cultural Services										
34061150-371000	C2248	CITY AGRICULTURE PLAN (FOOD WELL)	75,000	75,000	$ -	$ -	$ -			$ -
		subtotal			***$ -***	***$ -***	***$ -***	***$ -***		***$ -***
Community Development										
34074150-331350	C2107	NORTH POINT PKWY IMP	1,667,001	1,123,758	$ -	$ 543,243	$ 543,243			$ 543,243
		subtotal			***$ -***	***$ 543,243***	***$ 543,243***	***$ -***		***$ 543,243***
General Government										
34090200-361000		INTEREST EARNINGS			$ -	$ -	$ -	$ (806)		$ 806
34090200-363000		UNREALIZED GAIN/LOSS			-	-	-	(127)		127
34090200-395000		CARRYFORWARD FUND BALANCE			-	(222,348)	(222,348)			(222,348)
		subtotal			***$ -***	***$ (222,348)***	***$ (222,348)***	***$ (933)***		***$ (221,415)***
		Total			**$ -**	**$ 1,847,402**	**$ 1,847,402**	**$ (933)**		**$ 1,848,335**

CITY OF ALPHARETTA

Financial Management Reports

Grant Funds

Capital Grant Fund Detail (Fund 340; life-to-date for active projects)

As of August 31, 2023

			Project Snapshot: FY2013 - FY2023		FY 2024					
Account #		Project	Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Expenditures										
Public Safety										
34031150-542100	C2244	HOMELAND SECURITY GRANT	45,900	44,100	$ -	$ 1,800	$ 1,800		$ -	$ 1,800
34031150-542100	C2246	HOMELAND SECURITY GRANT	22,500	22,259	-	241	241		-	241
		subtotal			***$ -***	***$ 2,041***	***$ 2,041***	***$ -***	***$ -***	***$ 2,041***
Public Works										
34041100-541410	C1219	MILLING AND RESURFACING (LMIG)	5,879,265	5,879,265	$ -	$ -	$ -		$ -	$ -
34041100-521200	C2242	NORTHPOINT ALPHALINK (ARC/LCI)	1,000,000	114,826	-	885,174	885,174	77,652	258,347	549,175
34041100-541430	C2249	WILLS PARK BUFFER - EPD GRANT	200,000	136,238	-	63,762	63,762	5,608	49,852	8,302
34041100-541420	C2305	ALPHALOOP (LANDWATER)	500,000	-	-	500,000	500,000	-	500,000	-
		subtotal			***$ -***	***$ 1,448,936***	***$ 1,448,936***	***$ 83,260***	***$ 808,199***	***$ 557,477***
Recreation, Parks & Cultural Services										
34061150-541500	C2248	CITY AGRICULTURE PLAN (FOOD WELL)	75,000	-	$ -	$ 75,000	$ 75,000	$ -	$ -	$ 75,000
		subtotal			***$ -***	***$ 75,000***	***$ 75,000***	***$ -***	***$ -***	***$ 75,000***
Community Development										
34074150-541410	C2107	NORTH POINT PKWY IMP	2,083,751	1,737,467	$ -	$ 346,284	$ 346,284	$ 30,842	$ 315,441	$ 1
		subtotal			***$ -***	***$ 346,284***	***$ 346,284***	***$ 30,842***	***$ 315,441***	***$ 1***
Non-Allocated										
34090200-579000		CONTINGENCY			$ -	$ (24,859)	$ (24,859)	$ -	$ -	$ (24,859)
		subtotal			***$ -***	***$ (24,859)***	***$ (24,859)***	***$ -***	***$ -***	***$ (24,859)***
		Total			**$ -**	**$ 1,847,402**	**$ 1,847,402**	**$ 114,102**	**$ 1,123,640**	**$ 609,660**

CITY OF ALPHARETTA

Financial Management Reports

Capital Project Funds

General Capital Project Fund Detail (Fund 301; life-to-date for active projects)

As of August 31, 2023

Account #		Project	Project Snapshot: FY2013 - FY2023 Total Project Authorization	Project Snapshot: FY2013 - FY2023 Prior Year Actuals	FY 2024 Original Appropriation	FY 2024 Transfers / Adjustments	FY 2024 Revised Budget	FY 2024 Collections / Expenditures	FY 2024 Encumbrances	FY 2024 Available Budget
Revenue										
30141100-336000	C1410	RUCKER RD WATERLINE	$ 1,562,604	$ 1,459,845	$ -	$ 102,759	$ 102,759	$ -		$ 102,759
30141100-336000	C1702	KIMBALL BR RD IMPROVEMENTS	6,146,784	5,544,518	-	602,266	602,266	-		602,266
30141100-336000	C2104	WBR PH 4 (NPP-GREENWAY)	333,925	-	-	333,925	333,925	-		333,925
30141100-371000	C2113	ENCORE GREENWAY GATEWAY	430,000	-	-	430,000	430,000	-		430,000
30141100-336000	C2238	DAVIS DR. WATER (COUNTY)	364,489	298,753	-	65,736	65,736	-		65,736
30161150-371000	C1929	COMM AG PROGRAM	82,316	81,348	-	968	968	1,714		(746)
30161150-371000	C2010	MEMORIAL-PARK ENHANCEMENTS	40,700	38,700	-	2,000	2,000	2,000		-
30161150-371000	C2309	WACKY WORLD 2.0 (DONATIONS)	12,871	7,628	-	5,243	5,243	10,068		(4,825)
30174150-337000	C0910	TREE REPLACEMENT FUND	-	-	-	-	-	164,320		(164,320)
30113230-336000	C0924	ECONOMIC DEVELOPMENT PLAN	37,500	-	-	37,500	37,500	-		37,500
		subtotal			***$ -***	***$ 1,580,397***	***$ 1,580,397***	***$ 178,102***		***$ 1,402,295***
Non-Departmental										
30190200-395000		CARRYFORWARD FUND BALANCE			$ 1,500,000	$ 9,713,644	$ 11,213,644	$ -		$ 11,213,644
30190200-391100		TRANSFER-IN FROM THE GENERAL FUND			10,597,818	1,795,000	12,392,818	3,561,303		8,831,515
30190200	363000	UNREALIZED GAIN/LOSS			-	-	-	5,941		(5,941)
30190200-361000		INTEREST EARNINGS			150,000	-	150,000	37,663		112,337
		subtotal			***$ 12,247,818***	***$ 11,508,644***	***$ 23,756,462***	***$ 3,604,907***		***$ 20,151,555***
		Total			**$ 12,247,818**	**$ 13,089,041**	**$ 25,336,859**	**$ 3,783,009**		**$ 21,553,850**
Expenditures										
Administration										
30113230-542400	C1404	WEBSITE UPGRADE	145,000	3,560	$ -	$ 141,440	$ 141,440	$ 1,350	$ -	$ 140,090
30113230-544100	C2105	BUSINESS RECOVERY PROGRAM	150,000	50,000	-	100,000	100,000	-	-	100,000
		subtotal			***$ -***	***$ 241,440***	***$ 241,440***	***$ 1,350***	***$ -***	***$ 240,090***
Finance										
30115150-542400	C1141	TYLER ERP SYSTEM	363,044	356,279	$ -	$ 6,765	$ 6,765	$ -	$ 3,612	$ 3,153
		subtotal			***$ -***	***$ 6,765***	***$ 6,765***	***$ -***	***$ 3,612***	***$ 3,153***
Information Technology										
30117400-542400	C0900	CISCO DATA NETWORK	300,002	298,402	$ -	$ 1,600	$ 1,600	$ -	$ -	$ 1,600
30117400-542400	C1000	GIS AERIAL MAPPING	50,001	49,768	-	233	233	-	233	1

CITY OF ALPHARETTA

Financial Management Reports

Capital Project Funds

General Capital Project Fund Detail (Fund 301; life-to-date for active projects)

As of August 31, 2023

Account #		Project	Project Snapshot: FY2013 - FY2023 Total Project Authorization	Prior Year Actuals	FY 2024 Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
30117400-542400	C1103	NETWORK AND VOIP	717,679	154,210	-	563,469	563,469	-	246,681	316,788
30117400-542400	C1312	BACKUP DATA STORAGE MGMT.	510,003	488,947	-	21,056	21,056	-	-	21,056
30117400-542400	C1313	TECHNOLOGY REPLACEMENT	3,502,370	3,042,127	390,000	70,243	460,243	12,873	15,775	431,595
30117400-542400	C1519	WIRELESS ACCESS POINTS	50,000	-	50,000	-	50,000	-	-	50,000
30117400-542400	C1615	APP/DESKTOP VIRTUALIZATION	400,145	128,749	-	271,396	271,396	-	-	271,396
30117400-542400	C2201	CITY COUNCIL A/V REPLACEMENT	300,001	31,883	-	268,118	268,118	4,675	249,579	13,864
30117400-544200	C2300	BUSINESS CONTINUITY STUDY	50,000	-	-	50,000	50,000	-	-	50,000
		subtotal			***$ 440,000***	***$ 1,246,115***	***$ 1,686,115***	***$ 17,548***	***$ 512,267***	***$ 1,156,301***
Human Resources										
30118450-542400/20	C1222	RECORDS MANAGEMENT	72,501	22,934	$ -	$ 49,567	$ 49,567	$ 2,833	$ -	$ 46,734
		subtotal			***$ -***	***$ 49,567***	***$ 49,567***	***$ 2,833***	***$ -***	***$ 46,734***
Municipal Court										
30126550-542400	C1222	RECORDS MANAGEMENT	39,600	35,700	$ -	$ 3,900	$ 3,900	$ -	$ 3,900	$ -
		subtotal			***$ -***	***$ 3,900***	***$ 3,900***	***$ -***	***$ 3,900***	***$ -***
Public Safety										
30131150-542200	C1202	FLEET REPLACEMENT	9,890,846	6,202,954	$ 1,875,000	$ 1,812,892	$ 3,687,892	$ 307,830	$ 2,111,133	$ 1,268,929
30131150-541300	C1229	PS ROOF REPAIR	1,197,112	1,172,875	-	24,237	24,237		-	24,237
30131150-542100	C1401	PS EQUIPMENT REPLACEMENT	1,513,925	1,376,082	-	137,843	137,843	12,136	68,597	57,109
30131150-541300	C1706	RAPSTC IMPROVEMENTS	492,531	198,250	-	294,281	294,281		-	294,281
30131150-542400	C2052	SECURITY SYSTEM REFRESH	400,060	307,799	-	92,261	92,261	-	85,690	6,571
30131150-542100	C2055	LICENSE PLATE READER PROGRAM	20,000	9,196	-	10,804	10,804	-	-	10,804
30131150-542100	C2207	LUCAS DEVICES	176,000	169,942	-	6,058	6,058	-	-	6,058
30131150-542100	C2235	CRABAPPLE TRAINING FACILITY	43,871	38,391	-	5,480	5,480	-	-	5,480
30131150-542400	C2301	CAD/RECORDS MANAGEMENT SOFTWARE	2,250,001	374,223	-	1,875,778	1,875,778	-	1,855,777	20,001
30131150-542100	C2302	ALL TERRAIN VEHICLES	10,772	10,772	-	-	-		-	-
30131150-542100	C2303	2023 OP INITIATIVES EQUIPMENT	449,501	17,168	-	432,333	432,333	26,852	392,470	13,011
30131150-541300	C2314	FIRE STATION FACILITIES ASSESSMENT	300,000	-	225,000	75,000	300,000	-	-	300,000
30131150-542400	C2406	REAL TIME CRIME CENTER	128,900	-	128,900	-	128,900	1,853	-	127,047
30131150-542200	C2407	ASST FIRE MARSHAL EQUIPMENT	66,000	-	66,000	-	66,000	-	56,371	9,629
		subtotal			***$ 2,294,900***	***$ 4,766,967***	***$ 7,061,867***	***$ 348,670***	***$ 4,570,038***	***$ 2,143,158***

CITY OF ALPHARETTA

Financial Management Reports

Capital Project Funds

General Capital Project Fund Detail (Fund 301; life-to-date for active projects)

As of August 31, 2023

			Project Snapshot: FY2013 - FY2023		FY 2024					
Account #		Project	Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Public Works										
30141100-541200	C0910	TREE REPLACEMENT FUND	$ 1,648,151	$ 1,488,131	$ -	$ 160,020	$ 160,020	$ 500	$ 4,720	$ 154,800
30141100-541200	C1008	CEMETERY AUTHORITY-MAINTENANCE	493,726	227,923	-	265,803	265,803	1,564	11,096	253,144
30141100-541410	C1207	BRIDGE MAINTENANCE	865,212	406,488	200,000	258,724	458,724	-	-	458,724
30141100-541410	C1215	STRIPING & SIGNAGE	2,264,665	2,013,199	250,000	1,466	251,466	2,786	30,260	218,420
30141100-541410	C1217	TRAFFIC CALMING & INTERSECTION IMP	553,585	513,116	-	40,469	40,469	40,469	-	0
30141100-541410	C1218	TRAFFIC SIGNAL SYSTEM MAINTENANCE	904,267	804,267	100,000	-	100,000	4,799	8,025	87,176
30141100-541410	C1219	MILLING AND RESURFACING	27,137,647	24,017,647	3,120,000	-	3,120,000	250	-	3,119,750
30141100-541410	C1220	TRAFFIC CONTROL EQUIPMENT	1,087,079	980,278	100,000	6,801	106,801	11,703	12,160	82,938
30141100-541410	C1221	DESIGN SERVICES	1,018,300	894,867	75,000	48,433	123,433	-	12,403	111,030
30141100-542200	C1223	FLEET REPLACEMENT	1,672,223	1,334,068	190,000	148,155	338,155	735	314,188	23,232
30141100-541300	C1229	FACILITY ROOF REPAIR/REPLACE	325,000	-	325,000	-	325,000	-	-	325,000
30141100-541200	C1302	TREE PLANTING & LANDSCAPING IMP	1,374,771	1,072,093	152,000	150,678	302,678	33,214	36,792	232,672
30141100-542100	C1802	PW EQUIPMENT REPLACEMENT	217,374	203,793	-	13,581	13,581	-	-	13,581
30141100-541410	C1901	TRAFFIC RESPONSIVE SYSTEM MAINT	550,001	429,468	100,000	20,533	120,533	10,837	9,696	100,000
30141100-541300	C1902	FIRE STATION RENOVATIONS	435,003	419,519	-	15,484	15,484	-	-	15,484
30141100-541300	C1904	PW HQ RENOVATIONS	178,038	157,586	-	20,452	20,452	409	14,900	5,143
30141100-541300	C1906	CITY HALL RENOVATIONS	25,000	-	25,000	-	25,000	-	-	25,000
30141100-541300	C2003	HVAC REPLACEMENTS	391,730	291,730	100,000	-	100,000	-	28,205	71,795
30141100-541300	C2004	GENERATOR REPLACEMENTS	295,027	295,027	-	-	-	-	-	-
30141100-542400	C2026	TCC HARDWARE/SOFTWARE	170,002	98,846	-	71,156	71,156	1,533	4,994	64,629
30141100-541410	C2048	STREETLIGHT MAINTENANCE	349,079	203,862	80,000	65,217	145,217	1,469	16,413	127,336
30141100-541500	C2050	REC FACILITY MAINTENANCE	155,000	128,146	-	26,854	26,854	-	-	26,854
30141100-541300	C2053	PARKING GARAGE MAINTENANCE	181,308	58,383	25,000	97,925	122,925	69,375	28,550	25,000
30141100-541410	C2104	WEBB BR ROAD PH4 (NPP-GREENWAY)	333,925	-	-	333,925	333,925		333,925	-
30141100-541410	C2113	ENCORE GREENWAY GATEWAY	430,001	306,250	-	123,751	123,751	-	123,750	1
30141100-544200	C2200	CITY TRASH RECEPTACLE SERVICE	100,002	84,042	-	15,960	15,960	-	-	15,960
30141100-541410	C2238	DAVIS DR WATER (COUNTY)	364,489	298,753	-	65,736	65,736	-	65,736	1
30141100-521200	C2242	NORTHPOINT ALPHALINK (ARC/LCI)	365,000	37,016	-	327,984	327,984	839	79,003	248,142

CITY OF ALPHARETTA

Financial Management Reports

Capital Project Funds

General Capital Project Fund Detail (Fund 301; life-to-date for active projects)

As of August 31, 2023

Account #		Project	Project Snapshot: FY2013 - FY2023 Total Project Authorization	Prior Year Actuals	FY 2024 Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
30141100-541420	C2305	ALPHALOOP (OMP - NORTHWINDS)	188,272	30,686	-	157,586	157,586		-	157,586
30141100-541410	C2315	LOCAL ROADS SAFETY ACTION PLAN	199,778	140,710	-	59,068	59,068	5,341	53,726	0
30141100-541200	C2400	CEMETERY RETAINING WALL	16,000	-	16,000	-	16,000	-	14,170	1,830
30141100-544200	C2408	WEBB BRIDGE PARK SEWER	437,500	180	437,500	(180)	437,320	11,449	55,797	370,075
30141100-541200	C2409	SR9 LANDSCAPING	350,000	-	350,000	-	350,000	-	-	350,000
30141100-542100	C2410	WINTER WEATHER EQUIPMENT	65,000	-	65,000	-	65,000	-	-	65,000
		subtotal			***$ 5,710,500***	***$ 2,495,581***	***$ 8,206,081***	***$ 197,270***	***$ 1,258,508***	***$ 6,750,303***
Recreation, Parks & Cultural Services										
30161150-541500	C0922	SYNTHETIC TURF REPLACEMENT	1,505,429	1,005,429	$ 500,000	$ -	$ 500,000	$ -	$ -	$ 500,000
30161150-541200	C1210	TREE REMOVAL			200,000	58,667	258,667	14,415	62,221	182,031
30161150-541500	C1221	DESIGN SERVICES	214,224	209,396	-	4,828	4,828	-	335	4,493
30161150-541300	C1229	FACILITY ROOF REPAIR	680,411	485,411	195,000	-	195,000	-	46,725	148,275
30161150-542200	C1232	FLEET	412,578	202,662	-	209,916	209,916	97,735	-	112,181
30161150-542100	C1402	RP EQUIPMENT REPLACEMENT	990,219	758,226	153,000	78,993	231,993	-	77,377	154,616
30161150-541500	C1424	WILL PARK POOL EXPANSION	59,000	55,700	-	3,300	3,300		-	3,300
30113230-544200	C1527	VETERANS MEMORIAL	105,667	75,806	-	29,861	29,861	-	-	29,861
30161150-541500	C1614	THE STORIES PROJECT	85,000	31,065	-	53,935	53,935	-	-	53,935
30161150-541510	C1636	GREENWAY REPAIR AND MAINTENANCE	839,751	394,219	260,100	185,432	445,532	-	2,656	442,876
30161150-541500	C1804	PARK REPAIRS/IMPROVEMENTS	821,552	731,552	90,000	-	90,000	-	-	90,000
30161150-541500	C1806	PARKS PLAYGROUND EQUIPMENT	740,721	288,640	250,000	202,081	452,081	-	-	452,081
30161150-544100	C1807	PUBLIC ARTS PROGRAM	286,000	202,550	55,000	28,450	83,450	-	13,950	69,500
30161150-541500	C1911	EQUESTRIAN CENTER (FOUNDATION)	245,453	245,453	-	-	-		-	-
30161150-521200	C1926	NORTHSIDE MOU (PARKS)	11,400	4,625	-	6,775	6,775	-	6,775	-
30161150-541500	C1926	NORTHSIDE MOU (PARKS)	149,903	118,365	-	31,538	31,538	2,000	12,647	16,891
30161150-541500	C1929	COMMUNITY AGRICULTURE PROGRAM	82,320	40,530	-	41,790	41,790	-	11,600	30,190
30161150-541500	C2010	PARK ENHANCEMENTS	628,179	615,658	-	12,521	12,521	382	3,632	8,508
30161150-541500	C2030	TOWN GREEN IMPROVEMENTS	250,000	29,500	-	220,500	220,500	-	206,584	13,916
30161150-541500	C2051	FOUNTAIN MAINTENANCE	86,306	36,306	50,000	-	50,000	-	-	50,000
30161150-541500	C2202	ATHLETIC COURTS RESURFACING	198,433	68,368	100,000	30,065	130,065	-	-	130,065
30161150-541500	C2248	CITY AGRICULTURE PLAN (FOOD WELL)	75,000	-	-	75,000	75,000	-	-	75,000

CITY OF ALPHARETTA

Financial Management Reports

Capital Project Funds

General Capital Project Fund Detail (Fund 301; life-to-date for active projects)

As of August 31, 2023

Account #		Project	Project Snapshot: FY2013 - FY2023 Total Project Authorization	Prior Year Actuals	FY 2024 Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
30161150-541500	C2304	PARK WOOD POLE REPLACEMENT	200,000	-	-	200,000	200,000	-	-	200,000
30161150-541500	C2309	WACKY WORLD 2.0 (DONATIONS)	12,871	-	-	12,871	12,871	628	-	12,243
30161150-541500	C2411	PARK TRAIL MAINTENANCE	200,000	-	200,000	-	200,000	-	-	200,000
30161150-541500	C2412	CULTURAL ARTS MASTER PLAN	30,000	-	30,000	-	30,000	-	-	30,000
30161150-541500	C2413	WBP DUGOUT ECPANSION	11,500	-	11,500	-	11,500	-	-	11,500
		subtotal			***$ 2,094,600***	***$ 1,486,523***	***$ 3,581,123***	***$ 115,160***	***$ 444,502***	***$ 3,021,461***
Community Development										
30174150-544100	C0019	DOWNTOWN PARKING FUND	576,749	297,748	$ -	$ 279,001	$ 279,001	$ -	$ 18,000	$ 261,001
30174150-544100	C0924	ECONOMIC DEVELOPMENT PLAN	107,640	92,500	-	15,140	15,140	-	15,140	-
30174150-544200	C1300	CITY ECON DEVELOPMENT TOOLKIT	263,260	202,010	-	61,250	61,250	-	-	61,250
30174150-542200	C1433	FLEET REPLACEMENT	99,932	59,932	40,000	-	40,000		-	40,000
30174150-541410	C1603	DESIGN SERVICES	587,204	473,611	61,200	52,393	113,593	651	20,411	92,531
30174150-542400	C2111	COMMUNITY DEVELOPMENT EQUIPMENT	21,000	7,993	-	13,007	13,007	-	-	13,007
30174150-521200	C2307	WINDWARD-HWY9 MASTER PLAN MOU	60,000	700	-	59,300	59,300	-	-	59,300
30174150-521200	C2401	NORTH POINT FRAMEWORK PLAN	200,000	-	200,000	-	200,000	-	-	200,000
30174150-523400	C2402	GARDEN DISTRICT SIGNAGE	12,700	-	12,700	-	12,700	-	-	12,700
30174150-544100	C2403	SOUTH MAIN DISTRICT	50,000	-	50,000	-	50,000	-	-	50,000
30174150-544100	C2404	BROOKSIDE PARK GATEWAY	75,000	-	75,000	-	75,000	-	-	75,000
30174150-542200	C2405	LAND DEV INSPECTOR EQUIPMENT	45,000	-	45,000	-	45,000	-	-	45,000
30174150-541410	C2414	BROOKSIDE PARKWAY LAND DIET	40,000	-	40,000	-	40,000	-	-	40,000
		subtotal			***$ 523,900***	***$ 480,091***	***$ 1,003,991***	***$ 651***	***$ 53,551***	***$ 949,789***
Non-Departmental										
30190200-579000		NON-ALLOCATED			$ 1,183,918	$ 2,312,092	$ 3,496,010	$ -	$ -	$ 3,496,010
		subtotal			***$ 1,183,918***	***$ 2,312,092***	***$ 3,496,010***	***$ -***	***$ -***	***$ 3,496,010***
		Total			**$ 12,247,818**	**$ 13,089,041**	**$ 25,336,859**	**$ 683,482**	**$ 6,846,378**	**17,806,999**

CITY OF ALPHARETTA

Financial Management Reports

Capital Project Funds

Stormwater Capital Fund Detail (Fund 302; life-to-date for all projects)

As of August 31, 2023

		Project Snapshot: FY2017 - FY2023		FY 2024					
Account #	Project	Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenue									
Non-Departmental									
30290200-361000	INTEREST EARNINGS			$ 50,000	$ -	$ 50,000	$ 15,680		$ 34,320
30290200-362000	REALIZED GAIN/LOSS ON INVS			-	-	-	-		-
30290200-363000	UNREALIZED GAIN/LOSS INV			-	-	-	2,473		(2,473)
30290200-391100	TRANSFER IN/GENERAL FUND MATCH			3,950,000	-	3,950,000	658,333		3,291,667
30290200-395000	CARRYFORWARD FUND BALANCE			-	4,737,937	4,737,937	-		4,737,937
	subtotal			***$ 4,000,000***	***$ 4,737,937***	***$ 8,737,937***	***$ 676,487***		***$ 8,061,450***
	Total			**$ 4,000,000**	**$ 4,737,937**	**$ 8,737,937**	**$ 676,487**		**$ 8,061,450**
Expenditures									
Public Works									
30241100-541430 C1216	SW DRAINAGE MAINTENANCE	1,006,403	788,796	$ -	$ 217,607	$ 217,607	$ 16,483	$ 29,225	$ 171,900
30241100-541430 C1308	SW PIPE & STRUCTURE R&M	15,426,219	7,349,440	4,000,000	4,076,779	8,076,779	94,544	1,769,092	6,213,143
30241100-541430 C1503	STORMWATER STUDIES	500,001	343,780	-	156,221	156,221	-	-	156,221
30241100-541430 C1604	STORMWATER INSPECTIONS	664,055	542,365	-	121,690	121,690	-	-	121,690
30241100-541430 C2208	MEADOW BROOK HILLS DRAINAGE	252,997	252,993	-	4	4	-	-	4
	subtotal			***$ 4,000,000***	***$ 4,572,301***	***$ 8,572,301***	***$ 111,027***	***$ 1,798,317***	***$ 6,662,958***
Non-Departmental									
30290200-579000	NON-ALLOCATED			$ -	$ 165,636	$ 165,636	$ -	$ -	$ 165,636
	subtotal			***$ -***	***$ 165,636***	***$ 165,636***	***$ -***	***$ -***	***$ 165,636***
	Total			**$ 4,000,000**	**$ 4,737,937**	**$ 8,737,937**	**$ 111,027**	**$ 1,798,317**	**$ 6,828,594**

CITY OF ALPHARETTA

Financial Management Reports

Capital Project Funds

American Rescue Act Fund Detail (Fund 303; life-to-date for all projects)

As of August 31, 2023

		Project Snapshot: FY2017 - FY2023		FY 2024					
Account #	Project	Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenue									
General Government									
30390200-331350	FEDERAL GRANT	-	3,905,852	$ -	$ 2,738,659	$ 2,738,659	$ 2,188		$ 2,736,471
	Total			**$ -**	**$ 2,738,659**	**$ 2,738,659**	**$ 2,188**		**$ 2,736,471**
Expenditures									
Public Works									
30341100-541410 C1219	MILLING & RESURFACING	1,175,959	1,175,959	$ -	$ -	$ -	$ -	$ -	$ -
30341100-541430 C1308	PIPE/STORM STRUCTURE REPLACEMENT	2,144,510	1,811,716	-	332,794	332,794	-	332,794	0
30341100-541420 C1801	SIDEWALK MAINTENANCE/REPAIR	1,324,001	655,690	-	668,311	668,311	10,458	93,304	564,549
	subtotal			***$ -***	***$ 1,001,105***	***$ 1,001,105***	***$ 10,458***	***$ 426,098***	***$ 564,549***
Recreation, Parks & Cultural Services									
30361150-541500 C1636	GREENWAY REPAIR/MAINTENANCE	87,519	76,019	$ -	$ 11,500	$ 11,500		$ 11,500	$ -
30361150-541500 C2316	GREENWAY BOARDWALK REPLACEMENT	1,912,483	186,468	-	1,726,015	1,726,015	-	1,726,013	2
	subtotal			***$ -***	***$ 1,737,515***	***$ 1,737,515***	***$ -***	***$ 1,737,513***	***$ 2***
Non-Departmental									
30390200-579000	NON-ALLOCATED			$ -	$ 39	$ 39	$ -	$ -	$ 39
	subtotal			***$ -***	***$ 39***	***$ 39***	***$ -***	***$ -***	***$ 39***
	Total			**$ -**	**$ 2,738,659**	**$ 2,738,659**	**$ 10,458**	**$ 2,163,611**	**$ 564,590**

CITY OF ALPHARETTA

Financial Management Reports

Capital Project Funds

2022 Parks Bond Fund Detail (Fund 318; life-to-date for all projects)

As of August 31, 2023

			Project Snapshot: FY2017 - FY2023		FY 2024					
Account #		Project	Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenue										
Non-Departmental										
31890200-361000		INTEREST EARNINGS			$ -	$ -	$ -	$ 258,810		$ (258,810)
31890200-395000		CARRYFORWARD FUND BALANCE			-	28,451,393	28,451,393	-		28,451,393
		subtotal			***$ -***	***$ 28,451,393***	***$ 28,451,393***	***$ 258,810***		***$ 28,192,583***
		Total			**$ -**	**$ 28,451,393**	**$ 28,451,393**	**$ 258,810**		**$ 28,192,583**
Expenditures										
31841100-541420	C1712	ALPHALOOP	7,542,698	42,698	$ -	$ 7,500,000	$ 7,500,000	$ -	$ -	$ 7,500,000
31861150-541500	C0922	SYNTHETIC TURF	1,405,386	448,084	-	957,302	957,302	4,899	763	951,640
31861150-541500	C1911	EQUESTRIAN CENTER (CITY)	5,386,980	792,366	-	4,594,614	4,594,614	-	1,058,993	3,535,621
31861150-541500	C2011	WILLS PARK MASTER PLAN IMP	6,062,644	778,257	-	5,284,387	5,284,387	-	395,060	4,889,327
31861150-541500	C2216	UNION HILL PARK	3,303,690	444,966	-	2,858,724	2,858,724	48,032	224,025	2,586,667
31861150-541500	C2217	MID-BROADWELL PARK	836,296	389,984	-	446,312	446,312	119,697	231,637	94,977
31861150-541500	C2218	OLD RUCKER PARK	3,030,570	366,865	-	2,663,705	2,663,705	23,440	50,085	2,590,180
31861150-541500	C2219	FARMHOUSE PARK	2,224,706	255,276	-	1,969,430	1,969,430	-	-	1,969,430
31861150-541500	C2220	WATERS ROAD PARK	1,250,001	224,706	-	1,025,295	1,025,295	45,515	979,000	780
31861150-541500	C2245	WILLS PARK MAINTENANCE FACILITY	328,634	328,634	-	-	-		-	-
31890200-579000		PARKS RESERVE	1,520,173	368,549	-	1,151,624	1,151,624	-	-	1,151,624
31890200-584000		DEBT ISSUANCE COSTS	368,549	368,549	-	-	-	-	-	-
		Total			**$ -**	**$ 28,451,393**	**$ 28,451,393**	**$ 241,583**	**$ 2,939,564**	**$ 25,270,246**

CITY OF ALPHARETTA

Financial Management Reports
Capital Project Funds
TSPLOST I Fund Detail (Fund 335; life-to-date for all projects)
As of August 31, 2023

Account #		Project	Project Snapshot: FY2017-FY2023 Total Project Authorization	Prior Year Actuals	FY 2024 Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenue										
Non-Departmental										
33590200-395000		CARRYFORWARD FUND BALANCE			$ -	$ 35,292,260	$ 35,292,260			$ 35,292,260
33541100-361000		INTEREST EARNINGS			-	-	-	320,231		(320,231)
		Total			**$ -**	**$ 35,292,260**	**$ 35,292,260**	**$ 320,231**		**$ 34,972,029**
Expenditures										
33541100-541410	C1219	MILLING AND RESURFACING	2,000,000	2,000,000	$ -	$ -	$ -	$ -	$ -	$ -
33541100-541410	C1631	MCGINNIS RD IGA (FORSYTH)	5,026,414	763,569	-	4,262,845	4,262,845	144,995	-	4,117,850
33541100-541410	C1713	KIMBALL BR RD OP IMPROVEMENTS	1,359,742	1,123,462	-	236,280	236,280	-	233,749	2,531
33541100-541410	C1717	OLD MILTON PKWY CAPACITY IMP	5,579,474	2,498,615	-	3,080,859	3,080,859	2,434	1,078,424	2,000,002
33541100-541410	C1800	HAYNES BRIDGE RD IMP	187,598	187,598	-	-	-	-	-	-
33541100-541410	C1933	WEBB BRIDGE RD (DESIGN-PROJ. MGMT., ETC.)	876,389	876,389	-	-	-	-	-	-
33541100-541410	C1934	WINDWARD PKWY EAST IMPROVEMENTS	1,427,989	1,427,989	-	-	-	-	-	-
33541100-541410	C2054	GA 400 BRIDGES (WEBB; KIMBALL)	4,886,001	2,120,286	-	2,765,715	2,765,715	-	2,765,714	1
33541100-541410	C2104	WEBB BR RD PHASE 4 (NPP TO GREENWAY)	692,508	692,472	-	36	36	-	-	36
33541100-541410	C2113	ENCORE GREENWAY GATEWAY	2,573,000	233,300	-	2,339,700	2,339,700	-	43,000	2,296,700
33541100-541410	C2211	WEBB BRIDGE RD PHASE 1 (WESTWIND TO GREENWAY)	725,037	725,037	-	-	-	-	-	-
33541100-541410	C2229	WEBB BRIDGE RD PHASE 2 (ROUNDABOUT-PARK)	6,000,001	1,244,331	-	4,755,670	4,755,670	128,541	2,990,836	1,636,293
33541100-541410	C2232	WEBB BRIDGE RD PHASE 3 (GREENWAY-ROUNDABOUT)	17,000,001	1,021,567	-	15,978,434	15,978,434	107,453	52,773	15,818,209
33541100-541420	C2305	ALPHALOOP (OMP-NORTHWINDS)	825,000	825,000	-	-	-	-	-	-
33590200-579000		CONTINGENCY			-	1,872,721	1,872,721	-	-	1,872,721
		Total			**$ -**	**$ 35,292,260**	**$ 35,292,260**	**$ 383,423**	**$ 7,164,495**	**$ 27,744,342**

CITY OF ALPHARETTA

Financial Management Reports

Capital Project Funds

TSPLOST II Fund Detail (Fund 336; life-to-date for all projects)

As of August 31, 2023

Account #		Project	Project Snapshot: FY2017 - FY2023 Total Project Authorization	Project Snapshot: FY2017 - FY2023 Prior Year Actuals	FY 2024 Original Appropriation	FY 2024 Transfers / Adjustments	FY 2024 Revised Budget	FY 2024 Collections / Expenditures	FY 2024 Encumbrances	Available Budget
Revenue										
Non-Departmental										
33690200-313400		TSPLOST II			$ -	$ 33,414,577	$ 33,414,577	$ 1,450,470		$ 31,964,107
33641100-361000		INTEREST EARNINGS			-	-	-	125,464		(125,464)
33690200-395000		CARRYFORWARD FUND BALANCE			-	13,545,437	13,545,437	-		13,545,437
		Total			**$ -**	**$ 46,960,014**	**$ 46,960,014**	**$ 1,575,934**		**$ 45,384,080**
Expenditures										
33641100-541410	C2040	TRADEWINDS PARKWAY	6,500,000	10,715	$ -	$ 6,489,285	$ 6,489,285	$ 422,100	$ -	$ 6,067,185
33641100-541410	C2104	WEBB BRIDGE ROAD (NPP-GREENWAY)	13,000,001	2,065,944	-	10,934,057	10,934,057	414,767	7,423,971	3,095,319
33641100-541410	C2107	NORTH POINT PARKWAY IMP	10,002,000	28,393	-	9,973,607	9,973,607	431	709,475	9,263,701
33641100-541410	C2221	CROSSWALK (ALPHARETTA ELEM)	107,670	107,670	-	-	-	-	-	-
33641100-541410	C2222	CROSSWALK (MANNING OAKS ELEM)	74,263	18,537	-	55,726	55,726	-	-	55,726
33641100-541410	C2223	CROSSING (92 MILTON GARAGE)	212,301	208,128	-	4,173	4,173		-	4,173
33641100-541410	C2224	RAISED INTSECTION (MARIETTA ST)	350,001	16,925	-	333,076	333,076	1,467	137,808	193,801
33641100-541410	C2225	CROSSINGS (CITY CTR/CHURCHES)	750,001	23,434	-	726,567	726,567	471	94,795	631,301
33641100-541410	C2226	PEDESTRIAN BRIDGES (WW PKWY)	4,000,001	394,995	-	3,605,006	3,605,006	62,563	201,706	3,340,737
33641100-541410	C2227	CROSSWALK (COGBURN PARK)	129,616	129,616	-	-	-		-	-
33641100-541410	C2228	CROSWALK (CHARLOTTE DR)	146,000	146,000	-	-	-		-	-
33641100-541410	C2230	CUMMING ST CORRIDOR	4,757,526	6	-	4,757,520	4,757,520		-	4,757,520
33641100-541420	C2305	ALPHALOOP (OMP - NORTHWINDS)	12,000,001	1,919,004	-	10,080,997	10,080,997	686,055	9,153,430	241,511
33690200-579000		CONTINGENCY	-	-	-	-	-	-	-	-
		Total			**$ -**	**$ 46,960,014**	**$ 46,960,014**	**$ 1,587,855**	**$ 17,721,185**	**$ 27,650,974**

CITY OF ALPHARETTA

Financial Management Reports
Special Revenue Funds
Impact Fee Fund (Fund 270; life-to-date for active projects)
As of August 31, 2023

Account #		Project	Project Snapshot: FY2013 - FY2023 Total Project Authorization	Prior Year Actuals	FY 2024 Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenue										
27074110-341321		IMPACT FEES STREETS & HIGHWAYS			$ -	$ -	$ -	$ 79,908		$ (79,908)
27074110-341323		IMPACT FEES RECREATION & PARKS			-	49,057	49,057	236,075		(187,018)
27074110-341324		IMPACT FEES PUBLIC SAFETY			-	-	-	8,851		(8,851)
27074110-363000		UNREALIZED GAIN/LOSS			-	-	-	1,886		(1,886)
27074110-395000		CARRYFORWARD FUND BALANCE			-	3,712,044	3,712,044	-		3,712,044
27074110-361000		INTEREST EARNINGS			-	-	-	11,959		(11,959)
		Total			**$ -**	**$ 3,761,101**	**$ 3,761,101**	**$ 338,680**		**$ 3,422,421**
Expenditures										
Public Safety										
27031150-544200	C2206	RAPID RESCUE TRUCK	124,600	124,100	$ -	$ 500	$ 500	$ -	$ -	$ 500
		subtotal			***$ -***	***$ 500***	***$ 500***	***$ -***	***$ -***	***$ 500***
Public Works										
27041100-541410	C1410	RUCKER RD CORRIDOR	1,002,553	991,047	$ -	$ 11,506	11,506	$ -	$ 11,506	$ 0
27041100-541410	C2107	NORTH POINT PARKWAY IMPROVEMENTS	1,250,000	-	-	1,250,000	1,250,000	-	-	1,250,000
27041100-541420	C2305	ALPHALOOP (OMP - NORTHWINDS)	1,540,000	1,533,350	-	6,650	6,650	-	6,650	-
		subtotal			***$ -***	***$ 1,268,156***	***$ 1,268,156***	***$ -***	***$ 18,156***	***$ 1,250,000***
Recreation, Parks & Cultural Services										
27061150-541500	C2011	WILLS PARK MASTER PLAN	328,634	21,930	$ -	$ 306,704	$ 306,704	$ -	$ -	$ 306,704
27061150-541410	C2113	ENCORE GREENWAY GATEWAY	2,000,000	27,480	-	1,972,520	1,972,520	-	-	1,972,520
		subtotal			***$ -***	***$ 2,279,224***	***$ 2,279,224***	***$ -***	***$ -***	***$ 2,279,224***
Non-Departmental										
27074110-521200		PROFESSIONAL SERVICES			$ -	$ 37,525	$ 37,525	$ -	$ 37,525	$ -
27074110-579001		NON-ALLOCATED STREETS & HIGHWAYS			-	27,367	27,367	-	-	27,367
27074110-579003		NON-ALLOCATED PUBLIC SAFETY			-	148,329	148,329	-	-	148,329
		subtotal			***$ -***	***$ 213,221***	***$ 213,221***	***$ -***	***$ 37,525***	***$ 175,696***
		Total			**$ -**	**$ 3,761,101**	**$ 3,761,101**	**$ -**	**$ 55,681**	**$ 3,705,420**

CITY OF ALPHARETTA
Financial Management Reports
Special Revenue Funds
Hotel/Motel Fund (Fund 275; life-to-date for active projects)
As of August 31, 2023

			Project Snapshot: FY2013 - FY2023		FY 2024					
Account #		Project	Total Project Authorization	Prior Year Actuals	Original Appropriation	Transfers / Adjustments	Revised Budget	Collections / Expenditures	Encumbrances	Available Budget
Revenue										
27590150-314100		HOTEL/MOTEL TAXES			$ 9,550,000	$ -	$ 9,550,000	$ 960,148		$ 8,589,852
27590150-319201		PEALTY/INT HOTEL/MOTEL TAX			-	-	-	2		(2)
27590150-363000		UNREALIZED GAIN/LOSS			-	-	-	505		(505)
27590150-361000		INTEREST EARNINGS			-	-	-	3,202		(3,202)
		subtotal			***$ 9,550,000***	***$ -***	***$ 9,550,000***	***$ 963,857***		***$ 8,586,143***
Non-Departmental										
27590150-395000		CARRYFORWARD FUND BALANCE			$ -	$ 962,046	$ 962,046	$ -		$ 962,046
		subtotal			***$ -***	***$ 962,046***	***$ 962,046***	***$ -***		***$ 962,046***
		Total			**$ 9,550,000**	**$ 962,046**	**$ 10,512,046**	**$ 963,857**		**$ 9,548,189**
Expenditures										
Alpharetta Convention & Visitors Bureau										
27590150-572002		ALPHA CONV & VISITORS BUREAU DISTRIBUTION	34,900,129	30,722,004	$ 4,178,125	$ -	$ 4,178,125	$ 420,066	$ -	$ 3,758,059
		subtotal			***$ 4,178,125***	***$ -***	***$ 4,178,125***	***$ 420,066***	***$ -***	***$ 3,758,059***
City of Alpharetta										
27590150-611100		CITY OF ALPHARETTA DISTRIBUTION	30,313,108	26,731,858	3,581,250	-	3,581,250	360,056	-	3,221,194
		subtotal			***$ 3,581,250***	***$ -***	***$ 3,581,250***	***$ 360,056***	***$ -***	***$ 3,221,194***
Tourism Product Development										
27590150-521200		PROFESSIONAL SERVICES	41,570	36,070	$ 5,500	$ -	$ 5,500	$ -	$ -	$ 5,500
27590150-579006		DEBT SERVICE RESERVE	28,071,246	26,731,858	392,412	946,976	1,339,388	-	-	1,339,388
27590450-541500	C2011	WILLS PARK MASTER PLAN	751,892	736,822	-	15,070	15,070	-	-	15,070
27590151-581100	D1600	PRINCIPAL (2016 CONF CTR BOND)	8,238,654	7,528,654	710,000	-	710,000	-	-	710,000
27590151-582100	D1600	INTEREST PAYMENT (2016 CONF CTR BOND)	6,026,367	5,343,654	682,713	-	682,713	-	-	682,713
		subtotal			***$ 1,790,625***	***$ 962,046***	***$ 2,752,671***	***$ -***	***$ -***	***$ 2,752,671***
		Total			**$ 9,550,000**	**$ 962,046**	**$ 10,512,046**	**$ 780,122**	**$ -**	**$ 9,731,924**

OTHER REPORTS

CITY OF ALPHARETTA

Financial Management Reports

Listing of Payments $5,000 and greater

for the month ended August 31, 2023

Vendor	Description	Department	$ Amount
A. B. GYMNASTICS LLC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 6,250.12
A. B. GYMNASTICS LLC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 6,281.25
ACOMFORT BY DESIGN	HEATING, VENTILATING AND AIR CONDITIONING (HVAC)	Public Works	$ 11,469.51
ACOMFORT BY DESIGN	HEATING, VENTILATING AND AIR CONDITIONING (HVAC)	Various Departments	$ 5,551.26
AECOM TECHNICAL SERVICES	NP ALPHALINK (ARC/LCI GRANT) DESIGN SERVICES	Public Works	$ 77,652.09
AFLAC	VOLUNTARY SUPPLIMENTARY INSURANCE	Various Departments	$ 11,971.14
ALLIED PAVING	RETAINAGE PAYABLE Contract Withholding: 23-001	General Government	$ 240,869.19
ALLIED WASTE SERVICE	WASTE MANAGEMENT SERVICES	Finance	$ 9,472.87
ALLIED WASTE SERVICE	WASTE MANAGEMENT SERVICES	Various Departments	$ 437,377.85
ALPHA CONV & VISITORS BUREAU	TAX ALLOCATION FOR JULY FY24 OCCUPANCY	General Government	$ 420,065.63
ALPHARETTA CHAMBER OF COMMERCE	City's annual membership with Alpharetta Chamber	Community & Economic Dev.	$ 12,500.00
ALTA PLANNING + DESIGN	SAFETY ENGINEERING AND ACCIDENT STUDIES; OSHA STUDY	Public Works	$ 5,341.45
AMERICAN FACILITY	JANITORIAL/CUSTODIAL SERVICES	Various Departments	$ 9,750.00
AMERICAN FACILITY	CLEANING OF PARK AREAS	Rec., Parks & Cultural Services	$ 23,433.50
AT&T/BELLSOUTH @ 85	TELEPHONE SERVICES, LONG DISTANCE AND LOCAL	Public Safety	$ 5,726.29
AT&T/BELLSOUTH @ 85	TELEPHONE SERVICES, LONG DISTANCE AND LOCAL	Public Safety	$ 19,325.57
AT&T/BELLSOUTH @ 85	TELEPHONE SERVICES, LONG DISTANCE AND LOCAL	Various Departments	$ 5,086.08
ATKINS NORTH AMERICA	ALPHALOOP (OMP-NORTHWINDS) CONSTRUCTION MANAGEMENT	Public Works	$ 32,495.23
ATKINS NORTH AMERICA	PROJECT MANAGEMENT SERVICES VARIOUS PROJECTS	Public Works	$ 46,075.87
AVI-SPL LLC	TELEVISION RECEIVERS AND CONSOLES	Information Technology	$ 7,795.48
BILLY HOWELL FORD	VEHICLE REPAIR & MAINTENANCE	Various Departments	$ 6,173.43
BNY MELLON	PROFESSIONAL SERVICES	Various Departments	$ 5,415.00
BUTCH THOMPSON	CONSTRUCTION, SEWER AND STORM DRAIN	Public Works	$ 31,145.20
CARL BLACK BUICK GMC	VEHICLE REPAIR & MAINTENANCE	Public Safety	$ 12,638.27
CARL BLACK BUICK GMC	VEHICLE REPAIR & MAINTENANCE	Public Safety	$ 18,576.50
CDW GOVERNMENT LLC	SOFTWARE MAINTENANCE/SUPPORT	Various Departments	$ 34,775.00

CITY OF ALPHARETTA

Financial Management Reports

Listing of Payments $5,000 and greater

for the month ended August 31, 2023

Vendor	Description	Department	$ Amount
CITY OF MILTON	COURTROOM LEASE	Municipal Court	$ 6,775.00
CIVICPLUS	SOFTWARE MAINTENANCE/SUPPORT	City Clerk	$ 17,592.05
CLEARVIEW AI INC	SOFTWARE MAINTENANCE/SUPPORT	Public Safety	$ 5,500.00
COLUMBIA ENGINEERING	OLD RUCKER PARK DESIGN SERVICES	Rec., Parks & Cultural Services	$ 23,440.00
COLUMBIA ENGINEERING	NORTH POINT PKWY IMP DESIGN SERVICES	Community & Economic Dev.	$ 5,151.30
COLUMBIA ENGINEERING	NORTH POINT PKWY IMP DESIGN SERVICES	Community & Economic Dev.	$ 25,691.00
CONEQUIP PARTS AND EQUIPMENT	CONSTRUCTION EQUIPMENT (NOT OTHERWISE CLASSIFIED)	Public Works	$ 6,537.20
CRABAPPLE TURF	GROUNDS REPAIR & MAINTENANCE	Rec., Parks & Cultural Services	$ 22,759.40
DC POOL SERVICE LLC.	SWIMMING POOL MAINTENANCE	Rec., Parks & Cultural Services	$ 5,073.75
DIRTY PAWS PRODUCTION	ELECTRONIC SOUND EQUIPMENT (NOT OTHERWISE CLASSIFIED)	Rec., Parks & Cultural Services	$ 6,663.79
ESIS INC	RIMS SERVICES, WORKERS COMP	Risk Management	$ 8,500.00
ESO SOLUTIONS	SOFTWARE MAINTENANCE/SUPPORT	Public Safety	$ 12,200.21
FULTON COUNTY BOARD OF COMMISSIONERS	MUNICIPAL COURT FINES	Public Safety	$ 6,448.98
FULTON COUNTY BOARD OF EDUCATION	JULY FUEL BILL	Various Departments	$ 48,673.57
FULTON COUNTY SHERIFFS DEPARTMENT	BOND REFUND	General Government	$ 7,000.00
FULTON COUNTY SHERIFFS DEPARTMENT	BOND REFUND	General Government	$ 5,000.00
FULTON COUNTY SUPERIOR COURT	MCGINNIS RD IGA (FORSYTH)	Public Works	$ 15,900.00
FULTON COUNTY SUPERIOR COURT	MCGINNIS FERRY-PARCEL 15	Public Works	$ 5,093.00
FULTON COUNTY SUPERIOR COURT	MCGINNIS FERRY-PARCEL 41	Public Works	$ 14,250.00
FULTON COUNTY SUPERIOR COURT	MCGINNIS FERRY-PARCEL 68	Public Works	$ 8,700.00
FULTON COUNTY SUPERIOR COURT	MCGINNIS FERRY-PARCEL 64/CAFN:2022CV363747	Public Works	$ 90,637.00
FULTON COUNTY-DEPT OF FINANCE	WATER AND SEWER UTILITIES	Various Departments	$ 15,170.64
GALLS INC	EMPLOYEE UNIFORMS	Public Safety	$ 11,944.08
GEORGIA BRIDGE AND CONCRETE, LLC	WBR PH4 (NPP-GREENWAY) CONSTRUCTION	Public Works	$ 321,513.36
GEORGIA BRIDGE AND CONCRETE, LLC	WBR PH4 (NPP-GREENWAY) CONSTRUCTION	Public Works	$ 389,328.77
GEORGIA GREEN	MAINTENANCE CONTRACTS	Public Works	$ 16,629.58

CITY OF ALPHARETTA

Financial Management Reports

Listing of Payments $5,000 and greater

for the month ended August 31, 2023

Vendor	Description	Department	$ Amount
GEORGIA POWER CO	ELECTRICITY UTILITIES	Various Departments	$ 201,543.68
GEORGIA SUPERIOR COURT CLERK'S COOP. AUTH.	MUNICIPAL COURT FINES	Public Safety	$ 27,505.41
GIS WEBTECH LLC	Public Real Estate Database Software for Website	Community & Economic Dev.	$ 14,430.00
GREATER N. FULTON CHAMBER OF COMMERCE	Portion of Ad in Atlanta Business Chronicles	Community & Economic Dev.	$ 7,500.00
GREER & ASSOCIATES	REVIEW OF WBR PARCEL 503	Public Works	$ 5,125.00
GREG MALCOLM & ASSOCIATES	TRADEWINDS PARKWAY ROW SERVICES	Public Works	$ 6,500.00
GREG MALCOLM & ASSOCIATES	WBR PH3 (GREENWAY-ROUNDABOUT) ROW SERVICES	Public Works	$ 10,800.00
HIS MAJESTY COACHES	TRANSPORTATION SERVICES (NOT OTHERWISE CLASSIFIED)	Rec., Parks & Cultural Services	$ 6,142.50
HIS MAJESTY COACHES	TRANSPORTATION SERVICES (NOT OTHERWISE CLASSIFIED)	Rec., Parks & Cultural Services	$ 5,118.75
INNOVATIVE DATA	COMPUTER SOFTWARE CONSULTING	Public Safety	$ 8,865.87
INTEGRATED CONSTRUCTION	ALPHALOOP (OMP-NORTHWINDS) CONSTRUCTION	Public Works	$ 653,412.49
JARRARD & DAVIS	LEGAL SERVICES THROUGH 7/31/23	Legal Services	$ 77,554.02
JOHN STONE	WBR PH3 (GREENWAY-ROUNDABOUT) ROW	Public Works	$ 66,550.00
JOURNAL TECHNOLOGIES	SOFTWARE MAINTENANCE/SUPPORT	Municipal Court	$ 35,000.00
KONE INC	ELEVATOR INSTALLATION, MAINTENANCE AND REPAIR	Public Works	$ 9,780.00
LD GYMNASTICS INC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 10,241.40
LD GYMNASTICS INC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 10,617.75
LD GYMNASTICS INC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 23,207.16
LONGWOOD ARENAS LLC	RETAINAGE PAYABLE Contract Withholding: 23-104	General Government	$ 21,704.25
MEER ELECTRIC	GROUNDS REPAIR & MAINTENANCE	Rec., Parks & Cultural Services	$ 31,950.39
MEER ELECTRIC	GROUNDS REPAIR & MAINTENANCE	Rec., Parks & Cultural Services	$ 21,303.55
METRO WATERPROOFING,	WEATHER AND WATERPROOFING MAINTENANCE AND REPAIRS	Public Works	$ 21,000.00
METRO WATERPROOFING,	WEATHER AND WATERPROOFING MAINTENANCE AND REPAIR	Public Works	$ 48,375.00
MOFFATT & NICHOL	PEDESTRIAN BRIDGES (WW PKWY) DESIGN SERVICES	Public Works	$ 59,915.06
NEOGOV	SOFTWARE MAINTENANCE/SUPPORT	Human Resources	$ 58,142.80
NEW LONDON	PRINTING AND BINDING	Rec., Parks & Cultural Services	$ 5,640.00

CITY OF ALPHARETTA

Financial Management Reports

Listing of Payments $5,000 and greater

for the month ended August 31, 2023

Vendor	Description	Department	$ Amount
OLGA KRUGLYKHINA	HOTEL/MOTEL ACCOMMODATIONS	Public Safety	$ 6,550.00
PEACE OFFICER'S ANNUITY BENEFIT FUND OF GA	MUNICIPAL COURT FINES	Public Safety	$ 14,044.42
PEACHTREE RESIDENTIAL	REFUND FOR RELEASE OF LANDSCAPE MAINTENANCE BOND	General Government	$ 22,400.00
POPCORN MEDIA LLC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 11,336.25
POWER & ENERGY	GENERATORS, STATIONARY TYPE (NOT AUTOMOTIVE)	Public Works	$ 97,078.02
PREMIER EVENTS LLC	EVENT PLANNING SERVICES	Rec., Parks & Cultural Services	$ 14,750.00
PRIME CONTRACTORS	WATERS ROAD PARK DESIGN	Rec., Parks & Cultural Services	$ 45,515.10
PRIME ENGINEERING	WEBB BRIDGE PARK SEWER DESIGN SERVICES	Public Works	$ 11,448.50
REEP RTL NPM GA LLC	CURRENT YEAR PROPERTY TAXES	General Government	$ 25,645.00
RHYTHM N SHOES LLC	INSTRUCTORS, CLASSES FOR THE PUBLIC	Rec., Parks & Cultural Services	$ 5,996.25
ROYAL CUP COFFEE	JULY COFFEE & WATER INVOICE	Various Departments	$ 6,114.63
RUSSELL LANDSCAPE	GROUNDS MAINTENANCE: MOWING, EDGING, PLANTING	Public Works	$ 60,896.16
RUSSELL LANDSCAPE	WP BUFFER - EPA GRANT	Public Works	$ 5,607.59
RUSSELL LANDSCAPE	TREE PLANTING & LANDSCPNG IMP	Public Works	$ 29,661.00
SAVATREE LLC	TREE TRIMMING AND PRUNING SERVICES	Rec., Parks & Cultural Services	$ 7,750.00
SAWNEE ELECTRIC MEMBERSHIP	ELECTRICITY UTILITIES	Various Departments	$ 33,360.23
SHI INTERNATIONAL CO	MICROSOFT AZURE CLOUD SERVICES	Various Departments	$ 23,274.59
SLAM MECHANICAL LLC	PLUMBING	Rec., Parks & Cultural Services	$ 8,994.00
SOL CONSTRUCTION LLC	WBR PH2 (ROUNDABOUT-PARK) CONSTRUCTION	Public Works	$ 124,802.20
SPRINTURF	RETAINAGE PAYABLE Contract Withholding: 2023_WP4	General Government	$ 26,846.90
SPYGLASS GROUP LLC	TELECOM DASHBOARD SERVICES	Various Departments	$ 6,000.00
ST. JAMES UNITED MET	WEBB BRIDGE ROAD 503 A/B	Public Works	$ 404,875.00
TECH ALPHARETTA	NON-PROFESSIONAL SERVICES (NOT OTHERWISE CLASSIFIED)	Development Authority	$ 7,916.67
TEMPLE INC	TRAFFIC CONSULTING	Public Works	$ 5,418.33
TEMPLE INC	TRAFFIC CONSULTING	Public Works	$ 5,418.33
TERRAMARK LAND	SURVEYOR SERVICES, LAND	Various Departments	$ 11,793.80

CITY OF ALPHARETTA

Financial Management Reports

Listing of Payments $5,000 and greater

for the month ended August 31, 2023

Vendor	Description	Department	$ Amount
THE DUMPSTER CO	CLEANING OF AMUSEMENT AREAS, EXPOSITION CENTERS	Rec., Parks & Cultural Services	$ 18,212.19
THOMAS PARIS STONE	WEBB BRIDGE RD-PARCEL 22	Public Works	$ 306,868.00
TRI SCAPES INC	PARK AREA CONSTRUCTION/RENOVATION	Various Departments	$ 149,097.83
TRI SCAPES INC	SIDEWALK PAVERS MAINTENANCE AND REPAIR	Public Works	$ 159,625.00
TRUIST BANK	PCARD STATEMENT 8/2/23	General Government	$ 203,217.05
UTILITY ASSET MANAGEMENT	PIPE AND PIPE FITTINGS MAINTENANCE AND REPAIR	Public Works	$ 26,624.00
VERIZON WIRELESS	TELEPHONE SERVICES, CELLULAR	Various Departments	$ 6,357.65
VERIZON WIRELESS	TELEPHONE SERVICES, CELLULAR	Various Departments	$ 15,761.15
WADE FORD INC	FLEET REPLACEMENT AND VEHICLE CLAIMS	Various Departments	$ 217,933.00
WADE FORD INC	FLEET REPLACEMENT AND VEHICLE CLAIMS	Various Departments	$ 167,780.00

CITY OF ALPHARETTA

Financial Management Reports

Listing of PO's between $5,000.01 and $50,000.00

for the month ended August 31, 2023

Purchase Order #	Vendor	Department	Purchase Order Amt.	Description
24000166	JOURNAL TECHNOLOGIES INC.	MUNICIPAL COURT	$ 6,400.00	COURT SOFTWARE CONFIGURATION FOR HOUSE BILL 242
24000168	HOLLAND & KNIGHT LLP	FINANCE	$ 11,050.00	LEGAL SERVICES
24000169	GREG MALCOLM & ASSOCIATES INC	PUBLIC WORKS	$ 6,500.00	APPRAISAL SERVICES FOR DRYDEN RD AT&T APPRAISAL
24000172	RICO INTERNATIONAL INC	REC., PARKS & CULTURAL SVCS	$ 12,647.07	(1) 2024 CLUB CAR TEMPO
24000174	GREATER NORTH FULTON	COMMUNITY & ECONOMIC DEV.	$ 7,500.00	ADVERTISEMENT IN ATLANTA BUSINESS CHRONICLE
24000176	CDW LLC	INFORMATION TECHNOLOGY	$ 34,775.00	TENABLE SUBSCRIPTION LICENSE RENEWAL
24000178	AT&T MOBILITY	INFORMATION TECHNOLOGY	$ 12,000.00	GREENWAY CALL BOXES
24000182	ZEST YOGA AND FITNESS	REC., PARKS & CULTURAL SVCS	$ 17,280.00	RECREATION INSTRUCTOR
24000191	GOVERNMENTJOBS.COM, INC.	INFORMATION TECHNOLOGY	$ 42,325.80	NEOGOV SUBSCRIPTION RENEWAL
24000194	ESO SOLUTIONS, INC.	INFORMATION TECHNOLOGY	$ 12,200.21	EMS SOFTWARE RENEWAL
24000195	SAFETY PENN TRAINING LLC	REC., PARKS & CULTURAL SVCS	$ 17,051.25	LIFEGUARD CERTIFICATION/RECERTIFICATION COURSES
24000196	RANDIE SPEIER LEVAN	REC., PARKS & CULTURAL SVCS	$ 6,480.00	RECREATION INSTRUCTOR
24000200	JUNE OROS	REC., PARKS & CULTURAL SVCS	$ 5,338.00	RECREATION INSTRUCTOR
24000203	KATHERINE I THOMAS	REC., PARKS & CULTURAL SVCS	$ 13,323.75	RECREATION INSTRUCTOR
24000205	STAGEDROP LLC	REC., PARKS & CULTURAL SVCS	$ 15,641.01	PORTABLE STAGE FOR COMMUNITY THEATER
24000207	CDW LLC	INFORMATION TECHNOLOGY	$ 28,900.00	NETMOTION SUBSCRIPTION RENEWAL
24000208	VERINEXT CORP.	INFORMATION TECHNOLOGY	$ 51,222.22	MIMECAST SUBSCRIPTION RENEWAL
24000209	PREMIER EVENTS LLC	REC., PARKS & CULTURAL SVCS	$ 29,500.00	2023 WIRE AND WOOD EVENT MANAGEMENT
24000213	CONEQUIP PARTS AND EQUIPMENT LLC	PUBLIC WORKS	$ 6,537.20	RUBBER TRACK PADS FOR CATERPILLAR EXCAVATOR 312B
24000215	GREG MALCOLM & ASSOCIATES INC	PUBLIC WORKS	$ 10,800.00	APPRAISAL SERVICES FOR WEBB BRIDGE RD PHASE III
24000219	HENRY SCHEIN, INC	PUBLIC SAFETY	$ 25,000.00	EMS SUPPLIES
24000220	DARRYL D ADAMS	REC., PARKS & CULTURAL SVCS	$ 12,729.55	RECREATION INSTRUCTOR
24000221	ATLAS GEOGRAPHIC DATA, INC.	INFORMATION TECHNOLOGY	$ 9,600.00	ANNUAL MAINTENANCE OF GIS TAX PARCEL DATABASE
24000222	HIGHWAY MARKINGS LLC	PUBLIC WORKS	$ 18,375.00	ROADWAY STRIPING ON NORTH POINT PKWY FROM HAYNES BR RD TO MANSELL RD
24000223	CLEARVIEW AI INC	PUBLIC SAFETY	$ 5,500.00	CLEARVIEW AI SOFTWARE RENEWAL
24000228	MEER ELECTRICAL CONTRACTORS INC	PUBLIC WORKS	$ 12,540.00	MONTHLY EMERGENCY WARNING SIREN INSPECTIONS
24000229	JOURNAL TECHNOLOGIES INC.	INFORMATION TECHNOLOGY	$ 35,000.00	COURT MANAGEMENT SOFTWARE RENEWAL
24000230	BOUND TREE MEDICAL LLC	PUBLIC SAFETY	$ 25,000.00	EMS SUPPLIES
24000231	OLGA KRUGLYKHINA	PUBLIC SAFETY	$ 6,575.00	RENTAL ACCOMMODATIONS FOR 6-WEEK POLGRAPH SCHOOL
24000232	CIVICPLUS, LLC	CITY ADMINISTRATION	$ 17,592.05	CIVICPLUS SOFTWARE RENEWAL
24000233	CONCRETE LEVELING SOLUTIONS INC.	PUBLIC WORKS	$ 38,610.00	LIFT AND STABILIZATION OF SIDEWALKS SURROUNDING STORM DRAINS IN GLEN ABBY
24000234	GRM INFORMATION MANAGEMENT SERVICES	CITY ADMINISTRATION	$ 24,700.00	RECORD STORAGE AND SHREDDING SERVICES
24000235	AT&T/BELLSOUTH @ 85 ANNEX	INFORMATION TECHNOLOGY	$ 9,000.00	POTS TELEPHONE LINE
24000236	KIMLEY-HORN & ASSOCIATES INC	CITY ADMINISTRATION	$ 18,000.00	DOWNTOWN PARKING CONSULTING SERVICES FOR ON-STREET LOADING
24000238	TRANSAFE INC	PUBLIC WORKS	$ 9,690.00	RESTOCK OF POSTS FOR SIGN INSTALLATIONS
24000239	SAVATREE LLC	REC., PARKS & CULTURAL SVCS	$ 10,695.00	PINE TREE REMOVAL IN WEBB BRIDGE PARK
24000242	GIS WEBTECH LLC	COMMUNITY & ECONOMIC DEV.	$ 14,430.00	PUBLIC COMMERCIAL REAL ESTATE SOFTWARE

CITY OF ALPHARETTA

Financial Management Reports

Listing of PO's between $5,000.01 and $50,000.00

for the month ended August 31, 2023

Purchase Order #	Vendor	Department	Purchase Order Amt.	Description
24000244	INNOVATIVE DATA SOLUTIONS	PUBLIC SAFETY	$ 8,865.87	POWER DMS LICENSE RENEWAL
24000246	ATLANTA GOLF TRAINING, LLC	REC., PARKS & CULTURAL SVCS	$ 17,325.00	RECREATION INSTRUCTOR
24000255	COMFORT BY DESIGN INC	PUBLIC WORKS	$ 11,611.57	HVAC SERVICES FOR WILLS PARK LARGE GYM
24000261	CDW LLC	INFORMATION TECHNOLOGY	$ 25,100.00	BEYONDTRUST PASSWORD SAFE SUBSCRIPTION
24000265	LEIJA & SANCHEZ CONSTRUCTION LLC	REC., PARKS & CULTURAL SVCS	$ 14,170.00	RESTHAVEN CEMETERY WALL REPAIR/RESTORATION
24000268	COMFORT BY DESIGN INC	PUBLIC WORKS	$ 28,204.56	HVAC SERVICES FOR ALPHARETTA COMMUNITY CENTER
24000272	TYLER TECHNOLOGIES INC	INFORMATION TECHNOLOGY	$ 10,021.18	SOCRATA SOFTWARE RENEWAL
24000273	A.D. MORRISON, INC	PUBLIC WORKS	$ 46,724.88	ROOFING SERVICES AT ADULT ACTIVITY CENTER

City of Alpharetta
Balance Sheet
Governmental Funds
August 31, 2023

	Major Governmental Funds							Non-Major	Total
	General Fund	**Capital Project Fund**	**Capital Grant Fund**	**2016 Bond Fund**	**2022 Bond Fund**	**T-SPLOST Capital Fund**	**T-SPLOST II Capital Fund**	**Governmental Funds**	**Governmental Funds**
ASSETS									
Cash / Cash Equivalents / Investments	$ 28,215,136	$ 14,048,017	$ (150,683)	$ 10	$ 28,487,243	$ 35,321,389	$ 13,746,970	$ 16,733,737	$ 136,401,820
Receivables (net of allowance for uncollectibles)									
Taxes Receivable									
Property Taxes	370,129	-	-	-	-	-	-	-	370,129
Other Taxes	18,726	-	-	-	-	-	2,733	-	21,459
Interest	-	-	-	-	-	-	-	50,110	50,110
Accounts		-	-	-	-	-	-	71,711	71,711
Due from Other Funds	236,732	-	-	-	-	-	-	21,470	258,202
Intergovernmental Receivable	24,549	705,022	436,372	-	-	-	-	-	1,165,943
Cash - Restricted	283,034	292,536	-	-	-	-	-	-	575,571
Total Assets	**29,148,306**	**15,045,576**	**285,689**	**10**	**28,487,243**	**35,321,389**	**13,749,703**	**16,877,028**	**138,914,945**
LIABILITIES AND FUND BALANCES									
Liabilities									
Current									
Accounts Payable	214,024	-	-	-	-	-	-	309,823	523,847
Retainage Payable	-	27,160	-	-	18,623	92,320	213,455	142,914	494,472
Intergovernmental Payable	-	-	-	-	-	-	-	-	-
Claims Payable	-	-	-	-	-	-	-	-	-
Payroll Payable	126,957	-	-	-	-	-	-	-	126,957
Due to Other Funds	-	-	186,699	-	-	-	-	4,773	191,472
Deferred Revenue	433,485	705,022	436,372	-	-	-	2,733	143,291	1,720,904
Unearned Revenue	996,536	-	130,460	-	-	-	-	2,742,281	3,869,277
Non-Current									
Unclaimed Property	105,106	-	-	-	-	-	-	-	105,106
Claims Payable	-	-	-	-	-	-	-	-	-
Total Liabilities	**1,876,108**	**732,182**	**753,531**	**-**	**18,623**	**92,320**	**216,187**	**3,343,082**	**7,032,034**
Fund Balances:									
Restricted for:									
Capital Projects	-	3,971,006	(1,566,622)	10	24,377,433	26,191,853	(4,187,669)	4,986,912	53,772,921
Law Enforcement	-	-	-	-	-	-	-	134,082	134,082
Emergency Telephone Activities	-	-	-	-	-	-	-	(606,753)	(606,753)
Grant Projects	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	205,449	205,449
Promotion of Tourism	-	-	-	-	-	-	-	(193,606)	(193,606)
Assigned for:									
Grant Projects	-	-	-	-	-	-	-	33,139	33,139
Capital Projects	-	-	-	-	-	-	-	-	-
Emergency Reserve	22,570,000	-	-	-	-	-	-	-	22,570,000
2025 Fiscal Year Capital	9,460,685	-	-	-	-	-	-	-	9,460,685
Encumbrances	5,492,162	6,846,378	1,123,640	-	2,939,564	7,164,495	17,721,185	5,231,564	46,518,987
Remaining 2024 Net Spend	(13,884,196)	-	-	-	-	-	-	-	(13,884,196)
Projected Net Surplus/2026 Capital	3,633,547	-	-	-	-	-	-	-	3,633,547
Unallocated	-	3,496,010	(24,859)	-	1,151,624	1,872,721	-	4,051,254	10,546,750
Total Fund Balances	27,272,198	14,313,393	(467,842)	10	28,468,620	35,229,069	13,533,516	13,842,041	132,191,006
Total Liabilities and									-
Fund Balances	**$ 29,148,306**	**$ 15,045,576**	**$ 285,689**	**$ 10**	**$ 28,487,243**	**$ 35,321,389**	**$ 13,749,703**	**$ 17,185,123**	**$ 139,223,040**

City of Alpharetta
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Period Ended August 31, 2023

	Major Governmental Funds							Non-Major	Total
	General Fund	Capital Project Fund	Capital Grant Fund	S2016 Const Bond Fund	S2022 Const Bond Fund	T-SPLOST Capital Fund	T-SPLOST II Capital Fund	Governmental Funds	Governmental Funds
REVENUES									
Taxes:									
Property Tax	$ 317,269	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 317,269
Local Option Sales Tax	1,897,672	-	-	-	-	-	-	-	1,897,672
Transportation SPLOST	-	-	-	-	-	-	1,450,470	-	1,450,470
Other Taxes	345,012	-	-	-	-	-	-	960,150	1,305,162
Licenses and permits	339,738	-	-	-	-	-	-	-	339,738
Intergovernmental	11,700	-	-	-	-	-	-	2,188	13,888
Charges for services	763,866	-	-	-	-	-	-	12,920	776,786
Impact Fees	-	-	-	-	-	-	-	324,834	324,834
Fines/Forfeitures	331,866	-	-	-	-	-	-	-	331,866
Investment earnings (Loss)	125,315	43,604	(933)	10	258,810	320,231	125,464	45,064	917,566
Contributions and Donations	-	178,102	-	-	-	-	-	-	178,102
Misc Revenue	49,055	-	-	-	-	-	-	-	49,055
Other	-	-	-	-	-	-	-	-	-
Total revenues	**4,181,492**	**221,706**	**(933)**	**10**	**258,810**	**320,231**	**1,575,934**	**1,345,156**	**7,902,407**
EXPENDITURES									
Current:									
Unallocated	-	-	-	-	-	-	-	-	-
General government	2,599,216	21,730	-	-	-	-	-	422,316	3,043,262
Public safety	7,926,621	348,670	-	-	-	-	-	1,137,930	9,413,221
Public works	1,644,519	197,270	83,260	-	-	383,423	1,587,855	121,485	4,017,813
Economic and community development	1,003,944	651	30,842	-	-	-	-	-	1,035,437
Alpharetta Business Community	-	-	-	-	-	-	-	-	-
Culture and recreation	2,365,065	115,160	-	-	241,583	-	-	6,998	2,728,806
Contingency	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-
Debt service:									-
Principal	-	-	-	-	-	-	-	226,006	226,006
Interest	-	-	-	-	-	-	-	-	-
Other Costs		-	-	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	**15,539,365**	**683,482**	**114,102**	**-**	**241,583**	**383,423**	**1,587,855**	**1,914,734**	**20,464,545**
Excess (deficiency) of revenues over (under) expenditures	(11,357,872)	(461,776)	(115,035)	10	17,227	(63,192)	(11,922)	(569,578)	(12,562,137)
OTHER FINANCING SOURCES (USES)									
Transfers in	360,056	3,561,303	-	-	-	-	-	658,333	4,579,693
Transfers out	(4,374,451)	-	-	-	-	-	-	(360,056)	(4,734,507)
Loan Proceeds	-	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-	-
Sale of capital assets	24,494	-	-	-	-	-	-	-	24,494
Sale of non-capital assets	-	-	-	-	-	-	-	-	-
Land Sale	-	-	-	-	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources and (uses)	(3,989,900)	3,561,303	-	-	-	-	-	298,277	(130,320)
Net change in fund balances	(15,347,773)	3,099,527	(115,035)	10	17,227	(63,192)	(11,922)	(271,301)	(12,692,458)
Fund balances - beginning	**42,619,970**	**11,213,866**	**(352,807)**	**-**	**28,451,393**	**35,292,260**	**13,545,437**	**14,113,342**	**144,883,463**
Fund balances - ending	**$ 27,272,198**	**$ 14,313,393**	**$ (467,842)**	**10**	**$ 28,468,620**	**$ 35,229,069**	**$ 13,533,516**	**$ 13,842,041**	**$ 132,191,006**

City of Alpharetta
Combining Balance Sheet
Non-Major Governmental Funds
August 31, 2023

	Special Revenue									Total Non-major
	Hotel Motel	**Impact Fee**	**Federal Confiscated Assets**	**State Confiscated Assets**	**Grant Operating**	**E911**	**American Rescue ACT**	**Debt Service Fund**	**Stormwater Capital Fund**	**Governmental Funds**
ASSETS										
Cash / Cash Equivalents / Investments	$ 1,145,782	$ 4,126,775	$ 263,074	$ 32,085	$ 88,520	$ 1,442,790	$ 2,769,939	$ 1,536,250	$ 5,328,523	$ 16,733,737
Taxes Receivable	-	-	-	-	-	-	-	-	-	-
Pre-Paid Expenditures	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	16,110	-	-	-	34,000	-	-	-	-	50,110
Property Taxes	-	-	-	-	-	-	-	71,711	-	71,711
Intergovernmental Receivable	-	-	-	-	21,470	-	-	-	-	21,470
Due From Other Funds	308,095									
Restricted	-	-	-	-	-	-	-	-	-	-
Total Assets	**1,469,987**	**4,126,775**	**263,074**	**32,085**	**143,991**	**1,442,790**	**2,769,939**	**1,607,960**	**5,328,523**	**17,185,123**
LIABILITIES										
Accounts Payable	308,095	-	-	-	-	1,728	-	-	-	309,823
Retainage Payable	-	76,050	-	-	-	-	41,738	-	25,126	142,914
Intergovernmental Payable	-	-	-	-	-	-	-	-	-	-
Arbitrage Payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-	-	-	-
Payroll Liabilities	-	-	-	-	-	4,773	-	-	-	4,773
Due to Other Fund	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	16,110	-	-	-	55,470	-	-	71,711	-	143,291
Unearned Revenue	-	-	-	-	-	-	2,736,471	5,810	-	2,742,281
Total Liabilities	**324,205**	**76,050**	**-**	**-**	**55,470**	**6,501**	**2,778,209**	**77,521**	**25,126**	**3,343,082**
FUND BALANCES										
Restricted:										
Capital Projects	-	3,819,348	-	-	-	-	(2,171,881)	-	3,339,445	4,986,912
Law Enforcement	-	-	101,997	32,085	-	-	-	-	-	134,082
Promotion of Tourism	(193,606)	-	-	-	-	-	-	-	-	(193,606)
Emergency Telephone Activities	-	-	-	-	-	(606,753)	-	-	-	(606,753)
Debt Service	-	-	-	-	-	-	-	205,449	-	205,449
Assigned for: Grant Projects	-	-	-	-		-	-	-	-	-
Grant Projects	-	-	-	-	33,139	-	-	-	-	33,139
Encumbrances	-	55,681	-	-	55	1,213,901	2,163,611	-	1,798,317	5,231,564
Unallocated	1,339,388	175,696	161,077	-	55,326	829,140	-	1,324,991	165,636	4,051,254
Total Fund Balances	1,145,782	4,050,725	263,074	32,085	88,520	1,436,289	(8,270)	1,530,440	5,303,397	13,842,041
Total Liabilities and Fund Balances	**$ 1,469,987**	**$ 4,126,775**	**$ 263,074**	**$ 32,085**	**$ 143,991**	**$ 1,442,790**	**$ 2,769,939**	**$ 1,607,960**	**$ 5,328,523**	**$ 17,185,123**

City of Alpharetta
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-major Governmental Funds
For the Period Ended August 31, 2023

	Special Revenue									Total Non-major
	Hotel Motel	**Impact Fee**	**Federal Confiscated Assets**	**State Confiscated Assets**	**Grant Operating**	**E911 Fund**	**American Rescue Act**	**Debt Service Fund**	**Stormwater Service Fund**	**Governmental Funds**
REVENUES:										
Hotel Motel Tax	$ 960,150	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ 960,150
Property tax	-	-	-	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	12,920	-	-	-	-	12,920
Impact Fees	-	324,834	-	-	-	-	-	-	-	324,834
Forfeiture Income	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	2,188	-	-	2,188
Contributions & Donations	-	-	-	-	-	-	-	-	-	-
Investment Earnings (Loss)	3,707	13,846	-	-	402	5,659	-	3,296	18,153	45,064
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	**963,857**	**338,680**	**-**	**-**	**13,322**	**5,659**	**2,188**	**3,296**	**18,153**	**1,345,156**
EXPENDITURES:										
Tourism	420,066	-	-	-	-	-	-	-	-	420,066
Community Development	-		-	-	-	-	-	-	-	-
Culture/Recreation	-	-	-	-	6,998	-	-	-	-	6,998
Public Safety	-	-	15,449	3,076	10,941	1,108,464	-	-	-	1,137,930
Public Works	-	-	-	-	-	-	10,458	-	111,027	121,485
General Government	-	-	-	-	-	-	-	2,250	-	2,250
Debt Service:	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	226,006	-	-	-	226,006
Interest	-	-	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-	-	-
Total expenditures	**420,066**	**-**	**15,449**	**3,076**	**17,939**	**1,334,470**	**10,458**	**2,250**	**111,027**	**1,914,734**
Excess (deficiency) of revenues over expenditures	543,792	338,680	(15,449)	(3,076)	(4,616)	(1,328,811)	(8,270)	1,046	(92,873)	(569,578)
OTHER FINANCING SOURCES (USES):										
Transfers in / out:										
General fund	(360,056)	-	-	-	-	-	-	-	658,333	298,277
Budgeted Fund Balance:	-	-	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-	-	-
Total other financing sources	(360,056)	-	-	-	-	-	-	-	658,333	298,277
Net change in fund balances	183,735	338,680	(15,449)	(3,076)	(4,616)	(1,328,811)	(8,270)	1,046	565,460	(271,301)
Fund balances - beginning	**962,046**	**3,712,045**	**278,523**	**35,160**	**93,137**	**2,765,099**	**-**	**1,529,394**	**4,737,937**	**14,113,342**
Fund balances - ending	**$ 1,145,782**	**$ 4,050,725**	**$ 263,074**	**$ 32,085**	**$ 88,520**	**$ 1,436,289**	**$ (8,270)**	**$ 1,530,440**	**$ 5,303,397**	**$ 13,842,041**

City of Alpharetta
Enterprise Fund -Solid Waste
Statement of Net Position
August 31, 2023

.	Solid Waste
ASSETS	
Current Assets:	
Cash and Cash Equivalents & Investments	$ 1,055,879
Inventories, at cost	-
Accounts Receivables (net of allowance for uncollectibles)	1,270,309
Prepaid Insurance Expenses	-
Total Current Assets	2,326,188
Noncurrent Assets:	
Restricted Cash, Cash Equivalents, and Investments	-
Total Restricted Assets	-
Other	-
Capital Assets	
Buildings and System	-
Machinery and Equipment	-
Less Accumulated Depreciation	-
Total Capital Assets (net of accumulated depreciation)	-
Total Noncurrent Assets	-
Total Assets	**2,326,188**
LIABILITIES	
Current Liabilities:	
Accounts Payable	-
Accounts Payable/ Customer Credit Balances	-
Accounts Payable/ Customer Pre-Paid Service	-
Payroll Liabilities	350
Accrued Salaries	-
Accrued Interest Payable	-
Compensated Absences Payable	-
Notes Payable - Revenue Bonds	-
Due to Other Funds	-
Total Current Liabilities	350
Current Liabilities Payable from Restricted Assets:	
Revenue Bonds Payable	-
Total Current Liabilities Payable from Restricted Assets	-
Noncurrent Liabilities:	
Customer Deposits	-
Compensated Absences less Current Portion	-
Revenue Bonds Payable	-
Total Noncurrent Liabilities	-
Total Liabilities	**350**
NET ASSETS	
Invested in Capital Assets, net of related debt	-
Reserved for Debt Service	-
Reserved for Encumbrances	-
Unreserved	2,325,838
Total Net Assets	2,325,838
Total Liabilities & Net Assets	**$ 2,326,188**

City of Alpharetta
Enterprise Fund - Solid Waste
Statement of Revenues, Expenses, and Changes in Net Position
For the Period Ended August 31, 2023

Operating revenues:	
Charges for sales and services:	
Refuse Collection charges	$ 2,772,017
Misc Revenue	-
Total operating revenues	2,772,017
Operating expenses:	
Administration	5,361,499
Non-departmental	-
Total operating expenses	5,361,499
Operating Gain (loss)	(2,589,482)
Non-operating revenues (expenses):	
Investment earnings (Loss)	5,268
Total non-operating revenue (expenses)	5,268
Income (loss) before transfers	(2,584,214)
Transfers In	-
Transfers Out	-
Change In Net Assets	(2,584,214)
Total net assets-beginning	**10,940**
Total net assets-ending (net of encumbrances)	**(2,573,274)**
Adjustments to GAAP basis:	
Encumbrances	4,899,112
Misc adj-Encumbrances Resv/Prior Year	
Total net assets-ending	**$ 2,325,838**

DEVELOPMENT AUTHORITY

Revenue & Expenditure Report
GAAP Financial Statements

ALPHARETTA DEVELOPMENT AUTHORITY

Financial Management Report - As of August 31, 2023 (unaudited)

	Account #	Project	Total Budget	Actuals (Collections/ Expenditures)	Encumbrances	Remaining
Revenues						
	99575100-346900	Bond Application Fee	$ -	$ -		$ -
	99575100-371000-C1532	ATC Operational Funding (COA)	95,000	95,000		-
(2)	99575100-381000-C1535	Innovation Center Operations (ATC)	23,700	3,314		20,386
		subtotal	***$ 118,700***	***$ 98,314***		***$ 20,386***
(1)	99575100-395000	Carryforward Fund Balance	$ 356,962	$ -		$ 356,962
		subtotal	***$ 356,962***	***$ -***		***$ 356,962***
		Total	**$ 475,662**	**$ 98,314**		**$ 377,348**
Expenditures						
	99575100-571000-C1403	Local Job Creation Grant Program	$ 32,500	$ -	$ -	$ 32,500
	99575100-544100-C1532	ATC Operational Funds	95,000	23,750	71,250	-
	99575100-544100-C1601	High Impact Permitting Grant Program (IGA with COA)	20,948	-	-	20,948
	99575100-544100-C0924	Economic Development Strategic Plan (split with COA)	37,500	-	-	37,500
	99575100-544100-C2313	Atl. Urban Land Institute (technical assistance panel)	10,000	-	10,000	-
		subtotal	***$ 195,948***	***$ 23,750***	***$ 81,250***	***$ 90,948***
(2)	99575100-523860-C1535	Innovation Center Operations (Maintenance Contracts)	$ 12,000	$ 1,796	$ 7,500	$ 2,704
(2)	99575100-531200-C1535	Innovation Center Operations (Miscellaneous Utilities)	1,100	85	-	1,015
(2)	99575100-531210-C1535	Innovation Center Operations (Water/Sewer)	1,200	33	-	1,167
(2)	99575100-531220-C1535	Innovation Center Operations (Natural Gas)	5,000	283	-	4,717
(2)	99575100-531230-C1535	Innovation Center Operations (Electricity)	4,400	431	-	3,969
		subtotal	***$ 23,700***	***$ 2,630***	***$ 7,500***	***$ 13,570***
	99575100-579000	Reserve	$ 256,014	$ -	$ -	$ 256,014
		Total	**$ 475,662**	**$ 26,380**	**$ 88,750**	**$ 360,532**

(1) Carryforward Fund Balance represents cash available at the end of the prior fiscal year that is programmed into the current fiscal year budget. As this account represents cash already received, there will not be actual collections.

(2) Innovation Center utilities are being funded by the Alpharetta Technology commission (ATC) on a reimbursement basis. As such, revenues and/or expenses will outpace budget at month end due to the billing/reimbursement delay.

Account #	Project	Total Budget	Actuals (Collections/ Expenditures)	Encumbrances	Remaining

Fund Balance Reconciliation

Fund Balance (beginning of Fiscal Year)	**$**	**356,962**
Revenues collected to date		98,314
Expenditures incurred to date		(26,380)
Fund Balance	**$**	**428,896**
Fund Balance Allocation (forecasted):		
Non-Spendable (unspent/remaining project allocations)	$	172,198
Spendable (available for investment by the Board)		256,698
	$	**428,896**

City of Alpharetta
Balance Sheet
COMPONENT UNIT-DEVELOPMENT AUTHORITY
August 31, 2023

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 428,896
Investments	-
Receivables	1,568
Restricted Cash for Bond Issuance Costs	-
Total Assets	**430,464**
LIABILITIES	
Current Liabilities:	
Accounts Payable	-
Deferred Revenue	1,568
Due to Other Funds	-
Total Current Liabilities	1,568
Current Liabilities Payable from Restricted Assets:	
	-
Total Current Liabilities Payable from Restricted Assets	-
Noncurrent Liabilities:	
	-
Total Noncurrent Liabilities	-
Total Liabilities	1,568
Fund Balance	
Restricted	172,198
Unallocated	256,698
Total Fund Balance	428,896
Total Liabilities & Fund Balance	**$ 430,464**

City of Alpharetta
Statement of Revenues, Expenditures, and Changes in Fund Balance
COMPONENT UNIT-DEVELOPMENT AUTHORITY
For the Period Ended August 31, 2023

	Actual Amounts
Revenues	
Rent/Royalties	$ 3,314
State Grant	-
Fees	-
Contributions & Donations	95,000
Miscellaneous Income-Interest	-
Miscellaneous Revenue	-
Total Revenues	**98,314**
Expenditures	
Economic Development	95,000
Maintenance Contracts	9,296
Donation to private source	10,000
Utilities - Miscellaneous	834
Debt Service:	
Principal	-
Interest	-
Total Expenditures	**115,130**
Excess (deficiency) of revenues over (under) expenditures	(16,816)
Other Financing Sources (Uses)	
Sale of capital assets	-
Net Change in Fund Balances	(16,816)
Fund Balance, Beginning of Year	**356,962**
Encumbrances	88,750
Fund Balance, End of Year	**428,896**

THE CITY OF
ALPHARETTA
GEORGIA

STAFF REPORT

Department: Finance
Submitted By: Tom Harris
Meeting Date: November 6, 2023

AGENDA ITEM:

Resolution: Retiree Health Plan and Retiree Health Reimbursement Plan
Consideration of adoption of a Resolution amending and restating the Retiree Health Plan and the Retiree Health Reimbursement Plan.

STAFF RECOMMENDATION:

Adopt a Resolution amending and restating the Retiree Health Plan and the Retiree Health Reimbursement Plan.

BUDGET & PROCUREMENT:

BUDGETED ITEM: YES

FISCAL IMPACT: YES

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: YES

TOTAL PROJECT COST: $175,000

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

The City has offered a Retiree Health Plan since 1999. This plan allowed eligible employees (age 55; 10 years of service) to elect immediately upon termination to continue on the City's medical plan by agreeing to pay 100% of the cost of the premiums. Only a limited number of retirees have elected this option and with new plans available in the open market, better choices are often available. This plan does create a liability for the City as the premiums to be paid by the retirees are not age adjusted and therefore the premiums paid by actives (City and employee) are in essence subsidizing the retiree. By adoption of the resolution, the Retiree Health Plan will cease as a benefit as of July 1, 2023, with the exception of the 6 retirees who elected prior to the said date.

With the desire to ensure the City remains competitive with its benefit package, the Retiree Health Reimbursement Plan was created in 2018. The City has begun funding 2% of payroll to the Trust for the purpose of providing a lifetime post-employment health benefit (tax-free) to eligible employees with at least 15 years of service. The actual amount of the benefit accrues monthly to the participant is determined by an actuary, assuming the City continues to make the funding requirement of 2% along with reasonable investment earnings. The actual benefit is approved by the Retiree Health Plan Board *(the Pension Board*). The current benefit is $300/month based on a 25-year service career (pro-rate benefit for fewer years with a minimum of 15 years).

Benefits of the structure:

- More efficient benefit payment as it is tax free when used for medical expenses
- Meets a need that all retirees face (health care costs)
- Rewards long-term employees
- Benefit is the same for all wage earners (fixed dollar benefit)
- Contribution by the City is fixed (not tied to investment returns or health care cost trends)

An operating initiative was approved in the 2024 budget to enhance the retiree health benefit by making structural amendments and increasing the annual funding from 2% to 2.5%. By decreasing the term of the benefit accrual to a 10 year period (120 monthly benefits accruals that start upon application), re-allocating any surplus assets of the Retiree Health Plan, and utilizing the additional .5% funding (approximately $175,000) specifically for this Tier 2 benefit, the monthly amount is expected to grow to approximately $750 ($9,000/yr). The actual amount will be calculated by an actuary and approved by the Retiree Health Board after adoption of the amended and restated plan by the City Council. This Tier 2 benefit will be available to eligible employees who terminate on or after July 1, 2023. No changes are being made to the Tier 1 benefit available for eligible retirees who terminated prior to July 1.

ALTERNATIVES:

Do not approve resolution amending the plans.

ATTACHMENTS:

1. Resolution Amend Retiree Health Plan + Reimbursement Plan

RESOLUTION NUMBER:

A RESOLUTION BY THE MAYOR AND COUNCIL OF THE CITY OF ALPHARETTA, GEORGIA TO ADOPT THE AMENDED AND RESTATED RETIREE HEALTH PLAN AND RETIREE HEALTH REIMBURSEMENT PLAN

WHEREAS, the City of Alpharetta (the "City") originally adopted The City of Alpharetta Retiree Health Plan (the "Retiree Health Plan") in 1999 to provide health benefits to certain retired employees and their dependents;

WHEREAS, the Retiree Health Plan was amended and restated effective January 1, 2012, and has been subsequently amended to provide for, among other things, certain health reimbursement benefits to eligible retirees (the "Reimbursement Benefit");

WHEREAS, the City has reserved the right and ability to amend or terminate the Retiree Health Plan, in whole or in part, at any time in its sole discretion; and

WHEREAS, the City now desires to adopt and maintain a separate retiree plan for the Reimbursement Benefit, to limit the Reimbursement Benefit for eligible employees who terminate employment with the City on or after July 1, 2023 to one hundred and twenty (120) monthly benefit accruals (the "Tier 2 Reimbursement Benefit"), to increase the City's expected annual contribution towards the Tier 2 Reimbursement Benefit, to close participation in the Retiree Health Plan for individuals who terminate employment with the City on or after July 1, 2023, and to make other changes consistent with the foregoing and as set forth in the plan documents set forth on Exhibit A and Exhibit B hereto.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Alpharetta as follows:

- That, based on recommendations of the staff, the Mayor and Council have determined it is in the City's best interests to adopt and maintain a separate retiree plan for the Reimbursement Benefit, to create a Tier 2 Reimbursement Benefit for eligible employees who terminate employment with the City on or after July 1, 2023, to increase the City's expected annual contribution to the Tier 2 Reimbursement Benefit, to close participation in the Retiree Health Plan for individuals who terminate employment with the City on or after July 1, 2023, and to make other changes consistent with the foregoing and as set forth in the plan documents set forth on Exhibit A and Exhibit B hereto; and

BE IT FURTHER RESOLVED, that:

- The Amended and Restated Retiree Health Plan substantially in the form attached hereto as Exhibit A is hereby adopted and approved; and
- The Retiree Health Reimbursement Plan substantially in the form attached hereto as Exhibit B is hereby adopted and approved; and

- The Mayor, the Trustees of the City of Alpharetta OPEB Trust Agreement (the "Trust"), and such other representatives of the City as may be appropriate are authorized and designated to execute all documents, letters, consents and other instruments necessary to effectuate the adoption of these resolutions and the amended and restated plans as set forth herein.

SO RESOLVED this ____ day of November 2023.

CITY OF ALPHARETTA

By: ________________________________
Jim Gilvin, Mayor

[SIGNATURES CONTINUED ON FOLLOWING PAGE]

[SIGNATURES CONTINUED FROM PRECEDING PAGE]

COUNCIL MEMBERS

____
Mayor Pro Tem Dan Merkel

____
Council Member Donald F. Mitchell

____
Council Member Brian Will

____
Council Member Douglas J. DeRito

____
Council Member John Hipes

____
Council Member Jason Binder

(SEAL)

Attest:

____
Lauren Shapiro, City Clerk

Approved as to form and legal sufficiency:

____
Molly Esswein, City Attorney

EXHIBIT A

Amended and Restated Retiree Health Plan Document

THE CITY OF ALPHARETTA RETIREE HEALTH PLAN

Amended and Restated

Effective July 1, 2023

TABLE OF CONTENTS

Page

ARTICLE I
ESTABLISHMENT AND INTERPRETATION OF THE PLAN

Section 1.1 The Plan. The City of Alpharetta (the "**City**") provides certain former employees and their dependents with medical, vision, and dental benefits through the City of Alpharetta Retiree Health Plan (the "**Plan**"). This document amends and restates the Plan, originally adopted in 1999 and as amended, for the benefit of eligible former employees and their dependents, effective July 1, 2023.

Section 1.2 Purpose and Intent. The purpose of the Plan is to provide certain eligible retirees with continued medical, vision and dental benefit coverage for themselves, their legally married spouse (hereinafter, "**spouse**"), and their eligible dependents (the "**Retiree Health Benefit**"). The Plan is intended to meet all applicable requirements of the Code, as well as rulings and regulations promulgated thereunder.

Section 1.3 Definitions. The following terms shall have the meanings set forth below.

(a) "**Beneficiary**" means an individual other than the Participant or his or her eligible Dependents who is eligible for benefits under the Plan.

(b) "**Claims Administrator**" means a third party retained by the City pursuant to the provisions in Article V to assist the Plan Administrator in the administration of the Plan in making determinations regarding claims for Benefits under the Plan.

(c) "**Code**" means the Internal Revenue Code of 1986, as amended. Where applicable, Code shall also refer to treasury regulations and other written guidance issued to interpret the Code.

(d) "**Committee**" means the committee appointed pursuant to Article V to act as the Plan Administrator for the Plan.

(e) "**City Health Plan**" means the plans or programs sponsored by the City, as amended from time to time, which provide medical, vision, dental and/or other related benefits to eligible active employees of the City. The City Health Plan changes from time to time, and the benefits offered to Retirees under this Plan will change from time to time reflecting changes in Health Plan. Notwithstanding the above, as noted in Article IX, the City retains the right to amend the Plan and modify the benefits offered, and to terminate the Plan and offer no benefits to Retirees, in its sole discretion.

(f) "**Dependent**" has the meaning given such term under the City Health Plan, and may include (but is not limited to) the Retiree's spouse and children of the Retiree.

(g) "**Employee**" means any individual providing services to the City or an affiliate of the City who is treated as a common-law employee and who is classified by the City as a Regular Full Time Employee. For this purpose, a "Regular Full Time Employee" means (a) an individual classified by the City as a Regular Full Time Employee who is regularly scheduled to work at least 37 hours per week as a full time employee, or such other hourly schedule as may be established from time to time pursuant to the policies and procedures adopted by the City for Regular Full Time Employees, and (b) the Mayor and elected or appointed members of the City Council. Individuals employed as Regular Part Time Employees or seasonal or temporary employees shall not be treated as Employees under the Plan. Individuals classified as independent contractors or leased employees, and any individual whose employment is covered by the terms of a collective bargaining agreement (if benefits were the subject of good-faith bargaining and the unit did not bargain into the Plan), shall not be eligible Employees for purposes of this Plan. Individuals classified as independent contractors or leased employees by the City shall not be an Employee eligible to participate in the Plan even if the individual is later determined by the Internal Revenue Service or any other agency or court of competent jurisdiction to be a common law employee of the City or is considered an employee for federal or state income tax purposes.

(h) "**Former Employee**" means any Employee formerly employed as an Employee.

(i) "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996.

(j) "**Participant**" means any Retiree or Dependent of a Retiree who satisfies the requirements of Article II of the Plan, who has chosen to participate in the Plan and whose participation has not terminated in accordance with Section 2.3.

(k) "**Participant Contribution**" means the amount established by the City that a Participant is required to pay as premiums for participation in the City Health Plan under the Retiree Health Benefit. The City may establish from time to time contribution amounts for the Plan, and such amounts may differ based upon the Retiree's attained age, years of service with the City, and the number of Dependents covered. The City may also change the amounts required to be contributed by the Participant from time to time, by making a good faith effort to communicate such changes in writing to affected Participants at least 30 days prior to the effective date of any such change.

(l) "**Pension Plan**" means the City of Alpharetta Enhanced Defined Benefit Pension Plan or the City of Alpharetta Defined Benefit Pension Plan (which plans were merged to become the City of Alpharetta Combined Pension Plan effective July 1, 2011), as the same may be amended from time to time.

(m) "**Plan Administrator**" means the City, unless another entity or person is appointed by the City to administer the Plan pursuant to Article V.

(n) "**Plan Year**" means the 12 consecutive month period commencing January 1 and ending on the immediately following last day of December.

(o) "**Retire**", "**Retired**" **or** "**Retirement**" mean the actual retirement of a Former Employee from active service with the City where upon termination of employment (1) the Former Employee has reached age 55 and has at least ten years of Vesting Service under the Pension Plan (as defined therein), or if not a participant in the Pension Plan, has at least ten Years of Service for vesting under the Savings Plan (as defined therein), and (2) the Former Employee elects concurrently with his or her termination of employment to retire and begin receiving benefits under the Pension Plan if he or she is eligible for benefits under the Pension Plan, or the Former

Employee elects to commence benefits under the Savings Plan if he or she is not eligible for benefits under the Pension Plan.

(p) "**Retiree**" means, for purposes of participating in the Plan, a Former Employee who has Retired from active service with the City.

(q) "**Retiree Health Benefit**" means the continued medical, vision and dental benefit coverage eligible retirees and their spouses and eligible dependents provided under this Plan.

(r) "**Savings Plan**" means the City of Alpharetta Retirement Savings Plan, as it may be amended from time to time.

(s) "**Trust**" means the trust established pursuant to the Trust Agreement.

(t) "**Trust Agreement**" means the City of Alpharetta OPEB Trust Agreement, effective as of January 1, 2012, as it may be amended from time to time.

(u) "**Trustee**" means any or all of the Trustees of the Trust.

Section 1.4 Interpretation. In the event that the provisions of the City Health Plan conflict with or contradict the provisions of this Plan document, the Plan Administrator shall use its discretion to interpret the terms and purpose of the Plan so as to resolve any conflict or contradiction. However, the Retiree Health Benefit shall not provide greater benefits or rights to a Participant, Dependent or Beneficiary than are provided under the City Health Plan.

ARTICLE II
ELIGIBILITY AND PARTICIPATION

Section 2.1 Eligibility for the Retiree Health Benefit. Each Retiree who terminated prior to July 1, 2023 is eligible to participate in the Retiree Health Benefit upon Retirement from the City concurrently with termination of employment. Effective July 1, 2023, each Retiree who terminated employment with the City on or after July 1, 2023 is not eligible to participate in the Retiree Health Benefit. Further, Former Employees who do not elect to Retire immediately upon their termination of employment with the City are not eligible to participate in the Retiree Health Benefit.

Retirees must elect to participate in the Retiree Health Benefit within 30 days of Retirement. The Retiree Health Benefit provided under the Plan for eligible electing Retirees shall be those that were elected by the Retiree under the City Health Plan at the time of the Retiree's termination of employment; provided, however, that Dependents of an otherwise eligible Retiree shall be eligible for Retiree Health Benefits under the Plan only if they have been covered under the City Health Plan for at least ten years prior to the Retiree's termination of employment, or if they gained coverage under the City Health Plan due to a qualifying event under HIPAA.

Section 2.2 Initial Enrollment for Retiree Health Benefit. If otherwise eligible for the Retiree Health Benefit, within 30 days of becoming a Retiree, or such other time as prescribed by the Plan Administrator, each Retiree may elect to participate in the Retiree Health Benefit under the Plan (including participation for any of his or her Dependents who are eligible for coverage under Section 2.1) by filing with the Plan Administrator a form evidencing such election and providing for the payment of the required Participant Contributions for the Retiree Health Benefit under the City Health Plan, as described in Section 1.3(k), in the time, manner and form specified by the Plan Administrator.

Section 2.3 Termination of a Participant from the Retiree Health Benefit. Notwithstanding the provisions of Sections 2.4 and 2.6 below, a Participant will cease being a Participant in the Plan, and benefits under the Retiree Health Benefit shall cease, upon the earliest of the following events:

(a) the first day as of which an individual no longer qualifies as a Dependent of the Participant under the Plan;

(b) the first day of coverage for which any Participant Contribution has not been paid and received by the City;

(c) the day as of which a Retiree elects, in writing, to discontinue his or her participation in the Retiree Health Benefit;

(d) the day the City discontinues the Retiree Health Benefit or otherwise terminates the Plan; or

(e) the date the Retiree attains age 65.

Section 2.4 Compliance with COBRA. This Plan is intended only for the purpose of providing benefits to eligible Retirees and their eligible Dependents, and not for the benefit of current Employees. An otherwise eligible Retiree must choose whether to elect coverage under the Plan, or to elect coverage under the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended ("**COBRA**"). A Retiree electing coverage under the Plan shall not be eligible to elect COBRA at a later date. Notwithstanding the foregoing, COBRA will be provided as required by law. If a Participant and his or her spouse divorce or if a Dependent otherwise loses eligibility under the Plan, such former spouse or Dependent has the right to elect COBRA coverage. The Participant, former spouse or Dependent must notify the Plan Administrator of any divorce, legal separation or loss of Dependent status that results in a loss of eligibility under the Plan. The Plan Administrator will notify each such former spouse and Dependent, if applicable, that continuation coverage under COBRA is available, and provide a more detailed explanation of COBRA rights and an application form. A copy of this information is also available upon request from the Plan Administrator. In general, former spouses and Dependents will have 60 days to elect continued coverage from the later of the date they are notified of their COBRA eligibility or the date their eligibility to participate in the Plan ends. Such former spouses and Dependents will then have 45 days from the date they submit their application to make their first payment. Note that Plan participation and any required payments will be retroactive to the date participation under the Plan was terminated.

Section 2.5 Retiree Health Benefit Contributions. The City reserves the right to modify the Participant Contributions paid by the Retiree for the Retiree Health Benefit. The current Participant Cost is 100% of the active Employee premium cost for the City Health Plan.

Section 2.6 Retiree Health Benefit Conversion Rights. A Participant who is covered under the Retiree Health Benefit for at least one month and whose coverage terminates or will terminate, as described in Section 2.3 above, may have the right to elect to purchase an individual health coverage policy under the terms of the City Health Plan. This right may be exercised at the time coverage ceases or after coverage has ceased.

ARTICLE III
FUNDING AND BENEFITS

Section 3.1 Funding of Retiree Health Benefit.

(a) Participant Contributions. Notwithstanding anything to the contrary contained herein, participation in the Retiree Health Benefit and the payment of benefits shall be conditioned on the Participant making Participant Contributions to the Plan at such time and in such amounts as the Plan Administrator shall establish from time to time ("**Participating Contribution**"). Nothing herein requires the City or the Plan Administrator to contribute to or under the City Health Plan, or to maintain any fund or segregate any amount for the benefit of any Participant or a Dependent, except to the extent specifically required under the terms of the City Health Plan, the Trust Agreement or applicable provisions of law or the rules of the Government Accounting Standards Board. No Participant or Dependent shall have any right to, or interest in, the assets of the City.

(b) Insurance. The City shall have no obligation, but shall have the right, to insure or reinsure, or to purchase stop-loss coverage with respect to benefits offered under this Plan. To the extent the City elects to purchase fully-insured benefits under the City Health Plan, payment of any such benefits shall be the sole responsibility of the insurer, and the City shall have no responsibility for the payment of such benefits (except for refunding any Participant Contributions that were not remitted to the insurer).

Section 3.2 Retiree Health Benefits. The Retiree Health Benefit will be paid solely in the form and amount specified in the City Health Plan pursuant to the terms of the City Health Plan document.

ARTICLE IV
COORDINATION OF BENEFITS

Section 4.1 Coordination of Benefits with Other Coverage. Unless specifically provided to the contrary by the Plan Administrator, the benefits payable under the Retiree Health Benefit to a Participant who is also covered by another group health plan (other than Medicare) shall be determined in the order described in Section 4.1(b) below.

(a) Limitation on Benefits. In no event shall the combined benefits payable by this Plan and any other group health plans exceed 100% of the eligible expenses incurred by the individual. When this Plan is the primary payor, the Plan will determine benefits first without regard to benefits provided under any other group health plan. When this Plan is the secondary payor, it will reimburse the balance of remaining eligible expenses subject to the Plan's provisions, not to exceed the Plan's normal liability if this Plan had been the primary payor.

(b) Order of Payment When Coordinating with Plans Other than Medicare.

(1) Any group health plan which does not contain a coordination of benefits provision will be considered primary to Benefits provided under this Plan.

(2) When all group health plans covering a Participant contain a coordination of benefits provision, the first of the following rules that best describes which plan will pay benefits first is the rule which will apply.

(A) Any plan covering a Participant as an active employee will be primary to this Plan, which will be secondary.

(B) Any plan covering a Participant other than as a dependent (for example, as an active employee or retiree) will be primary to a plan covering the same individual as a dependent. However, see Section 4.2 below, regarding who pays first in instances where an individual is also entitled to Medicare.

(C) Any plan covering a Participant as an employee or retiree (or as that individual's dependent) will be primary to the plan providing continuation coverage under federal (COBRA) or state law.

(D) The plan that has covered the individual for the longer period of time will be considered primary.

(E) If none of the above rules determines the primary plan, the allowable expenses will be shared equally between the plans.

Section 4.2 Order of Payment When Coordinating with Medicare.

(a) General Rule for Coordination. If the Participant is covered under this Plan and also entitled to Medicare (based on age or disability), Medicare shall be primary and this Plan shall be secondary.

(b) Coordination for ESRD. If the Participant is covered under this Plan and also entitled to Medicare based on End-Stage Renal Disease (ESRD), this Plan shall be primary and Medicare shall be secondary for the first 30 months. However, if Medicare based on age or disability preceded Medicare entitled based on ESRD, Medicare shall be primary and this Plan shall be secondary.

(c) Medicare Coverage. If the Participant is covered by this Plan and Medicare, and is also covered by another group health plan as a dependent, then the plan covering the individual as a dependent will be the primary payor, Medicare will be secondary payor, and this Plan will pay thereafter.

ARTICLE V
ADMINISTRATION AND FIDUCIARY PROVISIONS

Section 5.1 Named Fiduciary. The City shall appoint a committee consisting of three or more members that shall be known as the City of Alpharetta Advisory Committee, or the Committee. The Committee shall be the Plan Administrator and the "named fiduciary" of the Plan, unless the City appoints a replacement person or entity to be the named fiduciary.

Section 5.2 Plan Administration. Except as otherwise provided in the City Health Plan document and the Trust Agreement, the Plan shall be administered according to the provisions below.

(a) Authority. The Plan Administrator shall have sole discretion and authority to control and manage the operation and administration of the Plan.

(b) Discretion. The Plan Administrator shall have complete discretion to interpret the provisions of the Plan, make findings of fact, correct errors, and supply omissions. All decisions and interpretations of the Plan Administrator made in good faith pursuant to the Plan shall be final, conclusive and binding on all persons, subject only to the claims procedure, and may not be overturned unless found by a court to be arbitrary and capricious.

(c) Powers. The Plan Administrator shall have all other powers necessary or desirable to administer the Plan, including, but not limited to, the following:

(1) To prescribe procedures to be followed by Participants in making elections under the Plan and in filing claims under the Plan;

(2) To prepare and distribute information explaining the Plan to Participants;

(3) To receive from Participants and Dependents such information as shall be necessary for the proper administration of the Plan;

(4) To keep records of elections, claims, disbursements for claims under the Plan, and any other information required by the Code;

(5) To appoint individuals or committees to assist in the administration of the Plan and to engage any other agents it deems advisable;

(6) To purchase any insurance deemed necessary for providing benefits under the Plan;

(7) To accept, modify or reject Participant elections under the Plan;

(8) To promulgate election forms and claims forms to be used by Participants;

(9) To prepare and file any reports or returns with respect to the Plan required by the Code or any other laws;

(10) To determine and announce any Participant Contributions required hereunder;

(11) To determine and enforce any limits on benefits elected hereunder; and

(12) To correct errors and make equitable adjustments for mistakes made in the administration of the Plan; specifically, and without limitation, to recover erroneous overpayments made from the Plan to a Participant or Dependent, in whatever manner the Plan Administrator determines is appropriate, including suspensions or recoupment of, or offsets against, future payments due that Participant, or Dependent.

Section 5.3 Delegation of Duties. The Plan Administrator may delegate responsibilities for the operation and administration of the Plan, may designate fiduciaries other than those named in the Plan, and may allocate or reallocate fiduciary responsibilities under the Plan.

Section 5.4 Indemnification. The Plan Administrator and any delegate who is an employee of the City shall be fully indemnified by the City against all liabilities, costs, and expenses (including defense costs, but excluding any amount representing a settlement unless such settlement is approved by the City) imposed upon it in connection with any action, suit, or proceeding to which it may be a party by reason of being the Plan Administrator or having been assigned or delegated any of the powers or duties of the Plan Administrator, and arising out of any act, or failure to act, that constitutes or is alleged to constitute a breach of such person's responsibilities in connection with the Plan, unless such act or failure to act is determined to be due to gross negligence or willful misconduct.

Section 5.5 OPEB Trust. All contributions or other payments by the City intended to fund the long-term obligations to pay retiree healthcare costs or other obligations or benefits under this Plan shall be paid over to and held by the Trust. The terms of the Trust Agreement shall be deemed an integral part of this Plan and are incorporated herein by reference.

ARTICLE VI
CLAIMS AND APPEALS AND SUBROGATION

Section 6.1 Claims Procedure. The Plan is intended to operate in compliance with the claims and appeals procedures of Section 2560.503-1 of the Department of Labor regulations, as amended from time to time. To the extent that a conflict exists between the terms of the City Health Plan and the foregoing regulations, the foregoing regulations will control.

Section 6.2 Participant's Responsibilities. Each Participant shall be responsible for providing the Plan Administrator, Claims Administrator and/or the City with the Participant's and each Dependent's or Beneficiary's current address. Any notices required or permitted to be given hereunder shall be deemed given if directed to such address and mailed by regular United States mail. Neither the Plan Administrator, Claims Administrator nor the City shall have any obligation or duty to locate a Participant, Dependent or Beneficiary. In the event that a Participant, Dependent or Beneficiary becomes entitled to a payment under this Plan and such payment is delayed or cannot be made:

(a) because the current address according to the City records is incorrect;

(b) because the Participant, Dependent or Beneficiary fails to respond to the notice sent to the current address according to the City records;

(c) because of conflicting claims to such payments; or

(d) because of any other reason;

the amount of such payment, if and when made, shall be that determined under the provisions of this Plan without payment of any interest or earnings.

Section 6.3 Unclaimed Benefits. If, within two years after any amount becomes payable hereunder to a Participant, Dependent or Beneficiary, the amount shall not have been claimed or any check issued under the Plan remains uncashed, provided reasonable care shall have been exercised by the Plan Administrator in attempting to make such payments, the amount thereof shall be forfeited and shall cease to be a liability of the Plan.

Section 6.4 Right of Subrogation. Notwithstanding anything to the contrary, the Plan is not obligated to pay any amounts otherwise payable or paid under this Plan as a result of medical expenses incurred by a Participant, Dependent or Beneficiary when the Participant, Dependent or Beneficiary recovers or has a claim to recover any funds from a third party (person or entity) potentially associated with such medical expenses (including proceeds from any insurance coverage payable with respect to the Participant, Dependent or Beneficiary), unless the Participant, Dependent or Beneficiary or his or her legal representative complies with this Section 6.4 and signs a subrogation/reimbursement agreement prior to the payment of any benefits. Payment by the Plan of any benefits prior to, or without, obtaining a signed subrogation/reimbursement agreement shall not operate as a waiver of this subrogation/reimbursement right.

(a) Definitions. For purposes of a subrogation/reimbursement agreement and Section 6.4, “third party” includes any other party’s insurer, any payee of the other party or insurer and any insurer or indemnitor liable with respect to the Participant, Dependent or Beneficiary, including, without limitation, an insurer under a policy of “school” or “team” or “premises” or “owners, landlords or tenants” insurance or other specific risk, accident or health insurance or medical reimbursement coverage, an insurer under a policy of uninsured or underinsured motorist insurance, and any other party responsible in any way for providing compensation or indemnification arising as a result of a Participant, Dependent or Beneficiary’s injury or sickness. The Plan Administrator shall have the discretion to exercise any or all of its rights in any given case without setting any precedent.

(b) Advances from Plan. The Participant, Dependent or Beneficiary agrees and acknowledges that any amounts which the Participant, Dependent or Beneficiary or his or her representative recovers from a third party in connection with such amounts advanced by the Plan (whether or not characterized as a recovery for injuries), up to the amount advanced by the Plan to the Participant, Dependent or Beneficiary or on his or her behalf, shall be held in trust or constructive trust for the benefit of the Plan, and that any action undertaken by the Plan or its fiduciaries to recover such amounts from the Participant, Dependent or Beneficiary shall be an action in equity seeking equitable remedies.

(c) Reimbursement. The Plan shall be subrogated to all of the Participant, Dependent or Beneficiary's right of recovery of medical expenses against any person or organization. To the extent that the Plan pays medical expenses for which a Participant, Dependent or Beneficiary has a claim against a third party, the Plan is entitled to reimbursement out of any recovery from the third party, whether or not the Participant, Dependent or Beneficiary signs a subrogation/reimbursement agreement.

(d) Third Party Claims. If a Participant, Dependent or Beneficiary makes a claim for benefits for which a third party may be responsible, the Plan may either: (l) pay all benefits covered under the Plan and obtain reimbursement for such benefits upon settlement with or judgment against the responsible third party, or (2) delay payment and require the third party to pay such benefits upon such settlement or judgment. As a condition of receipt of benefits paid by the Plan, the Participant, Dependent or Beneficiary must cooperate with the Plan and the City for the purpose of exercising such rights, claims or interest to recover the amount paid.

(e) Notice of Third Party Claims. Whenever the Participant, Dependent or Beneficiary becomes aware that a third party is or may be liable for medical expenses paid or payable by the Plan, the Participant, Dependent or Beneficiary or his legal representative must:

(1) Notify the Plan Administrator or other Plan agent of the identity of such third party (and liability insurer, if known), and the name, address and telephone number of the Participant, Dependent or Beneficiary's attorney;

(2) Execute a subrogation/reimbursement agreement provided by the Plan Administrator or other Plan agent, as explained further below;

(3) Notify the Plan Administrator or other Plan agent in writing of any settlement negotiations between the Participant, Dependent or Beneficiary and a third person, and submit a copy of the complaint or other initial pleading and subsequent pleadings in any action to recover damages from a third party;

(4) Notify the Plan Administrator or other Plan agent of any court decision or settlement agreement concerning the third party's liability at the earliest possible date, and identify any parties from whom and to whom liability payments may be made, including any representative of the Participant, Dependent or Beneficiary such as an attorney or attorney-in-fact, trustee, or guardian; and

(5) Comply with the terms of the subrogation/reimbursement agreement.

(f) Recovery of Expenses. The Plan may, but is not obligated to, take any legal action it sees fit against the third party or the Participant, Dependent or Beneficiary, to recover medical expenses the Plan has paid or may pay in the future.

(1) In the event the Plan Administrator determines that there is a basis for recovery against the third party or against any payee of the third party, the Plan Administrator retains the right to employ the services of an attorney or other agent to recover money due to the Plan. The Participant, Dependent or Beneficiary and his or her legal representative agree to

cooperate with the Plan's attorney. The compensation that the Plan's attorney or other Plan agent receives will be paid directly from the dollars recovered for the Plan from the third party.

(2) The Plan's right to payment out of any third party liability recovery is prior to any right of payment of fees of the Participant, Dependent or Beneficiary's attorney. The Participant, Dependent or Beneficiary or his or her legal representative is obligated to inform his or her attorney or other agent of the Plan's rights under this Section 6.4 and to authorize no distributions from any settlement or judgment which will in any way result in the Plan's receiving less than the full amount of its lien, without the written approval of the Plan.

(3) The Participant, Dependent or Beneficiary or his or her legal representative further agrees that he or she will not release any third party without prior written approval from the Plan, and will take no action which prejudices the Plan's rights under Section 6.4.

Section 6.5 Amount of Recovery. The Plan's right to recover pursuant to Section 6.4 shall apply to an amount equal to the smaller of:

(a) the benefits actually paid under the Plan for reimbursement of medical expenses plus any expenses incurred by the Plan in connection with asserting claims against the third party, the third party's payees or the Participant, Dependent or Beneficiary, or

(b) the amount recovered by or on behalf of the Participant, Dependent or Beneficiary in connection with the act or omission of a third party. In doing so, all of such recovery shall be deemed to be as the result of medical expenses or other amounts paid on the claim by the Plan.

The Plan has a right of first reimbursement out of any recovery obtained by or on behalf of the Participant, Dependent or Beneficiary, even if the Participant, Dependent or Beneficiary is not made whole, regardless of how that recovery is classified or characterized. In addition, the Plan has a right to recover from the full amount of the recovery, before reduction for attorney's fees incurred by or on behalf of the covered person. The Plan is not bound by any "make-whole rule," "common fund rule," or similar rules that may otherwise apply under state law.

Section 6.6 No Estoppel of Plan. No person is entitled to any benefit under the Plan except and to the extent expressly provided under the terms and conditions of the Plan. The fact that payments have been made from the Plan in connection with any claim for benefits does not (a) establish the validity of the claim; (b) provide any right to have such benefits continue for any period of time; or (c) prevent the Plan from recovering the benefits paid to the extent that the Plan Administrator determines that there was no right to payment of the benefits under the Plan. Thus, if a benefit is paid and it is thereafter determined that such benefit should not have been paid (whether or not attributable to an error by the Participant or any other person), then the Plan Administrator may take such action as it deems necessary or appropriate to remedy such situation, including without limitation, by deducting the amount of any overpayment theretofore made to or on behalf of such Participant from any succeeding payments to or on behalf of such Participant under the Plan or from any amounts due or owing to such Participant by the City. If the Plan Administrator determines that an underpayment of benefits has been made, then the Plan Administrator shall take such action as it deems necessary or appropriate to remedy such situation at law or equity. The Plan shall have at all times the right to recoup overpayments from

Participants, and shall be an equitable lien with respect to any amounts paid under the Plan to which a Participant is not entitled under the terms of the Plan.

ARTICLE VII
HIPAA PRIVACY COMPLIANCE

Section 7.1 General. The Plan shall not disclose Protected Health Information to any member of the City's workforce unless each of the conditions set out in this Section are met. "**Protected Health Information**" shall have the same definition as set forth in the Standards for Privacy of Individually Identifiable Health Information, 45 C.F.R. part 160 and subparts A and E of part 164 (the "**Privacy Rule**"), but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including information about treatment or payment for treatment. Protected Health Information shall include "genetic information," as defined in the Privacy Rule. "Electronic Protected Health Information" shall have the same definition as set out in the Standards for Security of Individually Identifiable Health Information, 45 C.F.R. part 160 and subparts A and C of part 164 (the "**Security Rule**"), but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media. The City intends that the Plan be compliant with HIPAA, including the Privacy Rule and the Security Rule, at all times.

Section 7.2 Permitted Disclosures. Protected Health Information disclosed to members of the City's workforce shall be used or disclosed only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan treatment, payment functions, and health care operations. The terms "treatment," "payment," and "health care operations" shall have the same definitions as set out in the Privacy Rule, but the term "payment" shall include activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Genetic information shall not be used or disclosed for "underwriting" purposes, as defined in the Privacy Rule.

The Plan shall disclose Protected Health Information only to members of the City's workforce, who are authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the City's workforce" shall refer to all employees and other persons under the control of the City. The City shall keep an updated list of those authorized to receive Protected Health Information.

An authorized member of the City's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan. In the event that any member of the City's workforce uses or discloses Protected Health Information other than as permitted by this Article VI and the Privacy Rule, the incident shall be reported to the Plan's privacy officer. The privacy officer shall take appropriate action as required by HIPAA or as set forth in the City's policies and procedures.

In accordance with its obligations under HIPAA, the City shall:

(a) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;

(b) Implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the City creates, maintains or transmits on behalf of the Plan;

(c) Ensure that any agent or subcontractor, (i) to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the City with respect to such information, and/or (ii) to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information;

(d) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the City;

(e) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by HIPAA, or required by law;

(f) Make available Protected Health Information to individual Plan members as required by the Privacy Rule;

(g) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information as required by the Privacy Rule;

(h) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members as required by the Privacy Rule;

(i) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Rule;

(j) If feasible, return or destroy all Protected Health Information received from the Plan that the City still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

(k) Ensure the adequate separation between the Plan and members of the City's workforce, as required by the Privacy Rule and as set out above, and to use reasonable and appropriate security measures to comply with this provision.

ARTICLE VIII
AMENDMENT AND TERMINATION

Section 8.1 Amendment. Benefits provided under the Plan do not vest, and the City has the right to amend the Plan at any time.

Section 8.2 Termination. The City may discontinue or terminate the Plan, in whole or in part, at any time, including termination of the Plan or any specific benefit component of the Plan.

ARTICLE IX
MISCELLANEOUS

Section 9.1 Headings. The Article and Section headings contained within this document are included only for convenience of reference, and should not be construed to limit or define the contents contained therein.

Section 9.2 Exclusive Benefit. This Plan has been established for the exclusive benefit of Participants, Dependents or Beneficiaries, and except as otherwise provided herein, all contributions under the Plan may be used only for such purpose.

Section 9.3 No Guaranty of Employment. The adoption and maintenance of the Plan shall not be deemed to be a contract of employment between the City and any Employee. Nothing contained in the Plan shall give any Employee the right to be retained in the employ of the City or to interfere with the right of the City to discharge any Employee at any time, nor shall it give the City the right to require any Employee to remain in its employ or to interfere with the Employee's right to terminate his employment at any time.

Section 9.4 Non-Alienation of Benefits. No benefit, right or interest of any Participant or Dependent under the Plan shall be subject to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance or charge, seizure, attachment or legal, equitable or other process, or be liable for, or subject to, the debts, liabilities or other obligations of such person, except as otherwise required by law or, in the case of assignments, as permitted under the terms of City Health Plan.

Section 9.5 Gender and Number. Except as otherwise indicated by context, masculine terminology also includes the feminine, and vice versa, and terms used in the singular may also include the plural.

Section 9.6 Limitation of Rights. Neither the establishment nor the existence of the Plan, nor any modification thereof, shall operate or be construed as to give any person any legal or equitable right against the City or a participating affiliate, except as expressly provided herein or required by law, or create a contract of employment with any Employee, obligate the City or a participating affiliate to continue the service of any Employee, or affect or modify the terms of an Employee's employment in any way.

Section 9.7 Severability. If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provision of the Plan, and the Plan shall be construed and enforced as if such invalid or unenforceable provision had not been included herein.

Section 9.8 Construction. The captions contained herein are inserted only as a matter of convenience and reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof. Any terms expressed in the singular form shall be construed as though they also include the plural, where applicable, and references to the masculine, feminine, and other neuter are interchangeable.

Section 9.9 Expenses. Any expenses incurred in the administration of the Plan shall be paid by the Plan, by the City and/or by one or more participating affiliate, according to the City determination.

Section 9.10 Applicable Law. The Plan and all rights under the Plan shall be governed by and construed according to the laws of the State of Georgia, except to the extent preempted by Federal Law.

IN WITNESS WHEREOF, The City of Alpharetta has caused this Amended and Restated Retiree Health Plan, to be executed effective as of July 1, 2023.

THE CITY OF ALPHARETTA

By: ________________________________

Title: ______________________________

Date: ______________________________

EXHIBIT B

Retiree Health Reimbursement Plan Document

THE CITY OF ALPHARETTA
RETIREE HEALTH REIMBURSEMENT PLAN

Amended and Restated

Effective July 1, 2023

TABLE OF CONTENTS

Page

ARTICLE I
ESTABLISHMENT AND INTERPRETATION OF THE PLAN

Section 1.1 The Plan. The City of Alpharetta (the "**City**") provides certain former employees and their dependents with health reimbursement benefits through the City of Alpharetta Retiree Health Reimbursement Plan (the "**Plan**"). This document amends and restates the Plan effective as of July 1, 2023.

Section 1.2 Purpose and Intent. The purpose of the Plan is to provide eligible former employees with a health reimbursement arrangement to reimburse certain eligible expenses incurred themselves, or by their legally married spouse (hereinafter, "**spouse**"), and Dependent(s). The Plan is intended to meet all applicable requirements of the Code, as well as rulings and regulations promulgated thereunder.

Section 1.3 Definitions. The following terms shall have the meanings set forth below.

(a) "**Claims Administrator**" means a third party retained by the City pursuant to the provisions in Article IV to assist the Plan Administrator in the administration of the Plan in making determinations regarding claims for benefits under the Plan.

(b) "**Code**" means the Internal Revenue Code of 1986, as amended. Where applicable, Code shall also refer to treasury regulations and other written guidance issued to interpret the Code.

(c) "**Committee**" means the committee appointed pursuant to Article IV to act as the Plan Administrator for the Plan.

(d) "**Dependent**" means a dependent as defined in Code Section 105(b).

(e) "**Effective Date**" means May 7, 2018.

(f) "**Elected Member**" means an Employee who is or ever was elected Mayor of the City or an elected member of the City Council.

(g) "**Employee**" means any individual providing services to the City or an affiliate of the City who is treated as a common-law employee and who is classified by the City as a Regular Full Time Employee. For this purpose, a "Regular Full Time Employee" means (a) an individual classified by the City as a regular full-time employee who is regularly scheduled to work at least 37 hours per week, or such other hourly schedule as may be established from time to time pursuant to the policies and procedures adopted by the City for Regular Full Time Employees, and (b) the Mayor and elected or appointed members of the City Council. Individuals employed as part-time or seasonal or temporary employees shall not be treated as Employees under the Plan. Individuals classified as independent contractors or leased employees, and any individual whose employment is covered by the terms of a collective bargaining agreement (if benefits were the subject of good-faith bargaining and the unit did not bargain into the Plan), shall not be eligible for this Plan. An individual classified as an independent contractor or leased employee by the City shall not be an Employee eligible to participate in the Plan even if the individual is later determined by the Internal

Revenue Service or any other agency or court of competent jurisdiction to be a common law employee of the City or is considered an employee for federal or state income tax purposes.

(h) "**HIPAA**" means the Health Insurance Portability and Accountability Act of 1996.

(i) "**Participant**" means any Employee who satisfies the eligibility requirements set forth in Article 2 of this Plan, and who is receiving benefits under the Plan.

(j) "**Plan Administrator**" means the City, unless another entity or person is appointed by the City to administer the Plan pursuant to Article IV.

(k) "**Plan Year**" means the 12 consecutive month period commencing January 1 and ending on the immediately following last day of December."

(l) "**Termination of Employment**" means a severance of employment with the City or an affiliate of the City, including retirement, resignation or discharge, lapse of recall rights after layoff, death, or vacation of office by an Elected Member; provided, however, that Termination of Employment shall not include: (i) absence from active employment which is not treated by the City (or affiliate of the City, as applicable) as a Termination of Employment; (ii) absence due to military service to the extent required under the Uniformed Services Employment and Re-employment Rights Act of 1994 and Code Section 414(u)(8)(A); (iii) absence due to a leave which qualified as family or medical leave under the Family and Medical Leave Act of 1993 ("**FMLA**"), to the extent required under the FMLA; or (iv) absence due to an authorized leave of absence for any reason if approved by the City (or affiliate of the City, as applicable). Unless otherwise required by law or unless the terms of the leave otherwise specify, if an Employee on an authorized leave of absence fails to return to active employment upon expiration of the leave of absence, the Employee will be considered terminated as of the date immediately preceding the approved leave period.

(m) "**Tier 1 Participant**" means any Participant who incurred a Termination of Employment prior to July 1, 2023.

(n) "**Tier 2 Participant**" means any Participant who incurred a Termination of Employment on or after July 1, 2023.

(o) "**Trust**" means the trust established pursuant to the Trust Agreement.

(p) "**Trust Agreement**" means the City of Alpharetta OPEB Trust Agreement, effective as of January 1, 2012, as it may be amended from time to time.

(q) "**Trustee**" means any or all of the Trustees of the Trust.

(r) "**Vesting Service**" means the number of years and complete months of regular service rendered as an Employee of the City or an affiliate of the City measured from the date that the individual first became an Employee through the date of the Employee's Termination of Employment. Full months of Vesting Service shall be treated as fractions of one (1) year. Partial months shall not be included in the calculation. Twelve full months of service shall equal a "**Year**

of Service." No Employee may receive credit for more than one Year of Service in any twelve month period, and any unused leave accrued by an Employee as of their Termination of Employment shall not be credited as Vesting Service. For purposes of determining Years of Service for an Elected Member, only Years of Service as an Elected Member shall count. Notwithstanding the foregoing, a non-Elected Member Employee's Years of Service shall only include up to 15 Years of Service prior to the Effective Date, and an Elected Member's Years of Service shall only include up to 8 Years of Service prior to the Effective Date.

ARTICLE II
ELIGIBILITY AND PARTICIPATION

Section 2.1 Reimbursement Benefit. Eligibility, enrollment, and participation requirements under the Plan are as follows:

(a) Eligibility. An Employee shall be eligible for the benefits under the Plan on or after the first month following the date that the Employee meets the following requirements:

(1) If the Employee is not (and has never been) an Elected Member, the Employee:

(i) has had a Termination of Employment;

(ii) has attained age 55;

(iii) was an active Employee on or after May 7, 2018; and

(iv) has at least 15 years of Vesting Service.

(2) If the Employee is or ever was an Elected Member, the Employee:

(i) has had a Termination of Employment;

(ii) has attained age 55;

(iii) was an active Employee on or after May 7, 2018; and

(iv) has at least 8 years of Vesting Service.

(b) Participation. An otherwise eligible Employee may elect to participate in, and start receiving benefits under, the Plan by submitting an application for benefits on the form provided by the City. After approval by the City of an Employee's application for benefits, the Employee will become a "Participant" in the Plan. No Employee will be entitled to receive any benefits under this Plan prior to becoming a Participant.

(c) Rehired Employees. If an Employee terminated but is later rehired by the City, then the Employee shall continue to accrue Service for purposes of determining the Employee's Vesting Service under the Plan. If an Employee is rehired after becoming a Participant, then all benefits provided hereunder (for such Participant and his or her spouse and any Dependents) shall also be suspended until such Employee again terminates employment with the City. Benefits under the Plan will recommence on or after the first month following the date such individual's employment with the City ceases.

Section 2.2 **Termination of Participation in the Plan.** Expenses will no longer be eligible for reimbursement under the Plan if the expense is incurred after the first of the following to occur:

(a) With respect to expenses incurred on behalf of the Participant:

(1) the date the Participant dies; and

(2) the date the reimbursement benefit is discontinued or the Plan is terminated.

(b) With respect to expenses incurred by a spouse or a Dependent of a Participant:

(1) the date such spouse or Dependent, as applicable, dies, or if sooner, the date such individual ceases to be a spouse or a Dependent;

(2) the date the Participant dies; and

(3) the date the reimbursement benefit is discontinued or the Plan is terminated.

Section 2.3 **Waiver of Benefits.** Notwithstanding anything to the contrary contained in this Plan, a Participant may elect to prospectively waive his or her coverage under the Plan each Plan Year by completing and submitting a form evidencing such election to the Plan Administrator ("**Waiver Form**"). To waive coverage under the Plan for a particular Plan Year, the Participant must complete and return the Waiver Form to the Plan Administrator no later than the start of the applicable Plan Year, or in the case of a new Participant, by the end of the first month in which benefits under the Plan would otherwise become effective. A separate Waiver Form must be completed for each Plan Year that an individual desires to waive his or her coverage under the Plan, and an election to waive coverage will be irrevocable for the duration of the applicable Plan Year. Participants may accrue Monthly Benefits, but shall not be entitled to receive reimbursement of any eligible expenses (for the Participant or their spouse or Dependent(s)) incurred during any Plan Year for which the Participant has elected to waive coverage under the Plan.

Section 2.4 **Compliance with COBRA.** Continued coverage with respect to the Plan shall be provided as required under the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended ("**COBRA**") and other applicable law. If a Participant and his or her spouse divorce or if a Dependent otherwise loses eligibility under the Plan, such former spouse or Dependent has the right to elect COBRA coverage. The Participant, former spouse or Dependent must notify the Plan Administrator of any divorce, legal separation or loss of Dependent status that results in a loss of eligibility under the Plan. The Plan Administrator will notify each such former spouse and Dependent, if applicable, that continuation coverage under COBRA is available, and provide a more detailed explanation of COBRA rights and an application form. A copy of this information is also available upon request from the Plan Administrator. In general, former spouses and Dependents will have 60 days to elect continued coverage from the later of the date they are notified of their COBRA eligibility or the date their eligibility to participate in the Plan ends. Such former spouses and Dependents will then have 45 days from the date they submit their application to make their first payment. Note that Plan participation and any required payments will be retroactive to the date participation under the Plan was terminated.

ARTICLE III
FUNDING AND BENEFITS

Section 3.1 Funding of Benefits under the Plan. The City shall make discretionary contributions to the Trust to fund the reimbursement benefits under the Plan. The City's initial contribution for the first fiscal year commencing after the Effective Date shall be 2% of all Employees' (including Elected Members') annual regular wages, and such contributions shall be used to fund benefits for both Tier 1 Participants and Tier 2 Participants. Effective as of July 1, 2023, the City will contribute an additional 0.5% of all Employees' (including Elected Members') annual regular wages to the Trust, and such contributions shall be used to fund benefits for Tier 2 Participants. Any accumulated contributions to the Trust due to the Plan's actuarial margins for adverse experience will also be used to fund the benefit for Tier 2 Participants. Notwithstanding the foregoing, the City's actual contribution may be increased or decreased from time to time, as determined by the City in its sole discretion.

Section 3.2 Benefit Amounts and Eligible Expenses.

(a) Monthly Benefit Accrual. Participants (and individuals waiving coverage pursuant to Section 2.3 above) shall accrue a certain benefit amount on a monthly basis (the "**Monthly Benefit**") as follows:

(1) *Employee is not (and has never been) an Elected Member*. If the Participant became eligible for the Plan pursuant to Section 2.1(a)(1) (Employees who are not Elected Members), then the Participant's Monthly Benefit shall be equal to the product of (A) the Participant's Years of Service (not to exceed 25), divided by 25; and (B) the Maximum Monthly Amount for the applicable month.

(2) *Employee is or has been an Elected Member*. If the Participant became eligible for the Plan pursuant to Section 2.1(a)(2) (Elected Members), then the Participant's Monthly Benefit shall be equal to (A) 75% of the Maximum Monthly Amount if the Participant has at least 12 Years of Service; or (B) 50% of the Maximum Monthly Amount if the Participant has at least 8 Years of Service.

Each Participant, spouse, and any other Dependent(s) of the Participant will accrue a Monthly Benefit each month. The Monthly Benefit will be accrued on an aggregate basis for the Participant and any spouse or Dependent(s) (i.e., there is one Monthly Benefit accrual for the Participant, spouse and his or her Dependent, not separate accruals for each). Any Monthly Benefit available at the end of an applicable month after processing of all reimbursements under the Plan will be carried forward to the following month(s), without interest, until participation is terminated as set forth in Section 2.2 or such Monthly Benefit has otherwise been exhausted. Such unused Monthly Benefit amounts constitute the Participant's "**Accrued Benefit**." Notwithstanding the foregoing, the maximum reimbursement benefit (i.e., the sum of all reimbursements paid under the Plan together with any Accrued Benefit) for a Participant who is a Tier 2 Participant is 120 Monthly Benefit accruals, determined in accordance with this Section 3.2.

For purposes of this Plan, the "**Maximum Monthly Amount**" shall be an amount determined and adjusted from time to time by the Trustees in their sole discretion. The Trustees may provide for different Maximum Monthly Amounts for different groups of Participants based on when the Participants first became eligible to participate in the Plan. The applicable Maximum Monthly Amount will be communicated to Participants once established or modified from time to time.

(b) Forfeiture for Cause. Upon receipt by the City of written confession by a Participant, or proof satisfactory to the City that a Participant has committed or has been convicted of having committed an act of fraud, embezzlement, or theft in connection with his or her duties or in the course of his or her employment with the City, or in connection with this Plan, the Participant's participation in this Plan shall be immediately terminated, the Participant's Monthly Benefit shall cease, and any Accrued Benefit shall be forfeited. If the City receives information providing a reasonable basis for belief that a Participant has violated the terms of this Subsection (b), the City may freeze the Participant's Monthly Benefit pending the determination of whether such violation has occurred.

(c) Eligible Expense Reimbursements. Only eligible expenses may be reimbursed under the Plan. An "eligible expense" is an expense for the payment of medical expenses set forth under Section 213(d) of the Code, as allowed by law, incurred by or on behalf of the Participant or a spouse or Dependent of the Participant. Furthermore, to be an eligible expense, the expense must be "incurred" while the individual is a Participant. For this purpose, an expense is "incurred" when the service that gives rise to the expense has been provided, not when the service is billed or paid.

(d) Submitting Expenses for Reimbursement. Participants must submit claims for reimbursement to the Claims Administrator via paper or web claim form that will be supplied within one (1) year of the date such claim was incurred. The claim form will typically require:

(1) the amount, date and nature of the expense;

(2) the name of the person or entity to which the expense was paid;

(3) a statement that the expense has not been reimbursed or is not reimbursable through any other source; and

(4) such other information as the Claims Administrator may require.

Participants shall also be required to submit copies of bills or receipts from the provider(s) to support all claims.

The Claims Administrator will reimburse claims from the Plan within a reasonable period of time, and in any event within forty-five (45) days, after its receipt of a Participant's timely, properly completed, and reimbursable (pursuant to the terms of this Plan) claim. Incomplete claims or claims not submitted on the supplied claim form shall be deemed not filed. Claims not properly submitted within one (1) year of the date on which such claims were incurred shall not be reimbursable under the Plan.

(e) Payment of Benefits. Reimbursement up to the Accrued Benefit shall be paid to Participants monthly, so long as such expenses are timely submitted in accordance with Section 3.2(d) of this Plan, until participation is terminated as set forth in Section 2.2, above.

All payments will be sent to the applicable Participant's last known address unless and until the Participant provides written notice of a change of address to the City. If any payment is returned to the Plan as a result of the failure of the Participant to provide a change of address, no further payments will be made unless and until the Participant provides written notice of the change of address to the City.

ARTICLE IV
ADMINISTRATION AND FIDUCIARY PROVISIONS

Section 4.1 Named Fiduciary. The City shall appoint a committee consisting of three or more members that shall be known as the City of Alpharetta Advisory Committee, or the Committee. The Committee shall be the Plan Administrator and the "named fiduciary" of the Plan, unless the City appoints a replacement person or entity to be the named fiduciary.

Section 4.2 Benefit Administration. Except as otherwise provided in the Trust Agreement, the Plan shall be administered according to the provisions below.

(a) Authority. The Plan Administrator shall have sole discretion and authority to control and manage the operation and administration of the Plan.

(b) Discretion. The Plan Administrator shall have complete discretion to interpret the provisions of the Plan, make findings of fact, correct errors, and supply omissions. All decisions and interpretations of the Plan Administrator made in good faith pursuant to the Plan shall be final, conclusive and binding on all persons, subject only to the claims procedure, and may not be overturned unless found by a court to be arbitrary and capricious.

(c) Powers. The Plan Administrator shall have all other powers necessary or desirable to administer the Plan, including, but not limited to, the following:

(1) To prescribe procedures to be followed by Participants in making elections under the Plan and in filing claims under the Plan;

(2) To prepare and distribute information explaining the Plan to Participants;

(3) To receive from Participants, spouses, and Dependents such information as shall be necessary for the proper administration of the Plan;

(4) To keep records of elections, claims, disbursements for claims under the Plan, and any other information required by the Code;

(5) To appoint individuals or committees to assist in the administration of the Plan and to engage any other agents it deems advisable;

(6) To purchase any insurance deemed necessary for providing benefits under the Plan;

(7) To accept, modify or reject Participant elections under the Plan;

(8) To promulgate election forms and claims forms to be used by Participants;

(9) To prepare and file any reports or returns with respect to the Plan required by the Code or any other laws;

(10) To determine and announce any Participant contributions required hereunder;

(11) To determine and enforce any limits on benefits elected hereunder; and

(12) To correct errors and make equitable adjustments for mistakes made in the administration of the Plan; specifically, and without limitation, to recover erroneous overpayments made from the Plan to a Participant, spouse, or Dependent, in whatever manner the Plan Administrator determines is appropriate, including suspensions or recoupment of, or offsets against, future payments due that Participant, spouse, or Dependent.

Section 4.3 **Delegation of Duties.** The Plan Administrator may delegate responsibilities for the operation and administration of the Plan, may designate fiduciaries other than those named in the Plan, and may allocate or reallocate fiduciary responsibilities under the Plan.

Section 4.4 **Indemnification.** The Plan Administrator and any delegate who is an employee of the City shall be fully indemnified by the City against all liabilities, costs, and expenses (including defense costs, but excluding any amount representing a settlement unless such settlement is approved by the City) imposed upon it in connection with any action, suit, or proceeding to which it may be a party by reason of being the Plan Administrator or having been assigned or delegated any of the powers or duties of the Plan Administrator, and arising out of any act, or failure to act, that constitutes or is alleged to constitute a breach of such person's responsibilities in connection with the Plan, unless such act or failure to act is determined to be due to gross negligence or willful misconduct.

Section 4.5 **OPEB Trust.** All contributions or other payments by the City intended to fund the long-term obligations to pay benefits under this Plan shall be paid over to and held by the Trust. The terms of the Trust Agreement shall be deemed an integral part of this Plan and are incorporated herein by reference.

ARTICLE V
CLAIMS AND APPEALS AND SUBROGATION

Section 5.1 Claims Procedure. The Plan is intended to operate in compliance with the claims and appeals procedures of Section 2560.503-1 of the Department of Labor regulations, as amended from time to time.

Section 5.2 Participant's Responsibilities. Each Participant shall be responsible for providing the Plan Administrator, Claims Administrator and/or the City with the Participant's and his or her spouse and each Dependent's current address. Any notices required or permitted to be given hereunder shall be deemed given if directed to such address and mailed by regular United States mail. Neither the Plan Administrator, Claims Administrator nor the City shall have any obligation or duty to locate a Participant, spouse, or Dependent. In the event that a Participant, spouse, or Dependent becomes entitled to a payment under this Plan and such payment is delayed or cannot be made:

(a) because the current address according to the City records is incorrect;

(b) because the Participant, spouse, or Dependent fails to respond to the notice sent to the current address according to the City records;

(c) because of conflicting claims to such payments; or

(d) because of any other reason;

the amount of such payment, if and when made, shall be that determined under the provisions of this Plan without payment of any interest or earnings.

Section 5.3 Unclaimed Benefits. If, within two years after any amount becomes payable hereunder to a Participant, spouse, or Dependent, the amount shall not have been claimed or any check issued under the Plan remains uncashed, provided reasonable care shall have been exercised by the Plan Administrator in attempting to make such payments, the amount thereof shall be forfeited and shall cease to be a liability of the Plan.

Section 5.4 Right of Subrogation. Notwithstanding anything to the contrary, the Plan is not obligated to pay any amounts otherwise payable or paid under this Plan as a result of medical expenses incurred by a Participant when the Participant recovers or has a claim to recover any funds from a third party (person or entity) potentially associated with such medical expenses (including proceeds from any insurance coverage payable with respect to the Participant), unless the Participant or his or her legal representative complies with this Section 5.4 and signs a subrogation/reimbursement agreement prior to the payment of any benefits. Payment by the Plan of any benefits prior to, or without, obtaining a signed subrogation/reimbursement agreement shall not operate as a waiver of this subrogation/reimbursement right.

(a) Definitions. For purposes of a subrogation/reimbursement agreement and Section 5.4, "third party" includes any other party's insurer, any payee of the other party or insurer and any insurer or indemnitor liable with respect to the Participant, spouse, or Dependent, including, without limitation, an insurer under a policy of "school" or "team" or "premises" or "owners, landlords or tenants" insurance or other specific risk, accident or health insurance or medical reimbursement coverage, an insurer under a policy of uninsured or underinsured motorist insurance, and any other party responsible in any way for providing compensation or indemnification arising as a result of a Participant's, spouse's, or Dependent's injury or sickness. The Plan Administrator shall have the discretion to exercise any or all of its rights in any given case without setting any precedent.

(b) Advances from Plan. The Participant agrees and acknowledges that any amounts which the Participant or his or her representative recovers from a third party in connection with such amounts advanced by the Plan (whether or not characterized as a recovery for injuries), up to the amount advanced by the Plan to the Participant, shall be held in trust or constructive trust for the benefit of the Plan, and that any action undertaken by the Plan or its fiduciaries to recover such amounts from the Participant shall be an action in equity seeking equitable remedies.

(c) Reimbursement. The Plan shall be subrogated to all of the Participant's, spouse's, or Dependent's, as applicable, right of recovery of medical expenses against any person or organization. To the extent that the Plan pays medical expenses for which a Participant, spouse, or Dependent has a claim against a third party, the Plan is entitled to reimbursement out of any recovery from the third party, whether or not the Participant, spouse, or Dependent signs a subrogation/reimbursement agreement.

(d) Third Party Claims. If a Participant makes a claim for reimbursement for which a third party may be responsible, the Plan may either: (l) pay all benefits covered under the Plan and obtain reimbursement for such benefits upon settlement with or judgment against the responsible third party, or (2) delay payment and require the third party to pay such benefits upon such settlement or judgment. As a condition of receipt of benefits paid by the Plan, the Participant, spouse, and Dependent, as applicable, must cooperate with the Plan and the City for the purpose of exercising such rights, claims or interest to recover the amount paid.

(e) Notice of Third Party Claims. Whenever the Participant, spouse, or Dependent becomes aware that a third party is or may be liable for medical expenses paid or payable by the Plan, the Participant, spouse, or Dependent, as applicable, or their legal representative must:

(1) Notify the Plan Administrator or other Plan agent of the identity of such third party (and liability insurer, if known), and the name, address and telephone number of the Participant's, spouse's, or Dependent's attorney;

(2) Execute a subrogation/reimbursement agreement provided by the Plan Administrator or other Plan agent, as explained further below;

(3) Notify the Plan Administrator or other Plan agent in writing of any settlement negotiations between the Participant, spouse, or Dependent and a third person, and submit a copy of the complaint or other initial pleading and subsequent pleadings in any action to recover damages from a third party;

(4) Notify the Plan Administrator or other Plan agent of any court decision or settlement agreement concerning the third party's liability at the earliest possible date, and identify any parties from whom and to whom liability payments may be made, including any representative of the Participant, spouse, or Dependent such as an attorney or attorney-in-fact, trustee, or guardian; and

(5) Comply with the terms of the subrogation/reimbursement agreement.

(f) Recovery of Expenses. The Plan may, but is not obligated to, take any legal action it sees fit against the third party or the Participant, spouse, or Dependent to recover medical expenses the Plan has paid or may pay in the future.

(1) In the event the Plan Administrator determines that there is a basis for recovery against the third party or against any payee of the third party, the Plan Administrator retains the right to employ the services of an attorney or other agent to recover money due to the Plan. The Participant, spouse, or Dependent and his or her legal representative agree to cooperate with the Plan's attorney. The compensation that the Plan's attorney or other Plan agent receives will be paid directly from the dollars recovered for the Plan from the third party.

(2) The Plan's right to payment out of any third party liability recovery is prior to any right of payment of fees of the Participant's, spouse's, or Dependent's attorney. The Participant, spouse, or Dependent or his or her legal representative is obligated to inform his or her attorney or other agent of the Plan's rights under this Section 5.4 and to authorize no distributions from any settlement or judgment which will in any way result in the Plan's receiving less than the full amount of its lien, without the written approval of the Plan.

(3) The Participant, spouse, or Dependent or his or her legal representative further agrees that he or she will not release any third party without prior written approval from the Plan, and will take no action which prejudices the Plan's rights under Section 5.4.

Section 5.5 Amount of Recovery. The Plan's right to recover pursuant to Section 5.4 shall apply to an amount equal to the smaller of:

(a) the benefits actually paid under the Plan for reimbursement of medical expenses plus any expenses incurred by the Plan in connection with asserting claims against the third party, the third party's payees or the Participant, spouse, or Dependent, or

(b) the amount recovered by or on behalf of the Participant, spouse, or Dependent in connection with the act or omission of a third party. In doing so, all of such recovery shall be deemed to be as the result of medical expenses or other amounts paid on the claim by the Plan.

The Plan has a right of first reimbursement out of any recovery obtained by or on behalf of the Participant, spouse, or Dependent, even if the Participant, spouse, or Dependent is not made whole, regardless of how that recovery is classified or characterized. In addition, the Plan has a right to recover from the full amount of the recovery, before reduction for attorney's fees incurred by or on behalf of the covered person. The Plan is not bound by any "make-whole rule," "common fund rule," or similar rules that may otherwise apply under state law.

Section 5.6 No Estoppel of Plan. No person is entitled to any benefit under the Plan except and to the extent expressly provided under the terms and conditions of the Plan. The fact that payments have been made from the Plan in connection with any claim for benefits does not (a) establish the validity of the claim; (b) provide any right to have such benefits continue for any period of time; or (c) prevent the Plan from recovering the benefits paid to the extent that the Plan Administrator determines that there was no right to payment of the benefits under the Plan. Thus, if a benefit is paid and it is thereafter determined that such benefit should not have been paid (whether or not attributable to an error by the Participant or any other person), then the Plan Administrator may take such action as it deems necessary or appropriate to remedy such situation, including without limitation, by deducting the amount of any overpayment theretofore made to or on behalf of such Participant from any succeeding payments to or on behalf of such Participant under the Plan or from any amounts due or owing to such Participant by the City. If the Plan Administrator determines that an underpayment of benefits has been made, then the Plan Administrator shall take such action as it deems necessary or appropriate to remedy such situation at law or equity. The Plan shall have at all times the right to recoup overpayments from Participants, and shall be an equitable lien with respect to any amounts paid under the Plan to which a Participant is not entitled under the terms of the Plan.

ARTICLE VI
HIPAA PRIVACY COMPLIANCE

Section 6.1 General Compliance with HIPAA. The Plan shall not disclose Protected Health Information to any member of the City's workforce unless each of the conditions set out in this Section are met. "**Protected Health Information**" shall have the same definition as set forth in the Standards for Privacy of Individually Identifiable Health Information, 45 C.F.R. part 160 and subparts A and E of part 164 (the "**Privacy Rule**"), but generally shall mean individually identifiable information about the past, present or future physical or mental health or condition of an individual, including information about treatment or payment for treatment. Protected Health Information shall include "genetic information," as defined in the Privacy Rule. "Electronic Protected Health Information" shall have the same definition as set out in the Standards for Security of Individually Identifiable Health Information, 45 C.F.R. part 160 and subparts A and C of part 164 (the "**Security Rule**"), but generally shall mean Protected Health Information that is transmitted by or maintained in electronic media. The City intends that the Plan be compliant with HIPAA, including the Privacy Rule and the Security Rule, at all times.

Section 6.2 Permitted Disclosures. Protected Health Information disclosed to members of the City's workforce shall be used or disclosed only for purposes of Plan administrative functions. The Plan's administrative functions shall include all Plan treatment, payment functions, and health care operations. The terms "treatment," "payment," and "health care operations" shall have the same definitions as set out in the Privacy Rule, but the term "payment" shall include activities taken to determine or fulfill Plan responsibilities with respect to eligibility, coverage, provision of benefits, or reimbursement for health care. Genetic information shall not be used or disclosed for "underwriting" purposes, as defined in the Privacy Rule.

The Plan shall disclose Protected Health Information only to members of the City's workforce, who are authorized to receive such Protected Health Information, and only to the extent and in the minimum amount necessary for that person to perform his or her duties with respect to the Plan. "Members of the City's workforce" shall refer to all employees and other persons under the control of the City. The City shall keep an updated list of those authorized to receive Protected Health Information.

An authorized member of the City's workforce who receives Protected Health Information shall use or disclose the Protected Health Information only to the extent necessary to perform his or her duties with respect to the Plan. In the event that any member of the City's workforce uses or discloses Protected Health Information other than as permitted by this Article VI and the Privacy Rule, the incident shall be reported to the Plan's privacy officer. The privacy officer shall take appropriate action as required by HIPAA or as set forth in the City's policies and procedures.

In accordance with its obligations under HIPAA, the City shall:

(a) Not use or further disclose the information other than as permitted or required by the Plan documents or as required by law;

(b) Implement reasonable and appropriate administrative, physical and technical safeguards to protect the confidentiality, integrity and availability of Electronic Protected Health Information that the City creates, maintains or transmits on behalf of the Plan;

(c) Ensure that any agent or subcontractor, (i) to whom it provides Protected Health Information received from the Plan, agrees to the same restrictions and conditions that apply to the City with respect to such information, and/or (ii) to whom it provides Electronic Protected Health Information shall agree, in writing, to implement reasonable and appropriate security measures to protect the Electronic Protected Health Information;

(d) Not use or disclose Protected Health Information for employment-related actions and decisions or in connection with any other benefit or employee benefit plan of the City;

(e) Report to the Plan any use or disclosure of the Protected Health Information of which it becomes aware that is inconsistent with the uses or disclosures permitted by HIPAA, or required by law;

(f) Make available Protected Health Information to individual Plan members as required by the Privacy Rule;

(g) Make available Protected Health Information for amendment by individual Plan members and incorporate any amendments to Protected Health Information as required by the Privacy Rule;

(h) Make available the Protected Health Information required to provide an accounting of disclosures to individual Plan members as required by the Privacy Rule;

(i) Make its internal practices, books and records relating to the use and disclosure of Protected Health Information received from the Plan available to the Department of Health and Human Services for purposes of determining compliance by the Plan with the Privacy Rule;

(j) If feasible, return or destroy all Protected Health Information received from the Plan that the City still maintains in any form, and retain no copies of such information when no longer needed for the purpose for which disclosure was made, except that, if such return or destruction is not feasible, limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible; and

(k) Ensure the adequate separation between the Plan and members of the City's workforce, as required by the Privacy Rule and as set out above, and to use reasonable and appropriate security measures to comply with this provision.

ARTICLE VII
AMENDMENT AND TERMINATION

Section 7.1 Amendment. Benefits provided under the Plan do not vest, and the City has the right to amend the Plan at any time.

Section 7.2 Termination. The City may discontinue or terminate the Plan, in whole or in part, at any time, including termination of the Plan or any specific benefit component of the Plan.

ARTICLE VIII
MISCELLANEOUS

Section 8.1 Headings. The Article and Section headings contained within this document are included only for convenience of reference, and should not be construed to limit or define the contents contained therein.

Section 8.2 Exclusive Benefit. This Plan has been established for the exclusive benefit of Participants, and except as otherwise provided herein, all contributions under the Plan may be used only for such purpose.

Section 8.3 No Guaranty of Employment. The adoption and maintenance of the Plan shall not be deemed to be a contract of employment between the City and any Employee. Nothing contained in the Plan shall give any Employee the right to be retained in the employ of the City or to interfere with the right of the City to discharge any Employee at any time, nor shall it give the City the right to require any Employee to remain in its employ or to interfere with the Employee's right to terminate his employment at any time.

Section 8.4 Non-Alienation of Benefits. No benefit, right or interest of any Participant, spouse, or Dependent under the Plan shall be subject to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance or charge, seizure, attachment or legal, equitable or other process, or be liable for, or subject to, the debts, liabilities or other obligations of such person, except as otherwise required by law.

Section 8.5 Gender and Number. Except as otherwise indicated by context, masculine terminology also includes the feminine, and vice versa, and terms used in the singular may also include the plural.

Section 8.6 Limitation of Rights. Neither the establishment nor the existence of the Plan, nor any modification thereof, shall operate or be construed as to give any person any legal or equitable right against the City or a participating affiliate, except as expressly provided herein or required by law, or create a contract of employment with any Employee, obligate the City or a participating affiliate to continue the service of any Employee, or affect or modify the terms of an Employee's employment in any way.

Section 8.7 Severability. If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provision of the Plan, and the Plan shall be construed and enforced as if such invalid or unenforceable provision had not been included herein.

Section 8.8 Construction. The captions contained herein are inserted only as a matter of convenience and reference, and in no way define, limit, enlarge or describe the scope or intent of the Plan, nor in any way shall affect the Plan or the construction of any provision thereof. Any terms expressed in the singular form shall be construed as though they also include the plural, where applicable, and references to the masculine, feminine, and other neuter are interchangeable.

Section 8.9 Expenses. Any expenses incurred in the administration of the Plan shall be paid by the Plan, by the City and/or by one or more participating affiliate, according to the City determination.

Section 8.10 Applicable Law. The Plan and all rights under the Plan shall be governed by and construed according to the laws of the State of Georgia, except to the extent preempted by Federal Law.

IN WITNESS WHEREOF, The City of Alpharetta has caused this Amended and Restated Retiree Health Reimbursement Plan, to be executed effective as of July 1, 2023.

THE CITY OF ALPHARETTA

By: ______________________________

Title: ______________________________

Date: ______________________________

STAFF REPORT

Department: Finance
Submitted By: Tom Harris
Meeting Date: November 6, 2023

AGENDA ITEM:

Resolution: Combined Defined Benefit Pension Plan
Consideration of adoption of a Resolution amending and restating the City of Alpharetta Combined Defined Benefit Pension Plan to incorporate previous City Council approved amendments, update the plan for applicable law changes, and to clarify disability and pre-retirement death benefits, as well as other definitions and other changes.

STAFF RECOMMENDATION:

Adopt a Resolution amending and restating the City of Alpharetta Combined Defined Benefit Pension Plan to incorporate previous City Council approved amendments, update the plan for applicable law changes, and to clarify disability and pre-retirement death benefits, as well as other definitions and other changes.

BUDGET & PROCUREMENT:

BUDGETED ITEM: YES

FISCAL IMPACT: NO

INCLUDED IN CURRENT FY CPTL BUDGET: NO

INCLUDED IN CURRENT FY OPRT. BUDGET: YES

TOTAL PROJECT COST: N/A

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT

ITEM DESCRIPTION:

The City of Alpharetta Combined Defined Benefit Pension Plan (the "Plan") was closed to new participants as of June 30, 2009. The Plan was amended and restated in 2016. Since that time, the City Council has approved certain administrative amendments to the plan. Staff recommends amending and restating the Plan to incorporate such previous council- approved amendments and to update the plan for applicable law changes, and to clarify disability benefits and pre-retirement death benefits, as well as other definitions and other changes.
A summary of the changes:

- Incorporation of Prior Plan Amendments, Law Changes, and Conforming Changes. The Plan Restatement incorporates the prior approved amendments to the Plan. The Plan Restatement also makes the other conforming changes to the Plan for consistency with Plan operations, including removing outdated or inoperative Plan provisions and updating applicable IRS dollar limitations to 2023 adjustments.
- Disability Benefit Clarifications. The following clarifications have been made by the Plan Restatement:
    - Revised definition of "Disability Date" to clarify that it only applies for purposes of determining the disability retirement benefit prior to February 29, 2008, as provided in the last paragraph of Article IV, Section 5.
    - Revised definition of "Termination" to clarify that an absence due to a disability does not constitute a Termination of Employment if the participant is entitled to disability retirement benefits under Article IV, Section 5, as if the participant has remained an active employee.
    - Revised disability benefit provisions in Article IV, Section 5, to clarify that a Disabled Participant will continue to accrue Credited Service and eligibility for vesting, retirement, and death benefits.

- Definition of Earnings. The Plan Restatement clarifies the definition of "Earnings" to (A) exclude retention bonuses paid to certain employees pursuant to employment contracts approved by the Mayor and City Council, which provide such bonuses are excluded, and (B) exclude earnings paid while an employee is not eligible to accrue benefits under the Plan.
- Clarification for Eligible Employees. The Plan Restatement clarifies the definitions of "Employee" and "Eligible Employee."
- Pre-Retirement Death Benefit. The Plan Restatement amends provisions in Article VI for the pre-retirement death benefit for a participant who dies during active employment to provide for reductions on an actuarial equivalent basis.
- Minimum Required Distribution Age Increase. The Plan Restatement updates provisions in Article VIII for the SECURE Act and SECURE Act 2.0 law changes, which increased the minimum required distribution age from age 70½ to age 72 and age 73, as applicable.
- Limitation on Benefits. Article IX has been updated to remove outdated Code Section 415 language.
- Savings Clause. The Plan Restatement adds a savings clause for federal and state law applicable to the Plan Article XVIII, Section 1(b).
- Errors in Benefits. Article XVIII, Section 8, has been updated, in light of SECURE Act 2.0, for flexibility for the Pension Committee to make corrections for administrative errors in accordance with current IRS guidance and to correct and recoup overpayments made to participants or beneficiaries.

ALTERNATIVES:

Do not approve resolution amending and restating the Plan. This could lead to confusion as to certain benefits due to some ambiguity of current language.

ATTACHMENTS:

1. Resolution Approve Combined Defined Benefit Pension Plan
2. Redline - City of Alpharetta Combined Defined Benefit Pension Plan 2023 Restatement and City of Alpharetta Combined Defined Ben
3. Redline - City of Alpharetta Defined Benefit Pension Plan - 2023 Restatement and City of Alpharetta Defined Benefit Pension Pla
4. Redline - City of Alpharetta Enhanced Defined Benefit Pension Plan 2023 Restatement and City of Alpharetta Enhanced Defined Ben

RESOLUTION NUMBER:

A RESOLUTION BY THE MAYOR AND COUNCIL OF THE CITY OF ALPHARETTA, GEORGIA TO ADOPT THE AMENDED AND RESTATED CITY OF ALPHARETTA COMBINED DEFINED BENEFIT PENSION PLAN (THE "PLAN")

WHEREAS, the City of Alpharetta sponsors and maintains the City of Alpharetta Combined Defined Benefit Pension Plan, as amended and restated effective January 1, 2016 (the "Plan"), which is comprised of the City of Alpharetta Defined Benefit Pension Plan and the City of Alpharetta Enhanced Defined Benefit Pension Plan (the "Component Plans"); and

WHEREAS, the City now wishes to amend and restate the Plan to incorporate previous amendments to the Plan, to update the Plan for applicable law changes, and to make other miscellaneous changes to the Plan; and

WHEREAS, the City has retained the right to amend the Plan.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Alpharetta as follows:

- The City of Alpharetta Combined Defined Benefit Pension Plan, as amended and restated effective as of January 1, 2023, a true and correct copy of which is attached hereto as Exhibit "A", is hereby spread upon the minutes of this meeting, is hereby adopted and approved; and

BE IT FURTHER RESOLVED, that the Mayor, Board of Trustees, Pension Committee, and such other representatives of the City as may be appropriate are authorized and designated to execute any and all documents, letters, consents and other instruments necessary to effectuate the foregoing resolutions, including, without limitation, the execution of the Plan restatement described above.

SO RESOLVED this ____ day of November 2023.

CITY OF ALPHARETTA

By: ________________________________

Jim Gilvin, Mayor

[SIGNATURES CONTINUED ON FOLLOWING PAGE]

[SIGNATURES CONTINUED FROM PRECEDING PAGE]

COUNCIL MEMBERS

____
Mayor Pro Tem Dan Merkel

____
Council Member Donald F. Mitchell

____
Council Member Brian Will

____
Council Member Douglas J. DeRito

____
Council Member John Hipes

____
Council Member Jason Binder

(SEAL)

Attest:

____
Lauren Shapiro, City Clerk

Approved as to form and legal sufficiency:

____
Molly Esswein, City Attorney

EXHIBIT A

CITY OF ALPHARETTA
COMBINED DEFINED BENEFIT PENSION PLAN AND ENHANCED DEFINED BENEFIT PENSION PLAN

CITY OF ALPHARETTA

COMBINED DEFINED BENEFIT PENSION PLAN

(As Amended and Restated Effective as of January 1, 2023)

THIS PLAN CONSISTS OF THE CITY OF ALPHARETTA DEFINED BENEFIT PENSION PLAN AND THE CITY OF ALPHARETTA ENHANCED DEFINED BENEFIT PENSION PLAN

CITY OF ALPHARETTA
COMBINED DEFINED BENEFIT PENSION PLAN

Effective as of July 1, 2011, the City of Alpharetta Defined Benefit Pension Plan and the City of Alpharetta Enhanced Defined Benefit Pension Plan were merged into a single plan, the City of Alpharetta Combined Defined Benefit Pension Plan (the "Combined Plan"). The Combined Plan consists of the City of Alpharetta Defined Benefit Pension Plan document, the City of Alpharetta Enhanced Defined Benefit Pension Plan document, and the trust or custodial agreement which holds the assets of the Combined Plan.

The City of Alpharetta Defined Benefit Pension Plan and the City of Alpharetta Enhanced Defined Benefit Pension Plan shall be referred to as the "Component Plans" of the Combined Plan. All benefits of Participants in the City of Alpharetta Defined Benefit Pension Plan shall be determined pursuant to the terms of the City of Alpharetta Defined Benefit Pension Plan document, and all benefits of Participants in the City of Alpharetta Enhanced Defined Benefit Pension Plan shall be determined pursuant to the terms of the City of Alpharetta Enhanced Defined Benefit Pension Plan document.

Although the Component Plans are maintained under separate plan documents, the Component Plans constitute a single plan for purposes of Treasury Regulations Section 1.414(l)-1(b)(1) and for all reporting, funding, accounting and actuarial purposes. Separate records for each of the Component Plans shall be maintained to the extent necessary to determine benefits and for any other purpose designated by the Administrator.

The Combined Plan is hereby amended and restated in its entirety to reflect amendments made to the Component Plan documents since their last restatement and to comply with recent changes in the law. Except to the extent otherwise provided herein or as may otherwise be required pursuant to applicable law, the provisions of the Component Plans shall be effective as of January 1, 2023, and apply only to an employee who terminates employment on or after January 1, 2023. Except as otherwise specifically provided for herein, a former employee's eligibility for benefits and the amount of benefits, if any, payable to or on behalf of a former employee shall be determined in accordance with the provisions of the applicable plan in effect on the date his employment terminated.

IN WITNESS WHEREOF, this Plan has been executed by the Employer on this _____ day of ___________, 2023.

EMPLOYER

THE CITY OF ALPHARETTA

By: ____
Mayor

Approved as to Form:

By: ____
City Attorney

CITY OF ALPHARETTA

DEFINED BENEFIT PENSION PLAN

(As Amended and Restated Effective as of January 1, 2023)

CITY OF ALPHARETTA
DEFINED BENEFIT PENSION PLAN

TABLE OF CONTENTS

ARTICLE I: Definitions

This Article covers all generally applicable definitions used in this Plan, except for definitions related to service, which are in Article II. When the initial letter of a word or phrase is capitalized herein, the meaning of such word or phrase shall be as follows, unless a different meaning is plainly required by the content. This document is effective January 1, 2023, except as otherwise provided herein.

Section 1. “Accrued Benefit” shall mean, as of any date, the Normal Retirement benefit payable to a Participant at his Normal Retirement Date computed in accordance with the provisions of Article IV, based upon the Participant's Total Credited Service and his Final Average Earnings (if applicable) as of the date that the Participant's Accrued Benefit is being determined.

Section 2. “Actuarial Equivalent” shall mean a benefit of approximately equal value when computed on the basis of the actuarial assumptions contained in Article X.

Section 3. “Actuary” shall mean an individual, or firm, appointed or approved by the Board of Trustees to perform actuarial calculations necessary in the funding of the Plan.

Section 4. “Administrator” shall mean the City Administrator.

Section 5. “Applicable Form” shall mean the appropriate form as designated and furnished by the Administrator to make the election or provide the notice required by the Plan. In those circumstances where a written election or consent is not required by the Plan or the Code, the Administrator may prescribe an oral, electronic, or telephonic form in lieu of or in addition to a written form.

Section 6. “Board of Trustees” or “Board” shall mean the City Administrator, City Attorney, Finance Director, Mayor or a member of the City Council or a resident of the City of Alpharetta designated by the Mayor, and the City Council liaison to Finance.

Section 7. “Code” shall mean the Internal Revenue Code of 1986, as applicable to governmental plans, as amended from time to time, and the Internal Revenue Code of 1954, as applicable to governmental plans.

Section 8. “Contract” shall mean the entire contents of the Ordinance or Resolution adopting the Plan and any future amendments.

Section 9. “Contributions” shall mean payments made by the Employer to provide the benefits specified in the Plan.

Section 10. “Default Beneficiary” shall mean the Spouse of the Participant.

Section 11. “Disability” shall mean the following:

(a) A physical or mental disability of a Participant who because of such disability becomes entitled to receive disability insurance benefits under the Federal Social Security Act, as amended, provided that the following conditions are satisfied:

(1) Such disability commenced on a specified date during the period of the Participant's employment with the Employer; and,

(2) Such disability was not self-inflicted, incurred in military service, incurred in the commission of a felonious enterprise; or the result of the use of narcotics or drugs or habitual use of alcohol; or

(b) A Participant who is not disabled in accordance with the definition under subsection (a) above solely because he lacks the quarters of Social Security coverage required under the Federal Social Security Act, as amended, shall qualify for Disability if the Pension Committee determines that the Participant is permanently disabled on the basis of a certificate

signed by at least two (2) physicians, (one physician selected and paid by the disabled Participant and one selected and paid by the Employer) stating that:

(1) The Participant is permanently disabled as defined in Code Section 72(m); and

(2) Such disability commenced on a specified date during the period of the Participant's employment with the Employer; and

(3) Such disability was not self-inflicted, incurred in military service, incurred in the commission of a felonious enterprise, or the result of the use of narcotics or drugs or habitual use of alcohol.

Section 12. "Disability Date" shall mean, for purposes of determining the disability retirement benefit prior to February 29, 2008, the first day of the first calendar month in which: (a) a Participant becomes entitled to receive a disability insurance benefit under the Federal Social Security Act, as amended; or (b) the Participant's Disability is determined by the Pension Committee to have commenced in the case of Disability determinations made by the Pension Committee pursuant to Article 1, Section 11(b) as applicable. However, in no event will the Disability Date be earlier than one (1) calendar month following the date of the Participant's Termination of Employment as a result of Disability.

Section 13. "Early Retirement Date/Early Retirement" shall mean the first day of the month coinciding with or next following the day a Participant qualifies for Early Retirement when the Participant actually Retires.

Section 14. "Earnings" shall mean the total taxable compensation paid to a Participant by the Employer, as reflected in the Employer's W-2 payroll records, adjusted as provided in this Section. Earnings shall include amounts which are not currently includable in the gross income of a Participant and which are (a) made pursuant to a salary reduction agreement under compensation deferred under Code Sections 125, 132(f)(4), 402(e)(3), 402(h)(1), 403(b) or

457(b), and (b) pick up contributions made by the Employer under an arrangement described in Code Section 414(h). Earnings shall also include any amounts paid to a Participant as (c) a K-9 supplement, (d) post-employment payments of up to 240 hours of paid time off (or the corresponding amounts as defined in the City of Alpharetta Human Resources Policies and Procedures Manual as of October 17, 2005, if different, for Police and Firefighters), and (e) overtime pay attributable to the Participant's first 300 overtime hours in a calendar year. Earnings shall not include (1) any amounts (other than the K-9 supplement referenced in (c) above) paid to a Participant as reimbursement for expense allowances, including but not limited to, automobile and clothing allowances, (2) any amounts (other than the post-employment payments of paid time off referenced in (d) above) paid to a former Participant after his Termination of Employment which are designated by the Employer as deferred compensation, severance or any other type of payment that is not normal remuneration for services rendered, (3) any amounts paid as a retention bonus to certain employees pursuant to an employment contract approved by the Mayor and City Council that provides such retention bonus is not included as Earnings, or (4) any amounts paid while a Participant is not an Eligible Employee or is ineligible to accrue benefits under the Plan, each as determined in the sole discretion of the Administrator.

The Earnings of a Participant for any year taken into account under the Plan for any Plan Year beginning prior to January 1, 2002 shall not exceed Two Hundred Thousand Dollars ($200,000) or for any Plan Year beginning on or after January 1, 2002 shall not exceed Two Hundred Thousand Dollars ($200,000), as increased by the Cost of Living Adjustment for the year pursuant to Code Section 401(a)(17)(B) ($330,000 for 2023).

Section 15. "Effective Date" shall mean January 1, 1972.

Section 16. "Eligible Employee" shall mean any Employee who is a Regular Full Time Employee or a Regular Part Time Employee, and satisfies the eligibility conditions set forth in this Section. A Regular Full Time Employee means (a) an Employee classified by the Employer as a Regular Full Time Employee who is regularly scheduled to work at least 37 hours per week as a full time employee, or such other hourly schedule as may be established from time to time pursuant to the policies and procedures adopted by the Employer for Regular Full Time

Employees, (b) an elected or appointed member of the Governing Authority, and (c) the elected or appointed Municipal Judge. Elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge do not have to complete an hourly requirement to be classified as Eligible Employees. A Regular Part Time Employee means an Employee classified by the Employer as a Regular Part Time Employee who is regularly scheduled to work at least 20 hours per week, or such other hourly schedule as may be established from time to time pursuant to the policies and procedures adopted by the Employer for Regular Part Time Employees. Seasonal or temporary workers are not classified as Eligible Employees.

(a) The following Employees qualify as Eligible Employees:

(1) any Employee who is a Regular Full Time Employee, was hired before March 1, 2008 and made an irrevocable election to participate in this Plan before March 1, 2008;

(2) any Employee who was classified by the Employer as a grandfathered Regular Part Time Employee, was hired before March 1, 2008 and made an irrevocable election to participate in this Plan before March 1, 2008;

(3) any Regular Full Time Employee participating in the Plan who changes status to become Regular Part Time Employee, or vice versa, shall continue to be an Eligible Employee; and

(4) any Eligible Employee who has a Termination of Employment after March 1, 2008, made an irrevocable election to participate in the Plan, and was rehired before July 1, 2009; eligibility for Employees satisfying this paragraph (4) is limited to additional Vesting Service, and an updated Final Average Earnings determination as of his or her Termination of Employment or Retirement.

(b) The following Employees shall not be classified as Eligible Employees:

(1) Employees hired after February 29, 2008 are not eligible to participate in the Plan;

(2) Participants who incur a Termination of Employment and are rehired after February 29, 2008 will be credited with additional Vesting Service for Service accrued after their rehire, but these Participants will not be credited with Service after rehire for the purpose of accruing additional benefits under the Plan; and

(3) Except as provided above, Employees (including the Mayor, elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge) who are hired or rehired, elected or appointed on or after March 1, 2008.

Section 17. "Employee" shall mean any person who on or before March 1, 2008 is regularly employed by the Employer as a common law employee, including the Mayor, elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge. However, notwithstanding any other provision of the Plan to the contrary, the term "Employee" does not include: (a) an individual who is a nonresident alien and who receives no earned income (within the meaning of Code Section 911(d)(2)) from an Employer which constitutes income from sources within the United States within the meaning of Code Section 861(a)(3); (b) any person who is considered to be a leased employee under Code Section 414(n)(5); (c) any individual whose employment is governed by the terms of a collective bargaining agreement between Employee representatives and the Employer in which retirement benefits were the subject of good faith bargaining, unless such agreement expressly provides for the inclusion of such individuals as eligible to participate in the Plan; (d) individuals who receive earned income from the Employer but whose employment verification information has been rejected by a governmental agency or entity; or (e) any person treated in good faith by an Employer as an independent contractor and who is later determined by a governmental agency or entity or court to be a common law employee.

Section 18. "Employer" shall mean The City of Alpharetta.

Section 19. “Enrollment Date” shall mean the date that an Eligible Employee first becomes a Participant under this Plan.

Section 20. “FMLA” shall mean the Family and Medical Leave Act of 1993, as amended from time to time.

Section 21. “Firefighter” shall mean an Eligible Employee of the Employer who is either certified as a firefighter pursuant to O.C.G.A. § 25-4 or who would otherwise be required to be certified as a firefighter but who is exempt pursuant to O.C.G.A. §25-4-12.

Section 22. “Final Average Earnings” shall mean the greater of:

(1) The arithmetic annual average of the Earnings paid to a Participant for 3 consecutive years (12 month periods) of Credited Service preceding the Participant's most recent Termination.

-or-

(2) The highest three calendar years of Earnings.

Calculation of Final Average Earnings shall be subject to the following:

(a) If a Participant terminates employment or is on an unpaid leave of absence and he later returns to employment with the Employer, the period(s) prior to and following such absence from employment shall be considered consecutive.

(b) If a Participant has not completed the number of consecutive years of Credited Service necessary to compute Final Average Earnings under this Section as of the date of his most recent Termination preceding Retirement, then his Final Average Earnings shall be determined by dividing his total Earnings for his entire period of Credited Service by his total number of years of Credited Service. In computing the number of years of Credited Service for this purpose, incomplete years of Credited Service shall be converted to fractional equivalents of years and included in the computation.

Section 23 “Governing Authority” shall mean the Mayor and City Council of the Employer.

Section 24. “Ineligible Employee” shall mean an Employee of the Employer who is not an Eligible Employee.

Section 25. “Late Retirement Date” shall mean the first day of the month coinciding with or next following the day the Participant qualifies for Late Retirement, as specified in Article IV, Section 3, as of which the Participant actually retires.

Section 26. “Military Service” shall mean service performed while on active duty in the Armed Forces of the United States if the Participant was granted an honorable discharge. Except as otherwise required by federal or state law, Military Service shall not include service which is credited toward retirement under any other local, state, or federal retirement or pension plan.

Section 27. “Monthly Retirement Benefit” shall mean the monthly benefit as provided in Article IV or any optional benefit payable in lieu thereof as provided in Article V.

Section 28. “Normal Retirement Date” shall mean the first day of the month coinciding with or next following the date the Participant qualifies for Normal Retirement.

Section 29. “Participant” or “Participating Employee” shall mean any Eligible Employee who is or may become eligible to receive a benefit of any type from the Plan and who has commenced participation in the Plan under Article III.

Section 30. “Pension Committee” shall mean the Board of Trustees as referenced in Section 6 above.

Section 31. “Plan” shall mean the provisions of this document.

Section 32. “Plan Representative” shall mean the Board of Trustees as defined in Section 6 above. The Plan Representative(s) has full authority to represent the Plan in all communications with the Employees.

Section 33. “Plan Year” shall mean a twelve (12) month period beginning January 1 and ending December 31.

Section 34. “Police Officer” shall mean an Eligible Employee employed by the Employer's Police Department who is either certified or registered as a peace officer pursuant to O.C.G.A. Chapter 35-8.

Section 35. “Post-Retirement Beneficiary” shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a post-retirement survivor benefit in accordance with and subject to the provisions of Article V and Article VI.

Section 35A. “Pre-Retirement Beneficiary” shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a pre-retirement death benefit in accordance with and subject to the provisions of Article VI.

Section 36. “Resolution” shall mean a resolution duly adopted by an Employer.

Section 37. “Retired Participant” shall mean any Participant who has Terminated Employment with the Employer and who is receiving a benefit.

Section 38. “Retirement” or “Retires” shall mean withdrawal from Service with a retirement allowance granted under the provisions of the Plan.

Section 39. “Section” shall mean, when not preceded by the word Code or ERISA, a section of the Plan document.

Section 40. “Spouse” shall mean a person who, as of the date of the Participant's or Terminated Vested Participant's death, as applicable, is lawfully joined with the Participant or Terminated Vested Participant in a marriage which is recognized under the laws of the State of Georgia. Notwithstanding the foregoing, effective June 26, 2013, for purposes of Sections 1 and 2 of Article VIII of the Plan and to the extent otherwise required by Federal law, “Spouse” shall mean a person who is legally married to the Participant under Federal law as determined in accordance with Revenue Ruling 2013-17 and Notice 2014-19.

Section 41. “Terminated Vested Participant” shall mean any Participant who has Terminated Employment with the Employer and who has a Vested Benefit under any provision of the Employer's Plan.

Section 42. “Termination,” “Terminate Employment,” “Termination of Employment,” or “Terminated” shall mean a severance of employment with the Employer, including Retirement, resignation or discharge, lapse of recall rights after layoff, death, or vacation of office by an elected or appointed member of the Governing Authority. Provided, however, that Termination shall not include: (i) absence from active employment which is not treated by the Employer as a Termination of Employment, including absence due to Disability for which the Participant is eligible to continue to accrue Credited Service under Article IV, Section 5; (ii) absence due to military service to the extent required under USERRA and Code Section 414(u)(8)(A), (iii) absence due to leave which qualifies as family or medical leave under the FMLA, to the extent required under the FMLA; or (iv) absence due to an authorized leave of absence for any reason if approved by the Employer, unless otherwise required by law or unless the terms of the leave otherwise specify, if an Employee on an authorized leave of absence fails to return to active employment upon expiration of the leave of absence, the Employee will be considered terminated as of the date immediately preceding the approved leave period.

Section 43. “Trust Administrator” will disburse retirement benefits and have custody of the Plan's assets.

Section 44. “Trust Fund” means the total amounts, invested or uninvested, held at any time in trust or custody for the Employer.

Section 45. “Vested,” “Vesting,” “Vested Right,” or “Vested Benefit” shall mean the rights of a Terminated Vested Participant as specified in Article VII.

ARTICLE II: Service

Section 1. "Current Credited Service" shall mean the number of years and complete months of Service of a Participant with the Employer from his Enrollment Date to his Termination, which are credited as Current Credited Service for purposes of meeting the Plan's requirements for vesting, retirement and death benefit eligibility, and/or for purposes of computing the amount of benefits payable under the Plan.

Section 2. "USERRA Military" Service Credit. Notwithstanding any provision of this Plan to the contrary, benefits and service credit with respect to qualified military service shall be provided in accordance with Code Section 414(u). Code Section 414(u) provides that: (i) individuals reemployed under the Uniform Services Employment and Reemployment Rights Act of 1994 ("USERRA") must be treated as not having incurred a Break in Service because of qualified military service and (ii) periods of qualified military service must be counted for vesting and benefit accruals.

Section 3. "Credited Past Service" shall mean the number of years and complete months of Service of a Participant with the Employer prior to his Enrollment Date which are treated as Credited Past Service for purposes of meeting the Plan's requirements for participation, vesting, retirement and death benefit eligibility, and/or for purposes of computing the amount of benefits payable under the Plan.

Section 4. "Prior Governmental Service" shall mean government service external to the City of Alpharetta, granted to any Eligible Employee whose original employment date or rehire date is prior to July 1, 2006. This provision only applies to services performed for GMEB pension plan participants.

Section 5. "Service" shall mean regular service rendered as an Eligible Employee of the Employer. Service may include absence from active employment with the Employer under conditions which are not treated by the Employer as a Termination of Employment, subject to Article III concerning leaves of absence and any other conditions or limitations specified in the

Plan. No Participant may receive credit for more than one (1) year of Service in any twelve (12) month period. Unused leave shall not be treated as Credited Service.

Section 6. “Total Credited Service” shall mean the sum of the Participant's Current Credited Service, and Credited Past Service, as specified in this Article. The term Total Credited Service includes any Service required to be included in Total Credited Service by USERRA, or any other applicable federal or state law. Full months of Total Credited Service shall be treated as fractions of one (1) year. Partial months shall not be included in the calculation. An Employee excluded from participation because of age shall receive credit for all Service as required by law.

Section 7. “Vesting Service” shall mean Total Credited Service, plus Prior Governmental Service plus any service for which a lump sum benefit has been paid by the Employer.

ARTICLE III: Eligibility, Qualification, and Participation

Section 1. Classes of Eligible Employees.

A person must be included in the definition of Employee set forth in Section 16 of Article I in order to be an Eligible Employee. If a person does not satisfy the definition of "Employee", he or she shall not be classified as an Eligible Employee.

Section 2. Qualifications for Participation.

(a) Minimum Service Requirement.

In determining whether an Employee is an Eligible Employee, the following rules shall apply:

(1) If an Employee does not meet the minimum requirements established by the Employer to be an Eligible Employee, he or she shall not be considered an Eligible Employee, unless and until he satisfies such requirements. If an Employee who is an Eligible Employee but has not yet become a Participant no longer meets the requirements to be an Eligible Employee, but remains an Employee of the Employer, he or she shall no longer be considered an Eligible Employee, unless and until he or she again satisfies the applicable requirements.

(2) No period of employment during which an Employee is not classified as an Eligible Employee and no leave of absence granted to such Employee shall be counted in determining whether any waiting period for participation established by the Employer pursuant to subsection (b) below has been satisfied. However, provided the Employee remains continuously employed by the Employer, such periods shall not be considered a Break in Service under subsection (b)(l) below for purposes of satisfying said waiting period.

(b) Waiting Period.

Eligible Employees shall be eligible to participate in the Plan immediately upon their date of hire.

(1) Treatment of Service as an Ineligible Employee. If an Employee of the Employer who is not an Eligible Employee becomes an Eligible Employee before March 1,

2008 while remaining continuously employed by the Employer, said Eligible Employee shall become eligible to commence participation in the Plan on the date he becomes an Eligible Employee.

(2) Prior Participation in Another GMEBS Plan. As described under Article II, Section 4, Service of an Eligible Employee in other GMEBS plans will be recognized if employed by the Employer prior to July 1, 2006.

Section 3. Establishing Participation in the Plan.

(a) Mandatory vs. Optional Participation.

Participation in the Plan shall be considered mandatory for all Eligible Employees.

(b) Mandatory Participation.

If participation is mandatory for a class of Eligible Employees, then all Eligible Employees in the class shall become Participants in the Plan on the first day of the month immediately following or coinciding with the date they satisfy the applicable waiting period and any other eligibility requirements for participation.

(c) Optional Participation.

Participation in the Plan shall not give any Eligible Employee the right to be retained in the employ of the Employer nor, upon dismissal, to have any right or interest in the Trust Fund other than as herein provided.

Section 4. Change in Employment Status.

(a) Transfer to Ineligible Status.

If a Participant's employment status changes such that he becomes an Ineligible Employee, he shall cease to accrue benefits under the Plan for any purpose and his interest under the Plan, if any, shall be only such as existed immediately before he became an Ineligible Employee, unless and until he again becomes a Participant. In no event will his Service or Earnings as an Ineligible Employee be taken into account for purposes of meeting the Plan's minimum service requirements for Vesting, retirement eligibility, death benefit eligibility, or for purposes of computing the amount of any benefit payable under the Plan. However, said period of Service as an Ineligible Employee shall not be considered a Break in Service under Article III, Section 6, provided the Ineligible Employee remains continuously employed by the Employer. If the Ineligible Employee does not again become a Participant prior to Retirement or Termination of Employment, his Vested Benefit, if any, shall be paid as provided in Article VII.

(b) Transfer Back to Eligible Status.

If an Ineligible Employee described in subsection (a) above remains continuously employed by the Employer and he has another change in employment status such that he again becomes a Participant, he shall thereafter be entitled to accrue benefits in accordance with the terms of the Plan as in effect as of the date of the subsequent change in employment status.

Section 5. Participant Leaves of Absence.

(a) USERRA, FMLA Leave.

Notwithstanding any provision of this Plan to the contrary, if any period of absence is required to be counted under USERRA, the FMLA or any other applicable federal or state law as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting, retirement or death benefit eligibility, then said period of absence shall be counted as such in accordance with and subject to the requirements of such law.

(b) Other Leaves of Absence.

Unless otherwise required by law or unless the terms of the leave otherwise specify, an authorized leave of absence granted to a Participant by the Employer will be counted as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting and benefit eligibility. However, if the Participant does not return to active employment upon expiration of the authorized leave period, then subsection (c) shall apply.

(c) Failure to Return to Service.

Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment with the Employer upon expiration of a leave of absence, his interest under the Plan, if any, including his Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for Vesting and any minimum Service requirements for Retirement or death benefit eligibility, will be limited to that accrued as of the date preceding the approved leave period.

(d) Unused Leave.

The Employer does not credit unused leave at termination or retirement as Credited Service.

Section 6. Non-Vested Participant Breaks in Service.

This Section shall apply only to Participants who are Eligible Employees. If a non-vested Participant experiences a Break in Service; the Participant's Current Credited Service shall not include any Service rendered prior to the Break in Service, unless the Participant returns to employment with the Employer within 5 years and performs the lesser of Service equal to the Break in Service, or Service equal to one (1) year. The following limitations shall apply in administering the Break in Service rule:

(a) Absence of Less Than One (1) Year.

If a Participant terminates employment with the Employer and returns to employment with the Employer within one (1) year after said termination, the Participant shall not be deemed to have incurred a break in Service. Except as otherwise required under this Section, however, the time he was absent shall not be taken into account for any purpose under the Plan.

(b) Treatment of Leaves of Absence.

No leave of absence or other period of absence from employment shall be considered a Break in Service if it is not permitted to be treated as such under USERRA, the

FMLA, or any other applicable federal or state law. Unless otherwise required by law or unless the terms of the leave otherwise specify, any other authorized leave of absence granted to a Participant shall not be deemed a break in Service, provided the Participant was regularly employed by the Employer immediately prior to his leave of absence and the Participant is reemployed by the Employer upon expiration of the leave of absence. Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment upon expiration of the approved leave period, he will be considered to have incurred a Break in Service under this Section as of the date immediately preceding the approved leave period.

(c) Transfer to Ineligible Employee Status.

If a Participant's employment status changes such that he becomes an Ineligible Employee pursuant to Section 5 above, the period of time spent as an Ineligible Employee shall not be considered a Break in Service under this Section, provided the Participant remains employed by the Employer. Unless otherwise specified by the Employer, leaves of absence granted to an Ineligible Employee will not be considered a Break in Service under this Section, provided the Ineligible Employee returns to active employment with the Employer upon expiration of the approved leave period and the requirements of subsection 6(b) above are otherwise satisfied with respect to such leave of absence.

(d) Repeated Breaks in Service.

If a non-vested Participant has a Break in Service, returns to employment with the Employer, and experiences one or more additional Breaks in Service prior to satisfying the one (1) year Service requirement necessary to work off the initial break, then the Participant's Current Credited Service shall not include any Service rendered prior to the most recent Break in Service, unless upon the Participant's return to employment with the Employer following the most recent Break in Service he performs Service for a period equal to one (1) year.

Section 7. Breaks in Service where a Lump Sum was Paid.

If Participant is reemployed subsequent to being paid a Lump Sum, the Participant has six months to repay the lump sum, or for Credited Service purposes he or she will be treated as a new hire.

ARTICLE IV: Retirement Benefits and Eligibility

Section 1. Normal Retirement Benefit.

(a) A Participant, upon Retirement on or after his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which occurs his effective Retirement Date and shall be payable on the last day of each month thereafter during his lifetime. However, if directed by the Employer, Normal Retirement Benefits may be paid retroactively to the last day of the month following the month in which the Participant's Termination occurs (or, if the Participant's Termination occurs on the first of the month, the last day of said month) or if later, the last day of the month in which his Normal Retirement Date occurs. The amount of the Monthly Retirement Benefit shall be determined based upon 2% of Final Average Earnings multiplied by years of Total Credited Service divided by 12.

(b) No interest shall be paid on the retroactive payment of Normal Retirement benefits which are only allowed to accommodate reasonable administrative delays.

(c) There are special benefits for Elected or Appointed Members of the Governing Authority and the elected or appointed Municipal Judge: $30 per month for each year of Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer prior to July 1, 1999. For years of Credited Service as an elected or appointed member of the Governing Authority or the elected or appointed Municipal Judge on or after July 1, 1999 the same benefit as other employees except that for the purposes of this provision Final Average Earnings shall mean the average annual earnings of Eligible Employees included in the most recent employee census report prepared in connection with the Plan's annual actuarial valuation.

(d) A Participant will be eligible and qualify for Normal Retirement upon attaining age 65 and completing 5 years of Vesting Service.

Section 2. Early Retirement Benefit from Active Employment.

(a) A Participant, upon Retirement from active employment with the Employer on or after his Early Retirement Date and before his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant. The amount of such Monthly Retirement Benefit for Early Retirement from active employment shall be computed in the same manner as for a Normal Retirement Benefit and determined in the following manner:

(1) For Participants who are Police Officers and Firefighters employed by the City on July 1, 1999, who have reached age 55 and have at least five years of Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(2) For Participants who are Police and Firefighters employed by the City after July 1, 1999 who have reached age 55 and have at least ten years of continuous Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(3) For Participants who have reached age 55 and the sum of the Participant's age and Vesting Service are at least 80 (the "Rule of 80"), the Monthly Retirement Benefit shall be unreduced; and

(4) For all other Participants who have reached age 55 and have at least five years of Vesting Service, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1.

(b) Retroactive payment of Early Retirement benefits to the Participant's Early Retirement Date is permitted, but only to accommodate reasonable administrative delays.

(c) A Participant will be eligible and qualify for Early Retirement upon attaining age 55 and completing 5 years of Vesting Service.

Section 3. Early Retirement Benefit from Terminated Vested.

(a) A Terminated Vested Participant, upon Retirement on or after his Early Retirement Date and before his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant. The amount of such Monthly Retirement Benefit for Early Retirement for a Terminated Vested Participant shall be computed in the same manner as for a Normal Retirement Benefit and determined in the following manner:

(1) For Terminated Vested Participants who terminated employment with the Employer before February 29, 2008, that were Police Officers and Firefighters employed by the City on July 1, 1999 and have reached age 55 and have at least five years of Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(2) For Terminated Vested Participants who terminated employment with Employer before February 29, 2008, that have reached age 55 and the sum of the Participant’s age and Vesting Service are at least 80 (the “Rule of 80”), the Monthly Retirement Benefit shall be unreduced;

(3) For Terminated Vested Participants who terminated employment from the Employer before July 1, 2009, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1; and

(4) For all other Terminated Vested Participants, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 8.

(b) Retroactive payment of Early Retirement benefits to the Participant's Early Retirement Date is permitted, but only to accommodate reasonable administrative delays.

(c) A Terminated Vested Participant will be eligible and qualify for Early Retirement upon attaining age 55 and completing 5 years of Vesting Service.

Section 4. Late Retirement Benefit.

A Participant may retire from the active Service of the Employer on the first day of any month after his Normal Retirement Date, in which case the Participant shall receive a Late Retirement Benefit. The Late Retirement Benefit shall be calculated in the same manner as the Normal Retirement Benefit.

Section 5. Disability Benefit.

A Participant who is Disabled under Article 1 Section 11 will continue to accrue Credited Service and eligibility for vesting, retirement, and death benefits just as he would have had he remained an active Employee with the Employer. These benefits will continue to accrue as long as the Participant either, retires while remaining Disabled, dies while remaining Disabled, or returns to Employment with the Employer. In the event the Participant recovers and does not return to Employment with the Employer, his Benefit Accruals cease at the date he ceased to be an Active Employee. In other words this benefit does not vest until the Participant either dies while Disabled, returns to employment, or Retires.

Prior to February 29, 2008, a Participant having a Disability as defined in Article 1 Section 11 is immediately eligible for a disability retirement benefit. This benefit is equal to his Normal Retirement Benefit or if the Participant is an Eligible Employee, 20% of Final Average Earnings if greater. The benefit is life only, and commences on the last day of the month coincident with or following the Disability Date as defined in Article 1 Section 12.

Section 6. Suspension of Benefits

(a) General Rule.

Unless otherwise provided in this Section, if a Retired Participant returns to Service as an Employee with the Employer, said Monthly Retirement Benefit shall be suspended as of the date of said return to Service. The Employer may engage on a retainer or fee basis any person receiving benefits hereunder and such engagement will not terminate or suspend such benefits. In such case, said person will not accrue benefits or service credit for any purpose under the Plan during said period of reemployment.

(b) Re-Computation of Benefit in Case of Suspension.

The benefit of a Retired Participant whose benefit payments are suspended during a period of rehire will be equal to the sum of (1) the monthly benefit payable to the Participant prior to suspension of benefits, and (2) the Actuarial Equivalent, expressed as a monthly benefit, of the suspended monthly benefit actuarially increased to the date benefits resume. For purposes of this subsection, the term "Actuarial Equivalent" shall mean an amount equal to the value of Retirement benefits received, determined as of the date of the Participant's re-retirement and computed on the basis of the actuarial assumptions contained in Article X, Section 5. In no event shall the resulting benefit be less than the benefit payable at the time of his previous Retirement. A Retired Participant who is reemployed as an Employee shall not be authorized to change his form of benefit payment on his subsequent re-retirement, or to change his Post-Retirement Beneficiary, or to name a Post-Retirement Beneficiary if one had not been previously named. For the purposes of this Section 5, any such Participant's Credited Service subsequent to his reemployment by the Employer as an Employee shall commence as of the date of his reemployment as an Employee.

(c) Death in Service After Reemployment.

If a Retired Participant returns to Service with the Employer as an Employee and he dies during the period of his reemployment and before re-retirement, then his Post-Retirement Beneficiary, if any, shall be entitled to receive the greater of (1) the monthly post-retirement survivor benefit payable, if any; or (2) the monthly in-service death benefit, if any, payable for the class of Employees to which the Participant belongs as of his date of death, reduced by the Actuarial Equivalent of any Retirement benefits received by the Participant prior to his death. This provision shall not be interpreted to permit payment to a Spouse (if not the Post-Retirement Beneficiary) in the event of a Retired Participant's death during reemployment.

(d) Return to Employment From Disability.

Any Participant who returns to employment directly from Disability will retain increased Credited Service for the period of Disability.

ARTICLE V: Optional Forms of Retirement Income

Section 1. Election of Optional Benefits.

A Participant may elect, or may revoke a previous election and make a new election, at any time prior to his effective Retirement Date, to have his Retirement benefit payable under one of the options hereinafter set forth in lieu of the lifetime monthly Retirement benefit he is otherwise entitled to receive under Article IV. The benefit shall be paid in accordance with and subject to the terms of such option elected. Election of any option shall be made by the Participant in writing on the Retirement Application and shall be subject to approval by the Administrator.

Section 2. Designation of Post-Retirement Beneficiary.

If the Participant elects Joint and Survivor Options or Period Certain and Life Options, he shall designate a Post-Retirement Beneficiary to receive a survivor benefit in accordance with and subject to the terms of such Option. Designation of a Post-Retirement Beneficiary may be revoked or changed by the Participant by submitting a new completed Retirement Application at any time prior to the Participant's effective Retirement date. Only the last such designation of a Post-Retirement Beneficiary shall have effect, and any new designation of a Post-Retirement Beneficiary shall invalidate, supersede, and revoke any prior designation.

Section 3. Description of Options.

The amount of any optional benefit set forth below shall be the Actuarial Equivalent of the amount of benefit that would otherwise be payable to the participant under Article IV, Sections 1-4.

(a) Joint and Survivor Option.

A decreased retirement benefit which shall be payable during the lifetime of the Participant and, if his designated Post-Retirement Beneficiary should survive him, shall continue after his death during the lifetime of his Beneficiary in the same amount (100%) or in such smaller amount (75%, 50%) as the Participant may designate. The Participant's retirement benefit shall be calculated in accordance with Article X, Section 2.

(b) Period Certain and Life Option.

A decreased benefit payable monthly to the Participant during his lifetime and, in the event of his death within a period of specified years, either ten (10), or twenty (20) years after his benefit commencement, the same monthly amount shall be payable for the balance of such period to the Post-Retirement Beneficiary designated by him. If the Postretirement Beneficiary does not survive the Participant, all payments shall cease at the death of the Participant and no further benefits will accrue to his estate or to other persons except as provided in Article V. The Retirement benefit shall be calculated in accordance with Article X, Section 3.

Section 4. Cancellation of Election.

The election by a Participant of any option in Sections 1-3 of this Article V shall be null and void if either the Participant or his designated Post Retirement Beneficiary dies before the Participant's effective Retirement date.

Section 5. Rule for Small Benefits.

Effective January 1, 2002 the present value of a Plan benefit shall be distributed to the Participant, Terminated Vested Participant, or Spouse, as applicable, if the benefit payable to the recipient does not exceed the Code Section 411(a)(11)(A) limit on the date of distribution. The value of said Plan benefit shall be determined in accordance with Article X Section 6.

Section 6: Distributions.

Distributions payable as of any date shall be made on or as soon as administratively feasible after that date.

Section 7. Compliance with Code Section 401(a)(9).

All distributions shall be made in compliance with Article VIII.

ARTICLE VI: Death Benefits

Section 1. Pre-Retirement Death Benefit.

(a) For Participants who Terminated Employment before January 1, 2015, the Pre-Retirement Death Benefit shall be determined as follows:

If a Vested married Participant (even if Terminated Vested) dies prior to eligibility for Early Retirement, his Spouse shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence as of the date which would have been the Participant's Normal Retirement Date or, at the election of the Spouse, as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit. Notwithstanding any of the above, payment of the annuity is subject to the provisions of Article X Section 6.

If a Vested married Participant (even if Terminated Vested) dies after eligibility for Early Retirement, his Spouse shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence the first of the month coincident or following the date of death unless the Spouse elects to postpone commencement to Normal Retirement. Notwithstanding any of the above, payment of the annuity is subject to the provisions of Article X Section 6.

For purposes of this Section 1(a), the term Qualified Joint and Survivor Annuity means an immediate annuity payable for the life of the Participant with a survivor benefit payable for the life of the Participant's Spouse (a) which is 50% of the annuity payable during the joint lives of the Participant and the Participant's Spouse; (b) which is the Actuarial Equivalent of the Participant's normal form of retirement benefit, the Monthly Retirement Benefit.

(b) Notwithstanding the foregoing, for Participants who incur a Termination of Employment on and after January 1, 2015, the Pre-Retirement Death Benefit shall be determined as follows:

If a Vested Participant (even if Terminated Vested) dies prior to eligibility for Early Retirement, his Pre-Retirement Beneficiary shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence as of the date which would have been the Participant's Normal Retirement Date or, at the election of the Pre-Retirement Beneficiary, as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit. Notwithstanding any of the above, payment of the annuity is subject to the provisions of Article X Section 6.

If a Vested Participant (even if Terminated Vested) dies after eligibility for Early Retirement, his Pre-Retirement Beneficiary shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence the first of the month coincident or following the date of death unless the Pre-Retirement Beneficiary elects to postpone commencement to Normal Retirement. Notwithstanding any of the above, payment of the annuity is subject to the provisions of Article X Section 6.

For purposes of this Section 1(b), the term Qualified Joint and Survivor Annuity means an immediate annuity payable for the life of the Participant with a survivor benefit payable for the life of the Participant's Pre-Retirement Beneficiary (a) which is 50% of the annuity payable during the joint lives of the Participant and the Participant's Pre-Retirement Beneficiary; (b) which is the Actuarial Equivalent of the Participant's normal form of retirement benefit, the Monthly Retirement Benefit.

For purposes of this Section 1(b), each Participant shall designate a Pre-Retirement Beneficiary, and contingent Pre-Retirement Beneficiary, if desired, in the manner and form prescribed by the Administrator to receive any death benefit that may be payable hereunder if such person or persons survive the Participant. A Participant may revoke his designation at any time by designating a new Pre-Retirement Beneficiary (and contingent Pre-Retirement Beneficiary, if applicable) in the same manner and form.

If, at the time of a Participant's death, his named Pre-Retirement Beneficiary does not survive him, then payment of benefits shall be made to his named contingent Pre-Retirement Beneficiary. If a deceased Participant is not survived by either a Pre-Retirement Beneficiary or contingent Pre-Retirement Beneficiary or if no Pre-Retirement Beneficiary or contingent Pre-Retirement Beneficiary effectively was named, then benefits shall be paid to the Participant's Default Beneficiary, if any.

If a Participant completes or has completed a Pre-Retirement Beneficiary designation form that appoints his Spouse as Pre-Retirement Beneficiary, and the Participant and Spouse are subsequently legally divorced, the designation of Pre-Retirement Beneficiary of the Spouse completed prior to the divorce shall be null and void as of the date of the legal divorce.

If so desired, the Participant may appoint the former Spouse as Pre-Retirement Beneficiary after the divorce by executing a new designation of the former Spouse as Pre-Retirement Beneficiary, which will be accepted by the Administrator unless and until superseded by a subsequent designation of Pre-Retirement Beneficiary by the Participant.

Notwithstanding any provision of this Plan to the contrary, if a Vested Participant dies while in active employment with the Employer prior to eligibility for Early Retirement, and the Pre-Retirement Beneficiary elects to receive the Pre-Retirement Death Benefit as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit, the benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1.

Section 2. Transition - Death Benefits Prior to February 29, 2008.

Prior to February 29, 2008, death benefits are to be calculated in accordance with the Plan document in effect at that time.

Section 3. Death Benefits under USERRA.

Effective January 1, 2007, if a Participant dies while performing "qualified military service" (as defined in Code Section 414(u)), the survivors of the Participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan, if any, had the Participant resumed and then terminated employment on account of death.

ARTICLE VII: Termination Before Retirement: Vesting

Section 1. Vesting Requirement for Deferred Retirement Benefit.

A Participant whose employment is terminated for any reason other than death or Retirement shall be entitled to a Vested right in his Accrued Benefit if he accrues a minimum of 5 years of Vesting Service. Elected members of the Governing Authority and the elected or appointed Municipal Judge Vest immediately. Payment of such Vested Retirement Benefit shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant, unless the Participant elects an optional form of benefit payment under Article V. The amount of such Monthly Retirement Benefit shall be computed in the manner prescribed for Normal or Early Retirement in Article IV, as applicable, but based upon the Participant's Final Average Earnings (if applicable) and Total Credited Service up to the Participant's date of Termination of Employment with the Employer. Notwithstanding any other provision of the Plan to the contrary, if a Participant has satisfied the requirements for Normal Retirement, the Participant shall be 100% Vested in his Normal Retirement benefit.

Section 2. Conviction of a Public Employment Related, Drug Related or Other Crime.

Notwithstanding any other provision in the Plan to the contrary, in the event a Participant is convicted of a public employment related, drug related or other covered crime, the Participant's participation and membership in the Plan shall terminate and the Participant's benefit shall be reduced and forfeited, in the manner and to the extent provided under O.C.G.A. Sections 47-1-21 through 47-1-25.

Section 3. Forfeitures.

Forfeitures arising from Termination of Employment, withdrawal or any other reason may not be applied to increase the benefits any individual would otherwise receive under the Plan. However, forfeitures will remain Trust assets, and as such, may be used to reduce an Employer's contribution.

Section 4. Early Retirement from Terminated Vested.

Eligibility for Early Retirement for Terminated Vested Participants is covered in Article IV, Section 3.

ARTICLE VIII: Distribution and Rollover Rules

Section 1. Distribution Rules Imposed by Federal Law.

Notwithstanding any provision of this Plan to the contrary, any distribution under the Plan shall be made in accordance with Code Section 401(a)(9) and the regulations promulgated thereunder and shall comply with the following rules:

(a) In any event, where distributions have not yet begun, the entire interest, if any, of a Participant under the Plan shall be distributed within five (5) years after the death of the Participant, unless the Participant's benefits are payable to the beneficiary or joint beneficiaries designated by the Participant over a period not to exceed the life expectancy or joint life expectancies of such beneficiary or beneficiaries. In such a case, the distribution of benefits under this Section shall begin (i) in the case of a non-spouse beneficiary, no later than one (1) year following the date of death of the Participant, or (ii) in the case of a surviving spouse, no later than the date on which the Participant would have attained age 70½ if the Participant attained that age before January 1, 2020, age 72 if the Participant attained that age before January 1, 2023, age 73 if the Participant attained that age after December 31, 2022, or age 75 if the Participant attained that age after December 31, 2032.

(b) Unless a Participant elects otherwise, the payment of his benefits under the Plan must begin not later than the sixtieth (60th) day after the end of the Plan Year in which occurs the latest of (i) the Participant's sixty-fifth (65th) birthday, (ii) the tenth (10th) anniversary of the Plan Year in which the Participant began participation in the Plan, or (iii) the Participant's Termination of Employment or Retirement.

(c) To the extent required by Code Section 401(a)(9) and the regulations promulgated thereunder, payment of the Accounts of a Participant shall begin not later than the "required beginning date." For purposes of this Section, "required beginning date" means April 1 of the calendar year following the later of (i) the calendar year in which the Participant reaches age 70½ if the Participant attained that age before January 1, 2020, attained age 70½ if the Participant attained that age before January 1, 2020, age 72 if the Participant attained that age before January 1, 2023, age 73 if the Participant attained that age after December 31, 2022, or age 75 if the Participant attained that age after December 31, 2032, or (ii) the calendar year in which the Participant Retires.

(d) A Participant's election of the form of benefit payment shall be restricted to assure compliance with the minimum distribution and incidental death benefit requirements of Code Section 401(a)(9). As part of that compliance, a distribution shall not be made over a period extending beyond: (i) the life of the Participant; (ii) the life of the Participant and his designated beneficiary; (iii) a period certain not extending beyond the life expectancy of the Participant; or (iv) a period certain not extending beyond the joint life and last survivor expectancy of the Participant and his designated beneficiary. If distribution of the Participant's benefit has commenced before the Participant's death, the remaining interest shall be distributed at least as rapidly as under the method of distribution being used as of the date of the Participant's death.

Section 2. Rollover of Distributions.

Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Distributee's election under this Section, a Distributee may elect, at the time and in the manner prescribed by the Administrator, to have any portion of an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan specified by the Distributee in a Direct Rollover. The following definitions shall apply to this Section:

(a) An "Eligible Rollover Distribution" is any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include: (i) any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated beneficiary, or for a specified period often (10) years or more; (ii) any distribution to the extent such distribution is required under Code Section 401(a)(9); or (iii) the portion of any distribution that is not includable in gross income.

(b) An “Eligible Retirement Plan” is an individual retirement account described in Code Section 408(a); an individual retirement annuity described in Code Section 408(b) (other than an endowment contract); an annuity plan described in Code Section 403(a) or an annuity contract described in Code Section 403(b); a qualified trust described in Code Section 401(a), an eligible plan under Code Section 457(b) which is maintained by a state or political subdivision of a state, or any agency or instrumentality of a state or political subdivision, and which agrees to separately account for amounts transferred into such plan from this Plan; or, effective January 1, 2008, to the extent permitted and in accordance with the rules applicable under Code Section 408A, a Roth individual retirement account described in Section 408A of the Code; that accepts the Distributee’s Eligible Rollover Distribution; provided, however, in the case of an Eligible Rollover Distribution to a Distributee who is a non-spouse Beneficiary of a deceased Participant, an Eligible Retirement Plan shall be limited to an individual retirement account or annuity described in Code Section 408(a) or (b), as contemplated under Code Section 402(c)(11).

(c) A “Distributee” includes an employee or former employee. In addition, the employee’s or former employee’s surviving spouse and the employee’s or former employee’s spouse or former spouse who is the alternate payee under a qualified domestic relations order (as defined in Code Section 414(p)), are Distributees with regard to the interest of the spouse or former spouse. Effective for distributions made on and after January 1, 2010, a non-spouse beneficiary of a deceased Participant who is either an individual or an irrevocable trust, where the beneficiaries of such trust are identifiable and the trustee provides the Administrator with a final list of trust beneficiaries or a copy of the trust document by October 31 of the year following the Participant’s death, shall be a Distributee with regard to the interest of the deceased Participant, but only if the Eligible Rollover Distribution is transferred in a direct trustee-to-trustee transfer to an Eligible Retirement Plan which is an individual retirement account described in Code Section 408(a) or an individual retirement account described in Code Section 408(b) (other than an endowment contract).

(d) A “Direct Rollover” is a payment by the Plan to the Eligible Retirement Plan specified by the Distributee.

(e) Notwithstanding subsection (a), if an Eligible Rollover Distribution is expected to total less than Two Hundred Dollars ($200) during a year, such payment may not be directly rolled over.

ARTICLE IX: Limitations on Benefits

Section 1. General 415 Limits.

The Plan shall be administered so as to comply with the limitations of Code Section 415.

Section 2. Limitations on Benefits.

(a) Defined benefit dollar limitation. The "defined benefit dollar limitation" is $160,000, as adjusted, effective January 1 of each year, under Code Section 415(d) in such manner as the Secretary shall prescribe, and payable in the form of a straight life annuity ($265,000 for 2023). A limitation as adjusted under Code Section 415(d) will apply to limitation years ending with or within the calendar year for which the adjustment applies.

(b) Maximum permissible benefit: The "maximum permissible benefit" is the lesser of the defined benefit dollar limitation or the defined benefit compensation limitation (both adjusted where required, as provided in (1) and, if applicable, in (2) or (3) below).

(1) If the Participant has fewer than 10 years of participation in the Plan, the defined benefit dollar limitation shall be multiplied by a fraction, (i) the numerator of which is the number of years (or part thereof) of participation in the Plan and (ii) the denominator of which is 10. In the case of a Participant who has fewer than 10 years of service with the employer, the defined benefit compensation limitation shall be multiplied by a fraction, (i) the numerator of which is the number of years (or part thereof) of service with the employer and (ii) the denominator of which is 10.

(2) If the benefit of a Participant begins prior to age 62, the defined benefit dollar limitation applicable to the Participant at such earlier age is an annual benefit payable in the form of a straight life annuity beginning at the earlier age that is the actuarial equivalent of the defined benefit dollar limitation applicable to the Participant at age 62 (adjusted under (1) above, if required). The defined benefit dollar limitation applicable at an age prior to age 62 is determined as the lesser of (i) the actuarial equivalent (at such age) of the defined

benefit dollar limitation computed using the interest rate and mortality table (or other tabular factor) specified in the plan and (ii) the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using a 5 percent interest rate and the applicable mortality table as defined in the Plan. Any decrease in the defined benefit dollar limitation determined in accordance with this paragraph (2) shall not reflect a mortality decrement if benefits are not forfeited upon the death of the Participant. If any benefits are forfeited upon death, the full mortality decrement is taken into account.

(3) If the benefit of a Participant begins after the Participant attains age 65, the defined benefit dollar limitation applicable to the Participant at the later age is the annual benefit payable in the form of a straight life annuity beginning at the later age that is actuarially equivalent to the defined benefit dollar limitation applicable to the Participant at age 65 (adjusted under (1) above, if required). The actuarial equivalent of the defined benefit dollar limitation applicable at an age after age 65 is determined as (i) the lesser of the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using the interest rate and mortality table (or other tabular factor) specified in the Plan and (ii) the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using a 5 percent interest rate assumption and the applicable mortality table as defined in the Plan. For these purposes, mortality between age 65 and the age at which benefits commence shall be ignored.

ARTICLE X: Actuarial Equivalent Conversion Tables

Section 1. Early Retirement Reduction Table

Number of Years Before Normal Retirement*	Factor Reducing Normal Retirement Benefit
0	1.000
1	.97
2	.94
3	.91
4	.88
5	.85
6	.82
7	.79
8	.76
9	.73
10	.70

*Interpolate for whole months

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Section 2. Standard Joint & Survivor Factors.

Factors for Joint & Survivor Annuities shall be computed on an actuarially equivalent basis at the Participant's retirement age using the UP-1984 Mortality Table without age setback with interest at 8%. These factors will vary by the difference between the Participant's age and the Beneficiary's age at Retirement.

Section 3. Period Certain and Life Factors.

Factors for Certain & Life Annuities shall be computed on an actuarially equivalent basis at the Participant's retirement age using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 4. Life Annuity Factors to be Used in Computing Actuarial Reserve Death Benefit.

Factors for Actuarial Reserve Death Benefits shall be computed on an actuarially equivalent basis at the Participant's age at Death using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 5. Other Annuity Forms.

Conversion factors for other annuity forms shall be computed by an enrolled Actuary on an actuarially equivalent basis assuming that the Participant is retiring at age 65 and using the UP-1984 Mortality Table without age setback with interest at 8%, regardless of the actual age and sex of any Participant or Beneficiary. If appropriate, such factors may vary by the difference between the Participant's age and the Beneficiary's age. The value of Retirement benefits received by a Participant for purposes of Article V, Section 6 shall be determined using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 6. Lump Sum Payments.

Effective January 1, 2001, a single sum distribution of benefits payable under Article V, Section 5, or upon plan termination, or if required for compliance with Section 401(a)(9) of the Internal Revenue Code, shall be computed on the basis of the actual age of the Participant and/or Beneficiary at the time of distribution and under the following actuarial assumptions:

(a) Interest: The applicable interest rate established by the Internal Revenue Service under Code Section 417(e)(3) and accompanying regulations, as in effect for the month of September preceding the calendar year during which the distribution is paid.

(b) Mortality: The applicable mortality table established by the Internal Revenue Service pursuant to IRC Section 417(e)(3) and accompanying regulations.

(c) Age at Which Payments Begin: The greater of the Normal Retirement Date or the age at the time of distribution of the Participant and/or Beneficiary.

(d) Rollovers from Lump Sum Repayments and Buybacks: Rollovers are not excluded in determining whether the $5,000 threshold has been exceeded for automatic cash-outs.

Section 7. Transition.

These factors are effective February 29, 2008. Participants who retire prior to February 29, 2008 use the prior actuarial equivalence factors.

Section 8. Retirement from Terminated Vested Actuarial Equivalence Factors.

Current Age	Factor
55	0.3644
56	0.3995
57	0.4387
58	0.4826
59	0.5319
60	0.5875
61	0.6502
62	0.7213
63	0.8022
64	0.8944
65	1.0000

ARTICLE XI: Contributions

Section 1. Employer Contributions.

The Employer shall make the necessary Contributions to fund the Plan. The amount of these Contributions shall be based upon the actuarial assumptions adopted by the Board of Trustees, the benefits provided in the Plan, and the number of Participants and their respective ages, Earnings, and lengths of Creditable Service and such other factors as the Board of Trustees shall deem appropriate to assure proper funding of the Plan. Contributions by the Employer shall be applied as necessary to assure the payment of Accrued Benefits to Participants and Beneficiaries.

ARTICLE XII: Pension Committee

Section 1. Creation and Composition.

There shall be a Pension Committee for the Employer. The Pension Committee shall be defined in Article I, Section 30.

Section 2. Responsibilities.

The Pension Committee shall have the following responsibilities:

(a) In its dealings with the Actuary and the Trust Administrator or its duly appointed representatives, the Pension Committee shall:

(1) Furnish all information with respect to enrollment of Eligible Employees.

(2) Assure the collection and remittance to the Trust Administrator of all required Contributions.

(3) Furnish the Actuary and the Trust Administrator, in accordance with its rules and regulations, all reports and other records required to administer the Plan.

(4) Notify the Trust Administrator, in accordance with its rules and regulations, of all benefit elections made by Participants under the Plan and all matters regarding payment of benefits.

(5) Notify the actuary of the termination of Participating Employees.

(b) In dealing with those persons participating or eligible to participate in the Plan, the Pension Committee shall:

(1) Be responsible for the enrollment of Eligible Employees.

(2) Handle distribution of all reports to Participants.

(3) Handle arbitration between the Employer and Participants in all matters regarding the Plan.

(4) Handle any notices of eligibility, benefits, available options, and any other notices required by this Plan.

Section 3. Secretary.

The Pension Committee shall designate, in writing, a secretary or other representative who shall have full authority to represent the Committee in all communications with the state and the Employer's Employees.

Section 4. Lega1 Assistance.

The City Attorney or other attorney appointed by the Board of Trustees shall furnish legal advice to the Pension Committee with respect to the Plan and the Committee's assigned responsibilities hereunder.

ARTICLE XIII: Board of Trustees

Section 1. Composition and Election.

The composition of the Board of Trustees is specified in Article 1, Section 6.

Section 2. Qualified Public Accountant.

The Administrator may engage on behalf of all Participants an independent qualified public accountant to conduct such an examination of any financial statements of the Plan, and of other books and records of the Plan, as the qualified public accountant may deem necessary to enable him to form an opinion as to whether the financial statements and schedules required to be included in the annual report of the Plan are presented fairly in conformity with generally accepted accounting principles as applicable to a governmental plan, applied on a basis consistent with that of the preceding Plan Year and who shall perform such other services for the Plan as the Administrator may require.

Section 3. Fiduciary Insurance.

The Board of Trustees may purchase fiduciary liability insurance for any of its fiduciaries, or for itself, to cover liability or losses occurring by reason of the act or omission of a fiduciary.

Section 4. Appointment of Service Providers.

The Board of Trustees may appoint and terminate attorneys, accountants, actuaries, consultants, service providers, investment manager(s) or any other party needed to administer or assist the Plan.

Section 5. Investment Performance.

The Board of Trustees is responsible to monitor investment performance, and hire/change new managers as performance dictates.

Section 6. Appointment of Trustee or Custodian.

The Board of Trustees may hire/change the Trust Administrator or custodian as cost or performance dictates. This includes the execution of the trust agreement or custodial agreement.

ARTICLE XIV: Trust Agreement

The representative of the Employer who is authorized to enter into and execute on behalf of the Employer the Trust Agreement or custodial agreement is the Board of Trustees. All contributions under the Plan shall be transferred to the Trust to be held, managed, invested, and distributed as part of the Trust Fund by the Board in accordance with the provisions of the Plan. All benefits under the Plan shall be distributed solely from the Trust Fund.

The Board shall distribute the corpus and income of the Trust Fund to the Participants and their Beneficiaries in accordance with applicable state and federal law and the Plan. At no time prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries shall any part of the corpus or income be used for, or diverted to, purposes other than the exclusive benefit of the Participants and their beneficiaries.

ARTICLE XV: Claims and Litigation

Section 1. Disputes.

In the event of disagreement between a Participant and the Employer with respect to any rights, claims, or responsibilities under the Plan which cannot be resolved by the Pension Committee as provided under Article XII, the Participant may make an appeal regarding such rights, claims, or responsibilities to the Governing Authority. In the event that any such rights, claims, or responsibilities result in a suit or other legal action by a Participant or Beneficiary, such action shall be defended in the same manner as other suits against the Employer.

ARTICLE XVI: Amendment, Merger, and Termination

Section 1. Right to Amend or Terminate the Plan.

The Employer reserves the right to amend the Plan at any time, retroactively or otherwise, by action of the Governing Authority. The Employer expects and intends to continue the Plan indefinitely, but reserves the right to terminate the Plan at any time by action of the Governing Authority. However, no amendment or terminate of the Plan shall:

(a) Authorize any part of the Fund to be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries.

Section 2. Merger, Consolidation or Transfer.

(a) Subject to Subparagraph (b) below, the Employer, by action of the Governing Authority, may direct that the Plan be merged or consolidated with, or transfer all or a portion of its assets and liabilities to, another plan or receive assets and liabilities from another plan.

(b) The merger or consolidation with, or transfer of assets and liabilities to, any other qualified plan shall be permitted only if the benefit each Participant would receive if the Plan were terminated immediately after such merger or consolidation or transfer of assets and liabilities would be at least as great as the benefit he would have received had the Plan been terminated immediately before any such transaction.

Section 3. Termination or Partial Termination.

In the event of a complete or partial termination of the Plan, the Fund shall be allocated in accordance with Section 4044 of ERISA and the Retirement Income of each affected Employee shall become fully vested and nonforfeitable to the extent funded. In the event of a complete termination of the Plan, Retirement Income shall be distributed as soon as practicable after termination through the purchase of a non-transferable annuity contract or contracts from a life insurance company and lump sum distributions in accordance with the terms of the Plan. After all liabilities for Plan benefits have been satisfied, the Employer shall be entitled to any balance of the Fund which shall remain. In the event of a complete termination or a complete discontinuance of contributions under the Plan, each affected Participant shall become 100 % vested in his accrued benefit.

ARTICLE XVII: Non-alienation of Benefits

None of the benefits, payments, proceeds or distributions payable under the Plan shall be subject to the claim of any creditor of any Participant or to the claim of any creditor of any Beneficiary hereunder, or to any legal process of levy or attachment by any creditor of any such Participant or Beneficiary; and no such benefits shall be in any manner liable for or subject to the debts, liabilities, engagements, or torts of any Participant or Beneficiary; and neither any such Participant or Beneficiary shall have any right to alienate, commute, anticipate, transfer, encumber, pledge, or assign any of the benefits, payments, proceeds, or distributions under the Plan.

ARTICLE XVIII: Miscellaneous

Section 1. Construction.

(a) Words used in this Plan in the masculine gender shall be construed to include the feminine gender where appropriate, and words used in this Plan in the singular or plural shall be construed as being in the plural or singular where appropriate.

(b) The Plan shall be construed, enforced, and administered and the validity thereof determined in accordance with the Code, and, when not inconsistent with the Code, the laws of the State of Georgia, including the conformity to Federal law provisions in Article 6 of Title 47 of the Official Code of Georgia, O.C.G.A. Section 47-1-80 et seq. (which are hereby incorporated herein by reference), and the Public Retirement Systems Standards Law, O.C.G.A. Section 47-20-1 et seq.

(c) In resolving any conflict between provisions of the Plan and in resolving any other uncertainty as to the meaning or intention of any provision of the Plan, the interpretation that (i) causes the Plan to constitute a qualified governmental retirement plan under the provisions of Code Sections 401 and 414(d) and the Trust as exempt from tax under Code Sections 501 and 115, and (ii) causes the Plan to comply with all applicable requirements of the Code and federal law shall prevail over any different interpretation.

(d) In resolving any conflict between the Plan and any policy or contract issued under the Plan, the provisions of the Plan shall prevail.

(e) The headings and subheadings in the Plan are inserted for convenience of reference only and are not to be considered in the construction of any provision of the Plan.

(f) Neither the establishment nor maintenance of the Plan nor any amendment thereof: nor any act or omission under the Plan or resulting from the operation of the Plan shall be construed:

(1) as conferring upon any Participant, beneficiary, or any other person a right or claim against the Trust Fund, the Trustees, the Employer, or the Administrator, except to the extent that such right or claim shall be specifically expressed and provided in the Plan;

(2) as a contract or Agreement between the Employer and any Participant or other person;

(3) as being consideration for, or an inducement or condition of, employment of any Participant or other person, or as affecting or restricting in any manner or to any extent whatsoever the rights or obligations of the Employer or any Participant or other person to continue or terminate the employment relationship at any time; or

(4) as giving any Participant the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or other person at any time.

Section 2. Non-Diversion.

(a) The assets of the Plan shall never inure to the benefit of an Employer and shall be held for the exclusive purposes of providing benefits to Participants in the Plan and their beneficiaries and defraying reasonable expenses of administering the Plan, except in the case of a contribution which is made by an Employer under a mistake of fact as determined solely by the Administrator. Such contribution shall be returned to the Employer, upon demand, and shall be reduced for any loss incurred but unadjusted for any gains earned during the time the mistaken contribution was part of the Trust Fund.

(b) Trust assets shall be managed in compliance with Code Section 503(b).

Section 3. Legally Incompetent.

Any Participant or Beneficiary receiving or claiming benefits under the Plan shall be conclusively presumed to be mentally competent and of age until the Plan Representative receives a written notice, in a form and manner acceptable to it, that such person is incompetent or a minor, and that a guardian or other person legally vested with the care of his estate has been appointed. In the event a guardian of the estate of any person receiving or claiming benefits under the Plan shall be appointed by a court of competent jurisdiction, payments shall be made to such guardian provided that proper proof of appointment is furnished in a form and manner suitable to the Plan Representative. Any payment so made shall be a complete discharge of liability therefore under the Plan.

Section 4. Benefits Supported Only by Trust Fund.

Any person having any claim under the Plan shall look solely to the assets of the Trust Fund for satisfaction. In no event shall the Employer, or any of its employees or agents, be liable in their individual capacities to any person whomsoever, under the provisions of the Plan.

Section 5. Non-Discrimination.

The Employer, through the Pension Committee, shall administer the Plan in a uniform and consistent manner with respect to all Participants.

Section 6. Limitation of Liability: Legal Actions.

(a) It is expressly understood and agreed by each Employee who becomes a Participant hereunder that, except for willful neglect or fraud, neither the Employer, the Plan Representative, nor the Board of Trustees shall be in any way subject to any suit or litigation, or to any legal liability, for any cause or reason or thing whatsoever, in connection with the Plan or its operation, and each such Participant hereby releases the Employer, all its employees and agents, the Plan Representative, and the Board of Trustees from any and all liability or obligation.

(b) The Employer and the Plan Representative shall be the only necessary parties to any action or proceeding involving any rights under the Plan or the proper administration thereof, and no Participant, Beneficiary, or other persons having or claiming to have an interest in the Plan shall be entitled to any notice of process. Any final judgment which

is not appealed or appealable that may be entered in any such action or proceeding shall be binding and conclusive on the parties hereto and all persons having or claiming to have an interest in the Plan.

Each fiduciary under the Plan shall be responsible only for the specific duties assigned under the Plan and shall not be directly or indirectly responsible for the duties assigned to another fiduciary. Any person or a group of persons may serve in more than one (1) fiduciary capacity with respect to the Plan.

Section 7. Claims.

Any payment to a Participant or Beneficiary, or to their legal representatives, in accordance with the provisions of the Plan, shall to the extent thereof be in full satisfaction of all claims hereunder against the Plan Representative or the Employer, either of which may require such Participant, Beneficiary, or legal representative, as a condition precedent to such payment, to execute a receipt and release therefore in such form as shall be determined by the Plan Representative or the Employer.

Section 8. Errors in Benefits.

The Pension Committee may correct errors and, so far as practicable, may adjust any benefit or credit or payment accordingly or take any other remedial action required or permitted to comply with any remedial or correction program promulgated by the Internal Revenue Service (IRS), including without limitation the Employee Plans Compliance Resolution System or any successor guidance, or otherwise provided pursuant to applicable law. If the benefit paid to a Participant or Beneficiary under the Plan is determined by the Pension Committee to be in excess of the amount of the benefit to which the Participant or Beneficiary may receive under the Code and/or the terms of the Plan (the "Overpayment"), the Pension Committee shall take reasonable actions as it may consider necessary in order to recoup the Overpayment from the Participant or Beneficiary to whom the Overpayment was erroneously paid, including (i) requiring the Overpayment to be repaid to the Plan, (ii) reducing future benefits that are (or may be) payable to the Participant or Beneficiary under the Plan, (iii) using any combination of the methods described in (i) or (ii) above, and/or (iv) taking any other steps that the Pension Committee considers necessary and appropriate to recoup the Overpayment to the extent permitted by applicable law, including The SECURE 2.0 Act of 2022 (as applicable to governmental plans), and IRS guidance.

Section 9. Notice.

Any notice given under the Plan shall be sufficient if given to: (1) the Board if addressed to the Administrator at its office; (2) the Employer if addressed to the address of the Governing Authority; or (3) a Participant or Beneficiary, when addressed to the Participant at his or her address as it appears in the records of the Administrator or the Employer.

Section 10. Right of Recovery.

If the Administrator makes any payment that according to the terms of the Plan and the benefits provided hereunder should not have been made, the Administrator may recover that incorrect payment, whether or not it was made due to the error of the Administrator, from the person to whom it was made, or from any other appropriate party. If any such incorrect payment is made directly to a Participant, the provisions of Section 8 apply.

Section 11. Evidence of Action.

Any action by any Employer pursuant to any of the provisions of the Plan shall be evidenced by ordinance or resolution of its governing body, and the Administrator and the Board shall be fully protected in acting in accordance with such resolution or ordinance so certified to it. All orders, requests, and instructions to the Administrator by an Employer or by any duly authorized representative, shall be in writing and the Administrator shall act and shall be fully protected in acting in accordance with such orders, requests, and instructions.

Section 12. Reliance.

The Administrator or Board shall not incur any liability in acting upon any notice, request, signed letter, telegram, or other paper or document believed by the Administrator or Board to be genuine or to be executed or sent by an authorized person.

Section 13. Entire Plan.

The Plan document and the documents incorporated by reference herein shall constitute the only legally governing documents for the Plan. No statement by the Trustees, the Employer, or Administrator shall be used in any claim unless in writing, signed by the party against whom the claim is being made.

CITY OF ALPHARETTA

ENHANCED DEFINED BENEFIT PENSION PLAN

(As Amended and Restated Effective as of January 1, 2023)

CITY OF ALPHARETTA
ENHANCED DEFINED BENEFIT PENSION PLAN

TABLE OF CONTENTS

ARTICLE I: Definitions

This Article covers all generally applicable definitions used in this Plan, except for definitions related to service, which are in Article II. When the initial letter of a word or phrase is capitalized herein, the meaning of such word or phrase shall be as follows, unless a different meaning is plainly required by the content. This document is effective January 1, 2023, except as otherwise provided herein.

Section 1. "Accrued Benefit" shall mean, as of any date, the Normal Retirement benefit payable to a Participant at his Normal Retirement Date computed in accordance with the provisions of Article IV, based upon the Participant's Total Credited Service and his Final Average Earnings (if applicable) as of the date that the Participant's Accrued Benefit is being determined.

Section 2. "Actuarial Equivalent" shall mean a benefit of approximately equal value when computed on the basis of the actuarial assumptions contained in Article X.

Section 3. "Actuary" shall mean an individual, or firm, appointed or approved by the Board of Trustees to perform actuarial calculations necessary in the funding of the Plan.

Section 4. "Administrator" shall mean the City Administrator.

Section 5. "Applicable Form" shall mean the appropriate form as designated and furnished by the Administrator to make the election or provide the notice required by the Plan. In those circumstances where a written election or consent is not required by the Plan or the Code, the Administrator may prescribe an oral, electronic, or telephonic form in lieu of or in addition to a written form.

Section 6. "Board of Trustees" or "Board" shall mean the City Administrator, City Attorney, Finance Director, Mayor or a member of the City Council or a resident of the City of Alpharetta designated by the Mayor, and the City Council liaison to Finance.

Section 7. "Code" shall mean the Internal Revenue Code of 1986, as applicable to governmental plans, as amended from time to time, and the Internal Revenue Code of 1954, as applicable to governmental plans.

Section 8. "Contract" shall mean the entire contents of the Ordinance or Resolution adopting the Plan and any future amendments.

Section 9. "Contributions" shall mean payments made by the Employer to provide the benefits specified in the Plan.

Section 10. "Default Beneficiary" shall mean the Spouse of the Participant.

Section 11. "Disability" shall mean the following:

(a) A physical or mental disability of a Participant who because of such disability becomes entitled to receive disability insurance benefits under the Federal Social Security Act, as amended, provided that the following conditions are satisfied:

(1) Such disability commenced on a specified date during the period of the Participant's employment with the Employer; and,

(2) Such disability was not self-inflicted, incurred in military service, incurred in the commission of a felonious enterprise; or the result of the use of narcotics or drugs or habitual use of alcohol; or

(b) A Participant who is not disabled in accordance with the definition under subsection (a) above solely because he lacks the quarters of Social Security coverage required under the Federal Social Security Act, as amended, shall qualify for Disability if the Pension Committee determines that the Participant is permanently disabled on the basis of a certificate

signed by at least two (2) physicians, (one physician selected and paid by the disabled Participant and one selected and paid by the Employer) stating that:

(1) The Participant is permanently disabled as defined in Code Section 72(m); and

(2) Such disability commenced on a specified date during the period of the Participant's employment with the Employer; and

(3) Such disability was not self-inflicted, incurred in military service, incurred in the commission of a felonious enterprise, or the result of the use of narcotics or drugs or habitual use of alcohol.

<u>Section 12. "Disability Date"</u> shall mean, for purposes of determining the disability retirement benefit prior to February 29, 2008, the first day of the first calendar month in which: (a) a Participant becomes entitled to receive a disability insurance benefit under the Federal Social Security Act, as amended; or (b) the Participant's Disability is determined by the Pension Committee to have commenced in the case of Disability determinations made by the Pension Committee pursuant to Article 1, Section 11(b) as applicable. However, in no event will the Disability Date be earlier than one (1) calendar month following the date of the Participant's Termination of Employment as a result of Disability.

<u>Section 13. "Early Retirement Date/Early Retirement"</u> shall mean the first day of the month coinciding with or next following the day a Participant qualifies for Early Retirement when the Participant actually Retires.

<u>Section 14. "Earnings"</u> shall mean the total taxable compensation paid to a Participant by the Employer, as reflected in the Employer's W-2 payroll records, adjusted as provided in this Section. Earnings shall include amounts which are not currently includable in the gross income of a Participant and which are (a) made pursuant to a salary reduction agreement under Code Sections 125, 132(f)(4), 402(e)(3), 402(h)(1), 403(b) or 457(b), and (b) pick-up contributions

made by the Employer under an arrangement described in Code Section 414(h). Earnings shall also include any amounts paid to a Participant as (c) a K-9 supplement, (d) post-employment payments of up to 240 hours of paid time off (or the corresponding amounts as defined in the City of Alpharetta Human Resources Policies and Procedures Manual as of October 17, 2005, if different, for Police and Firefighters), and (e) overtime pay attributable to the Participant's first 300 overtime hours in a calendar year. Earnings shall not include (1) any amounts (other than the K-9 supplement referenced in (c) above) paid to a Participant as reimbursement for expense allowances, including but not limited to, automobile and clothing allowances, (2) any amounts (other than the post-employment payments of paid time off referenced in (d) above) paid to a former Participant after his Termination of Employment which are designated by the Employer as deferred compensation, severance or any other type of payment that is not normal remuneration for services rendered, (3) any amounts paid as a retention bonus to certain employees pursuant to an employment contract approved by the Mayor and City Council that provides such retention bonus is not included as Earnings, or (4) any amounts paid while a Participant is not an Eligible Employee or is ineligible to accrue benefits under the Plan, each as determined in the sole discretion of the Administrator.

The Earnings of a Participant for any year taken into account under the Plan for any Plan Year beginning prior to January 1, 2002 shall not exceed Two Hundred Thousand Dollars ($200,000) or for any Plan Year beginning on or after January 1, 2002 shall not exceed Two Hundred Thousand Dollars ($200,000), as increased by the Cost of Living Adjustment for the year pursuant to Code Section 401(a)(17)(B) ($330,000 for 2023).

Section 15. "Effective Date" shall mean January 1, 1972.

Section 16. "Eligible Employee" shall mean any Employee who is a Regular Full Time Employee or a Regular Part Time Employee, and satisfies the eligibility conditions set forth in this Section.. A Regular Full Time Employee means (a) an Employee classified by the Employer as a Regular Full Time Employee who is regularly scheduled to work at least 37 hours per week as a full time employee, or such other hourly schedule as may be established from time to time pursuant to the policies and procedures adopted by the Employer for Regular Full Time

Employees, (b) an elected or appointed member of the Governing Authority, and (c) the elected or appointed Municipal Judge. Elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge do not have to complete an hourly requirement to be classified as Eligible Employees. A Regular Part Time Employee means an Employee classified by the Employer as a Regular Part Time Employee who is regularly scheduled to work at least 20 hours per week, or such other hourly schedule as may be established from time to time pursuant to the policies and procedures adopted by the Employer for Regular Part Time Employees. Seasonal or temporary workers are not classified as Eligible Employees.

(a) Definition of Eligible Employee.

The following Employees qualify as Eligible Employees:

(1) Each Regular Full Time Employee and Regular Part Time Employee who was hired before March 1, 2008, and made an irrevocable election to participate in this Plan shall be an Eligible Employee under the Plan;

(2) Each Regular Full Time Employee who was hired or rehired as a Regular Full Time Employee after February 29, 2008 and before July 1, 2009 shall be an Eligible Employee under the Plan;

(3) Each Regular Part Time Employee hired prior to March 1, 2008 and who is listed on Appendix A shall be an Eligible Employee under the Plan; any Regular Part Time Employee not listed on Appendix A shall not be an Eligible Employee under the Plan, unless her or she satisfies the provisions of subsection (a)(4) below; and

(4) A Regular Full Time Employee participating in the Plan who changes status to become a Regular Part Time Employee shall continue to be an Eligible Employee.

(b) Excluded Classifications.

The following Employees shall not be classified as Eligible Employees:

(1) Employees (including the Mayor, elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge) hired after June 30, 2009 are not eligible to participate this Plan.

(2) Participants who incur a Termination of Employment and are rehired after June 30, 2009 will be credited with additional Vesting Service for Service accrued after their rehire, but these Participants will not be credited with Service after rehire for the purpose of accruing additional benefits under the Plan.

(c) Determination of Service.

For years subsequent to February 29, 2008, total hours for the year divided by total weeks worked will be used to determine both Vesting and Credited Service for Regular Part Time Employees. The result of this calculation must exceed 20 for any Service to be credited for Vesting or determining Credited Service. Under no circumstances shall the Service credited for Vesting or for determining Credited Service exceed the number of complete calendar months worked.

Section 17. "Employee" shall mean any person who on or after February 29, 2008, is regularly employed by the Employer as a common law employee, including the Mayor, elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge. However, notwithstanding any other provision of the Plan to the contrary, the term "Employee" does not include: (a) an individual who is a nonresident alien and who receives no earned income (within the meaning of Code Section 911(d)(2)) from an Employer which constitutes income from sources within the United States within the meaning of Code Section 861(a)(3); (b) any person who is considered to be a leased employee under Code Section 414(n)(5); (c) any individual whose employment is governed by the terms of a collective bargaining agreement between Employee representatives and the Employer in which retirement benefits were the subject of good faith bargaining, unless such agreement expressly provides for the inclusion of such individuals as eligible to participate in the Plan; (d) individuals who receive earned income from the Employer but whose employment verification information has been rejected by a governmental agency or entity; or (e) any person treated in good faith by an Employer as an independent contractor and who is later determined by a governmental agency or entity or court to be a common law employee.

Section 18. "Employee Contributions" shall mean 2.5% of Earnings. This shall be picked up from the pay of all Eligible Employees and used as Contributions. These contributions will be treated as pick up contributions under Code §414(h)(2) made from before tax income.

Section 19. "Employee Contributions with Interest" shall mean Employee Contributions plus interest with the interest calculated at 1% as follows. Contributions made during each completed calendar year will be credited with ½ a year of simple interest. Accumulated contributions at the beginning of the year will be credited with a full year of interest. Accumulated contributions during the year of Termination or Retirement will be credited with interest to the end of the month of Termination, and that year's contributions will be credited with ½ a year of interest.

Section 20. "Employer" shall mean The City of Alpharetta.

Section 21. "Enrollment Date" shall mean the date that an Eligible Employee first becomes a Participant under this Plan.

Section 22. "FMLA" shall mean the Family and Medical Leave Act of 1993, as amended from time to time.

Section 23. "Firefighter" shall mean an Eligible Employee of the Employer who is either certified as a firefighter pursuant to O.C.G.A. §25-4 or who would otherwise be required to be certified as a firefighter but who is exempt pursuant to O.C.G.A. §25-4-12.

Section 24. "Final Average Earnings" shall mean the greater of:

(1) The arithmetic annual average of the Earnings paid to a Participant for 3 consecutive years (12 month periods) of Credited Service preceding the Participant's most recent Termination.

-or-

(2) The highest three calendar years of Earnings.

Calculation of Final Average Earnings shall be subject to the following:

(a) If a Participant terminates employment or is on an unpaid leave of absence and he later returns to employment with the Employer, the period(s) prior to and following such absence from employment shall be considered consecutive.

(b) If a Participant has not completed the number of consecutive years of Credited Service necessary to compute Final Average Earnings under this Section as of the date of his most recent Termination preceding Retirement, then his Final Average Earnings shall be determined by dividing his total Earnings for his entire period of Credited Service by his total number of years of Credited Service. In computing the number of years of Credited Service for this purpose, incomplete years of Credited Service shall be converted to fractional equivalents of years and included in the computation.

<u>Section 25. "Governing Authority"</u> shall mean the Mayor and City Council of the Employer.

<u>Section 26. "Ineligible Employee"</u> shall mean an Employee of the Employer who is not an Eligible Employee.

<u>Section 27. "Late Retirement Date"</u> shall mean the first day of the month coinciding with or next following the day the Participant qualifies for Late Retirement, as specified in Article IV, Section 3, as of which the Participant actually retires.

Section 28. "Military Service" shall mean service performed while on active duty in the Armed Forces of the United States if the Participant was granted an honorable discharge. Except as otherwise required by federal or state law, Military Service shall not include service which is credited toward retirement under any other local, state, or federal retirement or pension plan.

Section 29. "Monthly Retirement Benefit" shall mean the monthly benefit as provided in Article IV or any optional benefit payable in lieu thereof as provided in Article V.

Section 30. "Normal Retirement Date" shall mean the first day of the month coinciding with or next following the date the Participant qualifies for Normal Retirement.

Section 31. "Participant" or "Participating Employee" shall mean any Eligible Employee who is or may become eligible to receive a benefit of any type from the Plan and who has commenced participation in the Plan under Article III.

Section 32. "Pension Committee" shall mean the Board of Trustees as referenced in Section 6 above.

Section 33. "Plan" shall mean the provisions of this document.

Section 34. "Plan Representative" shall mean the Board of Trustees as defined in Section 6 above. The Plan Representative(s) has full authority to represent the Plan in all communications with the Employees.

Section 35. "Plan Year" shall mean a twelve (12) month period beginning January 1 and ending December 31.

Section 36. "Police Officer" shall mean an Eligible Employee employed by the Employer's Police Department who is either certified or registered as a peace officer pursuant to O.C.G.A. Chapter 35-8.

Section 37. "Post-Retirement Beneficiary" shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a post-retirement survivor benefit in accordance with and subject to the provisions of Article V and Article VI.

Section 37A. "Pre-Retirement Beneficiary" shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a pre-retirement death benefit in accordance with and subject to the provisions of Article VI.

Section 38. "Resolution" shall mean a resolution duly adopted by an Employer.

Section 39. "Retired Participant" shall mean any Participant who has Terminated Employment with the Employer and who is receiving a benefit.

Section 40. "Retirement" or "Retires" shall mean withdrawal from Service with a retirement allowance granted under the provisions of the Plan.

Section 41. "Section" shall mean, when not preceded by the word Code or ERISA, a section of the Plan document.

Section 42. "Spouse" shall mean a person who, as of the date of the Participant's or Terminated Vested Participant's death, as applicable, is lawfully joined with the Participant or Terminated Vested Participant in a marriage which is recognized under the laws of the State of Georgia. Notwithstanding the foregoing, effective June 26, 2013, for purposes of Section 1 and 2 of Article VIII of the Plan and to the extent otherwise required by Federal law, "Spouse" shall mean a person who is legally married to the Participant under Federal law as determined in accordance with Revenue Ruling 2013-17 and Notice 2014-19.

Section 43. "Terminated Vested Participant" shall mean any Participant who has Terminated Employment with the Employer and who has a Vested Benefit under any provision of the Employer's Plan.

Section 44. “Termination,” “Terminate Employment,” “Termination of Employment,” or “Terminated” shall mean a severance of employment with the Employer, including Retirement, resignation or discharge, lapse of recall rights after layoff, death, or vacation of office by an elected or appointed member of the Governing Authority. Provided, however, that Termination shall not include: (i) absence from active employment which is not treated by the Employer as a Termination of Employment, including absence due to Disability for which the Participant is eligible to continue to accrue Credited Service under Article IV, Section 5; (ii) absence due to military service to the extent required under USERRA and Code Section 414(u)(8)(A), (iii) absence due to leave which qualifies as family or medical leave under the FMLA, to the extent required under the FMLA; or (iv) absence due to an authorized leave of absence for any reason if approved by the Employer. Unless otherwise required by law or unless the terms of the leave otherwise specify, if an Employee on an authorized leave of absence fails to return to active employment upon expiration of the leave of absence, the Employee will be considered terminated as of the date immediately preceding the approved leave period.

Section 45. “Trust Administrator” will disburse retirement benefits and have custody of the Plan's assets.

Section 46. “Trust Fund” means the total amounts, invested or uninvested, held at any time in trust or custody for the Employer.

Section 47. “Vested,” “Vesting,” “Vested Right,” or “Vested Benefit” shall mean the rights of a Terminated Vested Participant as specified in Article VII.

ARTICLE II: Service

Section 1. "Current Credited Service" shall mean the number of years and complete months of Service of a Participant with the Employer from his Enrollment Date to his Termination, which are credited as Current Credited Service for purposes of meeting the Plan's requirements for vesting, retirement and death benefit eligibility, and/or for purposes of computing the amount of benefits payable under the Plan.

Section 2. "USERRA Military Service Credit" Notwithstanding any provision of this Plan to the contrary, benefits and service credit with respect to qualified military service shall be provided in accordance with Code Section 414(u). Code Section 414(u) provides that: (i) individuals reemployed under the Uniform Services Employment and Reemployment Rights Act of 1994 ("USERRA") must be treated as not having incurred a Break in Service because of qualified military service and (ii) periods of qualified military service must be counted for vesting and benefit accruals.

Section 3. "Credited Past Service" shall mean the number of years and complete months of Service of a Participant with the Employer prior to his Enrollment Date which are treated as Credited Past Service for purposes of meeting the Plan's requirements for participation, vesting, retirement and death benefit eligibility, and/or for purposes of computing the amount of benefits payable under the Plan.

Section 4. "Prior Governmental Service" shall mean government service external to the City of Alpharetta, granted to any Eligible Employee whose original employment date or rehire date is prior to July 1, 2006. This provision only applies to services performed for GMEB pension plan participants.

Section 5. "Service" shall mean regular service rendered as an Eligible Employee of the Employer. Service may include absence from active employment with the Employer under conditions which are not treated by the Employer as a Termination of Employment, subject to Article III concerning leaves of absence and any other conditions or limitations specified in the

Plan. No Participant may receive credit for more than one (1) year of Service in any twelve (12) month period. Unused leave shall not be treated as Credited Service.

Section 6. "Total Credited Service" shall mean the sum of the Participant's Current Credited Service, and Credited Past Service, as specified in this Article. The term Total Credited Service includes any Service required to be included in Total Credited Service by USERRA, or any other applicable federal or state law. Full months of Total Credited Service shall be treated as fractions of one (1) year. Partial months shall not be included in the calculation. An Employee excluded from participation because of age shall receive credit for all Service as required by law.

Section 7. "Vesting Service" shall mean Total Credited Service, plus Prior Governmental Service, plus any service for which a lump sum benefit has been paid by the Employer.

ARTICLE III: Eligibility, Qualification, and Participation

Section 1. Classes of Eligible Employees

A person must be included in the definition of Employee set forth in Section 17 of Article I in order to be an Eligible Employee. If a person does not satisfy the definition of "Employee", he or she shall not be classified as an Eligible Employee.

Section 2. Qualifications for Participation

(a) Minimum Service Requirement.

In determining whether an Employee is an Eligible Employee, the following rules shall apply:

(1) If an Employee does not meet the minimum requirements established by the Employer to be an Eligible Employee, he or she shall not be considered an Eligible Employee, unless and until he satisfies such requirements. If an Employee who is an Eligible Employee but has not yet become a Participant no longer meets the requirements to be an Eligible Employee, but remains an Employee of the Employer, he or she shall no longer be considered an Eligible Employee, unless and until he again satisfies the applicable requirements.

(2) No period of employment during which an Employee is not classified as an Eligible Employee, and no leave of absence granted to such Employee, shall be counted in determining whether any waiting period for participation established by the Employer pursuant to subsection (b) below has been satisfied. However, provided the Employee remains continuously employed by the Employer, such periods shall not be considered a Break in Service under subsection (b)(l) below for purposes of satisfying said waiting period.

(b) Waiting Period.

Eligible Employees shall be eligible to participate in the Plan immediately upon their date of hire.

(1) Treatment of Service as an Ineligible Employee. If an Employee of the Employer who is not an Eligible Employee becomes an Eligible Employee before July 1, 2009 while remaining continuously employed by the Employer, said Eligible Employee shall become eligible to commence participation in the Plan on the date he becomes an Eligible Employee.

(2) Prior Participation in Another GMEBS Plan. As described under Article II, Section 4, Service of an Eligible Employee in other GMEBS plans will be recognized if employed by the Employer prior to July 1, 2006.

Section 3. Establishing Participation in the Plan

(a) Mandatory vs. Optional Participation.

Participation in the Plan shall be considered mandatory for all Eligible Employees.

(b) Mandatory Participation.

If participation is mandatory for a class of Eligible Employees, then all Eligible Employees in the class shall become Participants in the Plan on the first day of the month immediately following or coinciding with the date they satisfy the applicable waiting period and any other eligibility requirements for participation.

(c) Optional Participation.

Participation in the Plan shall not give any Eligible Employee the right to be retained in the employ of the Employer nor, upon dismissal, to have any right or interest in the Trust Fund other than as herein provided.

Section 4. Change in Employment Status

(a) Transfer to Ineligible Status.

If a Participant's employment status changes such that he becomes an Ineligible Employee, he shall cease to accrue benefits under the Plan for any purpose and his interest under the Plan, if any, shall be only such as existed immediately before he became an Ineligible Employee, unless and until he again becomes a Participant. In no event will his Service or Earnings as an Ineligible Employee be taken into account for purposes of meeting the Plan's minimum service requirements for Vesting, retirement eligibility, death benefit eligibility, or for purposes of computing the amount of any benefit payable under the Plan. However, said period of Service as an Ineligible Employee shall not be considered a Break in Service under Article III, Section 6, provided the Ineligible Employee remains continuously employed by the Employer. If the Ineligible Employee does not again become a Participant prior to Retirement or Termination of Employment, his Vested Benefit, if any, shall be paid as provided in Article VII.

(b) Transfer Back to Eligible Status.

If an Ineligible Employee described in subsection (a) above remains continuously employed by the Employer and he has another change in employment status such that he again becomes a Participant, he shall thereafter be entitled to accrue benefits in accordance with the terms of the Plan as in effect as of the date of the subsequent change in employment status.

<u>Section 5. Participant Leaves of Absence</u>

(a) USERRA, FMLA Leave.

Notwithstanding any provision of this Plan to the contrary, if any period of absence is required to be counted under USERRA, the FMLA or any other applicable federal or state law as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting, retirement or death benefit eligibility, then said period of absence shall be counted as such in accordance with and subject to the requirements of such law.

(b) Other Leaves of Absence.

Unless otherwise required by law or unless the terms of the leave otherwise specify, an authorized leave of absence granted to a Participant by the Employer will be counted as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting and benefit eligibility. However, if the Participant does not return to active employment upon expiration of the authorized leave period, then subsection (c) shall apply.

(c) Failure to Return to Service.

Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment with the Employer upon expiration of a leave of absence, his interest under the Plan, if any, including his Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for Vesting and any minimum Service requirements for Retirement or death benefit eligibility, will be limited to that accrued as of the date preceding the approved leave period.

(d) Unused Leave.

The Employer does not credit unused leave at termination or Retirement as Credited Service.

Section 6. Non-Vested Participant Breaks in Service

This Section shall apply only to Participants who are Eligible Employees. If a non-vested Participant experiences a Break in Service, the Participant's Current Credited Service shall not include any Service rendered prior to the Break in Service, unless the Participant returns to employment with the Employer within 5 years and performs the lesser of Service equal to the Break in Service, or Service equal to one (1) year. The following limitations shall apply in administering the Break in Service rule:

(a) Absence of Less Than One (1) Year.

If a Participant terminates employment with the Employer and returns to employment with the Employer within one (1) year after said termination, the Participant shall not be deemed to have incurred a Break in Service. Except as otherwise required under this

Section, however, the time he was absent shall not be taken into account for any purpose under the Plan.

(b) Treatment of Leaves of Absence.

No leave of absence or other period of absence from employment shall be considered a Break in Service if it is not permitted to be treated as such under USERRA, the FMLA, or any other applicable federal or state law. Unless otherwise required by law or unless the terms of the leave otherwise specify, any other authorized leave of absence granted to a Participant shall not be deemed a Break in Service, provided the Participant was regularly employed by the Employer immediately prior to his leave of absence and the Participant is reemployed by the Employer upon expiration of the leave of absence. Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment upon expiration of the approved leave period, he will be considered to have incurred a Break in Service under this Section as of the date immediately preceding the approved leave period.

(c) Transfer to Ineligible Employee Status.

If a Participant's employment status changes such that he becomes an Ineligible Employee pursuant to Section 5 above, the period of time spent as an Ineligible Employee shall not be considered a Break in Service under this Section, provided the Participant remains employed by the Employer. Unless otherwise specified by the Employer, leaves of absence granted to an Ineligible Employee will not be considered a Break in Service under this Section, provided the Ineligible Employee returns to active employment with the Employer upon expiration of the approved leave period and the requirements of subsection 6(b) above are otherwise satisfied with respect to such leave of absence.

(d) Repeated Breaks in Service.

If a non-vested Participant has a Break in Service, returns to employment with the Employer, and experiences one or more additional Breaks in Service prior to satisfying the one (1) year Service requirement necessary to work off the initial break, then the Participant's Current Credited Service shall not include any Service rendered prior to the most recent break in

Service, unless upon the Participant's return to employment with the Employer following the most recent Break in Service he performs Service for a period equal to one (1) year.

Section 7. Breaks in Service where a Lump Sum was Paid

If Participant is reemployed subsequent to being paid a Lump Sum, the Participant has six months to repay the lump sum, or for Credited Service purposes he or she will be treated as a new hire.

ARTICLE IV: Retirement Benefits and Eligibility

Section 1. Normal Retirement Benefit

(a) A Participant, upon Retirement on or after his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which occurs his effective Retirement Date and shall be payable on the last day of each month thereafter during his lifetime. However, if directed by the Employer, Normal Retirement Benefits may be paid retroactively to the last day of the month following the month in which the Participant's Termination occurs (or, if the Participant's Termination occurs on the first of the month, the last day of said month) or if later, the last day of the month in which his Normal Retirement Date occurs. The amount of the Monthly Retirement Benefit shall be determined based upon 2% of Final Average Earnings multiplied by years of Total Credited Service divided by 12. In addition the Monthly Retirement Benefit will include .5% multiplied by Total Credited Service accrued after December 31, 2007, divided by 12.

(b) No interest shall be paid on the retroactive payment of Normal Retirement benefits which are only allowed to accommodate reasonable administrative delays.

(c) There are special benefits for Elected or Appointed Members of the Governing Authority and the elected or appointed Municipal Judge: $30 per month for each year of Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer prior to July 1, 1999. For years of Credited Service as an elected or appointed member of the Governing Authority or the elected or appointed Municipal Judge on or after July 1, 1999 the same benefit as other employees except that for the purposes of this provision Final Average Earnings shall mean the average annual earnings of Eligible Employees included in the most recent employee census report prepared in connection with the Plan's annual actuarial valuation.

(d) A Participant's Normal Retirement Benefit must equal or exceed the Actuarial Equivalent (as defined in Article X) of the Participant's Employee Contributions With Interest.

(e) A Participant will be eligible and qualify for Normal Retirement upon attaining age 65 and completing 5 years of Vesting Service.

Section 2. Early Retirement Benefit from Active Employment

(a) A Participant, upon Retirement from active employment on or after his Early Retirement Date and before his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant. The amount of such Monthly Retirement Benefit for Early Retirement from active employment shall be computed in the same manner as for a Normal Retirement Benefit and determined in the following manner:

(1) For Participants who are Police Officers and Firefighters employed by the City on July 1, 1999, who have reached age 55 and have at least five years of Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(2) For Participants who are Police and Firefighters employed by the City after July 1, 1999 who have reached age 55 and have at least ten years of continuous Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(3) For Participants who have reached age 55 and the sum of the Participant's age and Vesting Service are at least 80 (the "Rule of 80"), the Monthly Retirement Benefit shall be unreduced; and

(4) For all other Participants who have reached age 55 and have at least five years of Vesting Service, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1.

(b) Retroactive payment of Early Retirement benefits to the Participant's Early Retirement Date is permitted, but only to accommodate reasonable administrative delays.

(c) A Participant will be eligible and qualify for Early Retirement upon attaining age 55 and completing 5 years of Vesting Service.

Section 3. Early Retirement Benefit from Terminated Vested.

(a) A Terminated Vested Participant, upon Retirement on or after his Early Retirement Date and before his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant. The amount of such Monthly Retirement Benefit for Early Retirement for a Terminated Vested Participant shall be computed in the same manner as for a Normal Retirement Benefit and determined in the following manner:

(1) For Terminated Vested Participants who terminated employment with the Employer before February 29, 2008, that were Police Officers and Firefighters employed by the City on July 1, 1999 and have reached age 55 and have at least five years of Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(2) For Terminated Vested Participants who terminated employment with Employer before February 29, 2008, that have reached age 55 and the sum of the Participant’s age and Vesting Service are at least 80 (the “Rule of 80”), the Monthly Retirement Benefit shall be unreduced;

(3) For Terminated Vested Participants who terminated employment from the Employer before July 1, 2009, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1; and

(4) For all other Terminated Vested Participants, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 8.

(b) Retroactive payment of Early Retirement benefits to the Participant's Early Retirement Date is permitted, but only to accommodate reasonable administrative delays.

(c) A Terminated Vested Participant will be eligible and qualify for Early Retirement upon attaining age 55 and completing 5 years of Vesting Service.

Section 4. Late Retirement Benefit

A Participant may retire from the active Service of the Employer on the first day of any month after his Normal Retirement Date, in which case the Participant shall receive a Late Retirement Benefit. The Late Retirement Benefit shall be calculated in the same manner as the Normal Retirement Benefit.

Section 5. Disability Benefit

A Participant who is Disabled under Article 1 Section 11 will continue to accrue Credited Service and eligibility for vesting, retirement, and death benefits just as he would have had he remained an active Employee with the Employer. These benefits will continue to accrue as long as the Participant either, retires while remaining Disabled, dies while remaining Disabled, or returns to Employment with the Employer. In the event the Participant recovers and does not return to Employment with the Employer, his Benefit Accruals cease at the date he ceased to be an Active Employee. In other words this benefit does not vest until the Participant either dies while Disabled, returns to employment, or Retires.

Prior to February 29, 2008, a Participant having a Disability as defined in Article 1 Section 11 is immediately eligible for a disability retirement benefit. This benefit is equal to his Normal Retirement Benefit or if the Participant is an Eligible Employee, 20% of Final Average Earnings if greater. The benefit is life only, and commences on the last day of the month coincident with or following the Disability Date as defined in Article 1 Section 12.

Section 6. Suspension of Benefits

(a) General Rule.

Unless otherwise provided in this Section, if a Retired Participant returns to Service as an Employee with the Employer, said Monthly Retirement Benefit shall be suspended as of the date of said return to Service. The Employer may engage on a retainer or fee basis any person receiving benefits hereunder and such engagement will not terminate or suspend such benefits. In such case, said person will not accrue benefits or service credit for any purpose under the Plan during said period of reemployment.

(b) Re-Computation of Benefit in Case of Suspension.

The benefit of a Retired Participant whose benefit payments are suspended during a period of rehire will be equal to the sum of (1) the monthly benefit payable to the Participant prior to suspension of benefits, and (2) the Actuarial Equivalent, expressed as a monthly benefit, of the suspended monthly benefit actuarially increased to the date benefits resume. For purposes of this subsection, the term "Actuarial Equivalent" shall mean an amount equal to the value of Retirement benefits received, determined as of the date of the Participant's re-retirement and computed on the basis of the actuarial assumptions contained in Article X, Section 5. In no event shall the resulting benefit be less than the benefit payable at the time of his previous Retirement. A Retired Participant who is reemployed as an Employee shall not be authorized to change his form of benefit payment on his subsequent re-retirement, or to change his Post-Retirement Beneficiary, or to name a Post-Retirement Beneficiary if one had not been previously named. For the purposes of this Section 6, any such Participant's Credited Service subsequent to his reemployment by the Employer as an Employee shall commence as of the date of his reemployment as an Employee.

(c) Death in Service After Reemployment.

If a Retired Participant returns to Service with the Employer as an Employee and he dies during the period of his reemployment and before re-retirement, then his Post-Retirement Beneficiary, if any, shall be entitled to receive the greater of (1) the monthly post-retirement survivor benefit payable, if any; or (2) the monthly in-service death benefit, if any, payable for the class of Employees to which the Participant belongs as of his date of death, reduced by the Actuarial Equivalent of any Retirement benefits received by the Participant prior to his death. This provision shall not be interpreted to permit payment to a Spouse (if not the Post Retirement Beneficiary) in the event of a Retired Participant's death during reemployment.

(d) Return to Employment From Disability.

Any Participant who returns to employment directly from Disability will retain increased Credited Service for the period of Disability.

ARTICLE V: Optional Forms of Retirement Income

Section 1. Election of Optional Benefits

A Participant may elect, or may revoke a previous election and make a new election, at any time prior to his effective Retirement Date, to have his Retirement benefit payable under one of the options hereinafter set forth in lieu of the lifetime monthly Retirement benefit he is otherwise entitled to receive under Article IV. The benefit shall be paid in accordance with and subject to the terms of such option elected. Election of any option shall be made by the Participant in writing on the Retirement Application and shall be subject to approval by the Administrator.

Section 2. Designation of Post-Retirement Beneficiary

If the Participant elects Joint and Survivor Options or Period Certain and Life Options, he shall designate a Post-Retirement Beneficiary to receive a survivor benefit in accordance with and subject to the terms of such Option. Designation of a Post-Retirement Beneficiary may be revoked or changed by the Participant by submitting a new completed Retirement Application at any time prior to the Participant's effective Retirement date. Only the last such designation of a Post-Retirement Beneficiary shall have effect, and any new designation of a Post-Retirement Beneficiary shall invalidate, supersede, and revoke any prior designation.

Section 3. Description of Options

The amount of any optional benefit set forth below shall be the Actuarial Equivalent of the amount of benefit that would otherwise be payable to the participant under Article IV, Sections 1-4.

(a) Joint and Survivor Option.

A decreased retirement benefit which shall be payable during the lifetime of the Participant and, if his designated Post-Retirement Beneficiary should survive him, shall continue after his death during the lifetime of his Beneficiary in the same amount (100%) or in such smaller amount (75%, 50%) as the Participant may designate. The Participant's retirement benefit shall be calculated in accordance with Article X, Section 2.

(b) Period Certain and Life Option.

A decreased benefit payable monthly to the Participant during his lifetime and, in the event of his death within a period of specified years, either ten (10), or twenty (20) years after his benefit commencement, the same monthly amount shall be payable for the balance of such period to the Post-Retirement Beneficiary designated by him. If the Postretirement Beneficiary does not survive the Participant, all payments shall cease at the death of the Participant and no further benefits will accrue to his estate or to other persons except as provided in Article V. The Retirement benefit shall be calculated in accordance with Article X, Section 3.

Section 4. Cancellation of Election

The election by a Participant of any option in Section 1-3 of this Article V shall be null and void if either the Participant or his designated Post Retirement Beneficiary dies before the Participant's effective Retirement date.

Section 5. Rule for Small Benefits

Effective January 1, 2002 the present value of a Plan benefit shall be distributed to the Participant, Terminated Vested Participant, or Spouse, as applicable, if the benefit payable to the recipient does not exceed the Code Section 411(a)(11)(A) limit on the date of distribution. The value of said Plan benefit shall be determined in accordance with Article X Section 6. Notwithstanding the above, a Terminated Vested Participant who has no Vested benefit shall receive a lump sum of his or her Employee Contributions with Interest as soon as administratively feasible following termination.

Section 6. Distributions

Distributions payable as of any date shall be made on or as soon as administratively feasible after that date.

Section 7. Compliance with Code Section 401(a)(9)

All distributions shall be made in compliance with Article VIII.

ARTICLE VI: Death Benefits

Section 1. Pre-Retirement Death Benefit

(a) For Participants who Terminated Employment before January 1, 2015, the Pre-Retirement Death Benefit shall be determined as follows:

If a Vested married Participant (even if Terminated Vested) dies prior to eligibility for Early Retirement, his Spouse shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence as of the date which would have been the Participant's Normal Retirement Date or, at the election of the Spouse, as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit. Notwithstanding any of the above, if the Spouse's benefit is less valuable than the Actuarial Equivalent of Employee Contributions with Interest, the minimum benefit will be the Actuarial Equivalent as calculated under Article X Section 5. Likewise payment of the annuity is subject to the provisions of Article X Section 6.

If a Vested married Participant (even if Terminated Vested) dies after eligibility for Early Retirement, his Spouse shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence the first of the month coincident or following the date of death unless the Spouse elects to postpone commencement to Normal Retirement. Notwithstanding any of the above, if the Spouse's benefit is less valuable than the Actuarial Equivalent of Employee Contributions with Interest, the minimum benefit will be the Actuarial Equivalent as calculated under Article X Section 5. Likewise payment of the annuity is subject to the provisions of Article X Section 6.

For purposes of this Section 1(a), the term Qualified Joint and Survivor Annuity means an immediate annuity payable for the life of the Participant with a survivor benefit payable for the life of the Participant's Spouse (a) which is 50% of the annuity payable during the joint lives of the Participant and the Participant's Spouse; (b) which is the Actuarial Equivalent of the Participant's normal form of retirement benefit, the Monthly Retirement Benefit.

(b) Notwithstanding the foregoing, for Participants who incur a Termination of Employment on and after January 1, 2015, the Pre-Retirement Death Benefit shall be determined as follows:

If a Vested Participant (even if Terminated Vested) dies prior to eligibility for Early Retirement, his Pre-Retirement Beneficiary shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence as of the date which would have been the Participant's Normal Retirement Date or, at the election of the Pre-Retirement Beneficiary, as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit. Notwithstanding any of the above, if the Pre-Retirement Beneficiary's benefit is less valuable than the Actuarial Equivalent of Employee Contributions with Interest, the minimum benefit will be the Actuarial Equivalent as calculated under Article X Section 5. Likewise payment of the annuity is subject to the provisions of Article X Section 6.

If a Vested Participant (even if Terminated Vested) dies after eligibility for Early Retirement, his Pre-Retirement Beneficiary shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence the first of the month coincident or following the date of death unless the Pre-Retirement Beneficiary elects to postpone commencement to Normal Retirement. Notwithstanding any of the above, if the Pre-Retirement Beneficiary's benefit is less valuable than the Actuarial Equivalent of Employee Contributions with Interest, the minimum benefit will be the Actuarial Equivalent as calculated under Article X Section 5. Likewise payment of the annuity is subject to the provisions of Article X Section 6.

For purposes of this Section 1(b), the term Qualified Joint and Survivor Annuity means an immediate annuity payable for the life of the Participant with a survivor benefit payable for the life of the Participant's Pre-Retirement Beneficiary (a) which is 50% of the annuity payable during the joint lives of the Participant and the Participant's Pre-Retirement Beneficiary; (b) which is the Actuarial Equivalent of the Participant's normal form of retirement benefit, the Monthly Retirement Benefit.

For purposes of this Section 1(b), each Participant shall designate a Pre-Retirement Beneficiary, and contingent Pre-Retirement Beneficiary, if desired, in the manner and form prescribed by the Administrator to receive any death benefit that may be payable hereunder if such person or persons survive the Participant. A Participant may revoke his designation at any time by designating a new Pre-Retirement Beneficiary (and contingent Pre-Retirement Beneficiary, if applicable) in the same manner and form.

If, at the time of a Participant's death, his named Pre-Retirement Beneficiary does not survive him, then payment of benefits shall be made to his named contingent Pre-Retirement Beneficiary. If a deceased Participant is not survived by either a Pre-Retirement Beneficiary or contingent Pre-Retirement Beneficiary or if no Pre-Retirement Beneficiary or contingent Pre-Retirement Beneficiary effectively was named, then benefits shall be paid to the Participant's Default Beneficiary, if any.

If a Participant completes or has completed a Pre-Retirement Beneficiary designation form that appoints his Spouse as Pre-Retirement Beneficiary, and the Participant and Spouse are subsequently legally divorced, the designation of Pre-Retirement Beneficiary of the Spouse completed prior to the divorce shall be null and void as of the date of the legal divorce. If so desired, the Participant may appoint the former Spouse as Pre-Retirement Beneficiary after the divorce by executing a new designation of the former Spouse as Pre-Retirement Beneficiary, which will be accepted by the Administrator unless and until superseded by a subsequent designation of Pre-Retirement Beneficiary by the Participant.

Notwithstanding any provision of this Plan to the contrary, if a Vested Participant dies while in active employment with the Employer prior to eligibility for Early Retirement, and the Pre-Retirement Beneficiary elects to receive the Pre-Retirement Death Benefit as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit, the benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1.

Section 2. Minimum Death Benefit Before Retirement

If Participant dies prior to retirement and is not otherwise provided for in this Article, the estate will receive his Employee Contributions with Interest in a lump sum payment.

Section 3. Minimum Death Benefit After Retirement

If Participant dies after retirement without a beneficiary and the value of the benefits paid is less than Employee Contributions with Interest at the date of death, the estate will receive the residual value of Employee Contributions with Interest in a lump sum payment.

Section 4. Transition - Death Benefits Prior to February 29, 2008

Prior to February 29, 2008, death benefits are to be calculated in accordance with the plan document in effect at that time.

Section 5. Death Benefits under USERAA

Effective January 1, 2007, if a Participant dies while performing "qualified military service" (as defined in Code Section 414(u)), the survivors of the Participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan, if any, had the Participant resumed and then terminated employment on account of death.

ARTICLE VII: Termination Before Retirement: Vesting

Section 1. Vesting Requirement for Deferred Retirement Benefit

A Participant whose employment is terminated for any reason other than death or Retirement shall be entitled to a Vested right in his Accrued Benefit if he accrues a minimum of 5 years of Vesting Service. Elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge Vest immediately. Payment of such Vested Retirement Benefit shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant, unless the Participant elects an optional form of benefit payment under Article V. The amount of such Monthly Retirement Benefit shall be computed in the manner prescribed for Normal or Early Retirement in Article IV, as applicable, but based upon the Participant's Final Average Earnings (if applicable) and Total Credited Service up to the Participant's date of Termination of Employment with the Employer. Notwithstanding any other provision of the Plan to the contrary, if a Participant has satisfied the requirements for Normal Retirement, the Participant shall be 100% Vested in his Normal Retirement benefit.

Section 2. Conviction of a Public Employment Related, Drug Related or Other Crime.

Notwithstanding any other provision in the Plan to the contrary, in the event a Participant is convicted of a public employment related, drug related or other covered crime, the Participant’s participation and membership in the Plan shall terminate and the Participant’s benefit shall be reduced and forfeited, in the manner and to the extent provided under O.C.G.A. Sections 47-1-21 through 47-1-25.

Section 3. Forfeitures

Forfeitures arising from Termination of Employment, withdrawal or any other reason may not be applied to increase the benefits any individual would otherwise receive under the Plan. However, forfeitures will remain Trust assets, and as such, may be used to reduce an Employer's contribution.

Section 4. Early Retirement from Terminated Vested

Eligibility for Early Retirement for Terminated Vested Participants is covered in Article IV, Section 3.

ARTICLE VIII: Distribution and Rollover Rules

Section 1. Distribution Rules Imposed by Federal Law

Notwithstanding any provision of this Plan to the contrary, any distribution under the Plan shall be made in accordance with Code Section 401(a)(9) and the regulations promulgated thereunder and shall comply with the following rules:

(a) In any event, where distributions have not yet begun, the entire interest, if any, of a Participant under the Plan shall be distributed within five (5) years after the death of the Participant, unless the Participant's benefits are payable to the beneficiary or joint beneficiaries designated by the Participant over a period not to exceed the life expectancy or joint life expectancies of such beneficiary or beneficiaries. In such a case, the distribution of benefits under this Section shall begin (i) in the case of a non-spouse beneficiary, no later than one (1) year following the date of death of the Participant, or (ii) in the case of a surviving spouse, no later than the date on which the Participant would have attained age 70½ if the Participant attained that age before January 1, 2020, age 72 if the Participant attained that age before January 1, 2023, age 73 if the Participant attained that age after December 31, 2022, or age 75 if the Participant attained that age after December 31, 2032.

(b) Unless a Participant elects otherwise, the payment of his benefits under the Plan must begin no later than the sixtieth (60th) day after the end of the Plan Year in which occurs the latest of (i) the Participant's sixty-fifth (65th) birthday, (ii) the tenth (10th) anniversary of the Plan Year in which the Participant began participation in the Plan, or (iii) the Participant's Termination of Employment or Retirement.

(c) To the extent required by Code Section 401(a)(9) and the regulations promulgated thereunder, payment of the Accounts of a Participant shall begin not later than the "required beginning date." For purposes of this Section, "required beginning date" means April 1 of the calendar year following the later of (i) the calendar year in which the Participant reaches age 70½ if the Participant attained that age before January 1, 2020, age 72 if the Participant attained that age before January 1, 2023, age 73 if the Participant attained that age after

December 31, 2022, or age 75 if the Participant attained that age after December 31, 2032, or (ii) the calendar year in which the Participant Retires.

(d) A Participant's election of the form of benefit payment shall be restricted to assure compliance with the minimum distribution and incidental death benefit requirements of Code Section 401(a)(9). As part of that compliance, a distribution shall not be made over a period extending beyond: (i) the life of the Participant; (ii) the life of the Participant and his designated beneficiary; (iii) a period certain not extending beyond the life expectancy of the Participant; or (iv) a period certain not extending beyond the joint life and last survivor expectancy of the Participant and his designated beneficiary. If distribution of the Participant's benefit has commenced before the Participant's death, the remaining interest shall be distributed at least as rapidly as under the method of distribution being used as of the date of the Participant's death.

Section 2. Rollover of Distributions

Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Distributee's election under this Section, a Distributee may elect, at the time and in the manner prescribed by the Administrator, to have any portion of an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan specified by the Distributee in a Direct Rollover. The following definitions shall apply to this Section:

(a) An "Eligible Rollover Distribution" is any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include: (i) any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated beneficiary, or for a specified period often (10) years or more; (ii) any distribution to the extent such distribution is required under Code Section 401(a)(9); or (iii) the portion of any distribution that is not includable in gross income.

(b) An "Eligible Retirement Plan" is an individual retirement account described in Code Section 408(a); an individual retirement annuity described in Code Section 408(b) (other than an endowment contract); an annuity plan described in Code Section 403(a) or an annuity contract described in Code Section 403(b); a qualified trust described in Code Section 401(a), an eligible plan under Code Section 457(b) which is maintained by a state or political subdivision of a state, or any agency or instrumentality of a state or political subdivision, and which agrees to separately account for amounts transferred into such plan from this Plan; or, effective January 1, 2008, to the extent permitted and in accordance with the rules applicable under Code Section 408A, a Roth individual retirement account described in Section 408A of the Code; that accepts the Distributee's Eligible Rollover Distribution; provided, however, in the case of an Eligible Rollover Distribution to a Distributee who is a non-spouse Beneficiary of a deceased Participant, an Eligible Retirement Plan shall be limited to an individual retirement account or annuity described in Code Section 408(a) or (b), as contemplated under Code Section 402(c)(11).

(c) A "Distributee" includes an employee or former employee. In addition, the employee's or former employee's surviving spouse and the employee's or former employee's spouse or former spouse who is the alternate payee under a qualified domestic relations order (as defined in Code Section 414(p)), are Distributees with regard to the interest of the spouse or former spouse. Effective for distributions made on and after January 1, 2010, a non-spouse beneficiary of a deceased Participant who is either an individual or an irrevocable trust, where the beneficiaries of such trust are identifiable and the trustee provides the Administrator with a final list of trust beneficiaries or a copy of the trust document by October 31 of the year following the Participant's death, shall be a Distributee with regard to the interest of the deceased Participant, but only if the Eligible Rollover Distribution is transferred in a direct trustee-to-trustee transfer to an Eligible Retirement Plan which is an individual retirement account described in Code Section 408(a) or an individual retirement account described in Code Section 408(b) (other than an endowment contract).

(d) A "Direct Rollover" is a payment by the Plan to the Eligible Retirement Plan specified by the Distributee.

(e) Notwithstanding subsection (a), if an Eligible Rollover Distribution is expected to total less than Two Hundred Dollars ($200) during a year, such payment may not be directly rolled over.

ARTICLE IX: Limitations on Benefits

Section 1. General 415 Limits

The Plan shall be administered so as to comply with the limitations of Code Section 415.

Section 2. Limitations on Benefits

(a) Defined benefit dollar limitation. The "defined benefit dollar limitation" is $160,000, as adjusted, effective January 1 of each year, under section 415(d) of the Code in such manner as the Secretary shall prescribe, and payable in the form of a straight life annuity ($265,000 for 2023). A limitation as adjusted under section 415(d) will apply to limitation years ending with or within the calendar year for which the adjustment applies.

(b) Maximum permissible benefit: The "maximum permissible benefit" is the lesser of the defined benefit dollar limitation or the defined benefit compensation limitation (both adjusted where required, as provided in (1) and, if applicable, in (2) or (3) below).

(1) If the Participant has fewer than 10 years of participation in the Plan, the defined benefit dollar limitation shall be multiplied by a fraction, (i) the numerator of which is the number of years (or part thereof) of participation in the Plan and (ii) the denominator of which is 10. In the case of a Participant who has fewer than 10 years of service with the employer, the defined benefit compensation limitation shall be multiplied by a fraction, (i) the numerator of which is the number of years (or part thereof) of service with the employer and (ii) the denominator of which is 10.

(2) If the benefit of a Participant begins prior to age 62, the defined benefit dollar limitation applicable to the Participant at such earlier age is an annual benefit payable in the form of a straight life annuity beginning at the earlier age that is the actuarial equivalent of the defined benefit dollar limitation applicable to the Participant at age 62 (adjusted under (1) above, if required). The defined benefit dollar limitation applicable at an age prior to age 62 is determined as the lesser of (i) the actuarial equivalent (at such age) of the defined

benefit dollar limitation computed using the interest rate and mortality table (or other tabular factor) specified in the plan and (ii) the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using a 5 percent interest rate and the applicable mortality table as defined in the Plan. Any decrease in the defined benefit dollar limitation determined in accordance with this paragraph (2) shall not reflect a mortality decrement if benefits are not forfeited upon the death of the Participant. If any benefits are forfeited upon death, the full mortality decrement is taken into account.

(3) If the benefit of a Participant begins after the Participant attains age 65, the defined benefit dollar limitation applicable to the Participant at the later age is the annual benefit payable in the form of a straight life annuity beginning at the later age that is actuarially equivalent to the defined benefit dollar limitation applicable to the Participant at age 65 (adjusted under (1) above, if required). The actuarial equivalent of the defined benefit dollar limitation applicable at an age after age 65 is determined as (i) the lesser of the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using the interest rate and mortality table (or other tabular factor) specified in the Plan and (ii) the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using a 5 percent interest rate assumption and the applicable mortality table as defined in the Plan. For these purposes, mortality between age 65 and the age at which benefits commence shall be ignored.

ARTICLE X: Actuarial Equivalent Conversion Tables

Section 1. Early Retirement Reduction Table

Number of Years Before Normal Retirement*	Factor Reducing Normal Retirement Benefits
0	1.000
1	.97
2	.94
3	.91
4	.88
5	.85
6	.82
7	.79
8	.76
9	.73
10	.70

*Interpolate for whole months.

Section 2. Standard Joint & Survivor Factors

Factors for Joint & Survivor Annuities shall be computed on an actuarially equivalent basis at the Participant's retirement age using the UP-1984 Mortality Table without age setback with interest at 8%. These factors will vary by the difference between the Participant's age and the Beneficiary's age at Retirement.

Section 3. Period Certain and Life Factors

Factors for Certain & Life Annuities shall be computed on an actuarially equivalent basis at the Participant's retirement age using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 4. Life Annuity Factors to be Used in Computing Actuarial Reserve Death Benefit

Factors for Actuarial Reserve Death Benefits shall be computed on an actuarially equivalent basis at the Participant's age at Death using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 5. Other Annuity Forms

Conversion factors for other annuity forms shall be computed by an enrolled Actuary on an actuarially equivalent basis assuming that the Participant is retiring at age 65 and using the UP-1984 Mortality Table without age setback with interest at 8%, regardless of the actual age and sex of any Participant or Beneficiary. If appropriate, such factors may vary by the difference between the Participant's age and the Beneficiary's age. The value of Retirement benefits received by a Participant for purposes of Article V, Section 6 shall be determined using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 6. Lump Sum Payments

Effective January 1, 2001, a single sum distribution of benefits payable under Article V, Section 5, or upon plan termination, or if required for compliance with Code Section 401(a)(9), shall be computed on the basis of the actual age of the Participant and/or Beneficiary at the time of distribution and under the following actuarial assumptions:

(a) Interest: The applicable interest rate established by the Internal Revenue Service under Code Section 417(e)(3) and accompanying regulations, as in effect for the month of September preceding the calendar year during which the distribution is paid.

(b) Mortality: The applicable mortality table established by the Internal Revenue Service pursuant to IRC Section 417(e)(3) and accompanying regulations.

(c) Age at Which Payments Begin: The greater of the Normal Retirement Date or the age at the time of distribution of the Participant and/or Beneficiary.

(d) Rollovers from Lump Sum Repayments and Buybacks: Rollovers are not excluded in determining whether the $5,000 threshold has been exceeded for automatic cash-outs.

Section 7. Transition

These factors are effective February 29, 2008. Participants who retire prior to February 29, 2008 use the prior actuarial equivalence factors.

Section 8. Retirement from Terminated Vested Actuarial Equivalence Factors

Current Age	Factor
55	0.3644
56	0.3995
57	0.4387
58	0.4826
59	0.5319
60	0.5875
61	0.6502
62	0.7213
63	0.8022
64	0.8944
65	1.0000

ARTICLE XI: Contributions

Section 1. Employer Contributions

The Employer shall make the necessary Contributions to fund the Plan. The amount of these Contributions shall be based upon the actuarial assumptions adopted by the Board of Trustees, the benefits provided in the Plan, and the number of Participants and their respective ages, Earnings, and lengths of Creditable Service and such other factors as the Board of Trustees shall deem appropriate to assure proper funding of the Plan. Contributions by the Employer shall be applied as necessary to assure the payment of Accrued Benefits to Participants and Beneficiaries.

Section 2. Employee Contributions

The Employer shall contribute "Pick Up" contributions to the Plan on behalf of Participants. The Pick Up contributions are intended to fund the benefit improvement made effective December 31, 2007. Initially these contributions will equal 2.5% of Earnings but may from time to time be adjusted by the Board of Trustees to the extent they either exceed or are insufficient to fund the new benefit. These adjustments will require only approval by the Board of Trustees and do not require a Plan amendment.

ARTICLE XII: Pension Committee

Section 1. Creation and Composition

There shall be a Pension Committee for the Employer. The Pension Committee shall be defined in Article I, Section 32.

Section 2. Responsibilities

The Pension Committee shall have the following responsibilities:

(a) In its dealings with the Actuary and the Trust Administrator or its duly appointed representatives, the Pension Committee shall:

(1) Furnish all information with respect to enrollment of Eligible Employees.

(2) Assure the collection and remittance to the Trust Administrator of all required Contributions.

(3) Furnish the Actuary and the Trust Administrator, in accordance with its rules and regulations, all reports and other records required to administer the Plan.

(4) Notify the Trust Administrator, in accordance with its rules and regulations, of all benefit elections made by Participants under the Plan and all matters regarding payment of benefits.

(5) Notify the actuary of the termination of Participating Employees.

(b) In dealing with those persons participating or eligible to participate in the Plan, the Pension Committee shall:

(1) Be responsible for the enrollment of Eligible Employees.

(2) Handle distribution of all reports to Participants.

(3) Handle arbitration between the Employer and Participants in all matters regarding the Plan.

(4) Handle any notices of eligibility, benefits, available options, and any other notices required by this Plan.

Section 3. Secretary

The Pension Committee shall designate, in writing, a secretary or other representative who shall have full authority to represent the Committee in all communications with the state and the Employer's Employees.

Section 4. Lega1 Assistance

The City Attorney or other attorney appointed by the Board of Trustees shall furnish legal advice to the Pension Committee with respect to the Plan and the Committee's assigned responsibilities hereunder.

ARTICLE XIII: Board of Trustees

Section 1. Composition and Election

The composition of the Board of Trustees is specified in Article 1, Section 6.

Section 2. Qualified Public Accountant

The Administrator may engage on behalf of all Participants an independent qualified public accountant to conduct such an examination of any financial statements of the Plan, and of other books and records of the Plan, as the qualified public accountant may deem necessary to enable him to form an opinion as to whether the financial statements and schedules required to be included in the annual report of the Plan are presented fairly in conformity with generally accepted accounting principles as applicable to a governmental plan, applied on a basis consistent with that of the preceding Plan Year and who shall perform such other services for the Plan as the Administrator may require.

Section 3. Fiduciary Insurance

The Board of Trustees may purchase fiduciary liability insurance for any of its fiduciaries, or for itself, to cover liability or losses occurring by reason of the act or omission of a fiduciary.

Section 4. Appointment of Service Providers

The Board of Trustees may appoint and terminate attorneys, accountants, actuaries, consultants, service providers, investment manager(s) or any other party needed to administer or assist the Plan.

Section 5. Investment Performance

The Board of Trustees is responsible to monitor investment performance, and hire/change new managers as performance dictates.

Section 6. Appointment of Trustee or Custodian

The Board of Trustees may hire/change the Trust Administrator or custodian as cost or performance dictates. This includes the execution of the trust agreement or custodial agreement.

ARTICLE XIV: Trust Agreement

The representative of the Employer who is authorized to enter into and execute on behalf of the Employer the Trust Agreement (or custodial agreement) is the Board of Trustees. All contributions under the Plan shall be transferred to the Trust to be held, managed, invested, and distributed as part of the Trust Fund by the Board in accordance with the provisions of the Plan. All benefits under the Plan shall be distributed solely from the Trust Fund.

The Board shall distribute the corpus and income of the Trust Fund to the Participants and their Beneficiaries in accordance with applicable state and federal law and the Plan. At no time prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries shall any part of the corpus or income be used for, or diverted to, purposes other than the exclusive benefit of the Participants and their beneficiaries.

ARTICLE XV: Claims and Litigation

Section 1. Disputes

In the event of disagreement between a Participant and the Employer with respect to any rights, claims, or responsibilities under the Plan which cannot be resolved by the Pension Committee as provided under Article XII, the Participant may make an appeal regarding such rights, claims, or responsibilities to the Governing Authority. In the event that any such rights, claims, or responsibilities result in a suit or other legal action by a Participant or Beneficiary, such action shall be defended in the same manner as other suits against the Employer.

ARTICLE XVI : Amendment, Merger, and Termination

Section 1. Right to Amend or Terminate the Plan

The Employer reserves the right to amend the Plan at any time, retroactively or otherwise, by action of the Governing Authority. The Employer expects and intends to continue the Plan indefinitely, but reserves the right to terminate the Plan at any time by action of the Governing Authority. However, no amendment or terminate of the Plan shall authorize any part of the Fund to be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries.

Section 2. Merger, Consolidation or Transfer

(a) Subject to Subparagraph (b) below, the Employer, by action of the Governing Authority, may direct that the Plan be merged or consolidated with, or transfer all or a portion of its assets and liabilities to, another plan or receive assets and liabilities from another plan.

(b) The merger or consolidation with, or transfer of assets and liabilities to, any other qualified plan shall be permitted only if the benefit each Participant would receive if the Plan were terminated immediately after such merger or consolidation or transfer of assets and liabilities would be at least as great as the benefit he would have received had the Plan been terminated immediately before any such transaction.

Section 3. Termination or Partial Termination

In the event of a complete or partial termination of the Plan, the Fund shall be allocated in accordance with Section 4044 of ERISA and the Retirement Income of each affected Employee shall become fully vested and nonforfeitable to the extent funded. In the event of a complete termination of the Plan, Retirement Income shall be distributed as soon as practicable after termination through the purchase of a non-transferable annuity contract or contracts from a life insurance company and lump sum distributions in accordance with the terms of the Plan. After all liabilities for Plan benefits have been satisfied, the Employer shall be entitled to any balance of the Fund which shall remain. In the event of a complete termination or a complete discontinuance of contributions under the Plan, each affected Participant shall become 100 % vested in his accrued benefit.

ARTICLE XVII: Non-alienation of Benefits

None of the benefits, payments, proceeds or distributions payable under the Plan shall be subject to the claim of any creditor of any Participant or to the claim of any creditor of any Beneficiary hereunder, or to any legal process of levy or attachment by any creditor of any such Participant or Beneficiary; and no such benefits shall be in any manner liable for or subject to the debts, liabilities, engagements, or torts of any Participant or Beneficiary; and neither any such Participant or Beneficiary shall have any right to alienate, commute, anticipate, transfer, encumber, pledge, or assign any of the benefits, payments, proceeds, or distributions under the Plan.

ARTICLE XVIII: Miscellaneous

Section 1. Construction

(a) Words used in this Plan in the masculine gender shall be construed to include the feminine gender where appropriate, and words used in this Plan in the singular or plural shall be construed as being in the plural or singular where appropriate.

(b) The Plan shall be construed, enforced, and administered and the validity thereof determined in accordance with the Code, and, when not inconsistent with the Code, the laws of the State of Georgia, including the conformity to Federal law provisions in Article 6 of Title 47 of the Official Code of Georgia, O.C.G.A. Section 47-1-80 et seq. (which are hereby incorporated herein by reference), and the Public Retirement Systems Standards Law, O.C.G.A. Section 47-20-1 et seq.

(c) In resolving any conflict between provisions of the Plan and in resolving any other uncertainty as to the meaning or intention of any provision of the Plan, the interpretation that (i) causes the Plan to constitute a qualified governmental retirement plan under the provisions of Code Sections 401 and 414(d) and the Trust as exempt from tax under Code Sections 501 and 115, and (ii) causes the Plan to comply with all applicable requirements of the Code and federal law shall prevail over any different interpretation.

(d) In resolving any conflict between the Plan and any policy or contract issued under the Plan, the provisions of the Plan shall prevail.

(e) The headings and subheadings in the Plan are inserted for convenience of reference only and are not to be considered in the construction of any provision of the Plan.

(f) Neither the establishment nor maintenance of the Plan nor any amendment thereof: nor any act or omission under the Plan or resulting from the operation of the Plan shall be construed:

(1) as conferring upon any Participant, beneficiary, or any other person a right or claim against the Trust Fund, the Trustees, the Employer, or the Administrator, except to the extent that such right or claim shall be specifically expressed and provided in the Plan;

(2) as a contract or Agreement between the Employer and any Participant or other person;

(3) as being consideration for, or an inducement or condition of, employment of any Participant or other person, or as affecting or restricting in any manner or to any extent whatsoever the rights or obligations of the Employer or any Participant or other person to continue or terminate the employment relationship at any time; or

(4) as giving any Participant the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or other person at any time.

Section 2. Non-Diversion

(a) The assets of the Plan shall never inure to the benefit of an Employer and shall be held for the exclusive purposes of providing benefits to Participants in the Plan and their beneficiaries and defraying reasonable expenses of administering the Plan, except in the case of a contribution which is made by an Employer under a mistake of fact as determined solely by the Administrator. Such contribution shall be returned to the Employer, upon demand, and shall be reduced for any loss incurred but unadjusted for any gains earned during the time the mistaken contribution was part of the Trust Fund.

(b) Trust assets shall be managed in compliance with Code Section 503(b).

Section 3. Legally Incompetent

Any Participant or Beneficiary receiving or claiming benefits under the Plan shall be conclusively presumed to be mentally competent and of age until the Plan Representative receives a written notice, in a form and manner acceptable to it, that such person is incompetent or a minor, and that a guardian or other person legally vested with the care of his estate has been appointed. In the event a guardian of the estate of any person receiving or claiming benefits under the Plan shall be appointed by a court of competent jurisdiction, payments shall be made to such guardian provided that proper proof of appointment is furnished in a form and manner suitable to the Plan Representative. Any payment so made shall be a complete discharge of liability therefore under the Plan.

Section 4. Benefits Supported Only by Trust Fund

Any person having any claim under the Plan shall look solely to the assets of the Trust Fund for satisfaction. In no event shall the Employer, or any of its employees or agents, be liable in their individual capacities to any person whomsoever, under the provisions of the Plan.

Section 5. Non-Discrimination

The Employer, through the Pension Committee, shall administer the Plan in a uniform and consistent manner with respect to all Participants.

Section 6. Limitation of Liability: Legal Actions

(a) It is expressly understood and agreed by each Employee who becomes a Participant hereunder that, except for willful neglect or fraud, neither the Employer, the Plan Representative, nor the Board of Trustees shall be in any way subject to any suit or litigation, or to any legal liability, for any cause or reason or thing whatsoever, in connection with the Plan or its operation, and each such Participant hereby releases the Employer, all its employees and agents, the Plan Representative, and the Board of Trustees from any and all liability or obligation.

(b) The Employer and the Plan Representative shall be the only necessary parties to any action or proceeding involving any rights under the Plan or the proper administration thereof, and no Participant, Beneficiary, or other persons having or claiming to have an interest in the Plan shall be entitled to any notice of process. Any final judgment which

is not appealed or appealable that may be entered in any such action or proceeding shall be binding and conclusive on the parties hereto and all persons having or claiming to have an interest in the Plan. Each fiduciary under the Plan shall be responsible only for the specific duties assigned under the Plan and shall not be directly or indirectly responsible for the duties assigned to another fiduciary. Any person or a group of persons may serve in more than one (1) fiduciary capacity with respect to the Plan.

Section 7. Claims

Any payment to a Participant or Beneficiary, or to their legal representatives, in accordance with the provisions of the Plan, shall to the extent thereof be in full satisfaction of all claims hereunder against the Plan Representative or the Employer, either of which may require such Participant, Beneficiary, or legal representative, as a condition precedent to such payment, to execute a receipt and release therefore in such form as shall be determined by the Plan Representative or the Employer.

Section 8. Errors in Benefits

The Pension Committee may correct errors and, so far as practicable, may adjust any benefit or credit or payment accordingly or take any other remedial action required or permitted to comply with any remedial or correction program promulgated by the Internal Revenue Service (IRS), including without limitation the Employee Plans Compliance Resolution System or any successor guidance, or otherwise provided pursuant to applicable law. If the benefit paid to a Participant or Beneficiary under the Plan is determined by the Pension Committee to be in excess of the amount of the benefit to which the Participant or Beneficiary may receive under the Code and/or the terms of the Plan (the “Overpayment”), the Pension Committee shall take reasonable actions as it may consider necessary in order to recoup the Overpayment from the Participant or Beneficiary to whom the Overpayment was erroneously paid, including (i) requiring the Overpayment to be repaid to the Plan, (ii) reducing future benefits that are (or may be) payable to the Participant or Beneficiary under the Plan, (iii) using any combination of the methods described in (i) or (ii) above, and/or (iv) taking any other steps that the Pension Committee considers necessary and appropriate to recoup the Overpayment to the extent permitted by applicable law applicable law, including The SECURE 2.0 Act of 2022 (as applicable to governmental plans), and IRS guidance.

Section 9. Notice

Any notice given under the Plan shall be sufficient if given to: (1) the Board if addressed to the Administrator at its office; (2) the Employer if addressed to the address of the Governing Authority; or (3) a Participant or Beneficiary, when addressed to the Participant at his or her address as it appears in the records of the Administrator or the Employer.

Section 10. Right of Recovery

If the Administrator makes any payment that according to the terms of the Plan and the benefits provided hereunder should not have been made, the Administrator may recover that incorrect payment, whether or not it was made due to the error of the Administrator, from the person to whom it was made, or from any other appropriate party. If any such incorrect payment is made directly to a Participant, the provisions of Section 8 apply.

Section 11. Evidence of Action

Any action by any Employer pursuant to any of the provisions of the Plan shall be evidenced by ordinance or resolution of its governing body, and the Administrator and the Board shall be fully protected in acting in accordance with such resolution or ordinance so certified to it. All orders, requests, and instructions to the Administrator by an Employer or by any duly authorized representative, shall be in writing and the Administrator shall act and shall be fully protected in acting in accordance with such orders, requests, and instructions.

Section 12. Reliance

The Administrator or Board shall not incur any liability in acting upon any notice, request, signed letter, telegram, or other paper or document believed by the Administrator or Board to be genuine or to be executed or sent by an authorized person.

Section 13. Entire Plan

The Plan document and the documents incorporated by reference herein shall constitute the only legally governing documents for the Plan. No statement by the Trustees, the Employer, or Administrator shall be used in any claim unless in writing, signed by the party against whom the claim is being made.

CITY OF ALPHARETTA

COMBINED DEFINED BENEFIT PENSION PLAN

(As Amended and Restated Effective as of January 1, ~~2016~~2023)

THIS PLAN CONSISTS OF THE CITY OF ALPHARETTA DEFINED BENEFIT PENSION PLAN AND THE CITY OF ALPHARETTA ENHANCED DEFINED BENEFIT PENSION PLAN

CITY OF ALPHARETTA
COMBINED DEFINED BENEFIT PENSION PLAN

Effective as of July 1, 2011, the City of Alpharetta Defined Benefit Pension Plan and the City of Alpharetta Enhanced Defined Benefit Pension Plan were merged into a single plan, the City of Alpharetta Combined Defined Benefit Pension Plan (the "Combined Plan"). The Combined Plan consists of the City of Alpharetta Defined Benefit Pension Plan document, the City of Alpharetta Enhanced Defined Benefit Pension Plan document, and the trust or custodial agreement which holds the assets of the Combined Plan.

The City of Alpharetta Defined Benefit Pension Plan and the City of Alpharetta Enhanced Defined Benefit Pension Plan shall be referred to as the "Component Plans" of the Combined Plan. All benefits of Participants in the City of Alpharetta Defined Benefit Pension Plan shall be determined pursuant to the terms of the City of Alpharetta Defined Benefit Pension Plan document, and all benefits of Participants in the City of Alpharetta Enhanced Defined Benefit Pension Plan shall be determined pursuant to the terms of the City of Alpharetta Enhanced Defined Benefit Pension Plan document.

Although the Component Plans are maintained under separate plan documents, the Component Plans constitute a single plan for purposes of Treasury Regulations Section 1.414(l)-1(b)(1) and for all reporting, funding, accounting and actuarial purposes. Separate records for each of the Component Plans shall be maintained to the extent necessary to determine benefits and for any other purpose designated by the Administrator.

The Combined Plan is hereby amended and restated in its entirety to reflect amendments made to the Component Plan documents since their last restatement and to comply with recent changes in the law. Except to the extent otherwise provided herein or as may otherwise be required pursuant to applicable law, the provisions of the Component Plans shall be effective as of January 1, ~~2016~~2023, and apply only to an employee who terminates employment on or after January 1, ~~2016~~2023. Except as otherwise specifically provided for herein, a former employee's eligibility for benefits and the amount of benefits, if any, payable to or on behalf of a former employee shall be determined in accordance with the provisions of the applicable plan in effect on the date his employment terminated.

IN WITNESS WHEREOF, this Plan has been executed by the Employer on this _____ day of ~~January, 2016~~___________, 2023.

EMPLOYER

THE CITY OF ALPHARETTA

By: _______________________________________
Mayor

Approved as to Form:

By: _______________________________________
City Attorney

Summary report: **Litera® Change-Pro for Word 10.13.0.36 Document comparison done on 10/20/2023 10:55:48 AM**	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original DMS: iw://DOCS.MMMLAW.COM/mmmdms1/16048124/1	
Modified DMS: iw://DOCS.MMMLAW.COM/mmmdms1/16048124/3	
Changes:	
Add	4
~~Delete~~	4
~~Move From~~	0
Move To	0
Table Insert	0
~~Table Delete~~	0
Table moves to	0
~~Table moves from~~	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	8

CITY OF ALPHARETTA

DEFINED BENEFIT PENSION PLAN

(As Amended and Restated Effective as of January 1, ~~2016~~2023)

CITY OF ALPHARETTA
DEFINED BENEFIT PENSION PLAN

TABLE OF CONTENTS

ARTICLE I: Definitions

This Article covers all generally applicable definitions used in this Plan, except for definitions related to service, which are in Article II. When the initial letter of a word or phrase is capitalized herein, the meaning of such word or phrase shall be as follows, unless a different meaning is plainly required by the content. This document is effective January 1, ~~2016~~2023, except as otherwise provided herein.

Section 1. "Accrued Benefit" shall mean, as of any date, the Normal Retirement benefit payable to a Participant at his Normal Retirement Date computed in accordance with the provisions of Article IV, based upon the Participant's Total Credited Service and his Final Average Earnings (if applicable) as of the date that the Participant's Accrued Benefit is being determined.

Section 2. "Actuarial Equivalent" shall mean a benefit of approximately equal value when computed on the basis of the actuarial assumptions contained in Article X.

Section 3. "Actuary" shall mean an individual, or firm, appointed or approved by the Board of Trustees to perform actuarial calculations necessary in the funding of the Plan.

Section 4. "Administrator" shall mean the City Administrator.

Section 5. "Applicable Form" shall mean the appropriate form as designated and furnished by the Administrator to make the election or provide the notice required by the Plan. In those circumstances where a written election or consent is not required by the Plan or the Code, the Administrator may prescribe an oral, electronic, or telephonic form in lieu of or in addition to a written form.

Section 6. "Board of Trustees" or "Board" shall mean the City Administrator, City Attorney, Finance Director, Mayor or a member of the City Council or a resident of the City of Alpharetta designated by the Mayor, and the City Council liaison to Finance.

Section 7. “Code” shall mean the Internal Revenue Code of 1986, as applicable to governmental plans, as amended from time to time, and the Internal Revenue Code of 1954, as applicable to governmental plans.

Section 8. “Contract” shall mean the entire contents of the Ordinance or Resolution adopting the Plan and any future amendments.

Section 9. “Contributions” shall mean payments made by the Employer to provide the benefits specified in the Plan.

Section 10. “Default Beneficiary” shall mean the Spouse of the Participant.

Section 11. “Disability” shall mean the following:

(a) A physical or mental disability of a Participant who because of such disability becomes entitled to receive disability insurance benefits under the Federal Social Security Act, as amended, provided that the following conditions are satisfied:

(1) Such disability commenced on a specified date during the period of the Participant's employment with the Employer; and,

(2) Such disability was not self-inflicted, incurred in military service, incurred in the commission of a felonious enterprise; or the result of the use of narcotics or drugs or habitual use of alcohol; or

(b) A Participant who is not disabled in accordance with the definition under subsection (a) above solely because he lacks the quarters of Social Security coverage required under the Federal Social Security Act, as amended, shall qualify for Disability if the Pension Committee determines that the Participant is permanently disabled on the basis of a certificate

signed by at least two (2) physicians, (one physician selected and paid by the disabled Participant and one selected and paid by the Employer) stating that:

(1) The Participant is permanently disabled as defined in Code Section 72(m); and

(2) Such disability commenced on a specified date during the period of the Participant's employment with the Employer; and

(3) Such disability was not self-inflicted, incurred in military service, incurred in the commission of a felonious enterprise, or the result of the use of narcotics or drugs or habitual use of alcohol.

Section 12. "Disability Date" shall mean, for purposes of determining the disability retirement benefit prior to February 29, 2008, the first day of the first calendar month in which: (a) a Participant becomes entitled to receive a disability insurance benefit under the Federal Social Security Act, as amended; or (b) the Participant's Disability is determined by the Pension Committee to have commenced in the case of Disability determinations made by the Pension Committee pursuant to Article 1, Section 11(b) as applicable. However, in no event will the Disability Date be earlier than one (1) calendar month following the date of the Participant's Termination of Employment as a result of Disability.

Section 13. "Early Retirement Date/Early Retirement" shall mean the first day of the month coinciding with or next following the day a Participant qualifies for Early Retirement when the Participant actually Retires.

Section 14. "Earnings" shall mean the total taxable compensation paid to a Participant by the Employer, as reflected in the Employer's W-2 payroll records, adjusted as provided in this Section. Earnings shall include amounts which are not currently includable in the gross income of a Participant and which are (a) made pursuant to a salary reduction agreement under compensation deferred under Code Sections 125, 132(f)(4), 402(e)(3), 402(h)(1), 403(b) or

457(b), and (b) pick up contributions made by the Employer under an arrangement described in Code Section 414(h). Earnings shall also include any amounts paid to a Participant as (c) a K-9 supplement, (d) post-employment payments of up to 240 hours of paid time off (or the corresponding amounts as defined in the City of Alpharetta Human Resources Policies and Procedures Manual as of October 17, 2005, if different, for Police and Firefighters), and (e) overtime pay attributable to the Participant's first 300 overtime hours in a calendar year. Earnings shall not include (1) any amounts (other than the K-9 supplement referenced in (c) above) paid to a Participant as reimbursement for expense allowances, including but not limited to, automobile and clothing allowances, ~~and shall not include~~(2) any amounts (other than the post-employment payments of paid time off referenced in (d) above) paid to a former Participant after his Termination of Employment which are designated by the Employer as deferred compensation, severance or any other type of payment that is not normal remuneration for services rendered, (3) any amounts paid as a retention bonus to certain employees pursuant to an employment contract approved by the Mayor and City Council that provides such retention bonus is not included as Earnings, or (4) any amounts paid while a Participant is not an Eligible Employee or is ineligible to accrue benefits under the Plan, each as determined in the sole discretion of the Administrator.

The Earnings of a Participant for any year taken into account under the Plan for any Plan Year beginning prior to January 1, 2002 shall not exceed Two Hundred Thousand Dollars ($200,000) or for any Plan Year beginning on or after January 1, 2002 shall not exceed Two Hundred Thousand Dollars ($200,000), as increased by the Cost of Living Adjustment for the year pursuant to Code Section 401(a)(17)(B) ($~~265,000~~330,000 for ~~2016~~2023).

Section 15. "Effective Date" shall mean January 1, 1972.

Section 16. "Eligible Employee" shall mean any Employee who is a Regular Full Time Employee or a Regular Part Time Employee, and satisfies the eligibility conditions set forth in this Section. A Regular Full Time Employee means (a) an Employee classified by the Employer as a Regular Full Time Employee who is regularly scheduled to work at least 37 hours per week as a full time employee, or such other hourly schedule as may be established from time to time pursuant to the policies and procedures adopted by the Employer for Regular Full Time

Employees, (b) an elected or appointed member of the Governing Authority, and (c) the elected or appointed Municipal Judge. Elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge do not have to complete an hourly requirement to be classified as Eligible Employees. A Regular Part Time Employee means an Employee classified by the Employer as a Regular Part Time Employee who is regularly scheduled to work at least 20 hours per week, or such other hourly schedule as may be established from time to time pursuant to the policies and procedures adopted by the Employer for Regular Part Time Employees. Seasonal or temporary workers are not classified as Eligible Employees.

(a) The following Employees qualify as Eligible Employees:

(1) any Employee who is a Regular Full Time Employee, was hired before March 1, 2008 and made an irrevocable election to participate in this Plan before March 1, 2008;

(2) any Employee who was classified by the Employer as a grandfathered Regular Part Time Employee, was hired before March 1, 2008 and made an irrevocable election to participate in this Plan before March 1, 2008;

(3) any Regular Full Time Employee participating in the Plan who changes status to become Regular Part Time Employee, or vice versa, shall continue to be an Eligible Employee; and

(4) any Eligible Employee who has a Termination of Employment after March 1, 2008, made an irrevocable election to participate in the Plan, and was rehired before July 1, 2009; eligibility for Employees satisfying this paragraph (4) is limited to additional Vesting Service, and an updated ~~final~~Final Average Earnings determination as of his or her Termination of Employment or Retirement.

(b) The following Employees shall not be classified as Eligible Employees:

(1) Employees hired after February 29, 2008 are not eligible to participate in the Plan; ~~and~~

(2) Participants who incur a Termination of Employment and are rehired after February 29, 2008 will be credited with additional Vesting Service for Service accrued after their rehire, but these Participants will not be credited with Service after rehire for the purpose of accruing additional benefits under the Plan~~.~~; and

(3) Except as provided above, Employees (including the Mayor, elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge) who are hired or rehired, elected or appointed on or after March 1, 2008.

Section 17. "Employee" shall mean any person who on or before March 1, 2008 is regularly employed by the Employer as a common law employee, including the Mayor, elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge. However, notwithstanding any other provision of the Plan to the contrary, the term "Employee" does not include: (a) an individual who is a nonresident alien and who receives no earned income (within the meaning of Code Section 911(d)(2)) from an Employer which constitutes income from sources within the United States within the meaning of Code Section 861(a)(3); (b) any person who is considered to be a leased employee under Code Section 414(n)(5); (c) any individual whose employment is governed by the terms of a collective bargaining agreement between Employee representatives and the Employer in which retirement benefits were the subject of good faith bargaining, unless such agreement expressly provides for the inclusion of such individuals as eligible to participate in the Plan; (d) individuals who receive earned income from the Employer but whose employment verification information has been rejected by a governmental agency or entity; or (e) any person treated in good faith by an Employer as an independent contractor and who is later determined by a governmental agency or entity or court to be a common law employee.

Section 18. "Employer" shall mean The City of Alpharetta.

Section 19. “Enrollment Date” shall mean the date that an Eligible Employee first becomes a Participant under this Plan.

Section 20. “FMLA” shall mean the Family and Medical Leave Act of 1993, as amended from time to time.

Section 21. “Firefighter” shall mean an Eligible Employee of the Employer who is either certified as a firefighter pursuant to O.C.G.A. § 25-4 or who would otherwise be required to be certified as a firefighter but who is exempt pursuant to O.C.G.A. §25-4-12.

Section 22. “Final Average Earnings” shall mean the greater of:

(1) The arithmetic annual average of the Earnings paid to a Participant for 3 consecutive years (12 month periods) of Credited Service preceding the Participant's most recent Termination.

-or-

(2) The highest three calendar years of Earnings.

Calculation of Final Average Earnings shall be subject to the following:

(a) If a Participant terminates employment or is on an unpaid leave of absence and he later returns to employment with the Employer, the period(s) prior to and following such absence from employment shall be considered consecutive.

(b) If a Participant has not completed the number of consecutive years of Credited Service necessary to compute Final Average Earnings under this Section as of the date of his most recent Termination preceding Retirement, then his Final Average Earnings shall be determined by dividing his total Earnings for his entire period of Credited Service by his total number of years of Credited Service. In computing the number of years of Credited Service for this purpose, incomplete years of Credited Service shall be converted to fractional equivalents of years and included in the computation.

Section 23 "Governing Authority" shall mean the Mayor and City Council of the Employer.

Section 24. "Ineligible Employee" shall mean an Employee of the Employer who is not an Eligible Employee.

Section 25. "Late Retirement Date" shall mean the first day of the month coinciding with or next following the day the Participant qualifies for Late Retirement, as specified in Article IV, Section 3, as of which the Participant actually retires.

Section 26. "Military Service" shall mean service performed while on active duty in the Armed Forces of the United States if the Participant was granted an honorable discharge. Except as otherwise required by federal or state law, Military Service shall not include service which is credited toward retirement under any other local, state, or federal retirement or pension plan.

Section 27. "Monthly Retirement Benefit" shall mean the monthly benefit as provided in Article IV or any optional benefit payable in lieu thereof as provided in Article V.

Section 28. "Normal Retirement Date" shall mean the first day of the month coinciding with or next following the date the Participant qualifies for Normal Retirement.

Section 29. "Participant" or "Participating Employee" shall mean any Eligible Employee who is or may become eligible to receive a benefit of any type from the Plan and who has commenced participation in the Plan under Article III.

Section 30. "Pension Committee" shall mean the Board of Trustees as referenced in Section 6 above.

Section 31. "Plan" shall mean the provisions of this document.

Section 32. “Plan Representative” shall mean the Board of Trustees as defined in Section 6 above. The Plan Representative(s) has full authority to represent the Plan in all communications with the Employees.

Section 33. “Plan Year” shall mean a twelve (12) month period beginning January 1 and ending December 31.

Section 34. “Police Officer” shall mean an Eligible Employee employed by the Employer's Police Department who is either certified or registered as a peace officer pursuant to O.C.G.A. Chapter 35-8.

Section 35. “Post-Retirement Beneficiary” shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a post-retirement survivor benefit in accordance with and subject to the provisions of Article V and Article VI.

Section 35A. “Pre-Retirement Beneficiary” shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a pre-retirement death benefit in accordance with and subject to the provisions of Article VI.

Section 36. “Resolution” shall mean a resolution duly adopted by an Employer.

Section 37. “Retired Participant” shall mean any Participant who has Terminated Employment with the Employer and who is receiving a benefit.

Section 38. “Retirement” or “Retires” shall mean withdrawal from Service with a retirement allowance granted under the provisions of the Plan.

Section 39. “Section” shall mean, when not preceded by the word Code or ERISA, a section of the Plan document.

Section 40. “Spouse” shall mean a person who, as of the date of the Participant's or Terminated Vested Participant's death, as applicable, is lawfully joined with the Participant or Terminated Vested Participant in a marriage which is recognized under the laws of the State of Georgia. Notwithstanding the foregoing, effective June 26, 2013, for purposes of Sections 1 and 2 of Article VIII of the Plan and to the extent otherwise required by Federal law, “Spouse” shall mean a person who is legally married to the Participant under Federal law as determined in accordance with Revenue Ruling 2013-17 and Notice 2014-19.

Section 41. “Terminated Vested Participant” shall mean any Participant who has Terminated Employment with the Employer and who has a Vested Benefit under any provision of the Employer's Plan.

Section 42. “Termination,” “Terminate Employment,” “Termination of Employment,” or “Terminated” shall mean a severance of employment with the Employer, including Retirement, resignation or discharge, lapse of recall rights after layoff, death, or vacation of office by an elected or appointed member of the Governing Authority. Provided, however, that Termination shall not include: (i) absence from active employment which is not treated by the Employer as a Termination of Employment, including absence due to Disability for which the Participant is eligible to continue to accrue Credited Service under Article IV, Section 5; (ii) absence due to military service to the extent required under USERRA and Code Section 414(u)(8)(A), (iii) absence due to leave which qualifies as family or medical leave under the FMLA, to the extent required under the FMLA; or (iv) absence due to an authorized leave of absence for any reason if approved by the Employer, unless otherwise required by law or unless the terms of the leave otherwise specify, if an Employee on an authorized leave of absence fails to return to active employment upon expiration of the leave of absence, the Employee will be considered terminated as of the date immediately preceding the approved leave period.

Section 43. “Trust Administrator” will disburse retirement benefits and have custody of the Plan's assets.

Section 44. “Trust Fund” means the total amounts, invested or uninvested, held at any time in trust or custody for the Employer.

Section 45. “Vested,” “Vesting,” “Vested Right,” or “Vested Benefit” shall mean the rights of a Terminated Vested Participant as specified in Article VII.

ARTICLE II: Service

Section 1. "Current Credited Service" shall mean the number of years and complete months of Service of a Participant with the Employer from his Enrollment Date to his Termination, which are credited as Current Credited Service for purposes of meeting the Plan's requirements for vesting, retirement and death benefit eligibility, and/or for purposes of computing the amount of benefits payable under the Plan.

Section 2. "USERRA Military" Service Credit. Notwithstanding any provision of this Plan to the contrary, benefits and service credit with respect to qualified military service shall be provided in accordance with Code Section 414(u). Code Section 414(u) provides that: (i) individuals reemployed under the Uniform Services Employment and Reemployment Rights Act of 1994 ("USERRA") must be treated as not having incurred a Break in Service because of qualified military service and (ii) periods of qualified military service must be counted for vesting and benefit accruals.

Section 3. "Credited Past Service" shall mean the number of years and complete months of Service of a Participant with the Employer prior to his Enrollment Date which are treated as Credited Past Service for purposes of meeting the Plan's requirements for participation, vesting, retirement and death benefit eligibility, and/or for purposes of computing the amount of benefits payable under the Plan.

Section 4. "Prior Governmental Service" shall mean government service external to the City of Alpharetta, granted to any Eligible Employee whose original employment date or rehire date is prior to July 1, 2006. This provision only applies to services performed for GMEB pension plan participants.

Section 5. "Service" shall mean regular service rendered as an Eligible Employee of the Employer. Service may include absence from active employment with the Employer under conditions which are not treated by the Employer as a Termination of Employment, subject to Article III concerning leaves of absence and any other conditions or limitations specified in the

Plan. No Participant may receive credit for more than one (1) year of Service in any twelve (12) month period. Unused leave shall not be treated as Credited Service.

Section 6. “Total Credited Service” shall mean the sum of the Participant's Current Credited Service, and Credited Past Service, as specified in this Article. The term Total Credited Service includes any Service required to be included in Total Credited Service by USERRA, or any other applicable federal or state law. Full months of Total Credited Service shall be treated as fractions of one (1) year. Partial months shall not be included in the calculation. An Employee excluded from participation because of age shall receive credit for all Service as required by law.

Section 7. “Vesting Service” shall mean Total Credited Service, plus Prior Governmental Service plus any service for which a lump sum benefit has been paid by the Employer.

ARTICLE III: Eligibility, Qualification, and Participation

Section 1. Classes of Eligible Employees.

A person must be included in the definition of Employee set forth in Section 16 of Article I in order to be an Eligible Employee. If a person does not satisfy the definition of "Employee", he or she shall not be classified as an Eligible Employee.

Section 2. Qualifications for Participation.

(a) Minimum Service Requirement.

In determining whether an Employee is an Eligible Employee, the following rules shall apply:

(1) If an Employee does not meet the minimum requirements established by the Employer to be an Eligible Employee, he or she shall not be considered an Eligible Employee, unless and until he satisfies such requirements. If an Employee who is an Eligible Employee but has not yet become a Participant no longer meets the requirements to be an Eligible Employee, but remains an Employee of the Employer, he or she shall no longer be considered an Eligible Employee, unless and until he or she again satisfies the applicable requirements.

(2) No period of employment during which an Employee is not classified as an Eligible Employee and no leave of absence granted to such Employee shall be counted in determining whether any waiting period for participation established by the Employer pursuant to subsection (b) below has been satisfied. However, provided the Employee remains continuously employed by the Employer, such periods shall not be considered a Break in Service under subsection (b)(l) below for purposes of satisfying said waiting period.

(b) Waiting Period.

Eligible Employees shall be eligible to participate in the Plan immediately upon their date of hire.

(1) Treatment of Service as an Ineligible Employee. If an Employee of the Employer who is not an Eligible Employee becomes an Eligible Employee before March 1,

2008 while remaining continuously employed by the Employer, said Eligible Employee shall become eligible to commence participation in the Plan on the date he becomes an Eligible Employee.

(2) Prior Participation in Another GMEBS Plan. As described under Article II, Section 4, Service of an Eligible Employee in other GMEBS plans will be recognized if employed by the Employer prior to July 1, 2006.

Section 3. Establishing Participation in the Plan.

(a) Mandatory vs. Optional Participation.

Participation in the Plan shall be considered mandatory for all Eligible Employees.

(b) Mandatory Participation.

If participation is mandatory for a class of Eligible Employees, then all Eligible Employees in the class shall become Participants in the Plan on the first day of the month immediately following or coinciding with the date they satisfy the applicable waiting period and any other eligibility requirements for participation.

(c) Optional Participation.

Participation in the Plan shall not give any Eligible Employee the right to be retained in the employ of the Employer nor, upon dismissal, to have any right or interest in the Trust Fund other than as herein provided.

Section 4. Change in Employment Status.

(a) Transfer to Ineligible Status.

If a Participant's employment status changes such that he becomes an Ineligible Employee, he shall cease to accrue benefits under the Plan for any purpose and his interest under the Plan, if any, shall be only such as existed immediately before he became an Ineligible Employee, unless and until he again becomes a Participant. In no event will his Service or Earnings as an Ineligible Employee be taken into account for purposes of meeting the Plan's minimum service requirements for Vesting, retirement eligibility, death benefit eligibility, or for purposes of computing the amount of any benefit payable under the Plan. However, said period of Service as an Ineligible Employee shall not be considered a Break in Service under Article III, Section 6, provided the Ineligible Employee remains continuously employed by the Employer. If the Ineligible Employee does not again become a Participant prior to Retirement or Termination of Employment, his Vested Benefit, if any, shall be paid as provided in Article VII.

(b) Transfer Back to Eligible Status.

If an Ineligible Employee described in subsection (a) above remains continuously employed by the Employer and he has another change in employment status such that he again becomes a Participant, he shall thereafter be entitled to accrue benefits in accordance with the terms of the Plan as in effect as of the date of the subsequent change in employment status.

Section 5. Participant Leaves of Absence.

(a) USERRA, FMLA Leave.

Notwithstanding any provision of this Plan to the contrary, if any period of absence is required to be counted under USERRA, the FMLA or any other applicable federal or state law as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting, retirement or death benefit eligibility, then said period of absence shall be counted as such in accordance with and subject to the requirements of such law.

(b) Other Leaves of Absence.

Unless otherwise required by law or unless the terms of the leave otherwise specify, an authorized leave of absence granted to a Participant by the Employer will be counted as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting and benefit eligibility. However, if the Participant does not return to active employment upon expiration of the authorized leave period, then subsection (c) shall apply.

(c) Failure to Return to Service.

Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment with the Employer upon expiration of a leave of absence, his interest under the Plan, if any, including his Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for Vesting and any minimum Service requirements for Retirement or death benefit eligibility, will be limited to that accrued as of the date preceding the approved leave period.

(d) Unused Leave.

The Employer does not credit unused leave at termination or retirement as Credited Service.

Section 6. Non-Vested Participant Breaks in Service.

This Section shall apply only to Participants who are Eligible Employees. If a non-vested Participant experiences a Break in Service; the Participant's Current Credited Service shall not include any Service rendered prior to the Break in Service, unless the Participant returns to employment with the Employer within 5 years and performs the lesser of Service equal to the Break in Service, or Service equal to one (1) year. The following limitations shall apply in administering the Break in Service rule:

(a) Absence of Less Than One (1) Year.

If a Participant terminates employment with the Employer and returns to employment with the Employer within one (1) year after said termination, the Participant shall not be deemed to have incurred a break in Service. Except as otherwise required under this Section, however, the time he was absent shall not be taken into account for any purpose under the Plan.

(b) Treatment of Leaves of Absence.

No leave of absence or other period of absence from employment shall be considered a Break in Service if it is not permitted to be treated as such under USERRA, the

FMLA, or any other applicable federal or state law. Unless otherwise required by law or unless the terms of the leave otherwise specify, any other authorized leave of absence granted to a Participant shall not be deemed a break in Service, provided the Participant was regularly employed by the Employer immediately prior to his leave of absence and the Participant is reemployed by the Employer upon expiration of the leave of absence. Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment upon expiration of the approved leave period, he will be considered to have incurred a Break in Service under this Section as of the date immediately preceding the approved leave period.

(c) Transfer to Ineligible Employee Status.

If a Participant's employment status changes such that he becomes an Ineligible Employee pursuant to Section 5 above, the period of time spent as an Ineligible Employee shall not be considered a Break in Service under this Section, provided the Participant remains employed by the Employer. Unless otherwise specified by the Employer, leaves of absence granted to an Ineligible Employee will not be considered a Break in Service under this Section, provided the Ineligible Employee returns to active employment with the Employer upon expiration of the approved leave period and the requirements of subsection 6(b) above are otherwise satisfied with respect to such leave of absence.

(d) Repeated Breaks in Service.

If a non-vested Participant has a Break in Service, returns to employment with the Employer, and experiences one or more additional Breaks in Service prior to satisfying the one (1) year Service requirement necessary to work off the initial break, then the Participant's Current Credited Service shall not include any Service rendered prior to the most recent Break in Service, unless upon the Participant's return to employment with the Employer following the most recent Break in Service he performs Service for a period equal to one (1) year.

Section 7. Breaks in Service where a Lump Sum was Paid.

If Participant is reemployed subsequent to being paid a Lump Sum, the Participant has six months to repay the lump sum, or for Credited Service purposes he or she will be treated as a new hire.

ARTICLE IV: Retirement Benefits and Eligibility

Section 1. Normal Retirement Benefit.

(a) A Participant, upon Retirement on or after his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which occurs his effective Retirement Date and shall be payable on the last day of each month thereafter during his lifetime. However, if directed by the Employer, Normal Retirement Benefits may be paid retroactively to the last day of the month following the month in which the Participant's Termination occurs (or, if the Participant's Termination occurs on the first of the month, the last day of said month) or if later, the last day of the month in which his Normal Retirement Date occurs. The amount of the Monthly Retirement Benefit shall be determined based upon 2% of Final Average Earnings multiplied by years of Total Credited Service divided by 12.

(b) No interest shall be paid on the retroactive payment of Normal Retirement benefits which are only allowed to accommodate reasonable administrative delays.

(c) There are special benefits for Elected or Appointed Members of the Governing Authority and the elected or appointed Municipal Judge: $30 per month for each year of Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer prior to July 1, 1999. For years of Credited Service as an elected or appointed member of the Governing Authority or the elected or appointed Municipal Judge on or after July 1, 1999 the same benefit as other employees except that for the purposes of this provision Final Average Earnings shall mean the average annual earnings of Eligible Employees included in the most recent employee census report prepared in connection with the Plan's annual actuarial valuation.

(d) A Participant will be eligible and qualify for Normal Retirement upon attaining age 65 and completing 5 years of Vesting Service.

Section 2. Early Retirement Benefit from Active Employment.

(a) A Participant, upon Retirement from active employment with the Employer on or after his Early Retirement Date and before his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant. The amount of such Monthly Retirement Benefit for Early Retirement from active employment shall be computed in the same manner as for a Normal Retirement Benefit and determined in the following manner:

(1) For Participants who are Police Officers and Firefighters employed by the City on July 1, 1999, who have reached age 55 and have at least five years of Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(2) For Participants who are Police and Firefighters employed by the City after July 1, 1999 who have reached age 55 and have at least ten years of continuous Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(3) For Participants who have reached age 55 and the sum of the Participant's age and Vesting Service are at least 80 (the "Rule of 80"), the Monthly Retirement Benefit shall be unreduced; and

(4) For all other Participants who have reached age 55 and have at least five years of Vesting Service, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1.

(b) Retroactive payment of Early Retirement benefits to the Participant's Early Retirement Date is permitted, but only to accommodate reasonable administrative delays.

(c) A Participant will be eligible and qualify for Early Retirement upon attaining age 55 and completing 5 years of Vesting Service.

Section 3. Early Retirement Benefit from Terminated Vested.

(a) A Terminated Vested Participant, upon Retirement on or after his Early Retirement Date and before his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant. The amount of such Monthly Retirement Benefit for Early Retirement for a Terminated Vested Participant shall be computed in the same manner as for a Normal Retirement Benefit and determined in the following manner:

(1) For Terminated Vested Participants who terminated employment with the Employer before February 29, 2008, that were Police Officers and Firefighters employed by the City on July 1, 1999 and have reached age 55 and have at least five years of Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(2) For Terminated Vested Participants who terminated employment with Employer before February 29, 2008, that have reached age 55 and the sum of the Participant's age and Vesting Service are at least 80 (the "Rule of 80"), the Monthly Retirement Benefit shall be unreduced;

(3) For Terminated Vested Participants who terminated employment from the Employer before July 1, 2009, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1; and

(4) For all other Terminated Vested Participants, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 8.

(b) Retroactive payment of Early Retirement benefits to the Participant's Early Retirement Date is permitted, but only to accommodate reasonable administrative delays.

(c) A Terminated Vested Participant will be eligible and qualify for Early Retirement upon attaining age 55 and completing 5 years of Vesting Service.

Section 4. Late Retirement Benefit.

A Participant may retire from the active Service of the Employer on the first day of any month after his Normal Retirement Date, in which case the Participant shall receive a Late Retirement Benefit. The Late Retirement Benefit shall be calculated in the same manner as the Normal Retirement Benefit.

Section 5. Disability Benefit.

A Participant who is Disabled under Article 1 Section 11 will continue to accrue ~~Benefit Accrual~~Credited Service and ~~Eligibility~~eligibility for vesting, retirement, and death benefits just as he would have had he remained an active Employee with the Employer. These benefits will continue to accrue as long as the Participant either, retires while remaining Disabled, dies while remaining Disabled, or returns to Employment with the Employer. In the event the Participant recovers and does not return to Employment with the Employer, his Benefit Accruals cease at the date he ceased to be an Active Employee. In other words this benefit does not vest until the Participant either dies while Disabled, returns to ~~Employment~~employment, or Retires.

Prior to February 29, 2008, a Participant having a Disability as defined in Article 1 Section 11 is immediately eligible for a disability retirement benefit. This benefit is equal to his Normal Retirement Benefit or if the Participant is an Eligible Employee, 20% of Final Average Earnings if greater. The benefit is life only, and commences on the last day of the month coincident with or following the Disability Date as ~~Defined~~defined in Article 1 Section 12.

Section 6. Suspension of Benefits

(a) General Rule.

Unless otherwise provided in this Section, if a Retired Participant returns to Service as an Employee with the Employer, said Monthly Retirement Benefit shall be suspended as of the date of said return to Service. The Employer may engage on a retainer or fee basis any person receiving benefits hereunder and such engagement will not terminate or suspend such benefits. In such case, said person will not accrue benefits or service credit for any purpose under the Plan during said period of reemployment.

(b) Re-Computation of Benefit in Case of Suspension.

The benefit of a Retired Participant whose benefit payments are suspended during a period of rehire will be equal to the sum of (1) the monthly benefit payable to the Participant prior to suspension of benefits, and (2) the Actuarial Equivalent, expressed as a monthly benefit, of the suspended monthly benefit actuarially increased to the date benefits resume. For purposes of this subsection, the term "Actuarial Equivalent" shall mean an amount equal to the value of Retirement benefits received, determined as of the date of the Participant's re-retirement and computed on the basis of the actuarial assumptions contained in Article X, Section 5. In no event shall the resulting benefit be less than the benefit payable at the time of his previous Retirement. A Retired Participant who is reemployed as an Employee shall not be authorized to change his form of benefit payment on his subsequent re-retirement, or to change his Post-Retirement Beneficiary, or to name a Post-Retirement Beneficiary if one had not been previously named. For the purposes of this Section 5, any such Participant's Credited Service subsequent to his reemployment by the Employer as an Employee shall commence as of the date of his reemployment as an Employee.

(c) Death in Service After Reemployment.

If a Retired Participant returns to Service with the Employer as an Employee and he dies during the period of his reemployment and before re-retirement, then his Post-Retirement Beneficiary, if any, shall be entitled to receive the greater of (1) the monthly post-retirement survivor benefit payable, if any; or (2) the monthly in-service death benefit, if any, payable for the class of Employees to which the Participant belongs as of his date of death, reduced by the Actuarial Equivalent of any Retirement benefits received by the Participant prior to his death. This provision shall not be interpreted to permit payment to a Spouse (if not the Post-Retirement Beneficiary) in the event of a Retired Participant's death during reemployment.

(d) Return to Employment From Disability.

Any Participant who returns to employment directly from Disability will retain increased ~~credited service~~Credited Service for the period of Disability.

ARTICLE V: Optional Forms of Retirement Income

Section 1. Election of Optional Benefits.

A Participant may elect, or may revoke a previous election and make a new election, at any time prior to his effective Retirement Date, to have his Retirement benefit payable under one of the options hereinafter set forth in lieu of the lifetime monthly Retirement benefit he is otherwise entitled to receive under Article IV. The benefit shall be paid in accordance with and subject to the terms of such option elected. Election of any option shall be made by the Participant in writing on the Retirement Application and shall be subject to approval by the Administrator.

Section 2. Designation of Post-Retirement Beneficiary.

If the Participant elects Joint and Survivor Options or Period Certain and Life Options, he shall designate a Post-Retirement Beneficiary to receive a survivor benefit in accordance with and subject to the terms of such Option. Designation of a Post-Retirement Beneficiary may be revoked or changed by the Participant by submitting a new completed Retirement Application at any time prior to the Participant's effective Retirement date. Only the last such designation of a Post-Retirement Beneficiary shall have effect, and any new designation of a Post-Retirement Beneficiary shall invalidate, supersede, and revoke any prior designation.

Section 3. Description of Options.

The amount of any optional benefit set forth below shall be the Actuarial Equivalent of the amount of benefit that would otherwise be payable to the participant under Article IV, Sections 1-4.

(a) Joint and Survivor Option.

A decreased retirement benefit which shall be payable during the lifetime of the Participant and, if his designated Post-Retirement Beneficiary should survive him, shall continue after his death during the lifetime of his Beneficiary in the same amount (100%) or in such smaller amount (75%, 50%) as the Participant may designate. The Participant's retirement benefit shall be calculated in accordance with Article X, Section 2.

(b) Period Certain and Life Option.

A decreased benefit payable monthly to the Participant during his lifetime and, in the event of his death within a period of specified years, either ten (10), or twenty (20) years after his benefit commencement, the same monthly amount shall be payable for the balance of such period to the Post-Retirement Beneficiary designated by him. If the Postretirement Beneficiary does not survive the Participant, all payments shall cease at the death of the Participant and no further benefits will accrue to his estate or to other persons except as provided in Article V. The Retirement benefit shall be calculated in accordance with Article X, Section 3.

Section 4. Cancellation of Election.

The election by a Participant of any option in Sections 1-3 of this Article V shall be null and void if either the Participant or his designated Post Retirement Beneficiary dies before the Participant's effective Retirement date.

Section 5. Rule for Small Benefits.

Effective January 1, 2002 the present value of a Plan benefit shall be distributed to the Participant, Terminated Vested Participant, or Spouse, as applicable, if the benefit payable to the recipient does not exceed the Code Section 411(a)(11)(A) limit on the date of distribution. The value of said Plan benefit shall be determined in accordance with Article X Section 6.

Section 6: Distributions.

Distributions payable as of any date shall be made on or as soon as administratively feasible after that date.

Section 7. Compliance with Code Section 401(a)(9).

All distributions shall be made in compliance with Article VIII.

ARTICLE VI: Death Benefits

Section 1. Pre-Retirement Death Benefit.

(a) For Participants who Terminated Employment before January 1, 2015, the Pre-Retirement Death Benefit shall be determined as follows:

If a Vested married Participant (even if Terminated Vested) dies prior to eligibility for Early Retirement, his Spouse shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence as of the date which would have been the Participant's Normal Retirement Date or, at the election of the Spouse, as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit. Notwithstanding any of the above, payment of the annuity is subject to the provisions of Article X Section 6.

If a Vested married Participant (even if Terminated Vested) dies after eligibility for Early Retirement, his Spouse shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence the first of the month coincident or following the date of death unless the Spouse elects to postpone commencement to Normal Retirement. Notwithstanding any of the above, payment of the annuity is subject to the provisions of Article X Section 6.

For purposes of this Section 1(a), the term Qualified Joint and Survivor Annuity means an immediate annuity payable for the life of the Participant with a survivor benefit payable for the life of the Participant's Spouse (a) which is 50% of the annuity payable during the joint lives of the Participant and the Participant's Spouse; (b) which is the Actuarial Equivalent of the Participant's normal form of retirement benefit, the Monthly Retirement Benefit.

(b) Notwithstanding the foregoing, for Participants who incur a Termination of Employment on and after January 1, 2015, the Pre-Retirement Death Benefit shall be determined as follows:

If a Vested Participant (even if Terminated Vested) dies prior to eligibility for Early Retirement, his Pre-Retirement Beneficiary shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence as of the date which would have been the Participant's Normal Retirement Date or, at the election of the Pre-Retirement Beneficiary, as of any earlier date following the Participant’s death on which the Participant could have elected to receive his Early Retirement Benefit. Notwithstanding any of the above, payment of the annuity is subject to the provisions of Article X Section 6.

If a Vested Participant (even if Terminated Vested) dies after eligibility for Early Retirement, his Pre-Retirement Beneficiary shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence the first of the month coincident or following the date of death unless the Pre-Retirement Beneficiary elects to postpone commencement to Normal Retirement. Notwithstanding any of the above, payment of the annuity is subject to the provisions of Article X Section 6.

For purposes of this Section 1(b), the term Qualified Joint and Survivor Annuity means an immediate annuity payable for the life of the Participant with a survivor benefit payable for the life of the Participant's Pre-Retirement Beneficiary (a) which is 50% of the annuity payable during the joint lives of the Participant and the Participant's Pre-Retirement Beneficiary; (b) which is the Actuarial Equivalent of the Participant's normal form of retirement benefit, the Monthly Retirement Benefit.

For purposes of this Section 1(b), each Participant shall designate a Pre-Retirement Beneficiary, and contingent Pre-Retirement Beneficiary, if desired, in the manner and form prescribed by the Administrator to receive any death benefit that may be payable hereunder if such person or persons survive the Participant. A Participant may revoke his designation at any time by designating a new Pre-Retirement Beneficiary (and contingent Pre-Retirement Beneficiary, if applicable) in the same manner and form.

If, at the time of a Participant’s death, his named Pre-Retirement Beneficiary does not survive him, then payment of benefits shall be made to his named contingent Pre-Retirement Beneficiary. If a deceased Participant is not survived by either a Pre-Retirement Beneficiary or contingent Pre-Retirement Beneficiary or if no Pre-Retirement Beneficiary or contingent Pre-Retirement Beneficiary effectively was named, then benefits shall be paid to the Participant’s Default Beneficiary, if any.

If a Participant completes or has completed a Pre-Retirement Beneficiary designation form that appoints his Spouse as Pre-Retirement Beneficiary, and the Participant and Spouse are subsequently legally divorced, the designation of Pre-Retirement Beneficiary of the Spouse completed prior to the divorce shall be null and void as of the date of the legal divorce.

If so desired, the Participant may appoint the former Spouse as Pre-Retirement Beneficiary after the divorce by executing a new designation of the former Spouse as Pre-Retirement Beneficiary, which will be accepted by the Administrator unless and until superseded by a subsequent designation of Pre-Retirement Beneficiary by the Participant.

Notwithstanding any provision of this Plan to the contrary, if a Vested Participant dies while in active employment with the Employer prior to eligibility for Early Retirement, and the Pre-Retirement Beneficiary elects to receive the Pre-Retirement Death Benefit as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit, the benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1.

Section 2. Transition - Death Benefits Prior to February 29, 2008.

Prior to February 29, 2008, death benefits are to be calculated in accordance with the Plan document in effect at that time.

Section 3. Death Benefits under USERRA.

Effective January 1, 2007, if a Participant dies while performing "qualified military service" (as defined in Code Section 414(u)), the survivors of the Participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan, if any, had the Participant resumed and then terminated employment on account of death.

ARTICLE VII: Termination Before Retirement: Vesting

Section 1. Vesting Requirement for Deferred Retirement Benefit.

A Participant whose employment is terminated for any reason other than death or Retirement shall be entitled to a Vested right in his Accrued Benefit if he accrues a minimum of 5 years of Vesting Service. Elected members of the Governing Authority and the elected or appointed Municipal Judge Vest immediately. Payment of such Vested Retirement Benefit shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant, unless the Participant elects an optional form of benefit payment under Article V. The amount of such Monthly Retirement Benefit shall be computed in the manner prescribed for Normal or Early Retirement in Article IV, as applicable, but based upon the Participant's Final Average Earnings (if applicable) and Total Credited Service up to the Participant's date of Termination of Employment with the Employer. Notwithstanding any other provision of the Plan to the contrary, if a Participant has satisfied the requirements for Normal Retirement, the Participant shall be 100% Vested in his Normal Retirement benefit.

Section 2. Conviction of a Public Employment Related, Drug Related or Other Crime.

Notwithstanding any other provision in the Plan to the contrary, in the event a Participant is convicted of a public employment related, drug related or other covered crime, the Participant’s participation and membership in the Plan shall terminate and the Participant’s benefit shall be reduced and forfeited, in the manner and to the extent provided under O.C.G.A. Sections 47-1-21 through 47-1-25.

Section 3. Forfeitures.

Forfeitures arising from Termination of Employment, withdrawal or any other reason may not be applied to increase the benefits any individual would otherwise receive under the Plan. However, forfeitures will remain Trust assets, and as such, may be used to reduce an Employer's contribution.

Section 4. Early Retirement from Terminated Vested.

Eligibility for Early Retirement for Terminated Vested Participants is covered in Article IV, Section 3.

ARTICLE VIII: Distribution and Rollover Rules

Section 1. Distribution Rules Imposed by Federal Law.

Notwithstanding any provision of this Plan to the contrary, any distribution under the Plan shall be made in accordance with Code Section 401(a)(9) and the regulations promulgated thereunder and shall comply with the following rules:

(a) In any event, where distributions have not yet begun, the entire interest, if any, of a Participant under the Plan shall be distributed within five (5) years after the death of the Participant, unless the Participant's benefits are payable to the beneficiary or joint beneficiaries designated by the Participant over a period not to exceed the life expectancy or joint life expectancies of such beneficiary or beneficiaries. In such a case, the distribution of benefits under this Section shall begin (i) in the case of a non-spouse beneficiary, no later than one (1) year following the date of death of the Participant, or (ii) in the case of a surviving spouse, no later than the date on which the Participant would have attained age ~~seventy and one-half (70-1/2).~~70½ if the Participant attained that age before January 1, 2020, age 72 if the Participant attained that age before January 1, 2023, age 73 if the Participant attained that age after December 31, 2022, or age 75 if the Participant attained that age after December 31, 2032.

(b) Unless a Participant elects otherwise, the payment of his benefits under the Plan must begin not later than the sixtieth (60th) day after the end of the Plan Year in which occurs the latest of (i) the Participant's sixty-fifth (65th) birthday, (ii) the tenth (10th) anniversary of the Plan Year in which the Participant began participation in the Plan, or (iii) the Participant's Termination of Employment or Retirement.

(c) To the extent required by Code Section 401(a)(9) and the regulations promulgated thereunder, payment of the Accounts of a Participant shall begin not later than the "required beginning date." For purposes of this Section, "required beginning date" means April 1 of the calendar year following the later of (i) the calendar year in which the Participant reaches age ~~seventy and one-half (70-1/2)~~70½ if the Participant attained that age before January 1, 2020, attained age 70½ if the Participant attained that age before January 1, 2020, age 72 if the

Participant attained that age before January 1, 2023, age 73 if the Participant attained that age after December 31, 2022, or age 75 if the Participant attained that age after December 31, 2032, or (ii) the calendar year in which the Participant Retires.

(d) A Participant's election of the form of benefit payment shall be restricted to assure compliance with the minimum distribution and incidental death benefit requirements of Code Section 401(a)(9). As part of that compliance, a distribution shall not be made over a period extending beyond: (i) the life of the Participant; (ii) the life of the Participant and his designated beneficiary; (iii) a period certain not extending beyond the life expectancy of the Participant; or (iv) a period certain not extending beyond the joint life and last survivor expectancy of the Participant and his designated beneficiary. If distribution of the Participant's benefit has commenced before the Participant's death, the remaining interest shall be distributed at least as rapidly as under the method of distribution being used as of the date of the Participant's death.

Section 2. Rollover of Distributions.

Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Distributee's election under this Section, a Distributee may elect, at the time and in the manner prescribed by the Administrator, to have any portion of an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan specified by the Distributee in a Direct Rollover. The following definitions shall apply to this Section:

(a) An "Eligible Rollover Distribution" is any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include: (i) any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated beneficiary, or for a specified period often (10) years or more; (ii) any distribution to the extent such distribution is required under Code Section 401(a)(9); or (iii) the portion of any distribution that is not includable in gross income.

(b) An “Eligible Retirement Plan” is an individual retirement account described in Code Section 408(a); an individual retirement annuity described in Code Section 408(b) (other than an endowment contract); an annuity plan described in Code Section 403(a) or an annuity contract described in Code Section 403(b); a qualified trust described in Code Section 401(a), an eligible plan under Code Section 457(b) which is maintained by a state or political subdivision of a state, or any agency or instrumentality of a state or political subdivision, and which agrees to separately account for amounts transferred into such plan from this Plan; or, effective January 1, 2008, to the extent permitted and in accordance with the rules applicable under Code Section 408A, a Roth individual retirement account described in Section 408A of the Code; that accepts the Distributee’s Eligible Rollover Distribution; provided, however, in the case of an Eligible Rollover Distribution to a Distributee who is a non-spouse Beneficiary of a deceased Participant, an Eligible Retirement Plan shall be limited to an individual retirement account or annuity described in Code Section 408(a) or (b), as contemplated under Code Section 402(c)(11).

(c) A “Distributee” includes an employee or former employee. In addition, the employee’s or former employee’s surviving spouse and the employee’s or former employee’s spouse or former spouse who is the alternate payee under a qualified domestic relations order (as defined in Code Section 414(p)), are Distributees with regard to the interest of the spouse or former spouse. Effective for distributions made on and after January 1, 2010, a non-spouse beneficiary of a deceased Participant who is either an individual or an irrevocable trust, where the beneficiaries of such trust are identifiable and the trustee provides the Administrator with a final list of trust beneficiaries or a copy of the trust document by October 31 of the year following the Participant’s death, shall be a Distributee with regard to the interest of the deceased Participant, but only if the Eligible Rollover Distribution is transferred in a direct trustee-to-trustee transfer to an Eligible Retirement Plan which is an individual retirement account described in Code Section 408(a) or an individual retirement account described in Code Section 408(b) (other than an endowment contract).

(d) A “Direct Rollover” is a payment by the Plan to the Eligible Retirement Plan specified by the Distributee.

(e) Notwithstanding subsection (a), if an Eligible Rollover Distribution is expected to total less than Two Hundred Dollars ($200) during a year, such payment may not be directly rolled over.

ARTICLE IX: Limitations ~~On~~on Benefits

Section 1. General 415 Limits.

The Plan shall be administered so as to comply with the limitations of Code Section 415. ~~The increase in the Code Section 415(b) limit due to EGTRRA shall apply to all employees participating in the plan who have one hour of service on or after the first day of the first limitation year ending after December 31, 2001.~~

~~**Section 2. Limitation on Annual Benefit.**~~

~~(a) A Participant's annual benefit for a calendar year (the "limitation year") shall not exceed a dollar amount established in Code Section 415(b)(1)(A) which is adjusted for inflation based on Section 215(i)(2)(A) of the Social Security Act. If a Participant's total annual benefits are not in excess of $10,000, this Section will not apply. Furthermore, if the Participant retires before age 62, the limit shall be actuarially reduced in accordance with paragraph (b) below.~~

~~(b) To the extent required by Code Section 415(b), in no event shall the aggregate annual benefit provided under all defined benefit plans of the Employer for any Participant exceed an amount equal to $90,000 as adjusted pursuant to Code Section 415(d)(1)(A). If the retirement income benefit under the Plan begins before age 62, the determination as to whether the $90,000 limitation has been satisfied shall be made by reducing the $90,000 limitation so that such limitation (as so reduced) equals an annual benefit (beginning when such retirement income benefit begins) which is equivalent to a $90,000 annual benefit beginning at age 62. The age reduced dollar limit shall be the lesser of the equivalent amount computed using the actuarial table in Article X, Section 1, of the Plan for actuarial equivalence for early retirement benefits, and the amount computed using 5 percent interest and the applicable mortality table (to the extent that the mortality decrement is used prior to age 62). The reduction under this paragraph (b) shall not reduce the $90,000 limitation below (i) $75,000 if the benefit begins at or after age 55, or (ii) if the benefit begins before age 55, the equivalent of the $75,000 limitation for age 55. If the retirement income benefit under the Plan begins after age 65, the determination as to whether the $90,000 limitation has been satisfied shall be made by increasing the $90,000 limitation so that such limitation (as so increased) equals an annual~~

~~benefit (beginning when such retirement income benefit begins) which is equivalent to a $90,000 annual benefit beginning at age 65. The age increased dollar limit shall be the lesser of the equivalent amount computed using the actuarial equivalent defined by Article X, Section 5 of the Plan to determine the actuarial equivalence of late retirement benefits, and the amount computed using 5 percent interest and the applicable mortality table.~~

~~(c) For distributions made in any form other than a straight life annuity or a joint and 50% survivor annuity, such benefit shall be adjusted to a straight life annuity, beginning at the same age, which is the actuarial equivalent of such benefit. Prior to the first day of the first limitation year beginning in 1995, in order to determine the actuarial equivalence of different forms of benefit payment, the interest rate assumptions shall not be less than the greater of 5 percent or the rate specified in the Plan for determining actuarial equivalence for the particular form of retirement benefit. For limitation years beginning on or after January 1, 1995 (and for employers who have elected to treat these rules as being effective on an earlier date that is on or after December 31, 1994), the actuarially equivalent straight life annuity for purposes of applying the limitations under Code Section 415(b) to benefits is equal to the greater of the equivalent annual benefit computed using the interest rate and mortality table, or tabular factor, specified in the Plan for actuarial equivalence for the particular form of benefit payable, and the equivalent annual benefit computed using a 5 percent interest rate assumptions and the applicable mortality table.~~

~~(d) Limitations on benefits under Code Section 415(b) shall not apply where the total annual benefits payable to a Participant under this Plan and all other qualified defined benefit plans of the Employer do not exceed $10,000 in the aggregate. This minimum limitation is not applicable for a Participant whose Employer maintains or has maintained a defined contribution plan in which such Participant participated.~~

~~(e) The $10,000 minimum limitation, if provided, must be reduced where a Participant has less than 10 years of service with the Employer at the time the Participant begins to receive retirement benefits under the Plan, and the maximum dollar limitation must be reduced where a Participant has less than 10 years of participation when retirement benefits under the Plan commence. These adjustments are made by multiplying the applicable limitations by the appropriate fraction:~~

~~(i) For the $10,000 minimum limitation - Years of service with the employer as of and including, the current. limitation year/10~~

~~(ii) For the maximum dollar limitation - Years of participation with the employer as of and including, the current limitation year/10~~

~~**Section 3. Limitation on Annual Additions.**~~

~~(a) Effective for Plan Years beginning on and after January 1, 1995, to the extent required under Code Section 415(c), in no event shall the "annual addition" for a Participant for any calendar year, exceed the lesser of:~~

~~(1) Thirty Thousand Dollars ($30,000) as adjusted; or~~

~~(2) Twenty-five percent (25%) of the "compensation," of such Participant received from an Employer during the Plan Year. For purposes of this Section, "compensation" means all of a Participant's wages as defined in Code Section 3401 (a) for the purposes of income tax withholding at the source but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2); provided, however, for Plan Years beginning after December 31, 1997, compensation shall also include the amount of any elective deferrals, as defined in Code Section 402(g)(3), and any amount contributed or deferred by the Employer at election of the Employee and which is not includable in the gross income of the Employee by reason of Code Section 125, 132(f)(4), or 457.~~

~~(b) For purposes of this Section, "annual addition" means the sum of the following amounts credited to a Participant's accounts for the limitation year under this Plan and any other plan maintained by an Employer: (i) employer contributions; (ii) employee contributions; (iii) forfeitures; and (iv) allocations under a simplified employee pension plan. Amounts allocated after March 31, 1984, to an individual medical account, as defined in Code Section 415(1)(2), which is part of a pension or annuity plan maintained by an Employer are treated as annual additions to a defined contribution plan. Also, amounts derived from contributions paid or accrued after December 31, 1985, in taxable years ending after such date, which are attributable to post-retirement medical benefits, allocated to the separate account of a key employee, as defined in Code Section 419A(d)(3), under a welfare benefit fund, as defined~~

~~in Code Section 419(e), maintained by an Employer are treated as an annual additions to a defined contribution plan.~~

~~(c) If the annual addition for a Participant under the Plan would be greater than the annual addition for such Participant as limited by paragraph (a), then the excess, if due to contributions based on estimated annual compensation, the allocation of forfeitures, or a reasonable error in determining the amount of elective deferrals under Code Section 402(g)(3), shall be reduced, to the extent necessary to satisfy such limitation by distributing to the Participant any excess employee contributions, as adjusted for any gains or losses thereto.~~

Section ~~4~~2. Limitations on Benefits.

~~4.1 Effective date. This section shall be effective for limitation years ending after December 31, 2001.~~

~~4.2. Effect on participants. Benefit increases resulting from the increase in the limitations of Section 415(b) of the Code will be provided to all participants who have one hour of service on or after the first day of the first limitation year ending after December 31, 2001, unless the employer has made an election in Section 2.1 of this amendment.~~

~~4.3 Definitions.~~

(a) Defined benefit dollar limitation. The "defined benefit dollar limitation" is $160,000, as adjusted, effective January 1 of each year, under ~~section~~Code Section 415(d) ~~of the Code~~ in such manner as the Secretary shall prescribe, and payable in the form of a straight life annuity ($265,000 for 2023). A limitation as adjusted under ~~section~~Code Section 415(d) will apply to limitation years ending with or within the calendar year for which the adjustment applies.

(b) Maximum permissible benefit: The "maximum permissible benefit" is the lesser of the defined benefit dollar limitation or the defined benefit compensation limitation (both adjusted where required, as provided in (1) and, if applicable, in (2) or (3) below).

(1) If the ~~participant~~Participant has fewer than 10 years of participation in the ~~plan~~Plan, the defined benefit dollar limitation shall be multiplied by a fraction, (i) the numerator of which is the number of years (or part thereof) of participation in the ~~plan~~Plan and (ii) the denominator of which is 10. In the case of a ~~participant~~Participant who has

fewer than 10 years of service with the employer, the defined benefit compensation limitation shall be multiplied by a fraction, (i) the numerator of which is the number of years (or part thereof) of service with the employer and (ii) the denominator of which is 10.

(2) If the benefit of a ~~participant~~Participant begins prior to age 62, the defined benefit dollar limitation applicable to the ~~participant~~Participant at such earlier age is an annual benefit payable in the form of a straight life annuity beginning at the earlier age that is the actuarial equivalent of the defined benefit dollar limitation applicable to the ~~participant~~Participant at age 62 (adjusted under (1) above, if required). The defined benefit dollar limitation applicable at an age prior to age 62 is determined as the lesser of (i) the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using the interest rate and mortality table (or other tabular factor) specified in the plan and (ii) the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using a 5 percent interest rate and the applicable mortality table as defined in the ~~plan~~Plan. Any decrease in the defined benefit dollar limitation determined in accordance with this paragraph (2) shall not reflect a mortality decrement if benefits are not forfeited upon the death of the ~~participant~~Participant. If any benefits are forfeited upon death, the full mortality decrement is taken into account.

(3) If the benefit of a ~~participant~~Participant begins after the ~~participant~~Participant attains age 65, the defined benefit dollar limitation applicable to the ~~participant~~Participant at the later age is the annual benefit payable in the form of a straight life annuity beginning at the later age that is actuarially equivalent to the defined benefit dollar limitation applicable to the ~~participant~~Participant at age 65 (adjusted under (1) above, if required). The actuarial equivalent of the defined benefit dollar limitation applicable at an age after age 65 is determined as (i) the lesser of the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using the interest rate and mortality table (or other tabular factor) specified in the ~~plan~~Plan and (ii) the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using a 5 percent interest rate assumption and the applicable mortality table as defined in the ~~plan~~Plan. For these purposes, mortality between age 65 and the age at which benefits commence shall be ignored.

ARTICLE X: Actuarial Equivalent Conversion Tables

Section 1. Early Retirement Reduction Table

Number of Years Before Normal Retirement*	Factor Reducing Normal Retirement Benefit
0	1.000
1	.97
2	.94
3	.91
4	.88
5	.85
6	.82
7	.79
8	.76
9	.73
10	.70

*Interpolate for whole months

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Section 2. Standard Joint & Survivor Factors.

Factors for Joint & Survivor Annuities shall be computed on an actuarially equivalent basis at the Participant’s retirement age using the UP-1984 Mortality Table without age setback with interest at 8%. These factors will vary by the difference between the Participant's age and the Beneficiary's age at Retirement.

Section 3. Period Certain and Life Factors.

Factors for Certain & Life Annuities shall be computed on an actuarially equivalent basis at the Participant’s retirement age using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 4. Life Annuity Factors to be Used in Computing Actuarial Reserve Death Benefit.

Factors for Actuarial Reserve Death Benefits shall be computed on an actuarially equivalent basis at the Participant's age at Death using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 5. Other Annuity Forms.

Conversion factors for other annuity forms shall be computed by an enrolled Actuary on an actuarially equivalent basis assuming that the Participant is retiring at age 65 and using the UP-1984 Mortality Table without age setback with interest at 8%, regardless of the actual age and sex of any Participant or Beneficiary. If appropriate, such factors may vary by the difference between the Participant's age and the Beneficiary's age. The value of Retirement benefits received by a Participant for purposes of Article V, Section 6 shall be determined using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 6. Lump Sum Payments.

Effective January 1, 2001, a single sum distribution of benefits payable under Article V, Section 5, or upon plan termination, or if required for compliance with Section 401(a)(9) of the Internal Revenue Code, shall be computed on the basis of the actual age of the Participant and/or Beneficiary at the time of distribution and under the following actuarial assumptions:

(a) Interest: The applicable interest rate established by the Internal Revenue Service under Code Section 417(e)(3) and accompanying regulations, as in effect for the month of September preceding the calendar year during which the distribution is paid.

(b) Mortality: The applicable mortality table established by the Internal Revenue Service pursuant to IRC Section 417(e)(3) and accompanying regulations.

(c) Age at Which Payments Begin: The greater of the Normal Retirement Date or the age at the time of distribution of the Participant and/or Beneficiary.

(d) Rollovers from Lump Sum Repayments and Buybacks: Rollovers are not excluded in determining whether the $5,000 threshold has been exceeded for automatic cash-outs.

Section 7. Transition.

These factors are effective February 29, 2008. Participants who retire prior to February 29, 2008 use the prior actuarial equivalence factors.

Section 8. Retirement from Terminated Vested Actuarial Equivalence Factors.

Current Age	Factor
55	0.3644
56	0.3995
57	0.4387
58	0.4826
59	0.5319
60	0.5875
61	0.6502
62	0.7213
63	0.8022
64	0.8944
65	1.0000

ARTICLE XI: Contributions

Section 1. Employer Contributions.

The Employer shall make the necessary Contributions to fund the Plan. The amount of these Contributions shall be based upon the actuarial assumptions adopted by the Board of Trustees, the benefits provided in the Plan, and the number of Participants and their respective ages, Earnings, and lengths of Creditable Service and such other factors as the Board of Trustees shall deem appropriate to assure proper funding of the Plan. Contributions by the Employer shall be applied as necessary to assure the payment of Accrued Benefits to Participants and Beneficiaries.

ARTICLE XII: Pension Committee

Section 1. Creation and Composition.

There shall be a Pension Committee for the Employer. The Pension Committee shall be defined in Article I, Section 30.

Section 2. Responsibilities.

The Pension Committee shall have the following responsibilities:

(a) In its dealings with the Actuary and the Trust Administrator or its duly appointed representatives, the Pension Committee shall:

(1) Furnish all information with respect to enrollment of Eligible Employees.

(2) Assure the collection and remittance to the Trust Administrator of all required Contributions.

(3) Furnish the Actuary and the Trust Administrator, in accordance with its rules and regulations, all reports and other records required to administer the Plan.

(4) Notify the Trust Administrator, in accordance with its rules and regulations, of all benefit elections made by Participants under the Plan and all matters regarding payment of benefits.

(5) Notify the actuary of the termination of Participating Employees.

(b) In dealing with those persons participating or eligible to participate in the Plan, the Pension Committee shall:

(1) Be responsible for the enrollment of Eligible Employees.

(2) Handle distribution of all reports to Participants.

(3) Handle arbitration between the Employer and Participants in all matters regarding the Plan.

(4) Handle any notices of eligibility, benefits, available options, and any other notices required by this Plan.

Section 3. Secretary.

The Pension Committee shall designate, in writing, a secretary or other representative who shall have full authority to represent the Committee in all communications with the state and the Employer's Employees.

Section 4. Lega1 Assistance.

The City Attorney or other attorney appointed by the Board of Trustees shall furnish legal advice to the Pension Committee with respect to the Plan and the Committee's assigned responsibilities hereunder.

ARTICLE XIII: Board of Trustees

Section 1. Composition and Election.

The composition of the Board of Trustees is specified in Article 1, Section 6.

Section 2. Qualified Public Accountant.

The Administrator may engage on behalf of all Participants an independent qualified public accountant to conduct such an examination of any financial statements of the Plan, and of other books and records of the Plan, as the qualified public accountant may deem necessary to enable him to form an opinion as to whether the financial statements and schedules required to be included in the annual report of the Plan are presented fairly in conformity with generally accepted accounting principles as applicable to a governmental plan, applied on a basis consistent with that of the preceding Plan Year and who shall perform such other services for the Plan as the Administrator may require.

Section 3. Fiduciary Insurance.

The Board of Trustees may purchase fiduciary liability insurance for any of its fiduciaries, or for itself, to cover liability or losses occurring by reason of the act or omission of a fiduciary.

Section 4. Appointment of Service Providers.

The Board of Trustees may appoint and terminate attorneys, accountants, actuaries, consultants, service providers, investment manager(s) or any other party needed to administer or assist the Plan.

Section 5. Investment Performance.

The Board of Trustees is responsible to monitor investment performance, and hire/change new managers as performance dictates.

Section 6. Appointment of Trustee or Custodian.

The Board of Trustees may hire/change the Trust Administrator or custodian as cost or performance dictates. This includes the execution of the trust agreement or custodial agreement.

ARTICLE XIV: Trust Agreement

The representative of the Employer who is authorized to enter into and execute on behalf of the Employer the Trust Agreement or custodial agreement is the Board of Trustees. All contributions under the Plan shall be transferred to the Trust to be held, managed, invested, and distributed as part of the Trust Fund by the Board in accordance with the provisions of the Plan. All benefits under the Plan shall be distributed solely from the Trust Fund.

The Board shall distribute the corpus and income of the Trust Fund to the Participants and their Beneficiaries in accordance with applicable state and federal law and the Plan. At no time prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries shall any part of the corpus or income be used for, or diverted to, purposes other than the exclusive benefit of the Participants and their beneficiaries.

<u>ARTICLE XV: Claims and Litigation</u>

Section 1. Disputes.

In the event of disagreement between a Participant and the Employer with respect to any rights, claims, or responsibilities under the Plan which cannot be resolved by the Pension Committee as provided under Article XII, the Participant may make an appeal regarding such rights, claims, or responsibilities to the Governing Authority. In the event that any such rights, claims, or responsibilities result in a suit or other legal action by a Participant or Beneficiary, such action shall be defended in the same manner as other suits against the Employer.

ARTICLE XVI: Amendment, Merger, and Termination

Section 1. Right to Amend or Terminate the Plan.

The Employer reserves the right to amend the Plan at any time, retroactively or otherwise, by action of the Governing Authority. The Employer expects and intends to continue the Plan indefinitely, but reserves the right to terminate the Plan at any time by action of the Governing Authority. However, no amendment or terminate of the Plan shall:

(a) Authorize any part of the Fund to be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries.

Section 2. Merger, Consolidation or Transfer.

(a) Subject to Subparagraph (b) below, the Employer, by action of the Governing Authority, may direct that the Plan be merged or consolidated with, or transfer all or a portion of its assets and liabilities to, another plan or receive assets and liabilities from another plan.

(b) The merger or consolidation with, or transfer of assets and liabilities to, any other qualified plan shall be permitted only if the benefit each Participant would receive if the Plan were terminated immediately after such merger or consolidation or transfer of assets and liabilities would be at least as great as the benefit he would have received had the Plan been terminated immediately before any such transaction.

Section 3. Termination or Partial Termination.

In the event of a complete or partial termination of the Plan, the Fund shall be allocated in accordance with Section 4044 of ERISA and the Retirement Income of each affected Employee shall become fully vested and nonforfeitable to the extent funded. In the event of a complete termination of the Plan, Retirement Income shall be distributed as soon as practicable after termination through the purchase of a non-transferable annuity contract or contracts from a life insurance company and lump sum distributions in accordance with the terms of the Plan. After all liabilities for Plan benefits have been satisfied, the Employer shall be entitled to any balance of the Fund which shall remain. In the event of a complete termination or a complete discontinuance of contributions under the Plan, each affected Participant shall become 100 % vested in his accrued benefit.

ARTICLE XVII: Non-alienation of Benefits

None of the benefits, payments, proceeds or distributions payable under the Plan shall be subject to the claim of any creditor of any Participant or to the claim of any creditor of any Beneficiary hereunder, or to any legal process of levy or attachment by any creditor of any such Participant or Beneficiary; and no such benefits shall be in any manner liable for or subject to the debts, liabilities, engagements, or torts of any Participant or Beneficiary; and neither any such Participant or Beneficiary shall have any right to alienate, commute, anticipate, transfer, encumber, pledge, or assign any of the benefits, payments, proceeds, or distributions under the Plan.

ARTICLE XVIII: Miscellaneous

Section 1. Construction.

(a) Words used in this Plan in the masculine gender shall be construed to include the feminine gender where appropriate, and words used in this Plan in the singular or plural shall be construed as being in the plural or singular where appropriate.

(b) The Plan shall be construed, enforced, and administered and the validity thereof determined in accordance with the Code, and, when not inconsistent with the Code, the laws of the State of Georgia~~.~~, including the conformity to Federal law provisions in Article 6 of Title 47 of the Official Code of Georgia, O.C.G.A. Section 47-1-80 et seq. (which are hereby incorporated herein by reference), and the Public Retirement Systems Standards Law, O.C.G.A. Section 47-20-1 et seq.

(c) In resolving any conflict between provisions of the Plan and in resolving any other uncertainty as to the meaning or intention of any provision of the Plan, the interpretation that (i) causes the Plan to constitute a qualified governmental retirement plan under the provisions of Code Sections 401 and 414(d) and the Trust as exempt from tax under Code Sections 501 and 115, and (ii) causes the Plan to comply with all applicable requirements of the Code and federal law shall prevail over any different interpretation.

(d) In resolving any conflict between the Plan and any policy or contract issued under the Plan, the provisions of the Plan shall prevail.

(e) The headings and subheadings in the Plan are inserted for convenience of reference only and are not to be considered in the construction of any provision of the Plan.

(f) Neither the establishment nor maintenance of the Plan nor any amendment thereof: nor any act or omission under the Plan or resulting from the operation of the Plan shall be construed:

(1) as conferring upon any Participant, beneficiary, or any other person a right or claim against the Trust Fund, the Trustees, the Employer, or the Administrator, except to the extent that such right or claim shall be specifically expressed and provided in the Plan;

(2) as a contract or Agreement between the Employer and any Participant or other person;

(3) as being consideration for, or an inducement or condition of, employment of any Participant or other person, or as affecting or restricting in any manner or to any extent whatsoever the rights or obligations of the Employer or any Participant or other person to continue or terminate the employment relationship at any time; or

(4) as giving any Participant the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or other person at any time.

Section 2. Non-Diversion.

(a) The assets of the Plan shall never inure to the benefit of an Employer and shall be held for the exclusive purposes of providing benefits to Participants in the Plan and their beneficiaries and defraying reasonable expenses of administering the Plan, except in the case of a contribution which is made by an Employer under a mistake of fact as determined solely by the Administrator. Such contribution shall be returned to the Employer, upon demand, and shall be reduced for any loss incurred but unadjusted for any gains earned during the time the mistaken contribution was part of the Trust Fund.

(b) Trust assets shall be managed in compliance with Code Section 503(b).

Section 3. Legally Incompetent.

Any Participant or Beneficiary receiving or claiming benefits under the Plan shall be conclusively presumed to be mentally competent and of age until the Plan Representative receives a written notice, in a form and manner acceptable to it, that such person is incompetent or a minor, and that a guardian or other person legally vested with the care of his estate has been appointed. In the event a guardian of the estate of any person receiving or claiming benefits under the Plan shall be appointed by a court of competent jurisdiction, payments shall be made to such guardian provided that proper proof of appointment is furnished in a form and manner suitable to the Plan Representative. Any payment so made shall be a complete discharge of liability therefore under the Plan.

Section 4. Benefits Supported Only by Trust Fund.

Any person having any claim under the Plan shall look solely to the assets of the Trust Fund for satisfaction. In no event shall the Employer, or any of its employees or agents, be liable in their individual capacities to any person whomsoever, under the provisions of the Plan.

Section 5. Non-Discrimination.

The Employer, through the Pension Committee, shall administer the Plan in a uniform and consistent manner with respect to all Participants.

Section 6. Limitation of Liability: Legal Actions.

(a) It is expressly understood and agreed by each Employee who becomes a Participant hereunder that, except for willful neglect or fraud, neither the Employer, the Plan Representative, nor the Board of Trustees shall be in any way subject to any suit or litigation, or to any legal liability, for any cause or reason or thing whatsoever, in connection with the Plan or its operation, and each such Participant hereby releases the Employer, all its employees and agents, the Plan Representative, and the Board of Trustees from any and all liability or obligation.

(b) The Employer and the Plan Representative shall be the only necessary parties to any action or proceeding involving any rights under the Plan or the proper administration thereof, and no Participant, Beneficiary, or other persons having or claiming to have an interest in the Plan shall be entitled to any notice of process. Any final judgment which

is not appealed or appealable that may be entered in any such action or proceeding shall be binding and conclusive on the parties hereto and all persons having or claiming to have an interest in the Plan.

Each fiduciary under the Plan shall be responsible only for the specific duties assigned under the Plan and shall not be directly or indirectly responsible for the duties assigned to another fiduciary. Any person or a group of persons may serve in more than one (1) fiduciary capacity with respect to the Plan.

Section 7. Claims.

Any payment to a Participant or Beneficiary, or to their legal representatives, in accordance with the provisions of the Plan, shall to the extent thereof be in full satisfaction of all claims hereunder against the Plan Representative or the Employer, either of which may require such Participant, Beneficiary, or legal representative, as a condition precedent to such payment, to execute a receipt and release therefore in such form as shall be determined by the Plan Representative or the Employer.

Section 8. Errors in Benefits.

~~Any overpayments or underpayments from the Trust Fund to a Retired Participant or to a Beneficiary caused by administrative errors shall be corrected with interest compounded annually from the date of the miscalculated payment. The rate applied shall be the actuarial assumption rate utilized by the plan actuary for estimating future plan investment earnings as of the date of the correction. Overpayments shall be charged against Retirement payments next succeeding the correction. Underpayments shall be made up from the Employer's Trust Fund. No single deduction may exceed 50 percent of the amount of payment from which the deduction is made or the Retiree or Beneficiary shall be liable to repay a sum equal to the amount so received by him as determined by the Board.~~

The Pension Committee may correct errors and, so far as practicable, may adjust any benefit or credit or payment accordingly or take any other remedial action required or permitted to comply with any remedial or correction program promulgated by the Internal Revenue Service

(IRS), including without limitation the Employee Plans Compliance Resolution System or any successor guidance, or otherwise provided pursuant to applicable law. If the benefit paid to a Participant or Beneficiary under the Plan is determined by the Pension Committee to be in excess of the amount of the benefit to which the Participant or Beneficiary may receive under the Code and/or the terms of the Plan (the "Overpayment"), the Pension Committee shall take reasonable actions as it may consider necessary in order to recoup the Overpayment from the Participant or Beneficiary to whom the Overpayment was erroneously paid, including (i) requiring the Overpayment to be repaid to the Plan, (ii) reducing future benefits that are (or may be) payable to the Participant or Beneficiary under the Plan, (iii) using any combination of the methods described in (i) or (ii) above, and/or (iv) taking any other steps that the Pension Committee considers necessary and appropriate to recoup the Overpayment to the extent permitted by applicable law, including The SECURE 2.0 Act of 2022 (as applicable to governmental plans), and IRS guidance.

Section 9. Notice.

Any notice given under the Plan shall be sufficient if given to: (1) the Board if addressed to the Administrator at its office; (2) the Employer if addressed to the address of the Governing Authority; or (3) a Participant or Beneficiary, when addressed to the Participant at his or her address as it appears in the records of the Administrator or the Employer.

Section 10. Right of Recovery.

If the Administrator makes any payment that according to the terms of the Plan and the benefits provided hereunder should not have been made, the Administrator may recover that incorrect payment, whether or not it was made due to the error of the Administrator, from the person to whom it was made, or from any other appropriate party. If any such incorrect payment is made directly to a Participant, the provisions of Section 8 apply.

Section 11. Evidence of Action.

Any action by any Employer pursuant to any of the provisions of the Plan shall be evidenced by ordinance or resolution of its governing body, and the Administrator and the Board shall be fully protected in acting in accordance with such resolution or ordinance so certified to it. All orders, requests, and instructions to the Administrator by an Employer or by any duly authorized representative, shall be in writing and the Administrator shall act and shall be fully protected in acting in accordance with such orders, requests, and instructions.

Section 12. Reliance.

The Administrator or Board shall not incur any liability in acting upon any notice, request, signed letter, telegram, or other paper or document believed by the Administrator or Board to be genuine or to be executed or sent by an authorized person.

Section 13. Entire Plan.

The Plan document and the documents incorporated by reference herein shall constitute the only legally governing documents for the Plan. No statement by the Trustees, the Employer, or Administrator shall be used in any claim unless in writing, signed by the party against whom the claim is being made.

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Summary report: Litera® Change-Pro for Word 10.13.0.36 Document comparison done on 10/20/2023 10:53:16 AM	
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Intelligent Table Comparison: Active	
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Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	365

CITY OF ALPHARETTA

ENHANCED DEFINED BENEFIT PENSION PLAN

(As Amended and Restated Effective as of January 1, ~~2016~~2023)

CITY OF ALPHARETTA
ENHANCED DEFINED BENEFIT PENSION PLAN

TABLE OF CONTENTS

ARTICLE I: Definitions

This Article covers all generally applicable definitions used in this Plan, except for definitions related to service, which are in Article II. When the initial letter of a word or phrase is capitalized herein, the meaning of such word or phrase shall be as follows, unless a different meaning is plainly required by the content. This document is effective January 1, ~~2016~~2023, except as otherwise provided herein.

Section 1. "Accrued Benefit" shall mean, as of any date, the Normal Retirement benefit payable to a Participant at his Normal Retirement Date computed in accordance with the provisions of Article IV, based upon the Participant's Total Credited Service and his Final Average Earnings (if applicable) as of the date that the Participant's Accrued Benefit is being determined.

Section 2. "Actuarial Equivalent" shall mean a benefit of approximately equal value when computed on the basis of the actuarial assumptions contained in Article X.

Section 3. "Actuary" shall mean an individual, or firm, appointed or approved by the Board of Trustees to perform actuarial calculations necessary in the funding of the Plan.

Section 4. "Administrator" shall mean the City Administrator.

Section 5. "Applicable Form" shall mean the appropriate form as designated and furnished by the Administrator to make the election or provide the notice required by the Plan. In those circumstances where a written election or consent is not required by the Plan or the Code, the Administrator may prescribe an oral, electronic, or telephonic form in lieu of or in addition to a written form.

Section 6. "Board of Trustees" or "Board" shall mean the City Administrator, City Attorney, Finance Director, Mayor or a member of the City Council or a resident of the City of Alpharetta designated by the Mayor, and the City Council liaison to Finance.

Section 7. "Code" shall mean the Internal Revenue Code of 1986, as applicable to governmental plans, as amended from time to time, and the Internal Revenue Code of 1954, as applicable to governmental plans.

Section 8. "Contract" shall mean the entire contents of the Ordinance or Resolution adopting the Plan and any future amendments.

Section 9. "Contributions" shall mean payments made by the Employer to provide the benefits specified in the Plan.

Section 10. "Default Beneficiary" shall mean the Spouse of the Participant.

Section 11. "Disability" shall mean the following:

(a) A physical or mental disability of a Participant who because of such disability becomes entitled to receive disability insurance benefits under the Federal Social Security Act, as amended, provided that the following conditions are satisfied:

(1) Such disability commenced on a specified date during the period of the Participant's employment with the Employer; and,

(2) Such disability was not self-inflicted, incurred in military service, incurred in the commission of a felonious enterprise; or the result of the use of narcotics or drugs or habitual use of alcohol; or

(b) A Participant who is not disabled in accordance with the definition under subsection (a) above solely because he lacks the quarters of Social Security coverage required under the Federal Social Security Act, as amended, shall qualify for Disability if the Pension Committee determines that the Participant is permanently disabled on the basis of a certificate

signed by at least two (2) physicians, (one physician selected and paid by the disabled Participant and one selected and paid by the Employer) stating that:

(1) The Participant is permanently disabled as defined in Code Section 72(m); and

(2) Such disability commenced on a specified date during the period of the Participant's employment with the Employer; and

(3) Such disability was not self-inflicted, incurred in military service, incurred in the commission of a felonious enterprise, or the result of the use of narcotics or drugs or habitual use of alcohol.

Section 12. "Disability Date" shall mean, for purposes of determining the disability retirement benefit prior to February 29, 2008, the first day of the first calendar month in which: (a) a Participant becomes entitled to receive a disability insurance benefit under the Federal Social Security Act, as amended; or (b) the Participant's Disability is determined by the Pension Committee to have commenced in the case of Disability determinations made by the Pension Committee pursuant to Article 1, Section 11(b) as applicable. However, in no event will the Disability Date be earlier than one (1) calendar month following the date of the Participant's Termination of Employment as a result of Disability.

Section 13. "Early Retirement Date/Early Retirement" shall mean the first day of the month coinciding with or next following the day a Participant qualifies for Early Retirement when the Participant actually Retires.

Section 14. "Earnings" shall mean the total taxable compensation paid to a Participant by the Employer, as reflected in the Employer's W-2 payroll records, adjusted as provided in this Section. Earnings shall include amounts which are not currently includable in the gross income of a Participant and which are (a) made pursuant to a salary reduction agreement under Code Sections 125, 132(f)(4), 402(e)(3), 402(h)(1), 403(b) or 457(b), and (b) pick-up contributions made by the Employer under an arrangement described in Code Section 414(h). Earnings shall also include any amounts paid to a Participant as (c) a K-9 supplement, (d) post-employment payments of up to 240 hours of paid time off (or the corresponding amounts as defined in the City of Alpharetta Human Resources Policies and Procedures Manual as of October 17, 2005, if different, for Police and Firefighters), and (e) overtime pay attributable to the Participant's first 300 overtime hours in a calendar year. Earnings shall not include (1) any amounts (other than the K-9 supplement referenced in (c) above) paid to a Participant as reimbursement for expense allowances, including but not limited to, automobile and clothing allowances, ~~and shall not include~~(2) any amounts (other than the post-employment payments of paid time off referenced in (d) above) paid to a former Participant after his Termination of Employment which are designated by the Employer as deferred compensation, severance or any other type of payment that is not normal remuneration for services rendered, (3) any amounts paid as a retention bonus to certain employees pursuant to an employment contract approved by the Mayor and City Council that provides such retention bonus is not included as Earnings, or (4) any amounts paid while a Participant is not an Eligible Employee or is ineligible to accrue benefits under the Plan, each as determined in the sole discretion of the Administrator.

The Earnings of a Participant for any year taken into account under the Plan for any Plan Year beginning prior to January 1, 2002 shall not exceed Two Hundred Thousand Dollars ($200,000) or for any Plan Year beginning on or after January 1, 2002 shall not exceed Two Hundred Thousand Dollars ($200,000), as increased by the Cost of Living Adjustment for the year pursuant to Code Section 401(a)(17)(B) ($~~265,000~~330,000 for ~~2016~~2023).

Section 15. "Effective Date" shall mean January 1, 1972.

Section 16. "Eligible Employee" shall mean any Employee who is a Regular Full Time Employee or a Regular Part Time Employee, and satisfies the eligibility conditions set forth in this Section.. A Regular Full Time Employee means (a) an Employee classified by the Employer as a Regular Full Time Employee who is regularly scheduled to work at least 37 hours per week as a full time employee, or such other hourly schedule as may be established from time to time pursuant to the policies and procedures adopted by the Employer for Regular Full Time

Employees, (b) an elected or appointed member of the Governing Authority, and (c) the elected or appointed Municipal Judge. Elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge do not have to complete an hourly requirement to be classified as Eligible Employees. A Regular Part Time Employee means an Employee classified by the Employer as a Regular Part Time Employee who is regularly scheduled to work at least 20 hours per week, or such other hourly schedule as may be established from time to time pursuant to the policies and procedures adopted by the Employer for Regular Part Time Employees. Seasonal or temporary workers are not classified as Eligible Employees.

(a) Definition of Eligible Employee.

The following Employees qualify as Eligible Employees:

(1) Each Regular Full Time Employee and Regular Part Time Employee who was hired before March 1, 2008, and made an irrevocable election to participate in this Plan shall be an Eligible Employee under the Plan;

(2) Each Regular Full Time Employee who was hired or rehired as a Regular Full Time Employee after February 29, 2008 and before July 1, 2009 shall be an Eligible Employee under the Plan;

(3) Each Regular Part Time Employee hired prior to March 1, 2008 and who is listed on Appendix A shall be an Eligible Employee under the Plan; any Regular Part Time Employee not listed on Appendix A shall not be an Eligible Employee under the Plan, unless her or she satisfies the provisions of subsection (~~b~~a)(4) below; and

(4) A Regular Full Time Employee participating in the Plan who changes status to become a Regular Part Time Employee shall continue to be an Eligible Employee.

(b) Excluded Classifications.

The following Employees shall not be classified as Eligible Employees:

(1) Employees (including the Mayor, elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge) hired after June 30, 2009 are not eligible to participate this Plan.

(2) Participants who incur a Termination of Employment and are rehired after June 30, 2009 will be credited with additional Vesting Service for Service accrued after their rehire, but these Participants will not be credited with Service after rehire for the purpose of accruing additional benefits under the Plan.

(c) Determination of Service.

For years subsequent to February 29, 2008, total hours for the year divided by total weeks worked will be used to determine both Vesting and Credited Service for Regular Part Time Employees. The result of this calculation must exceed 20 for any Service to be credited for Vesting or determining Credited Service. Under no circumstances shall the Service credited for Vesting or for determining Credited Service exceed the number of complete calendar months worked.

Section 17. "Employee" shall mean any person who on or after February 29, 2008, is regularly employed by the Employer as a common law employee, including the Mayor, elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge~~,~~. However, notwithstanding any other provision of the Plan to the contrary, the term "Employee" does not include: (a) an individual who is a nonresident alien and who receives no earned income (within the meaning of Code Section 911(d)(2)) from an Employer which constitutes income from sources within the United States within the meaning of Code Section 861(a)(3); (b) any person who is considered to be a leased employee under Code Section 414(n)(5); (c) any individual whose employment is governed by the terms of a collective bargaining agreement between Employee representatives and the Employer in which retirement benefits were the subject of good faith bargaining, unless such agreement expressly provides for the inclusion of such individuals as eligible to participate in the Plan; (d) individuals who receive earned income from the Employer but whose employment verification information has been rejected by a governmental agency or entity; or (e) any person treated in good faith by an Employer as an independent contractor and who is later determined by a governmental agency or entity or court to be a common law employee.

Section 18. "Employee Contributions" shall mean 2.5% of Earnings. This shall be picked up from the pay of all Eligible Employees and used as Contributions. These contributions will be treated as pick up contributions under Code §414(h)(2) made from before tax income.

Section 19. "Employee Contributions with Interest" shall mean Employee Contributions plus interest with the interest calculated at 1% as follows. Contributions made during each completed calendar year will be credited with ½ a year of simple interest. Accumulated contributions at the beginning of the year will be credited with a full year of interest. Accumulated contributions during the year of Termination or Retirement will be credited with interest to the end of the month of Termination, and that year's contributions will be credited with ½ a year of interest.

Section 20. "Employer" shall mean The City of Alpharetta.

Section 21. "Enrollment Date" shall mean the date that an Eligible Employee first becomes a Participant under this Plan.

Section 22. "FMLA" shall mean the Family and Medical Leave Act of 1993, as amended from time to time.

Section 23. "Firefighter" shall mean an Eligible Employee of the Employer who is either certified as a firefighter pursuant to O.C.G.A. §25-4 or who would otherwise be required to be certified as a firefighter but who is exempt pursuant to O.C.G.A. §25-4-12.

Section 24. "Final Average Earnings" shall mean the greater of:

(1) The arithmetic annual average of the Earnings paid to a Participant for 3 consecutive years (12 month periods) of Credited Service preceding the Participant's most recent Termination.

-or-

(2) The highest three calendar years of Earnings.

Calculation of Final Average Earnings shall be subject to the following:

(a) If a Participant terminates employment or is on an unpaid leave of absence and he later returns to employment with the Employer, the period(s) prior to and following such absence from employment shall be considered consecutive.

(b) If a Participant has not completed the number of consecutive years of Credited Service necessary to compute Final Average Earnings under this Section as of the date of his most recent Termination preceding Retirement, then his Final Average Earnings shall be determined by dividing his total Earnings for his entire period of Credited Service by his total number of years of Credited Service. In computing the number of years of Credited Service for this purpose, incomplete years of Credited Service shall be converted to fractional equivalents of years and included in the computation.

<u>Section 25. "Governing Authority"</u> shall mean the Mayor and City Council of the Employer.

<u>Section 26. "Ineligible Employee"</u> shall mean an Employee of the Employer who is not an Eligible Employee.

<u>Section 27. "Late Retirement Date"</u> shall mean the first day of the month coinciding with or next following the day the Participant qualifies for Late Retirement, as specified in Article IV, Section 3, as of which the Participant actually retires.

Section 28. “Military Service” shall mean service performed while on active duty in the Armed Forces of the United States if the Participant was granted an honorable discharge. Except as otherwise required by federal or state law, Military Service shall not include service which is credited toward retirement under any other local, state, or federal retirement or pension plan.

Section 29. “Monthly Retirement Benefit” shall mean the monthly benefit as provided in Article IV or any optional benefit payable in lieu thereof as provided in Article V.

Section 30. “Normal Retirement Date” shall mean the first day of the month coinciding with or next following the date the Participant qualifies for Normal Retirement.

Section 31. “Participant” or “Participating Employee” shall mean any Eligible Employee who is or may become eligible to receive a benefit of any type from the Plan and who has commenced participation in the Plan under Article III.

Section 32. “Pension Committee” shall mean the Board of Trustees as referenced in Section 6 above.

Section 33. “Plan” shall mean the provisions of this document.

Section 34. “Plan Representative” shall mean the Board of Trustees as defined in Section 6 above. The Plan Representative(s) has full authority to represent the Plan in all communications with the Employees.

Section 35. “Plan Year” shall mean a twelve (12) month period beginning January 1 and ending December 31.

Section 36. “Police Officer” shall mean an Eligible Employee employed by the Employer's Police Department who is either certified or registered as a peace officer pursuant to O.C.G.A. Chapter 35-8.

Section 37. "Post-Retirement Beneficiary" shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a post-retirement survivor benefit in accordance with and subject to the provisions of Article V and Article VI.

Section 37A. "Pre-Retirement Beneficiary" shall mean the person designated by the Participant, in writing and on the Applicable Form, to receive a pre-retirement death benefit in accordance with and subject to the provisions of Article VI.

Section 38. "Resolution" shall mean a resolution duly adopted by an Employer.

Section 39. "Retired Participant" shall mean any Participant who has Terminated Employment with the Employer and who is receiving a benefit.

Section 40. "Retirement" or "Retires" shall mean withdrawal from Service with a retirement allowance granted under the provisions of the Plan.

Section 41. "Section" shall mean, when not preceded by the word Code or ERISA, a section of the Plan document.

Section 42. "Spouse" shall mean a person who, as of the date of the Participant's or Terminated Vested Participant's death, as applicable, is lawfully joined with the Participant or Terminated Vested Participant in a marriage which is recognized under the laws of the State of Georgia. Notwithstanding the foregoing, effective June 26, 2013, for purposes of Section 1 and 2 of Article VIII of the Plan and to the extent otherwise required by Federal law, "Spouse" shall mean a person who is legally married to the Participant under Federal law as determined in accordance with Revenue Ruling 2013-17 and Notice 2014-19.

Section 43. "Terminated Vested Participant" shall mean any Participant who has Terminated Employment with the Employer and who has a Vested Benefit under any provision of the Employer's Plan.

Section 44. “Termination,” “Terminate Employment,” “Termination of Employment,” or “Terminated” shall mean a severance of employment with the Employer, including Retirement, resignation or discharge, lapse of recall rights after layoff, death, or vacation of office by an elected or appointed member of the Governing Authority. Provided, however, that Termination shall not include: (i) absence from active employment which is not treated by the Employer as a Termination of Employment, including absence due to Disability for which the Participant is eligible to continue to accrue Credited Service under Article IV, Section 5; (ii) absence due to military service to the extent required under USERRA and Code Section 414(u)(8)(A), (iii) absence due to leave which qualifies as family or medical leave under the FMLA, to the extent required under the FMLA; or (iv) absence due to an authorized leave of absence for any reason if approved by the Employer~~,~~. Unless otherwise required by law or unless the terms of the leave otherwise specify, if an Employee on an authorized leave of absence fails to return to active employment upon expiration of the leave of absence, the Employee will be considered terminated as of the date immediately preceding the approved leave period.

Section 45. “Trust Administrator” will disburse retirement benefits and have custody of the Plan's assets.

Section 46. “Trust Fund” means the total amounts, invested or uninvested, held at any time in trust or custody for the Employer.

Section 47. “Vested,” “Vesting,” “Vested Right,” or “Vested Benefit” shall mean the rights of a Terminated Vested Participant as specified in Article VII.

ARTICLE II: Service

Section 1. “Current Credited Service” shall mean the number of years and complete months of Service of a Participant with the Employer from his Enrollment Date to his Termination, which are credited as Current Credited Service for purposes of meeting the Plan's requirements for vesting, retirement and death benefit eligibility, and/or for purposes of computing the amount of benefits payable under the Plan.

Section 2. “USERRA Military~~”~~ Service Credit” Notwithstanding any provision of this Plan to the contrary, benefits and service credit with respect to qualified military service shall be provided in accordance with Code Section 414(u). Code Section 414(u) provides that: (i) individuals reemployed under the Uniform Services Employment and Reemployment Rights Act of 1994 (“USERRA”) must be treated as not having incurred a Break in Service because of qualified military service and (ii) periods of qualified military service must be counted for vesting and benefit accruals.

Section 3. “Credited Past Service” shall mean the number of years and complete months of Service of a Participant with the Employer prior to his Enrollment Date which are treated as Credited Past Service for purposes of meeting the Plan's requirements for participation, vesting, retirement and death benefit eligibility, and/or for purposes of computing the amount of benefits payable under the Plan.

Section 4. “Prior Governmental Service” shall mean government service external to the City of Alpharetta, granted to any Eligible Employee whose original employment date or rehire date is prior to July 1, 2006. This provision only applies to services performed for GMEB pension plan participants.

Section 5. “Service” shall mean regular service rendered as an Eligible Employee of the Employer. Service may include absence from active employment with the Employer under conditions which are not treated by the Employer as a Termination of Employment, subject to Article III concerning leaves of absence and any other conditions or limitations specified in the

Plan. No Participant may receive credit for more than one (1) year of Service in any twelve (12) month period. Unused leave shall not be treated as Credited Service.

Section 6. "Total Credited Service" shall mean the sum of the Participant's Current Credited Service, and Credited Past Service, as specified in this Article. The term Total Credited Service includes any Service required to be included in Total Credited Service by USERRA, or any other applicable federal or state law. Full months of Total Credited Service shall be treated as fractions of one (1) year. Partial months shall not be included in the calculation. An Employee excluded from participation because of age shall receive credit for all Service as required by law.

Section 7. "Vesting Service" shall mean Total Credited Service, plus Prior Governmental Service, plus any service for which a lump sum benefit has been paid by the Employer.

ARTICLE III: Eligibility, Qualification, and Participation

Section 1. Classes of Eligible Employees

A person must be included in the definition of Employee set forth in Section 17 of Article I in order to be an Eligible Employee. If a person does not satisfy the definition of "Employee", he or she shall not be classified as an Eligible Employee.

Section 2. Qualifications for Participation

(a) Minimum Service Requirement.

In determining whether an Employee is an Eligible Employee, the following rules shall apply:

(1) If an Employee does not meet the minimum requirements established by the Employer to be an Eligible Employee, he or she shall not be considered an Eligible Employee, unless and until he satisfies such requirements. If an Employee who is an Eligible Employee but has not yet become a Participant no longer meets the requirements to be an Eligible Employee, but remains an Employee of the Employer, he or she shall no longer be considered an Eligible Employee, unless and until he again satisfies the applicable requirements.

(2) No period of employment during which an Employee is not classified as an Eligible Employee, and no leave of absence granted to such Employee, shall be counted in determining whether any waiting period for participation established by the Employer pursuant to subsection (b) below has been satisfied. However, provided the Employee remains continuously employed by the Employer, such periods shall not be considered a Break in Service under subsection (b)(l) below for purposes of satisfying said waiting period.

(b) Waiting Period.

Eligible Employees shall be eligible to participate in the Plan immediately upon their date of hire.

(1) Treatment of Service as an Ineligible Employee. If an Employee of the Employer who is not an Eligible Employee becomes an Eligible Employee before July 1, 2009 while remaining continuously employed by the Employer, said Eligible Employee shall become eligible to commence participation in the Plan on the date he becomes an Eligible Employee.

(2) Prior Participation in Another GMEBS Plan. As described under Article II, Section 4, Service of an Eligible Employee in other GMEBS plans will be recognized if employed by the Employer prior to July 1, 2006.

Section 3. Establishing Participation in the Plan

(a) Mandatory vs. Optional Participation.

Participation in the Plan shall be considered mandatory for all Eligible Employees.

(b) Mandatory Participation.

If participation is mandatory for a class of Eligible Employees, then all Eligible Employees in the class shall become Participants in the Plan on the first day of the month immediately following or coinciding with the date they satisfy the applicable waiting period and any other eligibility requirements for participation.

(c) Optional Participation.

Participation in the Plan shall not give any Eligible Employee the right to be retained in the employ of the Employer nor, upon dismissal, to have any right or interest in the Trust Fund other than as herein provided.

Section 4. Change in Employment Status

(a) Transfer to Ineligible Status.

If a Participant's employment status changes such that he becomes an Ineligible Employee, he shall cease to accrue benefits under the Plan for any purpose and his interest under the Plan, if any, shall be only such as existed immediately before he became an Ineligible Employee, unless and until he again becomes a Participant. In no event will his Service or Earnings as an Ineligible Employee be taken into account for purposes of meeting the Plan's minimum service requirements for Vesting, retirement eligibility, death benefit eligibility, or for purposes of computing the amount of any benefit payable under the Plan. However, said period of Service as an Ineligible Employee shall not be considered a Break in Service under Article III, Section 6, provided the Ineligible Employee remains continuously employed by the Employer. If the Ineligible Employee does not again become a Participant prior to Retirement or Termination of Employment, his Vested Benefit, if any, shall be paid as provided in Article VII.

(b) Transfer Back to Eligible Status.

If an Ineligible Employee described in subsection (a) above remains continuously employed by the Employer and he has another change in employment status such that he again becomes a Participant, he shall thereafter be entitled to accrue benefits in accordance with the terms of the Plan as in effect as of the date of the subsequent change in employment status.

Section 5. Participant Leaves of Absence

(a) USERRA, FMLA Leave.

Notwithstanding any provision of this Plan to the contrary, if any period of absence is required to be counted under USERRA, the FMLA or any other applicable federal or state law as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting, retirement or death benefit eligibility, then said period of absence shall be counted as such in accordance with and subject to the requirements of such law.

(b) Other Leaves of Absence.

Unless otherwise required by law or unless the terms of the leave otherwise specify, an authorized leave of absence granted to a Participant by the Employer will be counted as Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for vesting and benefit eligibility. However, if the Participant does not return to active employment upon expiration of the authorized leave period, then subsection (c) shall apply.

(c) Failure to Return to Service.

Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment with the Employer upon expiration of a leave of absence, his interest under the Plan, if any, including his Current Credited Service for the purpose of computing the amount of any benefit payable under the Plan, and for purposes of meeting the Plan's minimum service requirements for Vesting and any minimum Service requirements for Retirement or death benefit eligibility, will be limited to that accrued as of the date preceding the approved leave period.

(d) Unused Leave.

The Employer does not credit unused leave at termination or Retirement as Credited Service.

<u>Section 6. Non-Vested Participant Breaks in Service</u>

This Section shall apply only to Participants who are Eligible Employees. If a non-vested Participant experiences a Break in Service, the Participant's Current Credited Service shall not include any Service rendered prior to the Break in Service, unless the Participant returns to employment with the Employer within 5 years and performs the lesser of Service equal to the Break in Service, or Service equal to one (1) year. The following limitations shall apply in administering the Break in Service rule:

(a) Absence of Less Than One (1) Year.

If a Participant terminates employment with the Employer and returns to employment with the Employer within one (1) year after said termination, the Participant shall not be deemed to have incurred a Break in Service. Except as otherwise required under this

Section, however, the time he was absent shall not be taken into account for any purpose under the Plan.

(b) Treatment of Leaves of Absence.

No leave of absence or other period of absence from employment shall be considered a Break in Service if it is not permitted to be treated as such under USERRA, the FMLA, or any other applicable federal or state law. Unless otherwise required by law or unless the terms of the leave otherwise specify, any other authorized leave of absence granted to a Participant shall not be deemed a Break in Service, provided the Participant was regularly employed by the Employer immediately prior to his leave of absence and the Participant is reemployed by the Employer upon expiration of the leave of absence. Unless otherwise required by law or unless the terms of the leave otherwise specify, if a Participant does not return to active employment upon expiration of the approved leave period, he will be considered to have incurred a Break in Service under this Section as of the date immediately preceding the approved leave period.

(c) Transfer to Ineligible Employee Status.

If a Participant's employment status changes such that he becomes an Ineligible Employee pursuant to Section 5 above, the period of time spent as an Ineligible Employee shall not be considered a Break in Service under this Section, provided the Participant remains employed by the Employer. Unless otherwise specified by the Employer, leaves of absence granted to an Ineligible Employee will not be considered a Break in Service under this Section, provided the Ineligible Employee returns to active employment with the Employer upon expiration of the approved leave period and the requirements of subsection 6(b) above are otherwise satisfied with respect to such leave of absence.

(d) Repeated Breaks in Service.

If a non-vested Participant has a Break in Service, returns to employment with the Employer, and experiences one or more additional Breaks in Service prior to satisfying the one (1) year Service requirement necessary to work off the initial break, then the Participant's Current Credited Service shall not include any Service rendered prior to the most recent break in

Service, unless upon the Participant's return to employment with the Employer following the most recent Break in Service he performs Service for a period equal to one (1) year.

Section 7. Breaks in Service where a Lump Sum was Paid

If Participant is reemployed subsequent to being paid a Lump Sum, the Participant has six months to repay the lump sum, or for Credited Service purposes he or she will be treated as a new hire.

ARTICLE IV: Retirement Benefits and Eligibility

Section 1. Normal Retirement Benefit

(a) A Participant, upon Retirement on or after his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which occurs his effective Retirement Date and shall be payable on the last day of each month thereafter during his lifetime. However, if directed by the Employer, Normal Retirement Benefits may be paid retroactively to the last day of the month following the month in which the Participant's Termination occurs (or, if the Participant's Termination occurs on the first of the month, the last day of said month) or if later, the last day of the month in which his Normal Retirement Date occurs. The amount of the Monthly Retirement Benefit shall be determined based upon 2% of Final Average Earnings multiplied by years of Total Credited Service divided by 12. In addition the Monthly Retirement Benefit will include .5% multiplied by Total Credited Service accrued after December 31, 2007, divided by 12.

(b) No interest shall be paid on the retroactive payment of Normal Retirement benefits which are only allowed to accommodate reasonable administrative delays.

(c) There are special benefits for Elected or Appointed Members of the Governing Authority and the elected or appointed Municipal Judge: $30 per month for each year of Credited Service as an elected or appointed member of the Governing Authority or Municipal Legal Officer prior to July 1, 1999. For years of Credited Service as an elected or appointed member of the Governing Authority or the elected or appointed Municipal Judge on or after July 1, 1999 the same benefit as other employees except that for the purposes of this provision Final Average Earnings shall mean the average annual earnings of Eligible Employees included in the most recent employee census report prepared in connection with the Plan's annual actuarial valuation.

(d) A Participant's Normal Retirement Benefit must equal or exceed the Actuarial Equivalent (as defined in Article X) of the Participant's Employee Contributions With Interest.

(e) A Participant will be eligible and qualify for Normal Retirement upon attaining age 65 and completing 5 years of Vesting Service.

Section 2. Early Retirement Benefit from Active Employment

(a) A Participant, upon Retirement from active employment on or after his Early Retirement Date and before his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant. The amount of such Monthly Retirement Benefit for Early Retirement from active employment shall be computed in the same manner as for a Normal Retirement Benefit and determined in the following manner:

(1) For Participants who are Police Officers and Firefighters employed by the City on July 1, 1999, who have reached age 55 and have at least five years of Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(2) For Participants who are Police and Firefighters employed by the City after July 1, 1999 who have reached age 55 and have at least ten years of continuous Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(3) For Participants who have reached age 55 and the sum of the Participant's age and Vesting Service are at least 80 (the "Rule of 80"), the Monthly Retirement Benefit shall be unreduced; and

(4) For all other Participants who have reached age 55 and have at least five years of Vesting Service, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1.

(b) Retroactive payment of Early Retirement benefits to the Participant's Early Retirement Date is permitted, but only to accommodate reasonable administrative delays.

(c) A Participant will be eligible and qualify for Early Retirement upon attaining age 55 and completing 5 years of Vesting Service.

Section 3. Early Retirement Benefit from Terminated Vested.

(a) A Terminated Vested Participant, upon Retirement on or after his Early Retirement Date and before his Normal Retirement Date, shall receive a Monthly Retirement Benefit under which payments shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant. The amount of such Monthly Retirement Benefit for Early Retirement for a Terminated Vested Participant shall be computed in the same manner as for a Normal Retirement Benefit and determined in the following manner:

(1) For Terminated Vested Participants who terminated employment with the Employer before February 29, 2008, that were Police Officers and Firefighters employed by the City on July 1, 1999 and have reached age 55 and have at least five years of Vesting Service in that capacity, the Monthly Retirement Benefit shall be unreduced;

(2) For Terminated Vested Participants who terminated employment with Employer before February 29, 2008, that have reached age 55 and the sum of the Participant's age and Vesting Service are at least 80 (the "Rule of 80"), the Monthly Retirement Benefit shall be unreduced;

(3) For Terminated Vested Participants who terminated employment from the Employer before July 1, 2009, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1; and

(4) For all other Terminated Vested Participants, the Monthly Retirement Benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 8.

(b) Retroactive payment of Early Retirement benefits to the Participant's Early Retirement Date is permitted, but only to accommodate reasonable administrative delays.

(c) A Terminated Vested Participant will be eligible and qualify for Early Retirement upon attaining age 55 and completing 5 years of Vesting Service.

Section 4. Late Retirement Benefit

A Participant may retire from the active Service of the Employer on the first day of any month after his Normal Retirement Date, in which case the Participant shall receive a Late Retirement Benefit. The Late Retirement Benefit shall be calculated in the same manner as the Normal Retirement Benefit.

Section 5. Disability Benefit

A Participant who is Disabled under Article 1 Section 11 will continue to accrue ~~Benefit Accrual~~Credited Service and ~~Eligibility~~eligibility for vesting, retirement, and death benefits just as he would have had he remained an active Employee with the Employer. These benefits will continue to accrue as long as the Participant either, retires while remaining Disabled, dies while remaining Disabled, or returns to Employment with the Employer. In the event the Participant recovers and does not return to Employment with the Employer, his Benefit Accruals cease at the date he ceased to be an Active Employee. In other words this benefit does not vest until the Participant either dies while Disabled, returns to ~~Employment~~employment, or Retires.

Prior to February 29, 2008, a Participant having a Disability as defined in Article 1 Section 11 is immediately eligible for a disability retirement benefit. This benefit is equal to his Normal Retirement Benefit or if the Participant is an Eligible Employee, 20% of Final Average Earnings if greater. The benefit is life only, and commences on the last day of the month coincident with or following the Disability Date as ~~Defined~~defined in Article 1 Section 12.

Section 6. Suspension of Benefits

(a) General Rule.

Unless otherwise provided in this Section, if a Retired Participant returns to Service as an Employee with the Employer, said Monthly Retirement Benefit shall be suspended as of the date of said return to Service. The Employer may engage on a retainer or fee basis any person receiving benefits hereunder and such engagement will not terminate or suspend such benefits. In such case, said person will not accrue benefits or service credit for any purpose under the Plan during said period of reemployment.

(b) Re-Computation of Benefit in Case of Suspension.

The benefit of a Retired Participant whose benefit payments are suspended during a period of rehire will be equal to the sum of (1) the monthly benefit payable to the Participant prior to suspension of benefits, and (2) the Actuarial Equivalent, expressed as a monthly benefit, of the suspended monthly benefit actuarially increased to the date benefits resume. For purposes of this subsection, the term "Actuarial Equivalent" shall mean an amount equal to the value of Retirement benefits received, determined as of the date of the Participant's re-retirement and computed on the basis of the actuarial assumptions contained in Article X, Section 5. In no event shall the resulting benefit be less than the benefit payable at the time of his previous Retirement. A Retired Participant who is reemployed as an Employee shall not be authorized to change his form of benefit payment on his subsequent re-retirement, or to change his Post-Retirement Beneficiary, or to name a Post-Retirement Beneficiary if one had not been previously named. For the purposes of this Section 6, any such Participant's Credited Service subsequent to his reemployment by the Employer as an Employee shall commence as of the date of his reemployment as an Employee.

(c) Death in Service After Reemployment.

If a Retired Participant returns to Service with the Employer as an Employee and he dies during the period of his reemployment and before re-retirement, then his Post-Retirement Beneficiary, if any, shall be entitled to receive the greater of (1) the monthly post-retirement survivor benefit payable, if any; or (2) the monthly in-service death benefit, if any, payable for the class of Employees to which the Participant belongs as of his date of death, reduced by the Actuarial Equivalent of any Retirement benefits received by the Participant prior to his death. This provision shall not be interpreted to permit payment to a Spouse (if not the Post Retirement Beneficiary) in the event of a Retired Participant's death during reemployment.

(d) Return to Employment From Disability.

Any Participant who returns to employment directly from Disability will retain increased ~~credited service~~Credited Service for the period of Disability.

ARTICLE V: Optional Forms of Retirement Income

Section 1. Election of Optional Benefits

A Participant may elect, or may revoke a previous election and make a new election, at any time prior to his effective Retirement Date, to have his Retirement benefit payable under one of the options hereinafter set forth in lieu of the lifetime monthly Retirement benefit he is otherwise entitled to receive under Article IV. The benefit shall be paid in accordance with and subject to the terms of such option elected. Election of any option shall be made by the Participant in writing on the Retirement Application and shall be subject to approval by the Administrator.

Section 2. Designation of Post-Retirement Beneficiary

If the Participant elects Joint and Survivor Options or Period Certain and Life Options, he shall designate a Post-Retirement Beneficiary to receive a survivor benefit in accordance with and subject to the terms of such Option. Designation of a Post-Retirement Beneficiary may be revoked or changed by the Participant by submitting a new completed Retirement Application at any time prior to the Participant's effective Retirement date. Only the last such designation of a Post-Retirement Beneficiary shall have effect, and any new designation of a Post-Retirement Beneficiary shall invalidate, supersede, and revoke any prior designation.

Section 3. Description of Options

The amount of any optional benefit set forth below shall be the Actuarial Equivalent of the amount of benefit that would otherwise be payable to the participant under Article IV, Sections 1-4.

(a) Joint and Survivor Option.

A decreased retirement benefit which shall be payable during the lifetime of the Participant and, if his designated Post-Retirement Beneficiary should survive him, shall continue after his death during the lifetime of his Beneficiary in the same amount (100%) or in such smaller amount (75%, 50%) as the Participant may designate. The Participant's retirement benefit shall be calculated in accordance with Article X, Section 2.

(b) Period Certain and Life Option.

A decreased benefit payable monthly to the Participant during his lifetime and, in the event of his death within a period of specified years, either ten (10), or twenty (20) years after his benefit commencement, the same monthly amount shall be payable for the balance of such period to the Post-Retirement Beneficiary designated by him. If the Postretirement Beneficiary does not survive the Participant, all payments shall cease at the death of the Participant and no further benefits will accrue to his estate or to other persons except as provided in Article V. The Retirement benefit shall be calculated in accordance with Article X, Section 3.

Section 4. Cancellation of Election

The election by a Participant of any option in Section 1-3 of this Article V shall be null and void if either the Participant or his designated Post Retirement Beneficiary dies before the Participant's effective Retirement date.

Section 5. Rule for Small Benefits

Effective January 1, 2002 the present value of a Plan benefit shall be distributed to the Participant, Terminated Vested Participant, or Spouse, as applicable, if the benefit payable to the recipient does not exceed the Code Section 411(a)(11)(A) limit on the date of distribution. The value of said Plan benefit shall be determined in accordance with Article X Section 6. Notwithstanding the above, a Terminated Vested Participant who has no Vested benefit shall receive a lump sum of his or her Employee Contributions with Interest as soon as administratively feasible following termination.

Section 6. Distributions

Distributions payable as of any date shall be made on or as soon as administratively feasible after that date.

Section 7. Compliance with Code Section 401(a)(9)

All distributions shall be made in compliance with Article VIII.

ARTICLE VI: Death Benefits

Section 1. Pre-Retirement Death Benefit

(a) For Participants who Terminated Employment before January 1, 2015, the Pre-Retirement Death Benefit shall be determined as follows:

If a Vested married Participant (even if Terminated Vested) dies prior to eligibility for Early Retirement, his Spouse shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence as of the date which would have been the Participant's Normal Retirement Date or, at the election of the Spouse, as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit. Notwithstanding any of the above, if the Spouse's benefit is less valuable than the Actuarial Equivalent of Employee Contributions with Interest, the minimum benefit will be the Actuarial Equivalent as calculated under Article X Section 5. Likewise payment of the annuity is subject to the provisions of Article X Section 6.

If a Vested married Participant (even if Terminated Vested) dies after eligibility for Early Retirement, his Spouse shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence the first of the month coincident or following the date of death unless the Spouse elects to postpone commencement to Normal Retirement. Notwithstanding any of the above, if the Spouse's benefit is less valuable than the Actuarial Equivalent of Employee Contributions with Interest, the minimum benefit will be the Actuarial Equivalent as calculated under Article X Section 5. Likewise payment of the annuity is subject to the provisions of Article X Section 6.

For purposes of this Section 1(a), the term Qualified Joint and Survivor Annuity means an immediate annuity payable for the life of the Participant with a survivor benefit payable for the life of the Participant's Spouse (a) which is 50% of the annuity payable during the joint lives of the Participant and the Participant's Spouse; (b) which is the Actuarial Equivalent of the Participant's normal form of retirement benefit, the Monthly Retirement Benefit.

(b) Notwithstanding the foregoing, for Participants who incur a Termination of Employment on and after January 1, 2015, the Pre-Retirement Death Benefit shall be determined as follows:

If a Vested Participant (even if Terminated Vested) dies prior to eligibility for Early Retirement, his Pre-Retirement Beneficiary shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence as of the date which would have been the Participant's Normal Retirement Date or, at the election of the Pre-Retirement Beneficiary, as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit. Notwithstanding any of the above, if the Pre-Retirement Beneficiary's benefit is less valuable than the Actuarial Equivalent of Employee Contributions with Interest, the minimum benefit will be the Actuarial Equivalent as calculated under Article X Section 5. Likewise payment of the annuity is subject to the provisions of Article X Section 6.

If a Vested Participant (even if Terminated Vested) dies after eligibility for Early Retirement, his Pre-Retirement Beneficiary shall be entitled to receive a monthly Qualified Joint and Survivor Annuity. Such benefit shall commence the first of the month coincident or following the date of death unless the Pre-Retirement Beneficiary elects to postpone commencement to Normal Retirement. Notwithstanding any of the above, if the Pre-Retirement Beneficiary's benefit is less valuable than the Actuarial Equivalent of Employee Contributions with Interest, the minimum benefit will be the Actuarial Equivalent as calculated under Article X Section 5. Likewise payment of the annuity is subject to the provisions of Article X Section 6.

For purposes of this Section 1(b), the term Qualified Joint and Survivor Annuity means an immediate annuity payable for the life of the Participant with a survivor benefit payable for the life of the Participant's Pre-Retirement Beneficiary (a) which is 50% of the annuity payable during the joint lives of the Participant and the Participant's Pre-Retirement Beneficiary; (b) which is the Actuarial Equivalent of the Participant's normal form of retirement benefit, the Monthly Retirement Benefit.

For purposes of this Section 1(b), each Participant shall designate a Pre-Retirement Beneficiary, and contingent Pre-Retirement Beneficiary, if desired, in the manner and form prescribed by the Administrator to receive any death benefit that may be payable hereunder if such person or persons survive the Participant. A Participant may revoke his designation at any time by designating a new Pre-Retirement Beneficiary (and contingent Pre-Retirement Beneficiary, if applicable) in the same manner and form.

If, at the time of a Participant's death, his named Pre-Retirement Beneficiary does not survive him, then payment of benefits shall be made to his named contingent Pre-Retirement Beneficiary. If a deceased Participant is not survived by either a Pre-Retirement Beneficiary or contingent Pre-Retirement Beneficiary or if no Pre-Retirement Beneficiary or contingent Pre-Retirement Beneficiary effectively was named, then benefits shall be paid to the Participant's Default Beneficiary, if any.

If a Participant completes or has completed a Pre-Retirement Beneficiary designation form that appoints his Spouse as Pre-Retirement Beneficiary, and the Participant and Spouse are subsequently legally divorced, the designation of Pre-Retirement Beneficiary of the Spouse completed prior to the divorce shall be null and void as of the date of the legal divorce. If so desired, the Participant may appoint the former Spouse as Pre-Retirement Beneficiary after the divorce by executing a new designation of the former Spouse as Pre-Retirement Beneficiary, which will be accepted by the Administrator unless and until superseded by a subsequent designation of Pre-Retirement Beneficiary by the Participant.

Notwithstanding any provision of this Plan to the contrary, if a Vested Participant dies while in active employment with the Employer prior to eligibility for Early Retirement, and the Pre-Retirement Beneficiary elects to receive the Pre-Retirement Death Benefit as of any earlier date following the Participant's death on which the Participant could have elected to receive his Early Retirement Benefit, the benefit shall be reduced on an Actuarial Equivalent basis in accordance with the actuarial table contained in Article X, Section 1.

Section 2. Minimum Death Benefit Before Retirement

If Participant dies prior to retirement and is not otherwise provided for in this Article, the estate will receive his Employee Contributions with Interest in a lump sum payment.

Section 3. Minimum Death Benefit After Retirement

If Participant dies after retirement without a beneficiary and the value of the benefits paid is less than Employee Contributions with Interest at the date of death, the estate will receive the residual value of Employee Contributions with Interest in a lump sum payment.

Section 4. Transition - Death Benefits Prior to February 29, 2008

Prior to February 29, 2008, death benefits are to be calculated in accordance with the plan document in effect at that time.

Section 5. Death Benefits under USERAA

Effective January 1, 2007, if a Participant dies while performing "qualified military service" (as defined in Code Section 414(u)), the survivors of the Participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan, if any, had the Participant resumed and then terminated employment on account of death.

ARTICLE VII: Termination Before Retirement: Vesting

Section 1. Vesting Requirement for Deferred Retirement Benefit

A Participant whose employment is terminated for any reason other than death or Retirement shall be entitled to a Vested right in his Accrued Benefit if he accrues a minimum of 5 years of Vesting Service. Elected or appointed members of the Governing Authority and the elected or appointed Municipal Judge Vest immediately. Payment of such Vested Retirement Benefit shall commence on the last day of the month in which his effective Retirement Date occurs and shall be payable on the last day of each month thereafter during the lifetime of the Participant, unless the Participant elects an optional form of benefit payment under Article V. The amount of such Monthly Retirement Benefit shall be computed in the manner prescribed for Normal or Early Retirement in Article IV, as applicable, but based upon the Participant's Final Average Earnings (if applicable) and Total Credited Service up to the Participant's date of Termination of Employment with the Employer. Notwithstanding any other provision of the Plan to the contrary, if a Participant has satisfied the requirements for Normal Retirement, the Participant shall be 100% Vested in his Normal Retirement benefit.

Section 2. Conviction of a Public Employment Related, Drug Related or Other Crime.

Notwithstanding any other provision in the Plan to the contrary, in the event a Participant is convicted of a public employment related, drug related or other covered crime, the Participant’s participation and membership in the Plan shall terminate and the Participant’s benefit shall be reduced and forfeited, in the manner and to the extent provided under O.C.G.A. Sections 47-1-21 through 47-1-25.

Section 3. Forfeitures

Forfeitures arising from Termination of Employment, withdrawal or any other reason may not be applied to increase the benefits any individual would otherwise receive under the Plan. However, forfeitures will remain Trust assets, and as such, may be used to reduce an Employer's contribution.

Section 4. Early Retirement from Terminated Vested

Eligibility for Early Retirement for Terminated Vested Participants is covered in Article IV, Section 3.

ARTICLE VIII: Distribution and Rollover Rules

Section 1. Distribution Rules Imposed by Federal Law

Notwithstanding any provision of this Plan to the contrary, any distribution under the Plan shall be made in accordance with Code Section 401(a)(9) and the regulations promulgated thereunder and shall comply with the following rules:

(a) In any event, where distributions have not yet begun, the entire interest, if any, of a Participant under the Plan shall be distributed within five (5) years after the death of the Participant, unless the Participant's benefits are payable to the beneficiary or joint beneficiaries designated by the Participant over a period not to exceed the life expectancy or joint life expectancies of such beneficiary or beneficiaries. In such a case, the distribution of benefits under this Section shall begin (i) in the case of a non-spouse beneficiary, no later than one (1) year following the date of death of the Participant, or (ii) in the case of a surviving spouse, no later than the date on which the Participant would have attained age ~~seventy and one-half (70-1/2).~~70½ if the Participant attained that age before January 1, 2020, age 72 if the Participant attained that age before January 1, 2023, age 73 if the Participant attained that age after December 31, 2022, or age 75 if the Participant attained that age after December 31, 2032.

(b) Unless a Participant elects otherwise, the payment of his benefits under the Plan must begin no later than the sixtieth (60th) day after the end of the Plan Year in which occurs the latest of (i) the Participant's sixty-fifth (65th) birthday, (ii) the tenth (10th) anniversary of the Plan Year in which the Participant began participation in the Plan, or (iii) the Participant's Termination of Employment or Retirement.

(c) To the extent required by Code Section 401(a)(9) and the regulations promulgated thereunder, payment of the Accounts of a Participant shall begin not later than the "required beginning date." For purposes of this Section, "required beginning date" means April 1 of the calendar year following the later of (i) the calendar year in which the Participant reaches age ~~seventy and one-half (70-1/2)~~70½ if the Participant attained that age before January 1, 2020, age 72 if the Participant attained that age before January 1, 2023, age 73 if the Participant attained that age after December 31, 2022, or age 75 if the Participant attained that age after December 31, 2032, or (ii) the calendar year in which the Participant Retires.

(d) A Participant's election of the form of benefit payment shall be restricted to assure compliance with the minimum distribution and incidental death benefit requirements of Code Section 401(a)(9). As part of that compliance, a distribution shall not be made over a period extending beyond: (i) the life of the Participant; (ii) the life of the Participant and his designated beneficiary; (iii) a period certain not extending beyond the life expectancy of the Participant; or (iv) a period certain not extending beyond the joint life and last survivor expectancy of the Participant and his designated beneficiary. If distribution of the Participant's benefit has commenced before the Participant's death, the remaining interest shall be distributed at least as rapidly as under the method of distribution being used as of the date of the Participant's death.

Section 2. Rollover of Distributions

Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Distributee's election under this Section, a Distributee may elect, at the time and in the manner prescribed by the Administrator, to have any portion of an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan specified by the Distributee in a Direct Rollover. The following definitions shall apply to this Section:

(a) An "Eligible Rollover Distribution" is any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include: (i) any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and the Distributee's designated beneficiary, or for a specified period often (10) years or more; (ii) any distribution to the extent such distribution is required under Code Section 401(a)(9); or (iii) the portion of any distribution that is not includable in gross income.

(b) An "Eligible Retirement Plan" is an individual retirement account described in Code Section 408(a); an individual retirement annuity described in Code Section 408(b) (other than an endowment contract); an annuity plan described in Code Section 403(a) or an annuity contract described in Code Section 403(b); a qualified trust described in Code Section 401(a), an eligible plan under Code Section 457(b) which is maintained by a state or political subdivision of a state, or any agency or instrumentality of a state or political subdivision, and which agrees to separately account for amounts transferred into such plan from this Plan; or, effective January 1, 2008, to the extent permitted and in accordance with the rules applicable under Code Section 408A, a Roth individual retirement account described in Section 408A of the Code; that accepts the Distributee's Eligible Rollover Distribution; provided, however, in the case of an Eligible Rollover Distribution to a Distributee who is a non-spouse Beneficiary of a deceased Participant, an Eligible Retirement Plan shall be limited to an individual retirement account or annuity described in Code Section 408(a) or (b), as contemplated under Code Section 402(c)(11).

(c) A "Distributee" includes an employee or former employee. In addition, the employee's or former employee's surviving spouse and the employee's or former employee's spouse or former spouse who is the alternate payee under a qualified domestic relations order (as defined in Code Section 414(p)), are Distributees with regard to the interest of the spouse or former spouse. Effective for distributions made on and after January 1, 2010, a non-spouse beneficiary of a deceased Participant who is either an individual or an irrevocable trust, where the beneficiaries of such trust are identifiable and the trustee provides the Administrator with a final list of trust beneficiaries or a copy of the trust document by October 31 of the year following the Participant's death, shall be a Distributee with regard to the interest of the deceased Participant, but only if the Eligible Rollover Distribution is transferred in a direct trustee-to-trustee transfer to an Eligible Retirement Plan which is an individual retirement account described in Code Section 408(a) or an individual retirement account described in Code Section 408(b) (other than an endowment contract).

(d) A "Direct Rollover" is a payment by the Plan to the Eligible Retirement Plan specified by the Distributee.

(e) Notwithstanding subsection (a), if an Eligible Rollover Distribution is expected to total less than Two Hundred Dollars ($200) during a year, such payment may not be directly rolled over.

ARTICLE IX: Limitations ~~On~~on Benefits

Section 1. General 415 Limits

The Plan shall be administered so as to comply with the limitations of Code Section 415. ~~The increase in the Code Section 415(b) limit due to EGTRRA shall apply to all employees participating in the plan who have one hour of service on or after the first day of the first limitation year ending after December 31, 2001.~~

~~Section 2. Limitation on Annual Benefit~~

~~(a) A Participant's annual benefit for a calendar year (the "limitation year") shall not exceed a dollar amount established in Code Section 415(b)(1)(A) which is adjusted for inflation based on Section 215(i)(2)(A) of the Social Security Act. If a Participant's total annual benefits are not in excess of $10,000, this Section will not apply. Furthermore, if the Participant retires before age 62, the limit shall be actuarially reduced in accordance with paragraph (b) below.~~

~~(b) To the extent required by Code Section 415(b), in no event shall the aggregate annual benefit provided under all defined benefit plans of the Employer for any Participant exceed an amount equal to $90,000 as adjusted pursuant to Code Section 415(d)(1)(A). If the retirement income benefit under the Plan begins before age 62, the determination as to whether the $90,000 limitation has been satisfied shall be made by reducing the $90,000 limitation so that such limitation (as so reduced) equals an annual benefit (beginning when such retirement income benefit begins) which is equivalent to a $90,000 annual benefit beginning at age 62. The age reduced dollar limit shall be the lesser of the equivalent amount computed using the actuarial table in Article X, Section 1, of the Plan for actuarial equivalence for early retirement benefits, and the amount computed using 5 percent interest and the applicable mortality table (to the extent that the mortality decrement is used prior to age 62). The reduction under this paragraph (b) shall not reduce the $90,000 limitation below (i) $75,000 if the benefit begins at or after age 55, or (ii) if the benefit begins before age 55, the equivalent of the $75,000 limitation for age 55. If the retirement income benefit under the Plan begins after age 65, the determination as to whether the $90,000 limitation has been satisfied shall be made by increasing the $90,000 limitation so that such limitation (as so increased) equals an annual~~

~~benefit (beginning when such retirement income benefit begins) which is equivalent to a $90,000 annual benefit beginning at age 65. The age increased dollar limit shall be the lesser of the equivalent amount computed using the actuarial equivalent defined by Article X, Section 5 of the Plan to determine the actuarial equivalence of late retirement benefits, and the amount computed using 5 percent interest and the applicable mortality table.~~

~~(c) For distributions made in any form other than a straight life annuity or a joint and 50% survivor annuity, such benefit shall be adjusted to a straight life annuity, beginning at the same age, which is the actuarial equivalent of such benefit. Prior to the first day of the first limitation year beginning in 1995, in order to determine the actuarial equivalence of different forms of benefit payment, the interest rate assumptions shall not be less than the greater of 5 percent or the rate specified in the Plan for determining actuarial equivalence for the particular form of retirement benefit. For limitation years beginning on or after January 1, 1995 (and for employers who have elected to treat these rules as being effective on an earlier date that is on or after December 31, 1994), the actuarially equivalent straight life annuity for purposes of applying the limitations under Code Section 415(b) to benefits is equal to the greater of the equivalent annual benefit computed using the interest rate and mortality table, or tabular factor, specified in the Plan for actuarial equivalence for the particular form of benefit payable, and the equivalent annual benefit computed using a 5 percent interest rate assumptions and the applicable mortality table.~~

~~(d) Limitations on benefits under Code Section 415(b) shall not apply where the total annual benefits payable to a Participant under this Plan and all other qualified defined benefit plans of the Employer do not exceed $10,000 in the aggregate. This minimum limitation is not applicable for a Participant whose Employer maintains or has maintained a defined contribution plan in which such Participant participated.~~

~~(e) The $10,000 minimum limitation, if provided, must be reduced where a Participant has less than 10 years of service with the Employer at the time the Participant begins to receive retirement benefits under the Plan, and the maximum dollar limitation must be reduced where a Participant has less than 10 years of participation when retirement benefits under the Plan commence. These adjustments are made by multiplying the applicable limitations by the appropriate fraction:~~

~~(1) For the $10,000 minimum limitation - Years of service with the employer as of and including, the current. limitation year/10~~

~~(2) For the maximum dollar limitation - Years of participation with the employer as of and including, the current limitation year/10~~

~~Section 3. Limitation on Annual Additions~~

~~(a) Effective for Plan Years beginning on and after January 1, 1995, to the extent required under Code Section 415(c), in no event shall the "annual addition" for a Participant for any calendar year, exceed the lesser of:~~

~~(1) Thirty Thousand Dollars ($30,000) as adjusted; or~~

~~(2) Twenty-five percent (25%) of the "compensation," of such Participant received from an Employer during the Plan Year. For purposes of this Section, "compensation" means all of a Participant's wages as defined in Code Section 3401 (a) for the purposes of income tax withholding at the source but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2); provided, however, for Plan Years beginning after December 31, 1997, compensation shall also include the amount of any elective deferrals, as defined in Code Section 402(g)(3), and any amount contributed or deferred by the Employer at election of the Employee and which is not includable in the gross income of the Employee by reason of Code Section 125, 132(f)(4), or 457.~~

~~(b) For purposes of this Section, "annual addition" means the sum of the following amounts credited to a Participant's accounts for the limitation year under this Plan and any other plan maintained by an Employer: (i) employer contributions; (ii) employee contributions; (iii) forfeitures; and (iv) allocations under a simplified employee pension plan. Amounts allocated after March 31, 1984, to an individual medical account, as defined in Code Section 415(1)(2), which is part of a pension or annuity plan maintained by an Employer are treated as annual additions to a defined contribution plan. Also, amounts derived from contributions paid or accrued after December 31, 1985, in taxable years ending after such date, which are attributable to post-retirement medical benefits, allocated to the separate account of a key employee, as defined in Code Section 419A(d)(3), under a welfare benefit fund, as defined~~

~~in Code Section 419(e), maintained by an Employer are treated as an annual additions to a defined contribution plan.~~

~~(c) If the annual addition for a Participant under the Plan would be greater than the annual addition for such Participant as limited by paragraph (a), then the excess, if due to contributions based on estimated annual compensation, the allocation of forfeitures, or a reasonable error in determining the amount of elective deferrals under Code Section 402(g)(3), shall be reduced, to the extent necessary to satisfy such limitation by distributing to the Participant any excess employee contributions, as adjusted for any gains or losses thereto.~~

Section ~~4~~2. Limitations on Benefits

~~4.1 Effective date. This section shall be effective for limitation years ending after December 31, 2001.~~

~~4.2. Effect on participants. Benefit increases resulting from the increase in the limitations of Section 415(b) of the Code will be provided to all participants who have one hour of service on or after the first day of the first limitation year ending after December 31, 2001, unless the employer has made an election in Section 2.1 of this amendment.~~

~~4.3 Definitions.~~

(a) Defined benefit dollar limitation. The "defined benefit dollar limitation" is $160,000, as adjusted, effective January 1 of each year, under section 415(d) of the Code in such manner as the Secretary shall prescribe, and payable in the form of a straight life annuity ($265,000 for 2023). A limitation as adjusted under section 415(d) will apply to limitation years ending with or within the calendar year for which the adjustment applies.

(b) Maximum permissible benefit: The "maximum permissible benefit" is the lesser of the defined benefit dollar limitation or the defined benefit compensation limitation (both adjusted where required, as provided in (1) and, if applicable, in (2) or (3) below).

(1) If the ~~participant~~Participant has fewer than 10 years of participation in the ~~plan~~Plan, the defined benefit dollar limitation shall be multiplied by a fraction, (i) the numerator of which is the number of years (or part thereof) of participation in the ~~plan~~Plan and (ii) the denominator of which is 10. In the case of a ~~participant~~Participant who has

fewer than 10 years of service with the employer, the defined benefit compensation limitation shall be multiplied by a fraction, (i) the numerator of which is the number of years (or part thereof) of service with the employer and (ii) the denominator of which is 10.

(2) If the benefit of a ~~participant~~Participant begins prior to age 62, the defined benefit dollar limitation applicable to the ~~participant~~Participant at such earlier age is an annual benefit payable in the form of a straight life annuity beginning at the earlier age that is the actuarial equivalent of the defined benefit dollar limitation applicable to the ~~participant~~Participant at age 62 (adjusted under (1) above, if required). The defined benefit dollar limitation applicable at an age prior to age 62 is determined as the lesser of (i) the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using the interest rate and mortality table (or other tabular factor) specified in the plan and (ii) the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using a 5 percent interest rate and the applicable mortality table as defined in the ~~plan~~Plan. Any decrease in the defined benefit dollar limitation determined in accordance with this paragraph (2) shall not reflect a mortality decrement if benefits are not forfeited upon the death of the ~~participant~~Participant. If any benefits are forfeited upon death, the full mortality decrement is taken into account.

(3) If the benefit of a ~~participant~~Participant begins after the ~~participant~~Participant attains age 65, the defined benefit dollar limitation applicable to the ~~participant~~Participant at the later age is the annual benefit payable in the form of a straight life annuity beginning at the later age that is actuarially equivalent to the defined benefit dollar limitation applicable to the ~~participant~~Participant at age 65 (adjusted under (1) above, if required). The actuarial equivalent of the defined benefit dollar limitation applicable at an age after age 65 is determined as (i) the lesser of the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using the interest rate and mortality table (or other tabular factor) specified in the ~~plan~~Plan and (ii) the actuarial equivalent (at such age) of the defined benefit dollar limitation computed using a 5 percent interest rate assumption and the applicable mortality table as defined in the ~~plan~~Plan. For these purposes, mortality between age 65 and the age at which benefits commence shall be ignored.

ARTICLE X: Actuarial Equivalent Conversion Tables

Section 1. Early Retirement Reduction Table

Number of Years Before Normal Retirement*	Factor Reducing Normal Retirement Benefits
0	1.000
1	.97
2	.94
3	.91
4	.88
5	.85
6	.82
7	.79
8	.76
9	.73
10	.70

*Interpolate for whole months.

Section 2. Standard Joint & Survivor Factors

Factors for Joint & Survivor Annuities shall be computed on an actuarially equivalent basis at the Participant's retirement age using the UP-1984 Mortality Table without age setback with interest at 8%. These factors will vary by the difference between the Participant's age and the Beneficiary's age at Retirement.

Section 3. Period Certain and Life Factors

Factors for Certain & Life Annuities shall be computed on an actuarially equivalent basis at the Participant's retirement age using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 4. Life Annuity Factors to be Used in Computing Actuarial Reserve Death Benefit~~.~~

Factors for Actuarial Reserve Death Benefits shall be computed on an actuarially equivalent basis at the Participant’s age at Death using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 5. Other Annuity Forms

Conversion factors for other annuity forms shall be computed by an enrolled Actuary on an actuarially equivalent basis assuming that the Participant is retiring at age 65 and using the UP-1984 Mortality Table without age setback with interest at 8%, regardless of the actual age and sex of any Participant or Beneficiary. If appropriate, such factors may vary by the difference between the Participant's age and the Beneficiary's age. The value of Retirement benefits received by a Participant for purposes of Article V, Section 6 shall be determined using the UP-1984 Mortality Table without age setback with interest at 8%.

Section 6. Lump Sum Payments

Effective January 1, 2001, a single sum distribution of benefits payable under Article V, Section 5, or upon plan termination, or if required for compliance with Code Section 401(a)(9), shall be computed on the basis of the actual age of the Participant and/or Beneficiary at the time of distribution and under the following actuarial assumptions:

(a) Interest: The applicable interest rate established by the Internal Revenue Service under Code Section 417(e)(3) and accompanying regulations, as in effect for the month of September preceding the calendar year during which the distribution is paid.

(b) Mortality: The applicable mortality table established by the Internal Revenue Service pursuant to IRC Section 417(e)(3) and accompanying regulations.

(c) Age at Which Payments Begin: The greater of the Normal Retirement Date or the age at the time of distribution of the Participant and/or Beneficiary.

(d) Rollovers from Lump Sum Repayments and Buybacks: Rollovers are not excluded in determining whether the $5,000 threshold has been exceeded for automatic cash-outs.

Section 7. Transition

These factors are effective February 29, 2008. Participants who retire prior to February 29, 2008 use the prior actuarial equivalence factors.

Section 8. Retirement from Terminated Vested Actuarial Equivalence Factors

Current Age	Factor
55	0.3644
56	0.3995
57	0.4387
58	0.4826
59	0.5319
60	0.5875
61	0.6502
62	0.7213
63	0.8022
64	0.8944
65	1.0000

ARTICLE XI: Contributions

Section 1. Employer Contributions

The Employer shall make the necessary Contributions to fund the Plan. The amount of these Contributions shall be based upon the actuarial assumptions adopted by the Board of Trustees, the benefits provided in the Plan, and the number of Participants and their respective ages, Earnings, and lengths of Creditable Service and such other factors as the Board of Trustees shall deem appropriate to assure proper funding of the Plan. Contributions by the Employer shall be applied as necessary to assure the payment of Accrued Benefits to Participants and Beneficiaries.

Section 2. Employee Contributions

The Employer shall contribute “Pick Up” contributions to the Plan on behalf of Participants. The Pick Up contributions are intended to fund the benefit improvement made effective December 31, 2007. Initially these contributions will equal 2.5% of Earnings but may from time to time be adjusted by the Board of Trustees to the extent they either exceed or are insufficient to fund the new benefit. These adjustments will require only approval by the Board of Trustees and do not require a Plan amendment.

ARTICLE XII: Pension Committee

Section 1. Creation and Composition

There shall be a Pension Committee for the Employer. The Pension Committee shall be defined in Article I, Section 32.

Section 2. Responsibilities

The Pension Committee shall have the following responsibilities:

(a) In its dealings with the Actuary and the Trust Administrator or its duly appointed representatives, the Pension Committee shall:

(1) Furnish all information with respect to enrollment of Eligible Employees.

(2) Assure the collection and remittance to the Trust Administrator of all required Contributions.

(3) Furnish the Actuary and the Trust Administrator, in accordance with its rules and regulations, all reports and other records required to administer the Plan.

(4) Notify the Trust Administrator, in accordance with its rules and regulations, of all benefit elections made by Participants under the Plan and all matters regarding payment of benefits.

(5) Notify the actuary of the termination of Participating Employees.

(b) In dealing with those persons participating or eligible to participate in the Plan, the Pension Committee shall:

(1) Be responsible for the enrollment of Eligible Employees.

(2) Handle distribution of all reports to Participants.

(3) Handle arbitration between the Employer and Participants in all matters regarding the Plan.

(4) Handle any notices of eligibility, benefits, available options, and any other notices required by this Plan.

Section 3. Secretary

The Pension Committee shall designate, in writing, a secretary or other representative who shall have full authority to represent the Committee in all communications with the state and the Employer's Employees.

Section 4. Lega1 Assistance

The City Attorney or other attorney appointed by the Board of Trustees shall furnish legal advice to the Pension Committee with respect to the Plan and the Committee's assigned responsibilities hereunder.

ARTICLE XIII: Board of Trustees

Section 1. Composition and Election

The composition of the Board of Trustees is specified in Article 1, Section 6.

Section 2. Qualified Public Accountant

The Administrator may engage on behalf of all Participants an independent qualified public accountant to conduct such an examination of any financial statements of the Plan, and of other books and records of the Plan, as the qualified public accountant may deem necessary to enable him to form an opinion as to whether the financial statements and schedules required to be included in the annual report of the Plan are presented fairly in conformity with generally accepted accounting principles as applicable to a governmental plan, applied on a basis consistent with that of the preceding Plan Year and who shall perform such other services for the Plan as the Administrator may require.

Section 3. Fiduciary Insurance

The Board of Trustees may purchase fiduciary liability insurance for any of its fiduciaries, or for itself, to cover liability or losses occurring by reason of the act or omission of a fiduciary.

Section 4. Appointment of Service Providers

The Board of Trustees may appoint and terminate attorneys, accountants, actuaries, consultants, service providers, investment manager(s) or any other party needed to administer or assist the Plan.

Section 5. Investment Performance

The Board of Trustees is responsible to monitor investment performance, and hire/change new managers as performance dictates.

Section 6. Appointment of Trustee or Custodian

The Board of Trustees may hire/change the Trust Administrator or custodian as cost or performance dictates. This includes the execution of the trust agreement or custodial agreement.

ARTICLE XIV: Trust Agreement

The representative of the Employer who is authorized to enter into and execute on behalf of the Employer the Trust Agreement (or custodial agreement) is the Board of Trustees. All contributions under the Plan shall be transferred to the Trust to be held, managed, invested, and distributed as part of the Trust Fund by the Board in accordance with the provisions of the Plan. All benefits under the Plan shall be distributed solely from the Trust Fund.

The Board shall distribute the corpus and income of the Trust Fund to the Participants and their Beneficiaries in accordance with applicable state and federal law and the Plan. At no time prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries shall any part of the corpus or income be used for, or diverted to, purposes other than the exclusive benefit of the Participants and their beneficiaries.

ARTICLE XV: Claims and Litigation

Section 1. Disputes

In the event of disagreement between a Participant and the Employer with respect to any rights, claims, or responsibilities under the Plan which cannot be resolved by the Pension Committee as provided under Article XII, the Participant may make an appeal regarding such rights, claims, or responsibilities to the Governing Authority. In the event that any such rights, claims, or responsibilities result in a suit or other legal action by a Participant or Beneficiary, such action shall be defended in the same manner as other suits against the Employer.

ARTICLE XVI : Amendment, Merger, and Termination

Section 1. Right to Amend or Terminate the Plan

The Employer reserves the right to amend the Plan at any time, retroactively or otherwise, by action of the Governing Authority. The Employer expects and intends to continue the Plan indefinitely, but reserves the right to terminate the Plan at any time by action of the Governing Authority. However, no amendment or terminate of the Plan shall~~:~~

authorize ~~(a)~~ ~~Authorize~~ any part of the Fund to be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries.

Section 2. Merger, Consolidation or Transfer

(a) Subject to Subparagraph (b) below, the Employer, by action of the Governing Authority, may direct that the Plan be merged or consolidated with, or transfer all or a portion of its assets and liabilities to, another plan or receive assets and liabilities from another plan.

(b) The merger or consolidation with, or transfer of assets and liabilities to, any other qualified plan shall be permitted only if the benefit each Participant would receive if the Plan were terminated immediately after such merger or consolidation or transfer of assets and liabilities would be at least as great as the benefit he would have received had the Plan been terminated immediately before any such transaction.

Section 3. Termination or Partial Termination

In the event of a complete or partial termination of the Plan, the Fund shall be allocated in accordance with Section 4044 of ERISA and the Retirement Income of each affected Employee shall become fully vested and nonforfeitable to the extent funded. In the event of a complete termination of the Plan, Retirement Income shall be distributed as soon as practicable after termination through the purchase of a non-transferable annuity contract or contracts from a life insurance company and lump sum distributions in accordance with the terms of the Plan. After all liabilities for Plan benefits have been satisfied, the Employer shall be entitled to any balance of the Fund which shall remain. In the event of a complete termination or a complete discontinuance of contributions under the Plan, each affected Participant shall become 100 % vested in his accrued benefit.

ARTICLE XVII: Non-alienation of Benefits

None of the benefits, payments, proceeds or distributions payable under the Plan shall be subject to the claim of any creditor of any Participant or to the claim of any creditor of any Beneficiary hereunder, or to any legal process of levy or attachment by any creditor of any such Participant or Beneficiary; and no such benefits shall be in any manner liable for or subject to the debts, liabilities, engagements, or torts of any Participant or Beneficiary; and neither any such Participant or Beneficiary shall have any right to alienate, commute, anticipate, transfer, encumber, pledge, or assign any of the benefits, payments, proceeds, or distributions under the Plan.

ARTICLE XVIII: Miscellaneous

Section 1. Construction

(a) Words used in this Plan in the masculine gender shall be construed to include the feminine gender where appropriate, and words used in this Plan in the singular or plural shall be construed as being in the plural or singular where appropriate.

(b) The Plan shall be construed, enforced, and administered and the validity thereof determined in accordance with the Code, and, when not inconsistent with the Code, the laws of the State of Georgia~~.~~, including the conformity to Federal law provisions in Article 6 of Title 47 of the Official Code of Georgia, O.C.G.A. Section 47-1-80 et seq. (which are hereby incorporated herein by reference), and the Public Retirement Systems Standards Law, O.C.G.A. Section 47-20-1 et seq.

(c) In resolving any conflict between provisions of the Plan and in resolving any other uncertainty as to the meaning or intention of any provision of the Plan, the interpretation that (i) causes the Plan to constitute a qualified governmental retirement plan under the provisions of Code Sections 401 and 414(d) and the Trust as exempt from tax under Code Sections 501 and 115, and (ii) causes the Plan to comply with all applicable requirements of the Code and federal law shall prevail over any different interpretation.

(d) In resolving any conflict between the Plan and any policy or contract issued under the Plan, the provisions of the Plan shall prevail.

(e) The headings and subheadings in the Plan are inserted for convenience of reference only and are not to be considered in the construction of any provision of the Plan.

(f) Neither the establishment nor maintenance of the Plan nor any amendment thereof: nor any act or omission under the Plan or resulting from the operation of the Plan shall be construed:

(1) as conferring upon any Participant, beneficiary, or any other person a right or claim against the Trust Fund, the Trustees, the Employer, or the Administrator, except to the extent that such right or claim shall be specifically expressed and provided in the Plan;

(2) as a contract or Agreement between the Employer and any Participant or other person;

(3) as being consideration for, or an inducement or condition of, employment of any Participant or other person, or as affecting or restricting in any manner or to any extent whatsoever the rights or obligations of the Employer or any Participant or other person to continue or terminate the employment relationship at any time; or

(4) as giving any Participant the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or other person at any time.

Section 2. Non-Diversion

(a) The assets of the Plan shall never inure to the benefit of an Employer and shall be held for the exclusive purposes of providing benefits to Participants in the Plan and their beneficiaries and defraying reasonable expenses of administering the Plan, except in the case of a contribution which is made by an Employer under a mistake of fact as determined solely by the Administrator. Such contribution shall be returned to the Employer, upon demand, and shall be reduced for any loss incurred but unadjusted for any gains earned during the time the mistaken contribution was part of the Trust Fund.

(b) Trust assets shall be managed in compliance with Code Section 503(b).

Section 3. Legally Incompetent

Any Participant or Beneficiary receiving or claiming benefits under the Plan shall be conclusively presumed to be mentally competent and of age until the Plan Representative receives a written notice, in a form and manner acceptable to it, that such person is incompetent or a minor, and that a guardian or other person legally vested with the care of his estate has been appointed. In the event a guardian of the estate of any person receiving or claiming benefits under the Plan shall be appointed by a court of competent jurisdiction, payments shall be made to such guardian provided that proper proof of appointment is furnished in a form and manner suitable to the Plan Representative. Any payment so made shall be a complete discharge of liability therefore under the Plan.

Section 4. Benefits Supported Only by Trust Fund

Any person having any claim under the Plan shall look solely to the assets of the Trust Fund for satisfaction. In no event shall the Employer, or any of its employees or agents, be liable in their individual capacities to any person whomsoever, under the provisions of the Plan.

Section 5. Non-Discrimination

The Employer, through the Pension Committee, shall administer the Plan in a uniform and consistent manner with respect to all Participants.

Section 6. Limitation of Liability: Legal Actions

(a) It is expressly understood and agreed by each Employee who becomes a Participant hereunder that, except for willful neglect or fraud, neither the Employer, the Plan Representative, nor the Board of Trustees shall be in any way subject to any suit or litigation, or to any legal liability, for any cause or reason or thing whatsoever, in connection with the Plan or its operation, and each such Participant hereby releases the Employer, all its employees and agents, the Plan Representative, and the Board of Trustees from any and all liability or obligation.

(b) The Employer and the Plan Representative shall be the only necessary parties to any action or proceeding involving any rights under the Plan or the proper administration thereof, and no Participant, Beneficiary, or other persons having or claiming to have an interest in the Plan shall be entitled to any notice of process. Any final judgment which

is not appealed or appealable that may be entered in any such action or proceeding shall be binding and conclusive on the parties hereto and all persons having or claiming to have an interest in the Plan. Each fiduciary under the Plan shall be responsible only for the specific duties assigned under the Plan and shall not be directly or indirectly responsible for the duties assigned to another fiduciary. Any person or a group of persons may serve in more than one (1) fiduciary capacity with respect to the Plan.

Section 7. Claims

Any payment to a Participant or Beneficiary, or to their legal representatives, in accordance with the provisions of the Plan, shall to the extent thereof be in full satisfaction of all claims hereunder against the Plan Representative or the Employer, either of which may require such Participant, Beneficiary, or legal representative, as a condition precedent to such payment, to execute a receipt and release therefore in such form as shall be determined by the Plan Representative or the Employer.

Section 8. Errors in Benefits

~~Any overpayments or underpayments from the Trust Fund to a Retired Participant or to a Beneficiary caused by administrative errors shall be corrected with interest compounded annually from the date of the miscalculated payment. The rate applied shall be the actuarial assumption rate utilized by the plan actuary for estimating future plan investment earnings as of the date of the correction. Overpayments shall be charged against Retirement payments next succeeding the correction. Underpayments shall be made up from the Employer's Trust Fund.~~

~~No single deduction may exceed 50 percent of the amount of payment from which the deduction is made or the Retiree or Beneficiary shall be liable to repay a sum equal to the amount so received by him as determined by the Board.~~

The Pension Committee may correct errors and, so far as practicable, may adjust any benefit or credit or payment accordingly or take any other remedial action required or permitted to comply with any remedial or correction program promulgated by the Internal Revenue Service (IRS), including without limitation the Employee Plans Compliance Resolution System or any successor guidance, or otherwise provided pursuant to applicable law. If the benefit paid to a

Participant or Beneficiary under the Plan is determined by the Pension Committee to be in excess of the amount of the benefit to which the Participant or Beneficiary may receive under the Code and/or the terms of the Plan (the "Overpayment"), the Pension Committee shall take reasonable actions as it may consider necessary in order to recoup the Overpayment from the Participant or Beneficiary to whom the Overpayment was erroneously paid, including (i) requiring the Overpayment to be repaid to the Plan, (ii) reducing future benefits that are (or may be) payable to the Participant or Beneficiary under the Plan, (iii) using any combination of the methods described in (i) or (ii) above, and/or (iv) taking any other steps that the Pension Committee considers necessary and appropriate to recoup the Overpayment to the extent permitted by applicable law applicable law, including The SECURE 2.0 Act of 2022 (as applicable to governmental plans), and IRS guidance.

Section 9. Notice

Any notice given under the Plan shall be sufficient if given to: (1) the Board if addressed to the Administrator at its office; (2) the Employer if addressed to the address of the Governing Authority; or (3) a Participant or Beneficiary, when addressed to the Participant at his or her address as it appears in the records of the Administrator or the Employer.

Section 10. Right of Recovery

If the Administrator makes any payment that according to the terms of the Plan and the benefits provided hereunder should not have been made, the Administrator may recover that incorrect payment, whether or not it was made due to the error of the Administrator, from the person to whom it was made, or from any other appropriate party. If any such incorrect payment is made directly to a Participant, the provisions of Section 8 apply.

Section 11. Evidence of Action

Any action by any Employer pursuant to any of the provisions of the Plan shall be evidenced by ordinance or resolution of its governing body, and the Administrator and the Board shall be fully protected in acting in accordance with such resolution or ordinance so certified to it.

All orders, requests, and instructions to the Administrator by an Employer or by any duly authorized representative, shall be in writing and the Administrator shall act and shall be fully protected in acting in accordance with such orders, requests, and instructions.

Section 12. Reliance

The Administrator or Board shall not incur any liability in acting upon any notice, request, signed letter, telegram, or other paper or document believed by the Administrator or Board to be genuine or to be executed or sent by an authorized person.

Section 13. Entire Plan

The Plan document and the documents incorporated by reference herein shall constitute the only legally governing documents for the Plan. No statement by the Trustees, the Employer, or Administrator shall be used in any claim unless in writing, signed by the party against whom the claim is being made.

~~9626725~~

Summary report: **Litera® Change-Pro for Word 10.13.0.36 Document comparison done on 10/20/2023 10:54:04 AM**	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original DMS: iw://DOCS.MMMLAW.COM/mmmdms1/16048012/1	
Modified DMS: iw://DOCS.MMMLAW.COM/mmmdms1/16048012/3	
Changes:	
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~~Delete~~	136
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Move To	0
Table Insert	0
~~Table Delete~~	0
Table moves to	0
~~Table moves from~~	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	256

STAFF REPORT

Department: Public Works
Submitted By: Matt Malone
Meeting Date: November 6, 2023

AGENDA ITEM:

Task Order: Fiscal Year 2024 Stormwater Pipe Lining Services
Consideration of approval of a task order to Utility Asset Management, Inc. in the amount of $305,707.50 for pipe lining services, under the City's On-Call Stormwater Pipe Lining Services contract and with authorization for the Mayor to execute all necessary documents.

STAFF RECOMMENDATION:

Approve a task order in the amount of $305,707.50 for pipe lining services to Utility Asset Management, Inc. under the City's On-Call Stormwater Pipe Lining Services contract and authorize the Mayor to execute all necessary documents.

BUDGET & PROCUREMENT:

BUDGETED ITEM: YES

FISCAL IMPACT: YES

INCLUDED IN CURRENT FY CPTL BUDGET: YES

INCLUDED IN CURRENT FY OPRT. BUDGET: NO

TOTAL PROJECT COST: $305,707.50.

APPROPRIATIONS:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT
SW Pipe and Structure R&M/30241100 541430 C1308	$305,707.50

EXTERNAL FUNDING SOURCES:

ACCOUNT TITLE/NUMBER	DOLLAR AMOUNT
N/A	$0.00

ITEM DESCRIPTION:

The life expectancy for corrugated metal pipes (CMP) is approximately 25 years. Due to the age of much of the City's stormwater infrastructure, many of our pipes have met or exceeded their life expectancy and are in need of repair.

During routine inspections of the City's stormwater pipe conveyance infrastructure, the condition of the pipes is evaluated and ranked. Based on that ranking, work orders are entered into the Public Works Asset Management System for repairs. City-maintained pipes and structures are inspected on a 5-year cycle.

Pipe maintenance falls into two categories; full replacement and repairs in place. When pipes are in need of repair but are not to the point of complete failure or replacement, the City has a unique opportunity of extending pipe life expectancy through trenchless lining of the pipe. The trenchless system of lining pipes has been recognized as being the most efficient and cost-effective way of making repairs while minimizing the impact on our residents, roads, and parking lots.

On March 15th, 2021, the City approved two 5-year pipe lining contracts, one with IPR Southeast and a second with Utility Asset Management (UAM) . Each contract is for a specific variation of pipe lining. A contract was formally executed with Utility Asset Management, Inc. on August 18, 2021 for On Call Pipe Lining Services throughout the City of Alpharetta. Utility Asset Management is capable of lining pipes 30" in diameter and larger, while IPR lines pipes up to 48" through a method called Cured in Place Pipe. Many factors go into deciding which method will be used, including location, access, running water, etc.The contracts allow the City to follow-up our inspections by making the necessary repairs prior to the pipe reaching failure. Pricing was received through the RFP process. Utlizing the vendors' submitted pricing, below is a breakdown of the cost of each vendor.

Utility Asset Management, Inc.	$291,150.00
IPR Southeast, LLC	$410,370.00
Coastal Gunite Construction, LLC	$336,651.00
Vortex Services, LLC	$730,040.00

Not included in the line item costs above is a factor of 5% to cover bonds, insurance, and structure repairs that could be needed during construction. Adding the 5% to the line item bid brings UAM's cost to $305,707.50. The other vendor pricing would have been adjusted by the factor as well. UAM, while selected based on multiple criteria of which cost was one factor, is the low-cost provider and the City's contract has insulated our operations from the large cost growth being experienced by many in this industry.

The City currently has over 250 pipe lining work orders in the queue. The pipes that have been identified for this task order meet the criteria necessary for repairs through the contract with Utility Asset Management. UAM has lined 88 storm pipes in the City of Alpharetta since 2016, equalling 8,585 linear feet. Once this task order is completed, all pipes that have been identified for Spincast in our work order system will be completed (more will be identified through our yearly inspections). The award of this funding will provide for pipe lining throughout the City on our most critical pipes. We anticipate that this funding will cover 1068 linear feet of pipe lining. The attached work order list identifies the pipes to be lined by UAM.

ALTERNATIVES:

Do not approve the work and wait till a later date to accomplish the repairs and or replacement of the various stormwater pipes within the City.

ATTACHMENTS:

1. Bid Comparison
2. Contract_21-112B_Utility_Asset_Management__Spin-Cast
3. FY24 Spincast Lining Map
4. Work Order List

FY 2024 Spincast Pipe Lining Task Order 1 Bid Tabulation

The unit prices provided below were submitted during the RFP 21-112 process by the vendors shown below.

				Utility Asset Management, Inc.		IPR Southeast, LLC		Coastal Gunite Construction, LLC		Vortex Services, LLC	
The amounts provided in this section a actual quantities for the task order.				Cost per unit pricing	$ 291,150.00	Cost per unit pricing	$ 410,370.00	Cost per unit pricing	$ 336,651.00	Cost per unit pricing	$ 730,040.00
				5% for Bonds, Insurance, Unforeseen Repairs, & Structure Sealing	$ 14,557.50	5% for Bonds, Insurance, Unforeseen Repairs, & Structure Sealing	$ 20,518.50	5% for Bonds, Insurance, Unforeseen Repairs, & Structure Sealing	$ 16,832.55	5% for Bonds, Insurance, Unforeseen Repairs, & Structure Sealing	$ 36,502.00
				Total Cost	$ 305,707.50	**Total Cost**	$ 430,888.50	**Total Cost**	$ 353,483.55	**Total Cost**	$ 766,542.00
ITEM #	**Description**	**Amount**	**Unit**	**Unit Price**	**Price**	**Unit Price**	**Price**	**Unit Price**	**Price**	**Unit Price**	**Price**
	Lining Requirements										
	Spin Cast Lining										
	Includes Pre & Post TV & typical point repairs during lining										
	Includes Cleaning (less than 25% full)										
1	30" Centrifugal Spin- 1.5 Thickness		LF	$ 165.00	$ -	$ 225.00	$ -	$ 172.50	$ -	$ 475.00	$ -
2	36" Centrifugal Spin - 1.5 Thickness	168	LF	$ 193.00	$ 32,424.00	$ 255.00	$ 42,840.00	$ 195.50	$ 32,844.00	$ 570.00	$ 95,760.00
3	42" Centrifugal Spin - 1.5 Thickness	128	LF	$ 226.00	$ 28,928.00	$ 285.00	$ 36,480.00	$ 230.00	$ 29,440.00	$ 615.00	$ 78,720.00
4	48" Centrifugal Spin - 1.5 Thickness	394	LF	$ 256.00	$ 100,864.00	$ 345.00	$ 135,930.00	$ 264.50	$ 104,213.00	$ 650.00	$ 256,100.00
5	54" Centrifugal Spin - 1.5 Thickness	177	LF	$ 291.00	$ 51,507.00	$ 385.00	$ 68,145.00	$ 414.00	$ 73,278.00	$ 760.00	$ 134,520.00
6	60" Centrifugal Spin - 1.5 Thickness	21	LF	$ 327.00	$ 6,867.00	$ 475.00	$ 9,975.00	$ 448.50	$ 9,418.50	$ 740.00	$ 15,540.00
7	66" Centrifugal Spin - 1.5 Thickness		LF	$ 357.00	$ -	$ 585.00	$ -	$ 470.35	$ -	$ 790.00	$ -
8	72" Centrifugal Spin - 1.5 Thickness	180	LF	$ 392.00	$ 70,560.00	$ 650.00	$ 117,000.00	$ 485.88	$ 87,457.50	$ 830.00	$ 149,400.00
9	Add Cost Per 0.5 Thickness - 30"		LF	$ 34.00	$ -	$ 10.50	$ -	$ 0.12	$ -	$ 77.00	$ -
10	Add Cost Per 0.5 Thickness - 36"		LF	$ 43.00	$ -	$ 10.50	$ -	$ 0.12	$ -	$ 87.00	$ -
11	Add Cost Per 0.5 Thickness - 42"		LF	$ 54.00	$ -	$ 12.60	$ -	$ 0.12	$ -	$ 92.00	$ -
12	Add Cost Per 0.5 Thickness - 48"		LF	$ 65.00	$ -	$ 15.75	$ -	$ 0.12	$ -	$ 103.00	$ -
13	Add Cost Per 0.5 Thickness - 54"		LF	$ 76.00	$ -	$ 63.00	$ -	$ 0.12	$ -	$ 120.00	$ -
14	Add Cost Per 0.5 Thickness - 60"		LF	$ 89.00	$ -	$ 73.50	$ -	$ 0.12	$ -	$ 130.00	$ -
15	Add Cost Per 0.5 Thickness - 66"		LF	$ 102.00	$ -	$ 162.75	$ -	$ 0.12	$ -	$ 175.00	$ -
16	Add Cost Per 0.5 Thickness - 72"		LF	$ 117.00	$ -	$ 168.00	$ -	$ 0.12	$ -	$ 190.00	$ -
	Spin Cast Lining										
	Includes Pre & Post TV & typical point repairs during lining										
	Includes Cleaning (greater than 25% full)										
17	30" Centrifugal Spin- 1.5 Thickness		LF	$ 188.00	$ -	$ 230.00	$ -	$ 186.88	$ -	$ 480.00	$ -
18	36" Centrifugal Spin - 1.5 Thickness		LF	$ 221.00	$ -	$ 260.00	$ -	$ 212.75	$ -	$ 575.00	$ -
19	42" Centrifugal Spin - 1.5 Thickness		LF	$ 259.00	$ -	$ 290.00	$ -	$ 247.25	$ -	$ 620.00	$ -
20	48" Centrifugal Spin - 1.5 Thickness		LF	$ 294.00	$ -	$ 350.00	$ -	$ 287.50	$ -	$ 660.00	$ -

21	54" Centrifugal Spin - 1.5 Thickness		LF	$ 330.00	$ -	$ 390.00	$ -	$ 442.75	$ -	$ 770.00	$ -
22	60" Centrifugal Spin - 1.5 Thickness		LF	$ 370.00	$ -	$ 480.00	$ -	$ 477.25	$ -	$ 750.00	$ -
23	66" Centrifugal Spin - 1.5 Thickness		LF	$ 404.00	$ -	$ 590.00	$ -	$ 500.25	$ -	$ 805.00	$ -
24	72" Centrifugal Spin - 1.5 Thickness		LF	$ 442.00	$ -	$ 655.00	$ -	$ 523.25	$ -	$ 845.00	$ -
25	Add Cost Per 0.5 Thickness - 30"		LF	$ 34.00	$ -	$ 10.50	$ -	$ 0.12	$ -	$ 77.00	$ -
26	Add Cost Per 0.5 Thickness - 36"		LF	$ 43.00	$ -	$ 10.50	$ -	$ 0.12	$ -	$ 87.00	$ -
27	Add Cost Per 0.5 Thickness - 42"		LF	$ 54.00	$ -	$ 12.60	$ -	$ 0.12	$ -	$ 92.00	$ -
28	Add Cost Per 0.5 Thickness - 48"		LF	$ 65.00	$ -	$ 15.75	$ -	$ 0.12	$ -	$ 103.00	$ -
29	Add Cost Per 0.5 Thickness - 54"		LF	$ 76.00	$ -	$ 63.00	$ -	$ 0.12	$ -	$ 120.00	$ -
30	Add Cost Per 0.5 Thickness - 60"		LF	$ 89.00	$ -	$ 73.50	$ -	$ 0.12	$ -	$ 130.00	$ -
31	Add Cost Per 0.5 Thickness - 66"		LF	$ 102.00	$ -	$ 162.75	$ -	$ 0.12	$ -	$ 175.00	$ -
32	Add Cost Per 0.5 Thickness - 72"		LF	$ 117.00	$ -	$ 168.00	$ -	$ 0.12	$ -	$ 190.00	$ -
	Spin Cast Lining for Drainage Boxes										
33	48" Drainage box		VF	$ 115.00	$ -	$ 300.00	$ -	$ 138.00	$ -	$ 600.00	$ -
34	60" Drainage box		VF	$ 135.00	$ -	$ 400.00	$ -	$ 161.00	$ -	$ 715.00	$ -
35	72" Drainage box		VF	$ 178.00	$ -	$ 500.00	$ -	$ 184.00	$ -	$ 800.00	$ -
	Precast Headwalls (per Alpharetta Std 232)										
36	Precast Headwall for 18" Pipe		EA	$ 3,700.00	$ -	$ 675.00	$ -	$ 2,500.00	$ -	$ 2,500.00	$ -
37	Precast Headwall for 24" Pipe		EA	$ 4,300.00	$ -	$ 725.00	$ -	$ 2,575.00	$ -	$ 3,000.00	$ -
38	Precast Headwall for 30" Pipe		EA	$ 4,900.00	$ -	$ 1,105.00	$ -	$ 2,575.00	$ -	$ 3,500.00	$ -
39	Precast Headwall for 36" Pipe		EA	$ 5,900.00	$ -	$ 1,500.00	$ -	$ 3,000.00	$ -	$ 4,000.00	$ -
40	Precast Headwall for 42" Pipe		EA	$ 6,900.00	$ -	$ 1,890.00	$ -	$ 3,000.00	$ -	$ 4,500.00	$ -
41	Precast Headwall for 48" Pipe		EA	$ 7,500.00	$ -	$ 2,055.00	$ -	$ 3,000.00	$ -	$ 5,000.00	$ -
	Cast-In_Place Concrete Headwall										
42	Cast-n-Place Conc HW-GDOT Det 1125		CY	$ 500.00	$ -	$ 1,000.00	$ -	$ 600.00	$ -	$ 1,200.00	$ -
	Rubble Masonry HW										
43	Rubble Headwall for 18" Pipe		EA	$ 4,000.00	$ -	$ 1,945.00	$ -	$ 750.00	$ -	$ 1,000.00	$ -
44	Rubble Headwall for 24" Pipe		EA	$ 4,700.00	$ -	$ 2,225.00	$ -	$ 800.00	$ -	$ 1,250.00	$ -
45	Rubble Headwall for 30" Pipe		EA	$ 5,500.00	$ -	$ 2,335.00	$ -	$ 850.00	$ -	$ 1,500.00	$ -
46	Rubble Headwall for 36" Pipe		EA	$ 6,700.00	$ -	$ 3,225.00	$ -	$ 1,000.00	$ -	$ 1,750.00	$ -
	Miscellaneous Items										
47	Stone #57		Ton	$ 76.00	$ -	$ 55.00	$ -	$ 92.00	$ -	$ 150.00	$ -
48	Surge Stone		Ton	$ 68.00	$ -	$ 57.00	$ -	$ 92.00	$ -	$ 150.00	$ -
49	No.3's and 4's Stone		Ton	$ 76.00	$ -	$ 60.00	$ -	$ 92.00	$ -	$ 150.00	$ -
50	Reset Existing Headwall		EA	$ 5,600.00	$ -	$ 500.00	$ -	$ 1,150.00	$ -	$ 2,000.00	$ -
51	3000psi Concrete		CY	$ 320.00	$ -	$ 445.00	$ -	$ 690.00	$ -	$ 600.00	$ -
52	Flowable Fill		CY	$ 300.00	$ -	$ 315.00	$ -	$ 517.50	$ -	$ 800.00	$ -

	NOTES
	All unit prices shall include but not be limited to all mobilization, labor, equipment and materials necessary to perform the work. In addition, unit prices for pipe lining shall include typical point repairs, pre and post CCTV, and cleaning (less than 25% full & greater than 25%).

	Lump sum items will be determined on a project by project basis and include but not be limited to erosion control, landscaping, traffic control, special internal and external point repairs, pumping operations, ground penetrating radar and pressure grouting. These items will be included with proposals prior to each purchase order for lining projects.

CONTRACT NAME: STORM PIPE LINING SERVICES – SPIN-CAST
CONTRACT NO. 21-112B

CITY OF ALPHARETTA
STANDARD CONTRACT FOR SERVICES

This Contract for Services for the City of Alpharetta is made and entered into and is effective upon execution, by and between **Utility Asset Management, Inc**., a Georgia corporation with its principal office located at 2025 US Highway 41 South, Perry, GA 31069 (the "Contractor") and the **City of Alpharetta, Georgia**, a municipal corporation of the State of Georgia (the "City").

1. Contract Documents. The Contract Documents consist of this Contract, the City's Request for Proposal dated May 20, 2021 (the "RFP"), including any addenda thereto, and the Contractor's Proposal dated June 17, 2021 (the "Proposal"), all of which collectively are incorporated herein by reference (collectively, the "Contract Documents"). In the event of any conflict in the Contract Documents, the provisions and requirements set forth in this Contract will govern; provided however, to the extent any of Contractor's obligations or duties set forth in the Proposal exceed the requirements provided within the RFP or this Contract, or the City finds any of the terms set forth in the Proposal more desirable, the terms set forth in the Proposal will control. Subject to the foregoing, if a conflict between the language in the RFP and the Proposal, the language in the former will govern.

2. Scope of Services. The Contractor's duties and scope of services are specifically set forth in the RFP (the "Work") and, in general, include the following: **ON-CALL STORM PIPE LINING SERVICES.** Work required under this contract shall include furnishing materials, qualified labor, equipment, etc. for trenchless rehabilitation of 12-inch through 120-inch diameter storm water drainage pipes. Work shall further include, but not be limited to, lining storm pipe using the Spin-Casting method, traffic control, TV inspection and cleaning of pipe, structure rehabilitation and/or replacement, rip-rap placement, erosion control measures, landscaping and permanent grassing, road and driveway restoration, and all materials necessary to install the above**.** No baseline amount of work is guaranteed with this contract. All work is within the City of Alpharetta, Georgia.

3. Contract Prices. As finally awarded by the City, the City will pay Contractor in accordance with the unit prices/rates set forth in Contractor's Rate Sheet, which is attached hereto and incorporated herein as **Exhibit "A,"** for Contractor's performance of Work.

4. This price includes the full development and provision of all deliverables as specified in the RFP and Proposal, as further supplemented or modified by the City's requirements. The City will process approved payment requests under this project to the Contractor. Payment to sub-contractors and suppliers is the responsibility of the Contractor. The City will not entertain any other payment arrangements.

Invoices must be sent to:

City of Alpharetta
Public Works Department
1790 Hembree Rd
Roswell, GA 30009
Attn: Matt Malone

Payments may be made in the manner and on the periodic basis agreed to by the City prior to the commencement of the Work. Upon completion of the Work or, if agreed to by the City, upon completion of certain portions thereof, the Contractor must send an invoice detailing the appropriate charges as currently allowed. Upon receipt of Contractor's invoice and following inspections and confirmation of the performance of the subject portion of the Work, the City will make payment. Upon receipt of Contractor's final invoice and following final inspection and final acceptance of the Work, the City will make final payment. Subject to the withholding of any amounts due to the City as further set forth herein, all such invoices will be paid within forty-five

(45) days by the City unless any items thereon are questioned, in which event payment will be withheld pending verification of the amount claimed and the validity of the claim. The Contractor will provide complete cooperation during any such investigation. No price adjustments will be made during the term or any extension of this Contract except upon mutual consent of the parties. Notwithstanding any other provision of this Contract, and without prejudice to any of City's other rights and remedies, City will have the right at any time or times to deduct and withhold from any payment for services that may become due under this Contract, such amount or amounts as may reasonably appear necessary to compensate the City for any portion of the Work that is defective, damaged, flawed, unsuitable, non-conforming or incomplete. Acceptance of final payment will constitute a waiver of all claims against the City by the Contractor except for those claims previously made in writing against the City by the Contractor, pending at the time of final payment, and identified in writing by the Contractor as unsettled at the time of its request for final payment.

5. Commencement of Work; Time for Performance.

(a) Commencement of Work. The Contractor must not proceed to perform the Work until on or after the date of execution of this contract, and as requested by task order.

(b) Time for Performance. Contractor's time for performance of each part of the Work will be set forth in the subject task order.

(c) Time is of the Essence. All limitations of time in this Contract are of the essence.

6. Term.

The Contract is for a term of five (5) years starting upon execution, and ending five (5) years later, as further provided for in the Contract and in accordance with O.C.G.A. § 36-60-13.
The term of the Contract may be extended by the City, with the written consent of the Contractor, for such added period as may be necessary or advantageous to the City.

The Contract price(s) and/or rates for the above-stated contract term will remain as offered in the Contractor's proposal cost submission and accepted/awarded by the City Council. Any contract extension beyond the above-stated contract term will be based on the same terms and conditions as the original term.

For any such renewal term commencing after the first two (2) years of this Contract, prices may be increased by the lesser of three percent (3%) or the Consumer Price Index factor (US City Average – All Items; most recent month). Contractor must provide the City with the subsequent prices or rates for any renewal term, if different from the then existing prices or rates, at least ninety (90) days prior to the expiration of the then existing term. Subsequent prices or rates are guaranteed for a minimum of twelve (12) months.

For any automatic renewal of the contract required pursuant to O.C.G.A. § 36-60-13, notice of intent to not renew will be given to the Contractor in writing by the City, no less than thirty (30) days before the expiration date of the initial term of the contract.

7. Termination. This Contract may be terminated prior to the term ending by either party in the event of substantial failure or default of the other party to fulfill its obligations under this Contract. Prior to such termination, the non-defaulting party must give notice to the defaulting party of the failure or default. Such party will have fifteen (15) days from the date of the notice to cure the default or failure if such default or failure is capable of being cured. Upon failure to cure the default or failure within fifteen (15) days, or if such failure or default is not capable of being cured, the non-defaulting party may terminate the Contract effective immediately upon the provision of written notice as provided in Section 15 (*Notices*). The Contract may also be terminated prior to term by the City for City's convenience upon the provision of not less than fourteen (14) days written notice to the

Contractor. In the event of such termination, the Contractor will be compensated for services performed prior to termination. Such amount will be paid by the City upon the Contractor's delivering or otherwise making available to the City, all data, drawings, specifications, reports, estimates, summaries and other information and materials as may have been accumulated by the Contractor in performing the services included in this Contract, whether completed or in progress. All unperformed obligations incurred by Contractor prior to such date will survive termination of this Contract.

8. Representations and Warranties. Contractor represents and warrants that: (a) Contractor has full power and authority to perform its obligations hereunder and to deliver the products and services set forth in the Contract Documents to the City without the consent of any other person or entity, and the products and services must be delivered free and clear of any lien, encumbrance, security interest or other claim, of whatever nature; (b) Contractor must comply with all applicable statutes, rules, regulations and requirements of any governmental agency or authority, whether now or hereafter enacted, in performing its obligations hereunder, and the products and services must comply with all such statutes, rules, regulations and requirements in effect at the time of delivery to and acceptance by the City; (c) Contractor must perform its obligations hereunder in a good, professional and workman-like manner, and in strict accordance with City's specifications and the terms of this Contract; (d) All services performed by the Contractor under this Contract must be conducted in a manner consistent with the level of care and skill ordinarily exercised by other members of Contractor's profession or trade currently practicing in the same locality under similar conditions; and (e) Contractor, in the performance of its duties under this Contract, including but not limited to, its dealings with property owners, developers, contractors, consultants, architects and any local, state or federal governmental agency or political subdivision, will owe its primary duty of loyalty to the City.

9. Licenses, Registrations, Certifications and Permits. The Contractor will be responsible for obtaining and keeping in a valid status, all licenses, registrations, certifications and permits necessary to perform the Work as required by law. Contractor represents to the City that the Contractor and its employees are properly licensed and/or registered within the State of Georgia for the performance of the services required herein, provided such licensure and/or registration is required by applicable law. Contractor will supply copies of any such licenses, certifications or permits to the City upon request.

10. Insurance.

(a) Insurance Generally. Contractor must obtain and must continuously keep during the term of this Contract insurance of the kind and in the minimum amounts as specified in the RFP, as follows:

i. Statutory Worker’s Compensation and Employers Liability Insurance in the minimum amount of Five Hundred Thousand Dollars ($500,000) or as required by applicable law, whichever is greater, for all employees and other persons as may be required by Georgia law. If Contractor is self-insured, Contractor must additionally provide the City with a certificate from the Georgia Board of Workers’ Compensation stating that the Contractor qualifies to pay its own workers’ compensation claims.

ii. Comprehensive General Liability insurance with minimum combined single limits of One Million Dollars ($1,000,000) per occurrence and in the aggregate. The policy must apply to all premises and all operations of the Contractor. The policy must include coverage for bodily injury, broad form property damage (including completed operations), personal injury (including coverage for contractual and employee acts), blanket contractual, independent contractors, products, and completed operations. Further, the policy must be endorsed to provide “all risks” coverage. The policy must contain a severability of interests' provision. Coverage must be provided on an "occurrence" basis as opposed to a "claims made" basis. Such insurance must be endorsed to name the City, and its elected officials, officers, employees and agents, as additional insured parties.

iii. Comprehensive Automobile Liability insurance with minimum combined single limits for bodily injury of not less than One Million Dollars ($1,000,000) per occurrence and property damage of not less than One Hundred Thousand Dollars ($100,000) per occurrence with respect to each of the Contractor's owned, hired and non-owned vehicles assigned to or used in performance of the Work. The policy must have a severability of interests' provision. Such insurance coverage must extend to all of Contractor's subcontractors. Such coverage must include all automotive equipment used in the performance of the Contract, both on and off any work site, and such coverage must include non-ownership and hired cars (vehicles and equipment) coverage. Such insurance must be endorsed to name the City, and its elected officials, officers, employees and agents, as additional insured parties.

iv. Umbrella/Excess Liability insurance with minimum combined single limits of One Million Dollars ($1,000,000) per occurrence and in the aggregate. Such policy must supply the same coverage set forth in the Comprehensive General Liability insurance policy. Such insurance must be endorsed to name the City, and its elected officials, officers, employees and agents as additional insured parties.

(b) Requirements of Insurance.

i. Insurance must be procured and maintained with insurers with an A- or better rating as determined by Best's Key Rating Guide. All insurance must be continuously kept covering all liability, claims, demands, and other obligations assumed by the Contractor.

ii. No policy of insurance will contain any exclusion for bodily injury or property damage arising from completed operations.

iii. Every policy of insurance must provide that the City will receive notice no less than thirty (30) calendar days prior to any cancellation, termination, or a material change in such policy.

iv. Proof of required insurance must be maintained in all equipment and motor vehicles insured in accordance with the provisions of this Contract.

v. Contractor will ensure that any and all policies of insurance procured hereunder will provide for a waiver of subrogation against the City, and Contractor waives any claim against the City arising in contract or tort which is covered by its insurance hereunder.

(c) Failure to Obtain or Maintain Insurance. The Contractor's failure to obtain and

continuously maintain policies of insurance in accordance with this Section and its subsections will not limit, prevent, preclude, excuse, or modify any liability, claims, demands, or other obligations of the Contractor arising from performance or non-performance of this Contract. Failure on the part of the Contractor to obtain and to continuously maintain policies providing the required coverage, conditions, restrictions, notices, and minimum limits will constitute a material breach of this Contract upon which the City may immediately terminate this Contract without advance notice.

(d) Insurance Certificates. Contractor must provide proof of such insurance to the City contemporaneously with the execution of this Contract. Prior to commencement of the Work, Contractor must submit to the City certificates of insurance for all required insurance. Insurance limits, term of insurance, insured parties, and other information sufficient to demonstrate conformance with this Section and its subsections must be indicated on each certificate of insurance. Acceptance of a certificate or proof of insurance does not constitute approval or agreement by the City that the insurance requirements have been satisfied.

(e) Other Insurance. Contractor must maintain such other types and/or amounts of insurance as reasonably required by the City from time to time.

11. Indemnification. Contractor will, to the fullest extent permitted by law, indemnify and hold harmless the City, including its elected officials, officers, employees, and agents, from and against any and all claims, demands, losses, liabilities, suits, actions, costs, expenses (including expenses of litigation and attorneys' fees) and damages ("Claims") of any type or nature, including, but not limited to, Claims for injury to person or property, arising out of or related to any error, omission, willful misconduct, negligent act, or breach of this Contract by Contractor, or any of its officers, agents, employees or subcontractors, in the performance of this Contract; provided, however, that this indemnification obligation will not apply to any Claims arising from the sole negligence of the City. Nothing in this Section or this Contract will be deemed to constitute a waiver of the City's sovereign immunity, create rights in any third party, or create any third-party beneficiaries.

12. Subcontractors and Contractor Personnel.

(a) No Subcontractors. No subcontractor or consultant will be retained by Contractor to perform services under this Contract without the prior written consent of the City, except for those subcontractors previously identified in the Proposal.

(b) Subcontractor Requirements. Administration of any approved subcontractor will be the Contractor's responsibility and all subcontracts must require each subcontractor to be bound by all pertinent portions of this Contract and to assume all applicable obligations and responsibilities which the Contractor by this Contract assumes toward the City. In particular, and not by way of limitation, all indemnification and insurance provisions will be fully binding upon any subcontractor providing a portion of the services, for all intents and purposes as if said subcontractor were a party to this Contract.

(c) Key Staff. Where Contractor has specifically identified certain personnel in the Proposal for the performance of certain portions of the Work (such personnel hereinafter referred to as "Key Staff"), Contractor will assign and furnish such Key Staff to perform the respective tasks and responsibilities as set forth in the Proposal. Contractor agrees not to transfer or reassign any member of its Key Staff or the respective tasks or responsibilities of a member of Key Staff without the prior written consent of the City, except for the following reasons, as applicable:

(i) Situations where a member of Key Staff requests a transfer from his or her respective employer in order to accept a promotion or special assignment, which has been offered to him or her by such employer based upon his or her special education, qualifications or career path;

(ii) Disciplinary reasons;

(iii) Failure of the member of Key Staff to perform his or her respective tasks or responsibilities; or

(iv) At the request of the member of Key Staff.

In the event Contractor permanently transfers or reassigns a member of Key Staff or the respective tasks or responsibilities of a member of Key Staff for any of the foregoing reasons, Contractor will provide the City Administrator with prompt written notice of such transfer or reassignment and explain the basis of the transfer or reassignment. In the event of a vacancy in the position of any member of Key Staff, Contractor agrees to cooperate with the

City in providing a replacement and make selection of a replacement without undue delay, in good faith, and in the best interests of the City.

Further, the City will have the right, utilizing an objective standard based on current and past performance of the subject Work, to require Contractor to reassign the tasks and/or responsibilities of any member of Key Staff to a different representative of Contractor. Contractor agrees to permanently transfer the tasks and responsibilities of any member of Key Staff as soon as reasonably possible upon notification by the City Administrator.

13. Independent Contractor. The Contractor will always be acting as an independent contractor and not be considered or deemed to be an agent, employee, joint venture or partner of the City. Contractor will have no authority to contract for or bind City in any manner. Contractor will have and maintain the responsibility for and control of the rendition of the Work, the discipline of its employees, and other matters incident to the performance of the Work (services, duties and responsibilities as described and contemplated herein). Notwithstanding any other provision(s) of this Contract to the contrary, no employee or subcontractor of Contractor will be considered an "employee" of the City during the performance of this Contract (the term "employee" will have the same meaning as provided in IRS Publication No. 15 (2014)(Circular E).

14. Conflict of Interest. The Contractor represents that it has not, within two (2) years preceding the execution of this Contract, made or agreed to make any valuable gift whether in the form of service, loan, thing, or promise to any person (including any member of such person's immediate family), having the duty to recommend, the right to vote upon, or any other direct influence on the selection of the Contractor to provide products and services to the City. This provision will not apply to legal campaign contributions, provided that such contributions have been disclosed in Contractor's response to the City's RFP.

15. Ownership of Work Product. In the event Contractor prepares, pursuant to the performance of this Contract, any drawings, plans, studies, reports, specifications, other documents (the "Work Product"), the City will be deemed the owner of the original of all such Work Product, and all statutory and common law rights with respect to such Work Product will accrue to the City, provided the City has paid for the services in full.

16. Notices. All contractual notices and communications under this Contract will be considered sufficient if given by certified mail or statutory overnight mail with return receipt requested, or hand delivered:

(a) If to the Contractor, at the following address:

Utility Asset Management, Inc.
2025 US Highway 41 South
Perry, GA 31069
Attention: Anita Clyne, President

(b) If to the City, at the following address:

City of Alpharetta
Public Works Department
1790 Hembree Rd
Roswell, GA 30009
Attention: Pete Sewczwicz, Director

(c) With a copy to:

C. Sam Thomas
Alpharetta City Attorney

Bovis, Kyle, Burch & Medlin, LLC
200 Ashford Center North, Suite 500
Atlanta, GA 30338-2680

For the purposes of this Contract, the effective date of notice will be the date that the notice is placed in certified or statutory overnight mail or placed with a courier for hand delivery.

17. Public Records. Contractor understands that in accordance with O.C.G.A. § 50-18-70, *et seq.,* the public has a right of reasonable access to all public records of the City, subject to certain exceptions set forth therein or as otherwise provided by law, and agrees to allow access by the City to all documents subject to disclosure under applicable law. Contractor's willful failure or refusal to comply with the provisions of this Section will result in the immediate termination of this Contract by the City. Further, Contractor agrees to keep all public records in accordance with the City's records retention and disposal policies, O.C.G.A. § 50-18-92, *et seq.*, and the Georgia Administrative Code. Notwithstanding the foregoing, nothing contained herein will limit the Contractor's or the City's right to defend against disclosure of records alleged to be public.

18. Confidential Information.

(a) Access to Confidential Information. The Contractor's employees, agents and subcontractors may have access to confidential data or information maintained by the City to the extent necessary to carry out the Contractor's responsibilities under the Contract. The Contractor will presume that all information received pursuant to the Contract is confidential unless otherwise designated by the City. If it is reasonably likely the Contractor will have access to the City's confidential information, then:

i. The Contractor will provide to the City a written description of the Contractor's policies and procedures to safeguard confidential information;

ii. Policies of confidentiality will address, as appropriate, information conveyed in verbal, written, and electronic formats;

iii. The Contractor must designate one individual who will remain the responsible authority in charge of all data collected, used, or disseminated by the Contractor in connection with the performance of the Contract; and

iv. The Contractor must provide adequate supervision and training to its agents, employees, and subcontractors to ensure compliance with the terms of the Contract. The private or confidential data of the City will remain the property of the City at all times. In order to obtain access to certain data in order to perform certain portions of the Work, Contractor may be required to sign a nondisclosure agreement. Contractor understands and agrees that refusal or failure to sign such a nondisclosure agreement, if required, may result in termination of the Contract.

(b) No Dissemination of Confidential Data. No confidential data collected, maintained, or used in the course of performance of the Contract will be disseminated, unless otherwise required by law, without the written consent of the City, either during the period of the Contract or thereafter. Subject to Section 18 (*Rights in Proprietary Data*) hereof, as between the parties, any data supplied to or created by the Contractor will be considered the property of the City, and Contractor must return any and all data collected, maintained, created or used in the course of the performance of the Contract, in whatever form it is maintained, promptly at the request of the City.

(c) Subpoena. In the event that a subpoena or other legal process is served upon the Contractor for records containing confidential information, the Contractor will promptly notify the City and cooperate with the City in any lawful effort to protect the confidential information.

(d) Reporting of Unauthorized Disclosure. The Contractor will immediately report to the City any unauthorized disclosure of confidential information.

(e) Survives Termination. The Contractor's confidentiality obligation under the Contract will survive termination of the Contract.

19. Rights in Proprietary Data; Intellectual Property; Nondisclosure and Confidentiality.

(a) Data of Contractor. The capitalized term "Proprietary Data" as used in this Section 18 will mean commercial proprietary written reports, studies, drawings, trademarks, specifications, designs, models, processes, systems, photographs, computer CADD discs, reports, plans, surveys, software, or other graphic, electronic, chemical or mechanical representations of the Contractor, and further includes Proprietary Data provided to Contractor by a third party pursuant to a non-disclosure agreement or covenant or which constitutes a trade secret pursuant to Georgia law. Proprietary Data does not include public records information compiled on the City's behalf for the purpose of performing the Work under this Contract or any written reports, studies, drawings, specifications, photographs, reports, surveys or other representations prepared by Contractor for the City in performance of the Work provided pursuant to this Contract.

(b) Rights in Data. As between the parties, all Proprietary Data will be the property of the Contractor. No title or ownership or any intellectual property or proprietary rights of Contractor, including licensed software code copyrights and licensed software documentation, are transferred to the City under this Contract. The City will have the limited right to use such Proprietary Data, without any additional payment to or approval by the Contractor, as necessary to provide for full use of the Work and project deliverables.

(c) Copyrights. No project deliverables developed or prepared in whole or in part under this Contract will be subject to copyright protection owned by a third party in the United States of America or other country. Contractor will not include in the project deliverables any copyrighted matter owned by a third party unless Contractor obtains the written approval of the City Administrator or designee and provides said City Administrator or designee with the written permission of the copyright owner allowing Contractor to use such copyrighted matter in the manner provided herein.

(d) Confidentiality. To the extent allowed by law, City will treat any information received under or through this Contract regarding Contractor's Intellectual Property, which Contractor has marked and identified as "Confidential Intellectual Property," in strictest confidence and will not disclose such information to third parties except where such information: (a) was part of the public domain when received, or becomes a part of the domain through no action or lack of action by City; (b) prior to disclosure was already in City's possession and not subject to an obligation of confidence imposed in another relationship; (c) subsequent to disclosure is obtained from a third party whom is lawfully in possession of such information and not subject to a contractual relationship to Contractor with respect to such information; (d) is in the form of a record which is otherwise subject to required disclosure as an open record under applicable Federal and state laws; or (e) is ordered to be disclosed by a court of competent jurisdiction. In regard to other Proprietary Data received under or through this Contract, the City will work with Contractor on implementing a process designed to protect proprietary and confidential information and keep any employee receiving such information from unauthorized publication and disclosure of such information. City agrees that access to and dissemination of such information will be limited to its employees having a need to know. City will continue to keep appropriate internal policies and procedures which in its judgment are reasonably sufficient to protect the confidential nature of such information.

(e) Limitation. Except as otherwise provided for herein, nothing in this Contract will be interpreted as granting any rights to the City under any pre-existing patent, copyright, know-how, or any other intellectual or proprietary rights of the Contractor.

20. Compliance with Illegal Immigration Reform and Enforcement Act:

E-Verify Program: The City is committed to compliance with Federal and State laws requiring the verification of newly hired employees to ensure they are lawfully entitled to work in the United States. As such, the City will not enter into a contract for the "physical performance of services" (as defined in O.C.G.A. § 13-10-90) unless the Contractor registers and participates in a federal work authorization program (E-Verify). The E-Verify affidavit or the secure identifiable document submitted by the Contractor will become part of the Contract Documents.

(a) Requirement to Participate in a Federal Work Authorization Program (E-Verify):

i. Pursuant to O.C.G.A. § 13-10-91, Contractor represents, warrants, acknowledges, and/or agrees that:

The Contractor has registered and participates in a federal work authorization program to verify the employment eligibility of all newly hired employees;

Subcontractors will not enter into any contract with the Contractor for the physical performance of services within the State of Georgia unless such subcontractor registers and participates in a federal work authorization program to verify the employment eligibility of all newly hired employees; and

Sub-subcontractors will not enter into any contract with a subcontractor or sub-subcontractor for the physical performance of services within the State of Georgia unless such sub-subcontractor registers and participates in a federal work authorization program to verify the employment eligibility of all newly hired employees.

ii. As of the date of enactment of O.C.G.A. § 13-10-91, the applicable federal work authorization program is "E-Verify" (*https://e-verify.uscis.gov/enroll/StartPage.aspx?JS=YES*) operated by the United States Citizenship and Immigration Services Bureau of the United States Department of Homeland Security. Information and instructions regarding E-Verify program registration, corporate administrator registration, and designated agent registration can be found at that website address.

(b) Contractor, Subcontractor, and Sub-subcontractor Evidence of Compliance:

i. Contractor, if providing the physical performance of services under this contract, will comply with the requirements of O.C.G.A. § 13-10-91.

ii. Pursuant to O.C.G.A. § 13-10-91, in the event the Contractor employs or contracts with a subcontractor in connection with the covered contract, the Contractor will secure from such subcontractor attestation of the subcontractor's compliance with O.C.G.A. § 13-10-91 by the subcontractor's execution of the subcontractor affidavit, the form of which is included in Appendix B of the RFP, and will maintain a record of such attestation for inspection by the City at any time. Such subcontractor affidavit will become a part of the Contractor/subcontractor agreement. Further, it will be the duty of the Contractor to submit copies of all affidavits, drivers' licenses, and/or identification cards required pursuant to this Section, as applicable, to the City within five (5) business days of receipt.

iii. Pursuant to O.C.G.A. § 13-10-91, in the event the Contractor employs or contracts with a subcontractor that employs or contracts with any sub-subcontractor, the subcontractor will secure from such sub-subcontractor attestation of the sub-subcontractor's compliance with O.C.G.A. § 13-10-91 by the sub-subcontractor's execution of the sub-subcontractor affidavit, the form of which is included in Appendix B of the RFP, and maintain records of such attestation for inspection by the City at any time. Such sub-

subcontractor affidavit will become a part of the subcontractor/sub-subcontractor agreement. Any subcontractor receiving an affidavit from a sub-subcontractor will forward notice to the Contractor of the receipt, within five (5) business days of receipt, of such affidavit. Further, it will be the duty of any sub-subcontractor to forward notice of receipt of any affidavit from a sub-subcontractor to the subcontractor or sub-subcontractor with whom such receiving sub-subcontractor has privity of contract. Any subcontractor receiving notice of receipt of an affidavit from any sub-subcontractor that has contracted with a sub-subcontractor will also forward, within five (5) business days of receipt, a copy of such notice to the Contractor.

iv. In lieu of the affidavit required by this Section, if Contractor, or any subcontractor or sub-subcontractor, as applicable, has no employees and does not hire or intend to hire employees for purposes of satisfying or completing the terms and conditions of the Contract (or the subcontractor's or sub-subcontractor's portion of work utilized to perform part of the Contract with the City), such party will instead provide a copy of his or her state issued driver's license or state issued identification card.

(c) The Contractor must comply with all other applicable requirements and provisions of O.C.G.A. § 13-10-91 and other applicable rules and regulations promulgated in relation thereto.

(d) All portions of contracts pertaining to compliance with O.C.G.A. § 13-10-91 and these rules, and any affidavit related hereto, will be open for public inspection in this State at reasonable times during normal business hours.

21. Miscellaneous.

(a) Compliance with Laws; No Discrimination. The Contractor, including any approved subcontractors, must, in performance of the Work, fully comply with all applicable federal, state, or local laws, rules, and regulations, including, but not limited to, Title VI of the Civil Rights Act of 1964 and its amendments, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. In performance of the Work, the Contractor will not discriminate against any person on the basis of race, color, religion, gender, national origin or ancestry, age, creed, marital status, physical or mental disability, or political ideas and will further ensure that Contractor's agents and/or subcontractors comply with same. Further, Contractor, its agents and subcontractors must affirmatively comply with all applicable provisions of federal, state and local equal employment laws and will not engage in or commit any discriminatory practice against any employee, applicant or person based on race, age, religion, color, gender, sexual orientation, national origin, marital status, physical or mental disability, political affiliation or any other factor which cannot lawfully be used as a basis for the provision or denial of employment or service delivery.

(b) Governing Law. This Contract is executed and will be performed in the State of Georgia, and this Contract will be construed and enforced per the laws of the State of Georgia. Subject to Subsection (j) below (*Arbitration*), venue for any action arising out of this Contract will lie in the appropriate court of Fulton County, Georgia.

(c) Captions. Titles or captions of sections contained in this Contract are inserted only as a matter of convenience and for reference, and in no way define, limit, extend or prescribe the scope of this Contract or the intent of any provision.

(d) Electronic Signature. This Contract may be executed by electronic signature, and such signature will have the same validity and effect as a signature affixed by hand and will constitute an original for all purposes.

(e) Severability. In the event that any provision hereof is held to be invalid or unenforceable, such provision will be severed from this Contract and will not affect the validity or enforceability of the remainder of this Contract.

(f) Entire Agreement. This Contract supersedes all prior discussions and agreements between the parties with respect to the matters contained herein and constitutes the sole and entire agreement between the parties.

(g) Persons Bound. This Contract will be binding upon and will inure to the benefit of the parties, their respective successors, successors in title, legal representatives, heirs and permitted assigns. This Contract may not be assigned by the Contractor without the prior written consent of the City.

(h) Amendment. No term or provision of this Contract may be amended, waived, supplemented, modified or terminated except by an instrument in writing signed by the party against whom the enforcement of the amendment, waiver, supplement, modification or termination is sought.

(i) Waiver. The City's failure or forbearance to enforce any term hereof will not be deemed to be a waiver of such right or claim, or any right of claim hereunder. Moreover, the City's waiver of any term hereof will not operate or be construed as a waiver of any subsequent breaches of the same or any other term.

(j) Arbitration. Any dispute arising out of this Contract will, at the option of the City of Alpharetta, be submitted to binding arbitration conducted in Atlanta, Georgia in accordance with the rules of the American Arbitration Association.

(k) Annual Appropriation and Renewal. Notwithstanding any other provision of this Contract, in compliance with the requirements of O.C.G.A. § 36-60-13 governing the terms and conditions of multiyear contracts, this Contract will be effective for a term commencing on upon contract execution, and terminating at midnight one year later (the "initial term"), without further obligation on the part of either party other than outstanding obligations incurred prior to the expiration of such term. Thereafter, in accordance with O.C.G.A. § 36-60-13 and subject to the further conditions provided in this Paragraph, this Contract will be automatically renewed for up to four (4) successive one (1) year terms (each one year term occurring after the initial term will be referred to as a "renewal term") unless the City delivers written notice of non-renewal to Contractor at least thirty (30) days prior to the expiration of the initial term. At the expiration of each renewal term, this Contract will be automatically renewed for an additional one (1) year term, unless the City furnishes Contractor written notice of its intent not to renew this Contract not less than thirty (30) days prior to the expiration of such renewal term. If written notice of non-renewal is given, this Contract will terminate upon expiration of the then existing term. For any such renewal term, prices may be increased by the lesser of three percent (3%) or the Consumer Price Index factor (US City Average – All Items; most recent month). Contractor will provide the City with the subsequent prices or rates for any renewal term, if different from the then existing prices or rates, at least ninety (90) days prior to the expiration of the then existing term. Subsequent prices or rates are guaranteed for a minimum of twelve (12) months. If written notice of non-renewal is given, this Contract will terminate upon expiration of the then existing term. Nothing stated herein will obligate the City to extend this Contract beyond the initial term or any renewal term. Further, this Contract will terminate absolutely and without further obligation of the City at the close of the fiscal year in which it was executed and at the close of each succeeding fiscal year if the City Council fails to appropriate funding for the Contract for any such succeeding fiscal year. Notwithstanding any other provision or provisions of this Contract, pursuant to O.C.G.A. § 36-60-13, this Contract will terminate immediately and absolutely if the City determines that adequate funds are not appropriated or granted or funds are de-appropriated such that the City cannot fulfill its obligations under the Contract, which determination is at the City's sole discretion and will be conclusive.

(l) Additional Terms of Contractor. The City will not be bound by any terms and conditions included in any Contractor invoice, packaging, catalog, brochure, technical data sheet, or other document which attempts to impose any condition in variance with or in addition to the terms and conditions contained herein.

(m) Presumptions and Interpretations. The parties further agree that should any provision of this Contract require interpretation or construction, the court, administrative body or other entity interpreting or construing this Contract will not apply a presumption that the provisions hereof will be more strictly construed against one party by reason of the rule of construction that a document is to be construed more strictly against the party who itself or through its agents prepared same, it being agreed that all parties and/or their respective attorneys and agents have been fully afforded the opportunity to review all provisions of this Contract.

(n) No Third-Party Beneficiaries. Nothing contained in this Contract is intended to or will create a contractual relationship with, cause of action in favor of, or claim for relief for, any third party, including any agent, sub-consultant or sub-contractor of the Contractor. Absolutely no third-party beneficiaries are intended by this Contract. Any third-party receiving a benefit from this Contract is an incidental and unintended beneficiary only.

(o) No Waiver of Governmental Immunity. Nothing in this Contract will be construed to waive, limit, or otherwise modify any governmental or sovereign immunity that may be available by law to the City, its elected officials, officers, employees, contractors, or agents, or any other person acting on behalf of the City and, in particular, governmental or sovereign immunity afforded or available pursuant to Georgia Statutes.

(p) Publicity Provision. Contractor will not use any trademarks, service marks, or logos of the City without the City's express prior written consent. Contractor will not identify or make reference to the City in any advertising or other promotional modality regardless of its form without the express prior written consent of the City.

(q) Survival. Any and all provisions of this Contract creating obligations extending beyond the term of this Contract, including, without limitation, Contractor's warranty of products and labor and the indemnification provisions contained herein, will survive the expiration or termination of this Contract, regardless of the reason for such termination.

CONTRACT NAME: STORM PIPE LINING SERVICES – SPIN-CAST
CONTRACT NO. 21-112B

IN WITNESS WHEREOF, the parties hereto have each caused this Contract to be executed and delivered by a duly authorized officer, agent, or official as of the date set forth below.

Executed 8/18/2021

CITY OF ALPHARETTA, GEORGIA

By: DocuSigned by:
2DC5226B6FD44FB...
Jim Gilvin, Mayor

Approved as to Content:

DocuSigned by:
Pete Sewczwicz
BB2F6271FD59471...
Pete Sewczwicz
Director of Public Works

Approved as to form and legal sufficiency:

DocuSigned by:
Sam Thomas
45E7D1BEB43B492...
C. Sam Thomas, City Attorney

UTILITY ASSET MANAGEMENT, INC.

By: DocuSigned by:
Anita Clyne
2A48B8E09D2040E...
Anita Clyne, President

CONTRACT NAME: STORM PIPE LINING SERVICES – SPIN-CAST
CONTRACT NO. 21-112B

EXHIBIT "A"

SPIN-CASTING PIPE LINING BID ITEMS

CITY OF ALPHARETTA FY22 Stormwater Pipe Lining

ITEM #	Description	Unit	Unit Price
	Lining Requirements		
	Spin Cast Lining		
	Includes Pre & Post TV & typical point repairs during lining		
	Includes Cleaning (less than 25% full)		
1	30" Centrifugal Spin- 1.5 Thickness	LF	$ 165.00
2	36" Centrifugal Spin - 1.5 Thickness	LF	$ 193.00
3	42" Centrifugal Spin - 1.5 Thickness	LF	$ 226.00
4	48" Centrifugal Spin - 1.5 Thickness	LF	$ 256.00
5	54" Centrifugal Spin - 1.5 Thickness	LF	$ 291.00
6	60" Centrifugal Spin - 1.5 Thickness	LF	$ 327.00
7	66" Centrifugal Spin - 1.5 Thickness	LF	$ 357.00
8	72" Centrifugal Spin - 1.5 Thickness	LF	$ 392.00
9	Add Cost Per 0.5 Thickness - 30"	LF	$ 34.00
10	Add Cost Per 0.5 Thickness - 36"	LF	$ 43.00
11	Add Cost Per 0.5 Thickness - 42"	LF	$ 54.00
12	Add Cost Per 0.5 Thickness - 48"	LF	$ 65.00
13	Add Cost Per 0.5 Thickness - 54"	LF	$ 76.00
14	Add Cost Per 0.5 Thickness - 60"	LF	$ 89.00
15	Add Cost Per 0.5 Thickness - 66"	LF	$ 102.00
16	Add Cost Per 0.5 Thickness - 72"	LF	$ 117.00

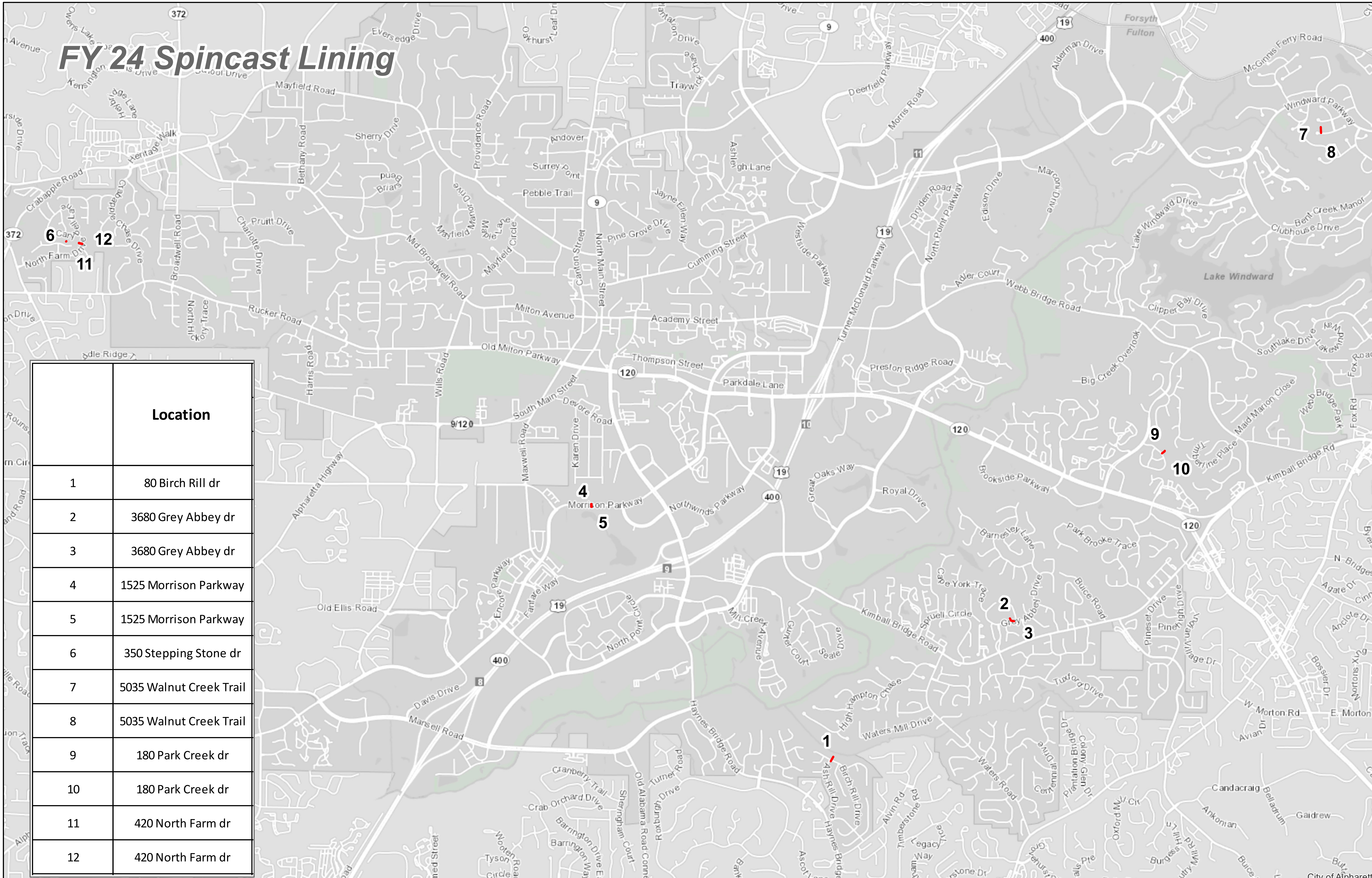
	Spin Cast Lining		
	Includes Pre & Post TV & typical point repairs during lining		
	Includes Cleaning (greater than 25% full)		
17	30" Centrifugal Spin- 1.5 Thickness	LF	$ 188.00
18	36" Centrifugal Spin - 1.5 Thickness	LF	$ 221.00
19	42" Centrifugal Spin - 1.5 Thickness	LF	$ 259.00
20	48" Centrifugal Spin - 1.5 Thickness	LF	$ 294.00
21	54" Centrifugal Spin - 1.5 Thickness	LF	$ 330.00
22	60" Centrifugal Spin - 1.5 Thickness	LF	$ 370.00
23	66" Centrifugal Spin - 1.5 Thickness	LF	$ 404.00
24	72" Centrifugal Spin - 1.5 Thickness	LF	$ 442.00
25	Add Cost Per 0.5 Thickness - 30"	LF	$ 34.00
26	Add Cost Per 0.5 Thickness - 36"	LF	$ 43.00
27	Add Cost Per 0.5 Thickness - 42"	LF	$ 54.00
28	Add Cost Per 0.5 Thickness - 48"	LF	$ 65.00
29	Add Cost Per 0.5 Thickness - 54"	LF	$ 76.00
30	Add Cost Per 0.5 Thickness - 60"	LF	$ 89.00
31	Add Cost Per 0.5 Thickness - 66"	LF	$ 102.00
32	Add Cost Per 0.5 Thickness - 72"	LF	$ 117.00
	Spin Cast Lining for Drainage Boxes		
33	48" Drainage box	VF	$ 115.00
34	60" Drainage box	VF	$ 135.00
35	72" Drainage box	VF	$ 178.00

CONTRACT NAME: STORM PIPE LINING SERVICES – SPIN-CAST
CONTRACT NO. 21-112B

	Precast Headwalls (per Alpharetta Std 232)		
36	Precast Headwall for 18" Pipe	EA	$ 3,700.00
37	Precast Headwall for 24" Pipe	EA	$ 4,300.00
38	Precast Headwall for 30" Pipe	EA	$ 4,900.00
39	Precast Headwall for 36" Pipe	EA	$ 5,900.00
40	Precast Headwall for 42" Pipe	EA	$ 6,900.00
41	Precast Headwall for 48" Pipe	EA	$ 7,500.00
	Cast-In_Place Concrete Headwall		
42	Cast-n-Place Conc HW-GDOT Det 1125	CY	$ 500.00
	Rubble Masonry HW		
43	Rubble Headwall for 18" Pipe	EA	$ 4,000.00
44	Rubble Headwall for 24" Pipe	EA	$ 4,700.00
45	Rubble Headwall for 30" Pipe	EA	$ 5,500.00
46	Rubble Headwall for 36" Pipe	EA	$ 6,700.00
	Miscellaneous Items		
47	Stone #57	Ton	$ 76.00
48	Surge Stone	Ton	$ 68.00
49	No.3's and 4's Stone	Ton	$ 76.00
50	Reset Existing Headwall	EA	$ 5,600.00
51	3000psi Concrete	CY	$ 320.00
52	Flowable Fill	CY	$ 300.00

	NOTES
	All unit prices shall include but not be limited to all mobilization, labor, equipment and materials necessary to perform the work. In addition, unit prices for pipe lining shall include typical point repairs, pre and post CCTV, and cleaning (less than 25% full & greater than 25%).
	Lump sum items will be determined on a project by project basis and include but not be limited to erosion control, landscaping, traffic control, special internal and external point repairs, pumping operations, ground penetrating radar and pressure grouting. These items will be included with proposals prior to each purchase order for lining projects.

FY 24 Spincast Lining



	Location
1	80 Birch Rill dr
2	3680 Grey Abbey dr
3	3680 Grey Abbey dr
4	1525 Morrison Parkway
5	1525 Morrison Parkway
6	350 Stepping Stone dr
7	5035 Walnut Creek Trail
8	5035 Walnut Creek Trail
9	180 Park Creek dr
10	180 Park Creek dr
11	420 North Farm dr
12	420 North Farm dr

Work Order ID	Description	WO Address	Structure ID	Pipe Span (ft)	Pipe Material	Pipe Length (ft)	Repair Cost
144818	Storm Pipe Repair	80 Birch Rill dr	44129	4	Plain Corrugated Metal Pipe	162	$ 41,472.00
144817	Storm Pipe Repair	3680 Grey Abbey dr	37912	4.5	Plain Corrugated Metal Pipe	96	$ 27,936.00
144817	Storm Pipe Repair	3680 Grey Abbey dr	37916	4.5	Plain Corrugated Metal Pipe	81	$ 23,571.00
144819	Storm Pipe Repair	1525 Morrison Parkway	50448	6	Plain Corrugated Metal Pipe	90	$ 35,280.00
144819	Storm Pipe Repair	1525 Morrison Parkway	50447	6	Plain Corrugated Metal Pipe	90	$ 35,280.00
133903	Storm Pipe Repair	350 Stepping Stone dr	48027	3.5	Plain Corrugated Metal Pipe	8	$ 1,808.00
26985	Storm Pipe Repair	5035 Walnut Creek Trail	32788	5	Plain Corrugated Metal Pipe	21	$ 6,867.00
26985	Storm Pipe Repair	5035 Walnut Creek Trail	32784	3	Plain Corrugated Metal Pipe	168	$ 32,424.00
122909	Storm Pipe Repair	180 Park Creek dr	38307	3.5	Plain Corrugated Metal Pipe	16	$ 3,616.00
122909	Storm Pipe Repair	180 Park Creek dr	38303	3.5	Plain Corrugated Metal Pipe	104	$ 23,504.00
144836	Storm Pipe Repair	420 North Farm dr	50436	4	Plain Corrugated Metal Pipe	116	$ 29,696.00
144836	Storm Pipe Repair	420 North Farm dr	50435	4	Plain Corrugated Metal Pipe	116	$ 29,696.00
112146	Storm Pipe Repair	Brierfield Road	30028	2.5	Coated Corrugated Metal Pipe	40.49507267	
28964	Storm Pipe Repair	Chestnut Court	30136	1	Plain Corrugated Metal Pipe	62.14073313	
1456	Storm Pipe Repair	Briers Creek Drive	30147	1.5	Coated Corrugated Metal Pipe	32.76730013	
29031	Storm Pipe Repair	Willow Tree Way	30159	1.5	Plain Corrugated Metal Pipe	83.74403172	
29031	Storm Pipe Repair	Willow Tree Way	30163	1.5	Plain Corrugated Metal Pipe	49.50431194	
17223	Storm Pipe Repair	Briers Chute	30168	2	Coated Corrugated Metal Pipe	38.12300504	
1976	Storm Pipe Repair	CHANTILLY DRIVE	30362	1.5	Plain Corrugated Metal Pipe	89.41231451	
110857	Storm Pipe Repair	Chantilly Drive	30370	1.5	Plain Corrugated Metal Pipe	96.04759659	
5045	Storm Pipe Repair	Bethany Court	30393	1.5	Reinforced Concrete Pipe	65.77972775	
1990	Storm Pipe Repair	CHANTILLY DRIVE	30440	3	Plain Corrugated Metal Pipe	117.4917392	
110989	Storm Pipe Repair	St. Michelle Court	30488	1.5	Plain Corrugated Metal Pipe	136.8789003	
2002	Storm Pipe Repair	Sherry Drive	30677	1.5	Plain Corrugated Metal Pipe	66.73560324	
136593	Storm Pipe Repair	Pruitt Drive	30804	1.5	Coated Corrugated Metal Pipe	32.98306889	
136622	Storm Pipe Repair	Marka Lane	30853	1.5	Coated Corrugated Metal Pipe	230.4402691	
28694	Storm Pipe Repair	Clubhouse Drive	30931	3	Plain Corrugated Metal Pipe	8.28297234	
28694	Storm Pipe Repair	Clubhouse Drive	30935	3	Plain Corrugated Metal Pipe	70.78247771	
28696	Storm Pipe Repair	Clubhouse Drive	30946	3	Plain Corrugated Metal Pipe	65.76497952	
30624	Storm Pipe Repair	Clubhouse Drive	30952	3	Plain Corrugated Metal Pipe	24.64484509	
36709	Storm Pipe Repair	Malbrough Drive	31187	2	Coated Corrugated Metal Pipe	78.09264423	
134926	Storm Pipe Repair	Crabapple Tree Court	31418	2	Plain Corrugated Metal Pipe	108.550934	
28565	Storm Pipe Repair	Compass Pointe Crossing	31841	2.5	Plain Corrugated Metal Pipe	176.3307684	
28565	Storm Pipe Repair	Compass Pointe Crossing	31845	2.5	Plain Corrugated Metal Pipe	18.23932222	
137444	Storm Pipe Repair	Greenmont Walk	31854	1.5	Coated Corrugated Metal Pipe	160.1728314	
137444	Storm Pipe Repair	Greenmont Walk	31858	1.5	Coated Corrugated Metal Pipe	54.94436746	
137443	Storm Pipe Repair	Greenmont Walk	31862	1.5	Coated Corrugated Metal Pipe	33.60029069	
137442	Storm Pipe Repair	Greenmont Walk	31910	1.5	Coated Corrugated Metal Pipe	58.40649905	
38691	Storm Pipe Repair	Dennis Drive	32075	2.5	Coated Corrugated Metal Pipe	48.07910263	
27019	Storm Pipe Repair	Graystone Crossing	32093	2	Plain Corrugated Metal Pipe	37.10802931	
27021	Storm Pipe Repair	Graystone Way	32104	1.5	Plain Corrugated Metal Pipe	133.9990118	
27021	Storm Pipe Repair	Graystone Way	32106	2	Plain Corrugated Metal Pipe	122.4917929	
27021	Storm Pipe Repair	Graystone Way	32110	2	Plain Corrugated Metal Pipe	30.1552884	
38275	Storm Pipe Repair	Birch Hollow Drive	32173	2.5	Coated Corrugated Metal Pipe	167.5227322	
112743	Storm Pipe Repair	Mid Broadwell Road	32187	1.5	Reinforced Concrete Pipe	32.34043572	
112742	Storm Pipe Repair	Mid Broadwell Road	32191	1.5	Coated Corrugated Metal Pipe	38.3454089	
4758	Storm Pipe Repair	Sydney Walk	32342	1.5	Coated Corrugated Metal Pipe	48.00205902	
25831	Storm Pipe Repair	Chasewood Trail	32416	3	Plain Corrugated Metal Pipe	81.60135124	
115405	Storm Pipe Repair	Pine Grove Drive	32502	1	Plain Corrugated Metal Pipe	120.2643836	
114865	Storm Pipe Repair	Weatherford Circle	32605	1.5	Coated Corrugated Metal Pipe	121.809358	
114865	Storm Pipe Repair	Weatherford Circle	32609	1.5	Plain Corrugated Metal Pipe	11.55002699	
115673	Storm Pipe Repair	Jayne Ellen Way	32855	2.5	Plain Corrugated Metal Pipe	29.55112878	
115673	Storm Pipe Repair	Jayne Ellen Way	32859	3	Plain Corrugated Metal Pipe	96.10030044	
115673	Storm Pipe Repair	Jayne Ellen Way	32867	3	Plain Corrugated Metal Pipe	60.35465638	
26244	Storm Pipe Repair	Tidewater Way	33020	2	Plain Corrugated Metal Pipe	86.86183127	
26245	Storm Pipe Repair	Tidewater Way	33024	2	Plain Corrugated Metal Pipe	33.16807052	
27296	Storm Pipe Repair	Hamptons Run	33106	1.5	Plain Corrugated Metal Pipe	6.69342401	
113325	Storm Pipe Repair	Cogburn Ridge Road	33248	1.5	Reinforced Concrete Pipe	44.90097536	
15703	Storm Pipe Repair	Tammany Pointe	33459	2	CIPP	91.48088283	
29904	Storm Pipe Repair	Southlake Drive	33473	1.5	Plain Corrugated Metal Pipe	20.84578068	
30601	Storm Pipe Repair	Southlake Drive	33587	1.5	Plain Corrugated Metal Pipe	26.31087659	
30601	Storm Pipe Repair	Southlake Drive	33591	1.5	Plain Corrugated Metal Pipe	363.8604851	
30601	Storm Pipe Repair	Southlake Drive	33595	1.5	Plain Corrugated Metal Pipe	39.80335386	

Cost Per Unit Pricing =	**$ 291,150.00**
5% For Bonds,Insurance,Unforseen Repairs,& Structure Sealing	**$ 14,557.50**
Fy 2024 Task Order 1 Total =	**$ 305,707.50**

29926	Storm Pipe Repair	Southlake Drive	33598	1.5	Plain Corrugated Metal Pipe	93.9817542
115676	Storm Pipe Repair	Cumming Street	33825	1.5	Plain Corrugated Metal Pipe	39.45343075
15836	Storm Pipe Repair	Henderson Parkway	33852	2	Plain Corrugated Metal Pipe	43.15266077
114965	Storm Pipe Repair	Henderson Parkway	33861	2	Plain Corrugated Metal Pipe	28.37065261
5074	Storm Pipe Repair	North Sommerset Lane	33865	2	Plain Corrugated Metal Pipe	35.11077147
30007	Storm Pipe Repair	Southlake Drive	33882	2	Coated Corrugated Metal Pipe	58.93075529
30007	Storm Pipe Repair	Southlake Drive	33886	2.5	Coated Corrugated Metal Pipe	102.4618516
30007	Storm Pipe Repair	Southlake Drive	33889	2	Coated Corrugated Metal Pipe	78.68763656
30007	Storm Pipe Repair	Southlake Drive	33893	2.5	Plain Corrugated Metal Pipe	29.23077921
115812	Storm Pipe Repair	North Main Street	33905	3	Reinforced Concrete Pipe	43.35004675
30007	Storm Pipe Repair	Southlake Drive	34041	1.5	Plain Corrugated Metal Pipe	27.55208387
30007	Storm Pipe Repair	Southlake Drive	34045	1.5	Plain Corrugated Metal Pipe	174.5717217
30007	Storm Pipe Repair	Southlake Drive	34049	1.5	Coated Corrugated Metal Pipe	99.31378685
30007	Storm Pipe Repair	Southlake Drive	34052	1.5	Coated Corrugated Metal Pipe	42.12932116
121810	Storm Pipe Repair	Timberline Place	34176	2.5	Coated Corrugated Metal Pipe	73.90598126
121786	Storm Pipe Repair	Webb Bridge Way	34191	1.5	Reinforced Concrete Pipe	96.98787465
125903	Storm Pipe Repair	Old Milton Parkway	34237	1.5	Coated Corrugated Metal Pipe	28.78017285
125904	Storm Pipe Repair	Waters Ferry Way	34283	3	Coated Corrugated Metal Pipe	24.47154498
124191	Storm Pipe Repair	Haynes Bridge and Lakeview	34872	1.5	Reinforced Concrete Pipe	405.7424762
125943	Storm Pipe Repair	North Point Court	34964	1.5	Coated Corrugated Metal Pipe	27.29201957
30504	Storm Pipe Repair	Windward Parkway	35108	1.5	Plain Corrugated Metal Pipe	36.69520676
125516	Storm Pipe Repair	North Point Parkway	35435	1.5	Plain Corrugated Metal Pipe	57.41328119
125516	Storm Pipe Repair	North Point Parkway	35439	1.5	Coated Corrugated Metal Pipe	250.8506513
125580	Storm Pipe Repair	North Point Parkway	35494	3	Coated Corrugated Metal Pipe	48.37005237
125572	Storm Pipe Repair	Preston Ridge Road	35545	2	Coated Corrugated Metal Pipe	87.95919844
123679	Storm Pipe Repair	Brookline Way	35581	3	Coated Corrugated Metal Pipe	57.59216605
7947	Storm Pipe Repair	Preston Ridge Road	35614	1.5	Plain Concrete	36.19668945
115357	Storm Pipe Repair	N Main Street	35692	2	Reinforced Concrete Pipe	52.62088519
115359	Storm Pipe Repair	N Main Street	35696	2	Reinforced Concrete Pipe	26.92702746
123587	Storm Pipe Repair	Park Brooke Trace	35698	2	Plain Corrugated Metal Pipe	36.64070302
125584	Storm Pipe Repair	North Point Parkway	35754	1.5	Coated Corrugated Metal Pipe	93.08979861
125585	Storm Pipe Repair	North Point Parkway	35762	3	Coated Corrugated Metal Pipe	30.96762459
123625	Storm Pipe Repair	Brookline Trace	35764	2	Coated Corrugated Metal Pipe	152.5938449
125587	Storm Pipe Repair	North Point Parkway	35777	2.5	Coated Corrugated Metal Pipe	77.22718405
125588	Storm Pipe Repair	North Point Parkway	35780	2.5	Coated Corrugated Metal Pipe	28.48179809
125567	Storm Pipe Repair	Preston Ridge Road	35797	1.5	Coated Corrugated Metal Pipe	35.60797571
125567	Storm Pipe Repair	Preston Ridge Road	35801	1.5	Coated Corrugated Metal Pipe	131.2443439
125567	Storm Pipe Repair	Preston Ridge Road	35805	1.5	Coated Corrugated Metal Pipe	132.5613349
125567	Storm Pipe Repair	Preston Ridge Road	35809	1.5	Coated Corrugated Metal Pipe	120.5169799
125567	Storm Pipe Repair	Preston Ridge Road	35811	1.5	Coated Corrugated Metal Pipe	35.77401129
123433	Storm Pipe Repair	Forest Path Lane	35837	4	Coated Corrugated Metal Pipe	101.575509
123432	Storm Pipe Repair	Forest Path Lane	35865	3	Coated Corrugated Metal Pipe	29.45284556
123437	Storm Pipe Repair	Park Brooke Trace	35910	3	Plain Corrugated Metal Pipe	155.44532
125766	Storm Pipe Repair	Great Oaks Way	35929	4.5	Reinforced Concrete Pipe	49.18929169
125593	Storm Pipe Repair	Alexander Drive	36274	4	Reinforced Concrete Pipe	122.3790198
122341	Storm Pipe Repair	Webb Bridge Road	36344	1.5	Reinforced Concrete Pipe	231.3862967
125938	Storm Pipe Repair	North Point Parkway	36528	1.5	Coated Corrugated Metal Pipe	123.3035953
125935	Storm Pipe Repair	North Point Parkway	36604	3.5	Coated Corrugated Metal Pipe	30.35773211
125936	Storm Pipe Repair	North Point Parkway	36631	2.5	Coated Corrugated Metal Pipe	125.3216997
125964	Storm Pipe Repair	Haynes Bridge Road	36639	2	Coated Corrugated Metal Pipe	33.59997323
125937	Storm Pipe Repair	North Point Parkway	36641	2	Coated Corrugated Metal Pipe	34.52924545
125963	Storm Pipe Repair	North Point Parkway	36647	1.5	Coated Corrugated Metal Pipe	213.6940842
39996	Storm Pipe Repair	Wills Road	36948	2	Reinforced Concrete Pipe	147.5673213
125907	Storm Pipe Repair	Kimball Bridge Road	37087	1.5	Reinforced Concrete Pipe	81.47992866
49636	Storm Pipe Repair	Gunter Court	37137	3	Coated Corrugated Metal Pipe	76.14692812
125326	Storm Pipe Repair	Kimball Trace	37373	4	Coated Corrugated Metal Pipe	55.24441791
125326	Storm Pipe Repair	Kimball Trace	37417	3	Reinforced Concrete Pipe	109.2239241
125326	Storm Pipe Repair	Kimball Trace	37421	3	Coated Corrugated Metal Pipe	75.09567408
125326	Storm Pipe Repair	Kimball Trace	37425	3	Coated Corrugated Metal Pipe	111.119535
125326	Storm Pipe Repair	Kimball Trace	37429	3	Reinforced Concrete Pipe	94.1238288
125968	Storm Pipe Repair	North Point Drive	37438	3	Reinforced Concrete Pipe	225.7763438
7160	Storm Pipe Repair	Boxgrove Road	37671	2	Coated Corrugated Metal Pipe	22.28174037
125961	Storm Pipe Repair	North Point Parkway	37939	1.5	Plain Corrugated Metal Pipe	26.55175286
7889	Storm Pipe Repair	Grey Abbey Drive	38127	2.5	Coated Corrugated Metal Pipe	43.03955594

124647	Storm Pipe Repair	Great Rissington Way	38326	1.5	Coated Corrugated Metal Pipe	110.6109492
122526	Storm Pipe Repair	Autumn Sage Drive	38328	1.5	Coated Corrugated Metal Pipe	29.30678049
122526	Storm Pipe Repair	Autumn Sage Drive	38332	1.5	Coated Corrugated Metal Pipe	107.9291336
122526	Storm Pipe Repair	Autumn Sage Drive	38335	1.5	Coated Corrugated Metal Pipe	37.03611335
124543	Storm Pipe Repair	Longstone Landing	38378	2.5	Coated Corrugated Metal Pipe	44.47500593
125782	Storm Pipe Repair	North Point Parkway	38492	4	Reinforced Concrete Pipe	12.67178803
6949	Storm Pipe Repair	May Apple Drive	38554	1.5	Coated Corrugated Metal Pipe	19.38920813
6956	Storm Pipe Repair	Park Bridge Parkway	38615	2.5	Coated Corrugated Metal Pipe	136.8040657
6961	Storm Pipe Repair	Gromwell Drive	38632	1.5	Coated Corrugated Metal Pipe	88.06796361
6961	Storm Pipe Repair	Gromwell Drive	38635	2	Coated Corrugated Metal Pipe	11.76558563
122461	Storm Pipe Repair	Sundew Drive	38673	1.5	Coated Corrugated Metal Pipe	28.94598574
122462	Storm Pipe Repair	Sundew Drive	38677	1.5	Coated Corrugated Metal Pipe	49.75220097
122342	Storm Pipe Repair	Sundew Court	38685	1.5	Coated Corrugated Metal Pipe	32.44967703
124680	Storm Pipe Repair	Barnesley Lane	38702	1.5	Coated Corrugated Metal Pipe	296.8847468
125716	Storm Pipe Repair	North Point Parkway	38765	1.5	Coated Corrugated Metal Pipe	169.9813629
125716	Storm Pipe Repair	North Point Parkway	38769	2	Coated Corrugated Metal Pipe	137.4374608
125716	Storm Pipe Repair	North Point Parkway	38772	1.5	Coated Corrugated Metal Pipe	74.98698603
125716	Storm Pipe Repair	North Point Parkway	38776	1.5	Coated Corrugated Metal Pipe	46.47521841
125718	Storm Pipe Repair	North Point Parkway	38779	2	Coated Corrugated Metal Pipe	61.68260226
115881	Storm Pipe Repair	Cumming Street	38781	2	Plain Corrugated Metal Pipe	10.52412294
115839	Storm Pipe Repair	Cumming Street	38791	1.5	Plain Corrugated Metal Pipe	272.4465162
16309	Storm Pipe Repair	Cumming Street	38818	2.5	Plain Corrugated Metal Pipe	308.456351
42167	Storm Pipe Repair	Karen Drive	38825	1.5	Coated Corrugated Metal Pipe	48.69105463
123040	Storm Pipe Repair	Webb Bridge Road	38922	2	Reinforced Concrete Pipe	22.0448269
41106	Storm Pipe Repair	Sims Industrial Boulevard	38936	1.5	Coated Corrugated Metal Pipe	7.47008544
41105	Storm Pipe Repair	Sims Industrial Boulevard	38940	1.5	Coated Corrugated Metal Pipe	162.9792807
123048	Storm Pipe Repair	Lake Windward Drive	38959	2	Plain Corrugated Metal Pipe	66.22940541
41206	Storm Pipe Repair	Hembree Road	38979	3	Reinforced Concrete Pipe	43.10540754
41989	Storm Pipe Repair	Westside Parkway	39090	2.5	Reinforced Concrete Pipe	8.56268933
30598	Storm Pipe Repair	Webb Bridge Road	39167	2	Reinforced Concrete Pipe	35.7919192
125093	Storm Pipe Repair	Kia Drive	39194	2	Reinforced Concrete Pipe	75.76926575
125094	Storm Pipe Repair	Kia Drive	39197	3	Coated Corrugated Metal Pipe	115.2291373
36709	Storm Pipe Repair	Malbrough Drive	39409	2	Coated Corrugated Metal Pipe	108.0702791
36709	Storm Pipe Repair	Malbrough Drive	39412	2	Coated Corrugated Metal Pipe	60.20370887
40015	Storm Pipe Repair	Arrowood Court	39871	1.5	Plain Corrugated Metal Pipe	90.87094428
40015	Storm Pipe Repair	Arrowood Court	39875	1.5	Plain Corrugated Metal Pipe	41.75959013
40078	Storm Pipe Repair	Arrowood Lane	39879	1.5	Coated Corrugated Metal Pipe	158.8700134
40015	Storm Pipe Repair	Arrowood Court	39882	1.5	Coated Corrugated Metal Pipe	23.59524639
40078	Storm Pipe Repair	Arrowood Lane	39886	1.5	Plain Corrugated Metal Pipe	81.89971096
40014	Storm Pipe Repair	Arrowwood Court	39905	1.5	Plain Corrugated Metal Pipe	16.01771365
40013	Storm Pipe Repair	Arrowwood Court	39909	3	Plain Corrugated Metal Pipe	55.72277109
105764	Storm Pipe Repair	Haynes Forest Drive	40062	3	Coated Corrugated Metal Pipe	29.43883802
144480	Storm Pipe Repair	12975 Harrington dr	40463	2	Coated Corrugated Metal Pipe	278.4466849
111688	Storm Pipe Repair	Eversedge Drive	40492	2	Coated Corrugated Metal Pipe	143.6248352
111688	Storm Pipe Repair	Eversedge Drive	40494	3	Coated Corrugated Metal Pipe	70.93950794
111688	Storm Pipe Repair	Eversedge Drive	40503	3	Coated Corrugated Metal Pipe	151.4034202
125725	Storm Pipe Repair	Between 355 and 365 New Castle Drive	40529	4	Coated Corrugated Metal Pipe	12.35431689
114083	Storm Pipe Repair	Dunster Court	40607	2	Coated Corrugated Metal Pipe	23.85194191
112060	Storm Pipe Repair	Providence Place Way	40674	1.5	Coated Corrugated Metal Pipe	59.40589085
112060	Storm Pipe Repair	Providence Place Way	40678	3	Coated Corrugated Metal Pipe	18.802104
114640	Storm Pipe Repair	Innovation Way	40741	1.5	Plain Corrugated Metal Pipe	68.18190627
114641	Storm Pipe Repair	Innovation Way	40743	1.5	Plain Corrugated Metal Pipe	19.76093477
113535	Storm Pipe Repair	Windward Parkway	40759	1.5	Reinforced Concrete Pipe	48.50194027
17698	Storm Pipe Repair	Westside Parkway	40765	4.5	Reinforced Concrete Pipe	23.24510151
46724	Storm Pipe Repair	Pine Vista Boulevard	40946	2	Coated Corrugated Metal Pipe	199.3298122
46724	Storm Pipe Repair	Pine Vista Boulevard	40948	2	Coated Corrugated Metal Pipe	114.8309337
46724	Storm Pipe Repair	Pine Vista Boulevard	40950	2	Coated Corrugated Metal Pipe	135.1178507
37967	Storm Pipe Repair	Brookmill Point	41102	1.5	Plain Corrugated Metal Pipe	76.14062583
37967	Storm Pipe Repair	Brookmill Point	41104	1.5	Coated Corrugated Metal Pipe	139.5286567
37954	Storm Pipe Repair	Brookmill Point	41107	2	Coated Corrugated Metal Pipe	21.96066458
37955	Storm Pipe Repair	Brookmill Point	41109	2	Coated Corrugated Metal Pipe	98.73941643
37955	Storm Pipe Repair	Brookmill Point	41111	2	Coated Corrugated Metal Pipe	86.84807391
114643	Storm Pipe Repair	Windward Parkway	41171	1.5	Reinforced Concrete Pipe	70.87790003
40111	Storm Pipe Repair	Upper Hembree Road	41343	1.5	Coated Corrugated Metal Pipe	270.7713659

115132	Storm Pipe Repair	Windward Parkway	41470	3	Reinforced Concrete Pipe	50.8589126
115571	Storm Pipe Repair	Windward Parkway	41501	1.5	Reinforced Concrete Pipe	36.04126799
30226	Storm Pipe Repair	Webb Bridge Park	41721	1.5	Reinforced Concrete Pipe	23.73970959
30354	Storm Pipe Repair	Webb Bridge Park	41736	1.5	Plastic	21.70973746
30381	Storm Pipe Repair	Webb Bridge Park	41751	1.5	Plastic	25.18533827
30425	Storm Pipe Repair	Webb Bridge Park	41763	1.5	Plastic	114.3585791
30297	Storm Pipe Repair	Webb Bridge Park	41767	1.5	Plastic	15.53887272
113530	Storm Pipe Repair	North Park	42043	1.5	Plain Corrugated Metal Pipe	63.4028236
113506	Storm Pipe Repair	North Park	42077	1.5	HDPE	45.10511618
125445	Storm Pipe Repair	Webb Bridge Road	42376	2	Reinforced Concrete Pipe	26.89144932
123052	Storm Pipe Repair	Webb Bridge Road	42389	2	Reinforced Concrete Pipe	64.74574565
30340	Storm Pipe Repair	Stonebury Drive	42439	2.5	Plain Corrugated Metal Pipe	132.4393107
42226	Storm Pipe Repair	Belmont Chase Court	42520	2	Coated Corrugated Metal Pipe	21.12741337
42226	Storm Pipe Repair	Belmont Chase Court	42522	1.5	Plain Corrugated Metal Pipe	267.6904751
42226	Storm Pipe Repair	Belmont Chase Court	42524	1.5	Coated Corrugated Metal Pipe	68.27588333
137504	Storm Pipe Repair	WIllshire Glen	42596	3	Plain Corrugated Metal Pipe	89.88825705
115480	Storm Pipe Repair	Milton Avenue	42649	1.5	Coated Corrugated Metal Pipe	101.6417789
18436	Storm Pipe Repair	Milton Avenue	42652	2.5	Reinforced Concrete Pipe	78.12777176
114790	Storm Pipe Repair	Kenneth Drive	42924	5	Coated Corrugated Metal Pipe	140.9028375
112761	Storm Pipe Repair	Mid Broadwell Road	42997	1.5	Reinforced Concrete Pipe	45.42744156
112918	Storm Pipe Repair	Milton Avenue	43002	1.5	Plain Concrete	21.83699268
115879	Storm Pipe Repair	Benson Court	43043	1.25	Plain Corrugated Metal Pipe	119.0501484
115879	Storm Pipe Repair	Benson Court	43045	1.25	Plain Corrugated Metal Pipe	103.0198554
114465	Storm Pipe Repair	Jenkins Court	43195	1.5	Plain Corrugated Metal Pipe	103.4120138
18390	Storm Pipe Repair	Meadow Drive	43337	1.5	Plain Concrete	55.48967198
114949	Storm Pipe Repair	Canton Street	43613	1.5	Plain Corrugated Metal Pipe	41.37872248
114952	Storm Pipe Repair	Canton Street	43615	2	Plain Corrugated Metal Pipe	31.85748186
114954	Storm Pipe Repair	Canton Street	43617	2	Plain Corrugated Metal Pipe	22.61653147
137272	Storm Pipe Repair	189 Lantern Ridge Court	43714	2.5	Coated Corrugated Metal Pipe	71.21225899
137272	Storm Pipe Repair	189 Lantern Ridge Court	43716	2.5	Coated Corrugated Metal Pipe	170.4021143
137272	Storm Pipe Repair	189 Lantern Ridge Court	43718	2	Coated Corrugated Metal Pipe	38.74147272
125858	Storm Pipe Repair	Peyton Farm Way	44386	2.5	Reinforced Concrete Pipe	32.73951791
125858	Storm Pipe Repair	Peyton Farm Way	44388	2.5	Reinforced Concrete Pipe	44.32279654
17059	Storm Pipe Repair	Mayfield Road	44468	1.5	Reinforced Concrete Pipe	13.94966139
114168	Storm Pipe Repair	Providence Road	44482	1.5	Reinforced Concrete Pipe	27.35755419
114056	Storm Pipe Repair	Mayfield Road	44585	1.5	Reinforced Concrete Pipe	43.63489556
17470	Storm Pipe Repair	Mayfield Road	44599	1.5	Reinforced Concrete Pipe	24.0719189
114155	Storm Pipe Repair	Bates Road	44616	2	Reinforced Concrete Pipe	113.576274
6400	Storm Pipe Repair	Sterling Brooke Drive	44858	2	Coated Corrugated Metal Pipe	47.51935154
6400	Storm Pipe Repair	Sterling Brooke Drive	44860	2	Coated Corrugated Metal Pipe	32.34290963
6386	Storm Pipe Repair	Sterling Lane	44862	1.5	Coated Corrugated Metal Pipe	25.01324117
6400	Storm Pipe Repair	Sterling Brooke Drive	44868	2.5	Coated Corrugated Metal Pipe	103.497551
125069	Storm Pipe Repair	Estates Terrace	44961	3	Reinforced Concrete Pipe	36.0692369
5189	Storm Pipe Repair	Leeward Walk Circle	45072	1.5	Plain Corrugated Metal Pipe	39.63567085
5189	Storm Pipe Repair	Leeward Walk Circle	45074	2.5	Coated Corrugated Metal Pipe	26.22466203
5189	Storm Pipe Repair	Leeward Walk Circle	45227	1.5	Coated Corrugated Metal Pipe	80.38007092
114820	Storm Pipe Repair	Winthrope Chase Drive	45253	2.5	Reinforced Concrete Pipe	9.93928459
113007	Storm Pipe Repair	Augeron Court	45339	2.5	Reinforced Concrete Pipe	171.6595101
49201	Storm Pipe Repair	Milton Park Drive	45771	1.5	Reinforced Concrete Pipe	41.73916779
49201	Storm Pipe Repair	Milton Park Drive	45773	2.5	Coated Corrugated Metal Pipe	49.85062614
49201	Storm Pipe Repair	Milton Park Drive	45775	2.5	Coated Corrugated Metal Pipe	86.68394664
49201	Storm Pipe Repair	Milton Park Drive	45777	2.5	Coated Corrugated Metal Pipe	74.16665324
122836	Storm Pipe Repair	Big Creek Court	46267	1.5	Plain Corrugated Metal Pipe	30.97114124
29493	Storm Pipe Repair	Dryden Road	46348	2.5	HDPE	108.4482388
125536	Storm Pipe Repair	Morris Road	46405	3	Reinforced Concrete Pipe	31.59339969
125535	Storm Pipe Repair	Webb Bridge Road	46438	1.5	Reinforced Concrete Pipe	198.0383972
29719	Storm Pipe Repair	Flying Scot Way	46610	2	Plastic	30.42679009
39997	Storm Pipe Repair	Wills Road	46652	2	Coated Corrugated Metal Pipe	32.78691612
42183	Storm Pipe Repair	Equestrian Park	46707	1.25	Plain Corrugated Metal Pipe	80.31347249
37020	Storm Pipe Repair	Wills Park	46796	2	Reinforced Concrete Pipe	534.9554426
5035	Storm Pipe Repair	Lantern Ridge Court	46883	3	Plain Corrugated Metal Pipe	235.8308579
39104	Storm Pipe Repair	Wills Park	47020	1.25	Reinforced Concrete Pipe	29.90127383
17970	Storm Pipe Repair	Lantern Ridge Court	47158	1.5	Coated Corrugated Metal Pipe	31.08628114
115735	Storm Pipe Repair	Academy Street	47412	1.5	Coated Corrugated Metal Pipe	56.45867476

125782	Storm Pipe Repair	North Point Parkway	47542	4	Coated Corrugated Metal Pipe	127.8990224
125942	Storm Pipe Repair	North Point Court	47581	3.5	Coated Corrugated Metal Pipe	31.34049198
125970	Storm Pipe Repair	Georgia Lane	47783	3.5	Reinforced Concrete Pipe	102.1516186
125969	Storm Pipe Repair	Georgia Lane	47785	4	Reinforced Concrete Pipe	75.57508391
125971	Storm Pipe Repair	Georgia Lane	47787	4	Reinforced Concrete Pipe	42.06951812
133903	Storm Pipe Repair	Stepping Stone Drive	48027	3.5	Coated Corrugated Metal Pipe	8.02255195
5045	Storm Pipe Repair	Bethany Court	48044	1.5	Coated Corrugated Metal Pipe	254.5792679
17344	Storm Pipe Repair	Wendy Hill Drive	48064	1.5	Coated Corrugated Metal Pipe	26.5123652
111949	Storm Pipe Repair	Wendy Hill Drive	48066	1.5	Coated Corrugated Metal Pipe	176.6891224
137272	Storm Pipe Repair	189 Lantern Ridge Court	48071	2	Coated Corrugated Metal Pipe	96.67690882
115237	Storm Pipe Repair	Canton Street	48188	2	Plain Corrugated Metal Pipe	96.22452854
115865	Storm Pipe Repair	Canton Street	48192	1.5	Plain Corrugated Metal Pipe	19.12430558
5074	Storm Pipe Repair	North Sommerset Lane	48212	2	Coated Corrugated Metal Pipe	221.6838706
114966	Storm Pipe Repair	Henderson Parkway	48214	2	Coated Corrugated Metal Pipe	75.39867754
115837	Storm Pipe Repair	Cold Creek Drive	48263	2	Coated Corrugated Metal Pipe	17.7101463
41965	Storm Pipe Repair	Police Headquarters	48395	2.5	Coated Corrugated Metal Pipe	48.53823854
41966	Storm Pipe Repair	Police Headquarters	48397	2.5	Coated Corrugated Metal Pipe	23.58055286
41971	Storm Pipe Repair	police headquarters	48403	1.5	Coated Corrugated Metal Pipe	86.18443998
41960	Storm Pipe Repair	Old Milton Parkway	48566	1.5	Reinforced Concrete Pipe	80.43467267
125868	Storm Pipe Repair	Old Milton Parkway	48619	1.5	Coated Corrugated Metal Pipe	94.70556439
126034	Storm Pipe Repair	Old Milton Parkway	48650	3	Coated Corrugated Metal Pipe	71.98785328
125869	Storm Pipe Repair	Old Milton Parkway	48653	1.5	Coated Corrugated Metal Pipe	74.17835214
145233	Storm Pipe Repair	Academt st @ Plymouth Ln	50419		Reinforced Concrete Pipe	
145233	Storm Pipe Repair	Academt st @ Plymouth Ln	50420		Plain Corrugated Metal Pipe	