



Agenda Amended

City Council

Monday, November 18, 2019

7:00 PM

Council Chambers

MEMORANDUM TO:

The Honorable Mayor and
Members of the City Council
City of Jacksonville Beach, Florida

Council Members:

The following Agenda of Business has been prepared for consideration and action at the Regular Meeting of the City Council.

OPENING CEREMONIES: INVOCATION, FOLLOWED BY SALUTE TO THE FLAG

CALL TO ORDER

ROLL CALL

APPROVAL OF MINUTES

19-200 Council Briefing held on October 28, 2019

19-201 Regular Council Meeting held on November 4, 2019

ANNOUNCEMENTS

COURTESY OF THE FLOOR TO VISITORS

MAYOR AND CITY COUNCIL

CITY CLERK

CITY MANAGER

19-202 Accept the Monthly Financial Reports for the Month of October 2019

19-203 Authorize Execution of an Assignment and Assumption of Submerged Land Lease

19-204 Appointment of Two Members to the Community Redevelopment Agency

19-205 Appointment of One Regular Member and One Alternate to the Planning Commission

RESOLUTIONS**ORDINANCES****19-206** ORDINANCE NO. 2019-8125 (Second Reading)

AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA AMENDING CHAPTER 32. UTILITIES, CREATING ARTICLE VII. FATS, OILS, AND GREASE (FOG) PROGRAM; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE PURPOSE AND APPLICABILITY OF THE ORDINANCE; REQUIRING FOOD SERVICE FACILITIES TO INSTALL, OPERATE, AND MAINTAIN GRAVITY GREASE INTERCEPTORS OR HYDRO-MECHANICAL GREASE INTERCEPTORS; PROVIDING FOR SCHEDULED CLEANING OF HYDRO-MECHANICAL GREASE INTERCEPTORS AND GRAVITY GREASE INTERCEPTORS; PROVIDING FOR VARIANCE; PROVIDING FOR RECORD KEEPING; PROVIDING FOR INSPECTIONS OF GRAVITY GREASE INTERCEPTORS AND HYDRO-MECHANICAL GREASE INTERCEPTORS; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR FINDINGS; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES, AND PROVIDING FOR AN EFFECTIVE DATE.

19-207 ORDINANCE NO. 2019-8126 (Second Reading)

AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AMENDING AND RESTATING IN ITS ENTIRETY CHAPTER 2, ARTICLE V, DIVISION 5, GENERAL EMPLOYEES' RETIREMENT SYSTEM, OF THE CITY OF JACKSONVILLE BEACH CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

19-208 ORDINANCE NO. 2019-8127 (Second Reading)

AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AMENDING AND RESTATING IN ITS ENTIRETY CHAPTER 2, ARTICLE V, DIVISION 6, POLICE OFFICERS' RETIREMENT SYSTEM, OF THE CITY OF JACKSONVILLE BEACH CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

19-209 ORDINANCE NO. 2019-8128 (Second Reading)

AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AMENDING AND RESTATING IN ITS ENTIRETY CHAPTER 2, ARTICLE V, DIVISION 7, FIREFIGHTERS' RETIREMENT SYSTEM, OF THE CITY OF JACKSONVILLE BEACH CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

19-210 ORDINANCE NO. 2019-8129 (First Reading) (Public Hearing)

AN ORDINANCE TO AMEND AN ORDINANCE ENACTING AND ESTABLISHING A COMPREHENSIVE LAND DEVELOPMENT REGULATION AND OFFICIAL ZONING MAP FOR THE INCORPORATED AREA OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AS AUTHORIZED BY CHAPTER 163.3202, FLORIDA STATUTES, BY AMENDING VARIOUS SECTIONS OF THE LAND DEVELOPMENT CODE, AND PROVIDING FOR CODIFICATION, SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

ADJOURNMENT**NOTICE**

In accordance with Section 286.0105, Florida Statutes, any person desirous of appealing any decision reached at this meeting may need a record of the proceedings. Such person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

The public is encouraged to speak on issues on this Agenda that concern them. Anyone who wishes to speak should submit the request to the City Clerk or to the recording secretary prior to the beginning of the meeting. These forms are available at the entrance of the City Council Chambers for your convenience.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodation to participate in this meeting should contact the City Clerk's Office at (904) 247-6299, extension 10, no later than one business day before the meeting.

The Council Briefing began at 5:30 P.M.

The following City Council Members were in attendance:

Mayor: William C. Latham (absent)

Council Members: Keith Doherty (late) Georgette Dumont Sandy Golding
Christine Hoffman (late) Cory Nichols (absent) Phil Vogelsang

Also present was City Manager Mike Staffopoulos, Deputy City Manager Karen Nelson, City Attorney Chris Ambrosio, and Human Resources Director Ann Meuse.

Purpose of Briefing

The purpose of the briefing was to update the Council Members about ongoing items in the City.

City Manager

Pension Ordinances

Ms. Meuse introduced David Robinson, one of the City's pension attorneys from Sugarman & Susskind. Ms. Meuse explained in 2014 a project was started to rewrite the pension ordinances. Over time, there were so many amendments to the ordinances making them difficult for plan participants to read and understand. The rewrite was completed in 2017. All the changes made have no financial impact to the plans. The City has a non-financial impact statement from the attorney. Ms. Meuse added the Fire ordinance is unique as it does include provisions of the Interlocal Agreement.

Mr. Robinson stated some definitions were added, previous interpretations made from institutional knowledge were incorporated, and the document was restructured to have a better flow. The changes are administrative to make the job of the Board of Trustees easier. Mr. Robinson went over definitions and other changes.

Mr. Robinson answered questions from Council members related to survivor benefits for participants who are still employed, prior to retirement, under New Section 2-164.12. Ms. Meuse stated the ordinances do not change any benefits. They are mainly a rewrite to reorganize and make it clear and more in line with practices already in place. Ms. Nelson said the exception is the Fire ordinance where the language from Article 7 of the Interlocal Agreement relating to firefighter retirement is being incorporated. Mr. Robinson recommended restatement every 7-10 years.

Mr. Ambrosio asked if plan updates would be provided. Mr. Robinson stated usually a question would be posed related to a situation with an employee, which would require interpretation. If the plan language is not clear, a recommendation would be given to amend the language to make it clearer.

Mr. Staffopoulos stated the plan is to bring the ordinances to Council for first and second reading at the two November Council meetings. After the adoption following the second reading, the City would move forward with the transition date for Jacksonville Beach Fire Department to Jacksonville Fire Rescue Department on November 23, 2019.

Council Training

Mr. Staffopoulos stated there are Council members who have expressed interest in attending the Institute for Elected Municipal Officials program through the Florida League of Cities. He plans to bring an agenda item to Council to see how many Council members would like to go and pay for the program out of their travel and training budget. The training is scheduled for January 10-12, 2020, at the Jacksonville Marriott. The cost of the training is \$300.00.

Duval Legislative Delegation

Ms. Golding stated the Duval Legislative Delegation should start having meetings soon preparing for the 2020 Legislative sessions. Ms. Golding was added to their distribution list to receive updates and she suggested other Council members may want to be added to the list as well. Ms. Hoffman stated it would be good to have a unified Legislative agenda for the City. Council members confirmed they received legislative updates via email from the Florida League of Cities. Ms. Nelson stated she had served on the Finance Policy Committee and Mr. Staffopoulos stated he had served on the Urban Administration Committee. Mr. Staffopoulos said additional discussion could be done at another Briefing to see if any Council members want to be involved in the policy committees to help develop the policy statements the Florida League of Cities creates as their lobbying list for when they go to Tallahassee.

The briefing adjourned at 6:21 P.M.

Submitted by: Sheri Gosselin
Assistant City Clerk

Approved:

William C. Latham, MAYOR

Date: _____

**Minutes of Regular City Council Meeting
held Monday, November 4, 2019, at 7:00 P.M.
in the Council Chambers, 11 North 3rd Street,
Jacksonville Beach, Florida**



OPENING CEREMONIES:

Council Member Vogelsang provided the Invocation, followed by the salute to the flag.

CALL TO ORDER:

Mayor Latham called the meeting to order at 7:00 P.M.

ROLL CALL:

Mayor: William C. Latham

Council Members: Keith Doherty (*Absent*) Georgette Dumont Sandy Golding
Christine Hoffman Cory Nichols Phil Vogelsang

Also present were Deputy City Manager Karen Nelson and City Attorney Chris Ambrosio.

APPROVAL OF MINUTES:

Motion: It was moved by Ms. Hoffman, seconded by Mr. Vogelsang, and passed unanimously to approve the following minutes:

- Council Briefing held on October 21, 2019
- Regular Council Meeting held on October 21, 2019

ANNOUNCEMENTS:

Ms. Hoffman thanked staff for a successful 2019 Sea & Sky Air Show.

Ms. Golding attended the Trick or Treat with Jacksonville Beach First Responders at the South Beach Fire Station on October 31, 2019, and thanked everyone involved in the event.

Ms. Dumont attended the Jax Beach Dial-a-Ride event at the Jacksonville Beach Community Center for seniors on November 4, 2019.

Mr. Nichols spoke about the success of the Flounder Pounder fishing tournament benefiting the Jacksonville School of Autism.

COURTESY OF THE FLOOR TO VISITORS:

- The following spoke about keeping the gate at Lakeside Drive closed when the new Kings Road Bridge construction is completed:
 - Michelle Jackson, 2022 Lakeside Drive, Jacksonville Beach
 - William Randolph, 1835 Nightfall Drive, Neptune Beach
 - Dave Polovina, 2069 Lakeside Drive, Jacksonville Beach, provided a handout [on file]
- The following spoke about permanently opening the gate at Lakeside Drive when the new Kings Road Bridge construction is completed:
 - Travis Smith, 2009 Waterway Island Lane, Jacksonville Beach

- Morgan Siders, 2041 Waterway Island Lane, Jacksonville Beach
- Ty Gordon, 2040 Waterway Island Lane, Jacksonville Beach, provided a handout [on file]
- John Lehman, 2033 Waterway Island Lane, Jacksonville Beach
- Patti Heilmann, 1857 Kings Road, Jacksonville Beach
- Tim Kazmierczak, 2764 Lois Lane, Jacksonville Beach
- Ruth Forrest, 2729 Lois Lane, Jacksonville Beach
- Kurtis Loftus, 384 Aquatic Drive, Atlantic Beach, Executive Director of Deck the Chairs, spoke about the upcoming exhibit and events
- Ken Marsh, 2011 Gail Avenue, Jacksonville Beach, spoke about the Courtesy of the Floor process

MAYOR AND CITY COUNCIL:

CITY CLERK:

CITY MANAGER:

Item #19-190 – Authorize the Mayor and/or Councilor’s Attendance at the Institute for Elected Municipal Officials (IEMO) Training, January 10 through 12, 2020, in Jacksonville, Florida

Motion: It was moved by Ms. Hoffman and seconded by Mr. Vogelsang, to authorize Ms. Golding, Ms. Dumont, and Mr. Nichols to attend the Institute for Elected Municipal Officials (IEMO) training, January 10 through 12, 2020, in Jacksonville, Florida.

Ms. Hoffman stated if there were any cancellations, she would be interested in attending.

Roll Call Vote: Ayes – Dumont, Golding, Hoffman, Nichols, Vogelsang, Mayor Latham
The motion passed unanimously.

Item #19-191 – Approve the Price Quote from Vanguard Electrical Contractors, Inc. for Installation of a New Electrical Service to Existing Water Production Well #23 Located at 2771 [sic] Pullian Street [sic] South of Sunshine Park and West of South Beach Parkway

Motion: It was moved by Ms. Hoffman and seconded by Mr. Vogelsang, to approve the price quote from Vanguard Electrical Contractors, Inc. for installation of a new electrical service to Existing Water Production Well #23 as described in the memorandum from the Public Works City Engineer dated October 17, 2019.

Mr. Vogelsang noted the correct address of the site is 3177 Pullian Court.

Roll Call Vote: Ayes –Golding, Hoffman, Nichols, Vogelsang, Dumont, Mayor Latham
The motion passed unanimously.

Item #19-192 – Approve a Purchase Order for Matting Services to Sunbelt Rentals in the Amount of \$30,340 to Allow Crews to Access the 805 W Transmission Line to Make Repairs to Two (2) Broken Insulators

Motion: It was moved by Ms. Hoffman and seconded by Mr. Vogelsang, to approve matting services from SunBelt Rentals to facilitate repairs to the 805 W transmission line in the amount of \$30,340.

Mr. Staffopoulos explained when the City started this project it was below the purchasing threshold of \$25,000. Once the contractor was on site, actual site conditions warranted additional materials to perform the required work, bringing the amount over the \$25,000 threshold.

Roll Call Vote: Ayes – Hoffman, Nichols, Vogelsang, Dumont, Golding, Mayor Latham
The motion passed unanimously.

RESOLUTIONS:

Item #19-193 – RESOLUTION NO. 2044-2019

Mayor Latham requested the City Clerk read Resolution No. 2044-2019 by title only, whereupon Ms. Scott read the following:

“A RESOLUTION BY THE CITY OF JACKSONVILLE BEACH, FLORIDA, ESTABLISHING THE CITY OF JACKSONVILLE BEACH MEMORIAL TREE AND BENCH PROGRAM; ASSIGNING THE CITY PARKS AND RECREATION DEPARTMENT WITH PROGRAM ADMINISTRATION; ESTABLISHING PROGRAM GUIDELINES, FEES AND REQUIREMENTS; SETTING A COMMENCEMENT AND IMPLEMENTATION DATE; AND PROVIDING FOR AN EFFECTIVE DATE.”

Motion: It was moved by Ms. Hoffman and seconded by Mr. Vogelsang, to approve a Resolution establishing the City’s Memorial Tree and Bench Program for City parks, as described in the memorandum from the Director of Parks and Recreation dated October 28, 2019.

Mr. Staffopoulos stated the program is a way for residents and members in the community to recognize family members who have passed. It also established specific locations for the memorials in park-like settings.

Parks and Recreation Director Jason Phitides went over the program. Mr. Phitides stated Parks and Recreation would be responsible for maintenance and preservation of the memorial tree or bench. The City is able to piggyback onto the City of Jacksonville’s Tree Commission.

Ms. Golding asked “pets” be added to the Resolution language. Mr. Phitides responded the error had been corrected. Discussion ensued related to the option to add a center arm to the bench, the option to choose the bench color, the length of the bench, securing the plaque at the base of the tree, and standardizing the bench.

The following spoke in favor of the agenda item:

- Ken March, 2011 Gail Avenue, Jacksonville Beach

Roll Call Vote: Ayes – Nichols, Vogelsang, Dumont, Golding, Hoffman, Mayor Latham
The motion passed unanimously.

ORDINANCES:

Item #19-194 – ORDINANCE NO. 2019-8117 (First Reading) (Public Hearing)

“AN ORDINANCE TO AMEND AN ORDINANCE ENACTING AND ESTABLISHING A COMPREHENSIVE LAND DEVELOPMENT REGULATION AND OFFICIAL ZONING MAP FOR THE INCORPORATED AREA OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AS AUTHORIZED BY CHAPTER 163.3202, FLORIDA STATUTES, BY AMENDING ARTICLE VIII. SITE DEVELOPMENT STANDARDS DIVISION 4. SIGN STANDARDS TO PERMIT AND PROVIDE STANDARDS FOR OFF-SITE EMERGENCY WAYFINDING SIGNS FOR EMERGENCY SERVICES ONLY, FOR THE INCORPORATED AREA OF THE CITY, AND TO PROVIDE FOR CODIFICATION, SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.”

Mr. Staffopoulos stated this item was supposed to come back before the Council. However, staff, in conjunction with Baptist Medical Center Beaches, agreed to defer this item to the February 3, 2020, City Council meeting, to continue to work on signage alternatives for the hospital.

Motion: It was moved by Mr. Vogelsang and seconded by Ms. Dumont, to table the item to the February 3, 2020, City Council meeting.

Voice Vote: Ayes – 6
Nays – 0
The motion passed unanimously.

Item #19-195 - ORDINANCE NO. 2019-8116 (Third Reading) (Public Hearing)

Mayor Latham requested the City Clerk read Ordinance No. 2019-8116 by title only, whereupon Ms. Scott read the following:

“AN ORDINANCE AMENDING CHAPTER 4, “ALCOHOLIC BEVERAGES,” OF THE CODE OF ORDINANCES OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, BY AMENDING SECTION 4-2, “PROHIBITED HOURS OF SALE, CONSUMPTION, AND SERVICE”; PROVIDING FOR REQUIRED SECURITY MEASURES; PROVIDING FOR ENHANCED PENALTIES; PROVIDING FOR THE REPEAL OF ALL

ORDINANCES IN CONFLICT WITH THIS ORDINANCE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE AND FOR OTHER PURPOSES.”

Motion: It was moved by Ms. Hoffman and seconded by Mr. Vogelsang, to adopt Ordinance No. 2019-8116 amending section 4-2, “Prohibited hours of sale, consumption, and service” of Chapter 4 “Alcoholic Beverages” of the Code of Ordinances of the City of Jacksonville Beach.

Mr. Staffopoulos stated this is the third reading of this ordinance. A minor change was made at the direction of Council at the last reading.

Public Hearing:

The following spoke on the agenda item:

- Manjola Rajta, 731 6th Avenue South, Jacksonville Beach

The following spoke in support of the agenda item:

- Jim Sorrell, 1410 Pinewood Road, Jacksonville Beach

Discussion:

Ms. Dumont stated, as written, violation notification doesn’t go to the property owner, it goes to the business owner.

Amended Motion: It was moved by Ms. Dumont and seconded by Ms. Golding, to include clearly that the property owner also is made aware of any violations.

Attorney Denise May, with Marks Gray, explained the ordinance references Chapter 2 of the Code of Ordinances, which references Chapter 162 in the Florida Statutes, which requires property owner notification. Ms. Dumont said she would prefer to have the added property owner language for clarity. Mayor Latham clarified the amended motion on the floor was to include the added language.

Voice Vote: Ayes – 6
Nays - 0

The amended motion passed unanimously.

Main Motion

Roll Call Vote: Ayes –Vogelsang, Dumont, Golding, Hoffman, Nichols, Mayor Latham
The motion passed unanimously.

Item 19-196 ORDINANCE NO. 2019-8125 (First Reading)

Mayor Latham requested the City Clerk read Ordinance No. 2019-8125 by title only, whereupon Ms. Scott read the following:

“AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA AMENDING CHAPTER 32. UTILITIES, CREATING ARTICLE VII. FATS, OILS, AND GREASE (FOG) PROGRAM; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE PURPOSE AND APPLICABILITY

OF THE ORDINANCE; REQUIRING FOOD SERVICE FACILITIES TO INSTALL, OPERATE, AND MAINTAIN GRAVITY GREASE INTERCEPTORS OR HYDRO-MECHANICAL GREASE INTERCEPTORS; PROVIDING FOR SCHEDULED CLEANING OF HYDRO-MECHANICAL GREASE INTERCEPTORS AND GRAVITY GREASE INTERCEPTORS; PROVIDING FOR VARIANCE; PROVIDING FOR RECORD KEEPING; PROVIDING FOR INSPECTIONS OF GRAVITY GREASE INTERCEPTORS AND HYDRO-MECHANICAL GREASE INTERCEPTORS; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR FINDINGS; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES, AND PROVIDING FOR AN EFFECTIVE DATE.”

Motion: It was moved by Ms. Hoffman and seconded by Ms. Golding, to adopt Ordinance No. 2019-8125, providing for the purpose and applicability of the ordinance; requiring food service facilities to install, operate and maintain gravity grease interceptors or Hydro-mechanical grease interceptor. Providing for schedule cleaning, record keeping, and inspection of Hydro-mechanical grease interceptors and gravity grease interceptors.

Mr. Staffopoulos stated fats, oils and grease are considered one of the main reasons for sanitary sewer overflows in collection systems in municipalities and counties across the nation. Pollution Control Plant Supervisor Phil Brown had put together this ordinance to provide the City with the requirements and enforcement action to minimize the amount of fats, oils and grease going into the collection system and providing more reliability in the collection system at our lift stations.

Mr. Brown and FOG inspector George Brier explained the Fats, Oils and Grease Program. A video was shown to highlight the potential problems and the need for the program. There is currently only one restaurant without an interceptor, the Subway on Beach Boulevard, which is grandfathered in.

Discussion:

Mr. Brown and Mr. Brier answered questions about educating the public, the time allowed for restaurants to come into compliance, cost to install the interceptor, the number of restaurants needing to upgrade, and what the long term cost to the City would be if this program were not in place. Ms. Golding addressed language in the ordinance relating to disposal, and stated she would like the additional language provided in Section 32-183(e) *Gravity grease interceptors.*, subsection (7) *Disposal.* be included in Section 32-183(d) *Hydro-mechanical grease interceptors.*, (9) *Disposal.*, as well as correcting a few scrivener’s errors.

Mr. Brown added the City has a rebate program to help offset the cost.

Amended Motion: It was moved by Ms. Golding and seconded by Ms. Hoffman, to amend Section 32-183(d)(9) to incorporate the language, “Neither grease nor solid material removed from a Hydro-mechanical grease interceptor shall be returned to any Hydro-mechanical grease interceptor, private sewer line or to any portion of the City’s wastewater collection system or water reclamation facilities without prior written approval of the City of Jacksonville Beach Public Works Director.”

Voice Vote: Ayes – 6
Nayes - 0

The amended motion passed unanimously.

Main Motion

Roll Call Vote: Ayes –Dumont, Golding, Hoffman, Nichols, Vogelsang, Mayor Latham
The motion passed unanimously.

Item 19-197 ORDINANCE NO. 2019-8126 (First Reading)

Mayor Latham requested the City Clerk read Ordinance No. 2019-8126 by title only, whereupon Ms. Scott read the following:

“AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AMENDING AND RESTATING IN ITS ENTIRETY CHAPTER 2, ARTICLE V, DIVISION 5, GENERAL EMPLOYEES’ RETIREMENT SYSTEM, OF THE CITY OF JACKSONVILLE BEACH CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.”

Motion: It was moved by Ms. Hoffman and seconded by Mr. Vogelsang, to adopt Ordinance No. 2019-8126, amending Chapter 2, Article V, Division 5 – General Employees’ Retirement System, of the City of Jacksonville Beach Code of Ordinances; Providing for Severability; Providing for the Repeal of Ordinances in Conflict Herewith; and Providing an Effective Date.

Mr. Staffopoulos stated Council was made aware of the proposed changes to the Police, Fire and General Employees’ pension plans, at a special Council Briefing held on October 28, 2019. There is no financial impact. The three ordinances are clarifying and restructuring language.

Human Resources Director Ann Meuse noted a scrivener’s error would be corrected. Ms. Meuse stated the changes resolve conflicts in language in other areas within the ordinance that have no financial impact. *In the Firefighters’ ordinance*, there are changes related to the Interlocal Agreement. The financial impact would be determined and provided to the Council prior to the second reading. Ms. Meuse introduced the City’s Pension Attorney David Robinson.

Discussion:

There was no discussion.

Roll Call Vote: Ayes –Golding, Hoffman, Nichols, Vogelsang, Dumont, Mayor Latham
The motion passed unanimously.

Item 19-198 ORDINANCE NO. 2019-8127 (First Reading)

Mayor Latham requested the City Clerk read Ordinance No. 2019-8127 by title only, whereupon Ms. Scott read the following:

“AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AMENDING AND RESTATING IN ITS ENTIRETY CHAPTER 2, ARTICLE V, DIVISION 6, POLICE OFFICERS’ RETIREMENT

SYSTEM, OF THE CITY OF JACKSONVILLE BEACH CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.”

Motion: It was moved by Ms. Hoffman and seconded by Mr. Vogelsang, to adopt Ordinance No. 2019-8127, amending Chapter 2, Article V, Division 6 – Police Officers’ Retirement System, of the City of Jacksonville Beach Code of Ordinances; Providing for Severability; Providing for the Repeal of Ordinances in Conflict Herewith; and Providing an Effective Date.

See staff comments related to this item under Item 19-197.

Discussion:

There was no discussion.

Roll Call Vote: Ayes –Hoffman, Nichols, Vogelsang, Dumont, Golding, Mayor Latham
The motion passed unanimously.

Item 19-199 ORDINANCE NO. 2019-8128 (First Reading)

Mayor Latham requested the City Clerk read Ordinance No. 2019-8128 by title only, whereupon Ms. Scott read the following:

“AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AMENDING AND RESTATING IN ITS ENTIRETY CHAPTER 2, ARTICLE V, DIVISION 7, FIREFIGHTERS’ RETIREMENT SYSTEM, OF THE CITY OF JACKSONVILLE BEACH CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.”

Motion: It was moved by Ms. Hoffman and seconded by Mr. Vogelsang, to adopt Ordinance No. 2019-8128, amending Chapter 2, Article V, Division 7 – Firefighters’ Retirement System, of the City of Jacksonville Beach Code of Ordinances; Providing for Severability; Providing for the Repeal of Ordinances in Conflict Herewith; and Providing an Effective Date.

See comments related to this item under Item 19-197.

Discussion:

There was no discussion.

Roll Call Vote: Ayes –Nichols, Vogelsang, Dumont, Golding, Hoffman, Mayor Latham
The motion passed unanimously.

ADJOURNMENT:

There being no further business, the meeting adjourned at 8:37 P.M.

Submitted by: Laurie Scott
City Clerk

LS/sg

Approval:

William C. Latham, MAYOR

Date: _____

DRAFT

City of

Jacksonville Beach

City Hall

11 North Third Street

Jacksonville Beach

FL 32250

Phone: 904.247.6274

www.jacksonvillebeach.org

MEMORANDUM

TO: Michael Staffopoulos, City Manager
FROM: Ashlie Gossett, Chief Financial Officer
SUBJECT: Monthly Financial Reports for October 2019
DATE: November 12, 2019

Action Requested

Accept the monthly financial reports for the month of October 2019.

Summary

The Summary Budget Reports show the cumulative actual revenues and expenditures compared to the actual amounts at the same point in time as last fiscal year. Exhibit 7 of the Summary Budget Reports compares actual revenues and expenditures to budget in total by fund. These financial reports are prepared on a cash basis.

Exhibit 1 - General Fund Revenues

General Fund revenues are under budget for the current year due in part to the timing of ad valorem tax distributions. The ad valorem taxes are normally received at mid-month for the prior month's collections.

Miscellaneous revenues in the General Fund include interest on pooled investments, auction proceeds, facility rental fees, tennis fees, and cemetery lots purchased.

Exhibit 2 - General Fund Expenditures

General Fund Expenditures are slightly under prior year expenditures on a percentage of budget basis. Total year to date expenditures in the General Fund are under budget by 3.44%.



Memorandum to Michael Staffopoulos

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Exhibit 3 - Enterprise Fund Revenues

Enterprise Fund Revenues are in line with prior year revenues on a percentage of budget basis. Total year to date Enterprise Fund Revenues are slightly less than amounts budgeted. The bulk power cost portion of the electric rate was suspended this month, reducing overall Electric revenues.

Exhibit 4 - Enterprise Fund Expenditures

Total expenditures in the Enterprise Funds are 4.52% under budget for the current year and in line with the amounts expended in the prior year.

Exhibit 5 – Special Revenue Fund Revenues

We have not yet received any tax revenues this fiscal year in the Convention Development Fund or the Tax Increment Funds. Convention development distributions are normally received on a two-month delay and tax increment revenues are received in December. Revenues reported in these funds are interest earnings in the City's pooled investment assets.

Exhibit 6 - Special Revenue Fund Expenditures

In total, Special Revenue Fund expenditures are under budget for the current year but 1.99% higher than last year on a percentage of budget basis. Variances from the prior year in the Infrastructure Surtax and Downtown Increment Funds are primarily due to the timing of capital project expenditures.

Exhibit 7 - Summary Revenues and Expenditures

- Expenditures in the General Fund and Convention Development Fund exceed revenues because we have not yet received our first monthly tax distributions from the Tax Collector.
- Expenditures in the Community Development Block Grant Fund exceed revenues because we have not yet received our first reimbursement from the City of Jacksonville.

Memorandum to Michael Staffopoulos

Financial Reports

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- Expenditures exceed revenues in the Tax Increment Funds because we do not receive our annual tax increment distributions from Jacksonville until December.
- The net income shown for the Electric Fund is overstated because monthly power bills are paid in arrears to FMPA.
- Revenues in the Leased Facilities Fund are less than expenses, due mostly to annual technology maintenance charges that are paid at the beginning of the fiscal year.

Recommendation

Accept the financial reports for the month of October 2019, as submitted by the Chief Financial Officer.



Summary Budget Revenue Report
 October 31, 2019
(8.49% of year has elapsed)

EXHIBIT 1 - GENERAL FUND REVENUES

| Revenue Category | Current Year Revenue to Date | Current Year Revenue As a % of Budget | Prior Year Revenue to Date | Prior Year Revenue As a % of Budget | % Variance (Current Year Less Prior Year) | \$ Variance (Current Year Less Prior Year) |
|-----------------------------|------------------------------|---------------------------------------|----------------------------|-------------------------------------|---|--|
| 1 Taxes | 146,682 | 1.08% | 149,885 | 1.22% | -0.15% | (3,203) |
| 2 Licenses & Permits | 138,441 | 23.08% | 101,790 | 17.09% | 5.99% | 36,650 |
| 3 Intergovernmental Revenue | 278,615 | 6.22% | 277,154 | 6.55% | -0.33% | 1,461 |
| 4 Charges for Services | 27,601 | 6.92% | 24,520 | 6.30% | 0.61% | 3,081 |
| 5 Enterprise Contributions | 319,777 | 8.33% | 317,760 | 8.33% | 0.00% | 2,017 |
| 6 Miscellaneous Revenue | 52,767 | 13.27% | 25,045 | 6.04% | 7.23% | 27,722 |
| 7 Fines & Forfeitures | 9,211 | 5.74% | 9,899 | 5.81% | -0.07% | (688) |
| 8 Interfund Transfers | 31,000 | 6.03% | 42,500 | 8.33% | -2.30% | (11,500) |
| Total Revenues | \$ 1,004,094 | 4.18% | \$ 948,555 | 4.24% | -0.06% | \$ 55,539 |

**GENERAL FUND REVENUES TO DATE
 CURRENT YEAR VS PRIOR YEAR**



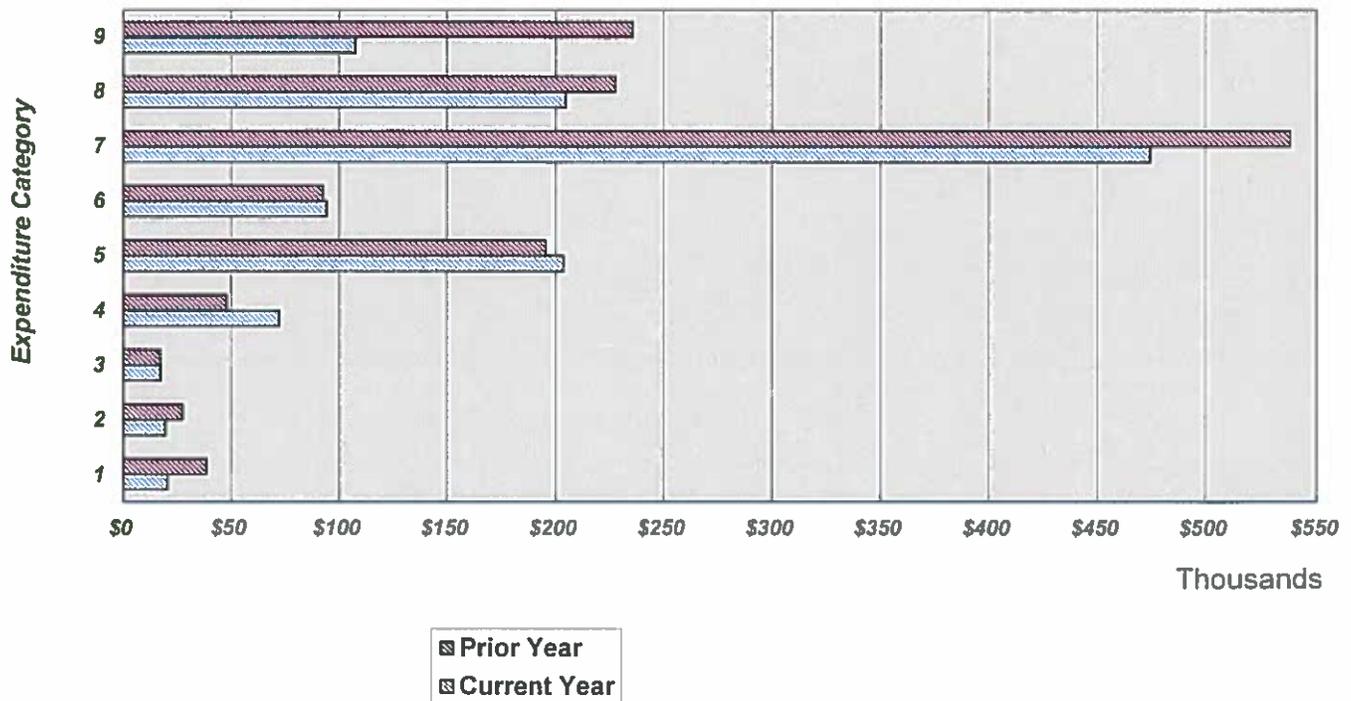


Summary Budget Expenditure Report
 October 31, 2019
 (8.49% of year has elapsed)

EXHIBIT 2 - GENERAL FUND EXPENDITURES

| Expenditure Category | Current Year Expenditures to Date | Current Year Expenditures As a % of Budget | Prior Year Expenditures to Date | Prior Year Expenditures As a % of Budget | % Variance (Current Year Less Prior Year) | \$ Variance (Current Year Less Prior Year) |
|----------------------------|-----------------------------------|--|---------------------------------|--|---|--|
| 1 City Administration | 20,607 | 4.07% | 38,756 | 7.74% | -3.67% | (18,149) |
| 2 City Clerk | 19,436 | 4.99% | 27,493 | 7.94% | -2.95% | (8,057) |
| 3 Building Maintenance | 17,220 | 4.02% | 17,171 | 4.24% | -0.22% | 49 |
| 4 Planning and Development | 72,435 | 7.26% | 47,801 | 5.26% | 2.01% | 24,635 |
| 5 Recreation and Parks | 203,649 | 5.85% | 195,375 | 5.59% | 0.26% | 8,274 |
| 6 Public Works | 94,159 | 5.40% | 92,358 | 5.60% | -0.20% | 1,801 |
| 7 Police | 474,428 | 4.83% | 537,803 | 5.69% | -0.85% | (63,375) |
| 8 Fire | 204,644 | 4.42% | 227,198 | 5.39% | -0.97% | (22,554) |
| 9 Non-Departmental | 107,563 | 5.29% | 235,591 | 14.06% | -8.78% | (128,028) |
| Total Expenditures | \$ 1,214,143 | 5.05% | \$ 1,419,547 | 6.27% | -1.21% | \$ (205,404) |

**GENERAL FUND EXPENDITURES TO DATE
 CURRENT YEAR VS PRIOR YEAR**





Summary Budget Revenue Report
 October 31, 2019
 (8.49% of year has elapsed)

EXHIBIT 3 -ENTERPRISE FUND REVENUES

| Revenue Category | Current Year Revenue to Date | Current Year Revenue As a % of Budget | Prior Year Revenue to Date | Prior Year Revenue As a % of Budget | % Variance (Current Year Less Prior Year) | \$ Variance (Current Year Less Prior Year) |
|-----------------------|------------------------------|---------------------------------------|----------------------------|-------------------------------------|---|--|
| 410 ELECTRIC | 6,394,799 | 7.79% | 8,867,999 | 10.56% | -2.77% | (2,473,200) |
| 411 NATURAL GAS | 182,439 | 7.58% | 172,385 | 7.72% | -0.14% | 10,054 |
| 420 WATER & SEWER | 1,453,945 | 9.89% | 1,508,596 | 11.09% | -1.20% | (54,652) |
| 423 STORMWATER | 131,903 | 9.07% | 122,606 | 8.77% | 0.30% | 9,297 |
| 430 SANITATION | 308,014 | 8.76% | 297,925 | 8.52% | 0.25% | 10,089 |
| 440 GOLF COURSE | 183,325 | 9.46% | 149,824 | 9.76% | -0.30% | 33,502 |
| TOTAL REVENUES | \$ 8,654,425 | 8.15% | \$ 11,119,336 | 10.47% | -2.31% | \$ (2,464,911) |

**ENTERPRISE FUND REVENUES TO DATE
 CURRENT YEAR VS PRIOR YEAR**





Summary Budget Expenditure Report
 October 31, 2019
 (8.49% of year has elapsed)

EXHIBIT 4 - ENTERPRISE FUND EXPENDITURES

| Expenditure Category | Current Year Expenditures to Date | Current Year Expenditures As a % of Budget | Prior Year Expenditures to Date | Prior Year Expenditures As a % of Budget | % Variance (Current Year Less Prior Year) | \$ Variance (Current Year Less Prior Year) |
|---------------------------|-----------------------------------|--|---------------------------------|--|---|--|
| 410 ELECTRIC | 2,692,744 | 3.06% | 2,608,709 | 2.69% | 0.38% | 84,035 |
| 411 NATURAL GAS | 33,525 | 1.65% | 31,211 | 1.59% | 0.07% | 2,314 |
| 420 WATER & SEWER | 1,302,799 | 9.82% | 1,238,586 | 8.00% | 1.83% | 64,213 |
| 423 STORMWATER | 39,329 | 1.72% | 28,845 | 1.93% | -0.21% | 10,483 |
| 430 SANITATION | 265,949 | 6.39% | 50,499 | 1.36% | 5.03% | 215,450 |
| 440 GOLF COURSE | 96,071 | 4.78% | 107,901 | 7.44% | -2.65% | (11,830) |
| TOTAL EXPENDITURES | \$ 4,430,416 | 3.97% | \$ 4,065,751 | 3.35% | 0.61% | \$ 364,665 |

**ENTERPRISE FUND EXPENDITURES TO DATE
 CURRENT YEAR VS PRIOR YEAR**

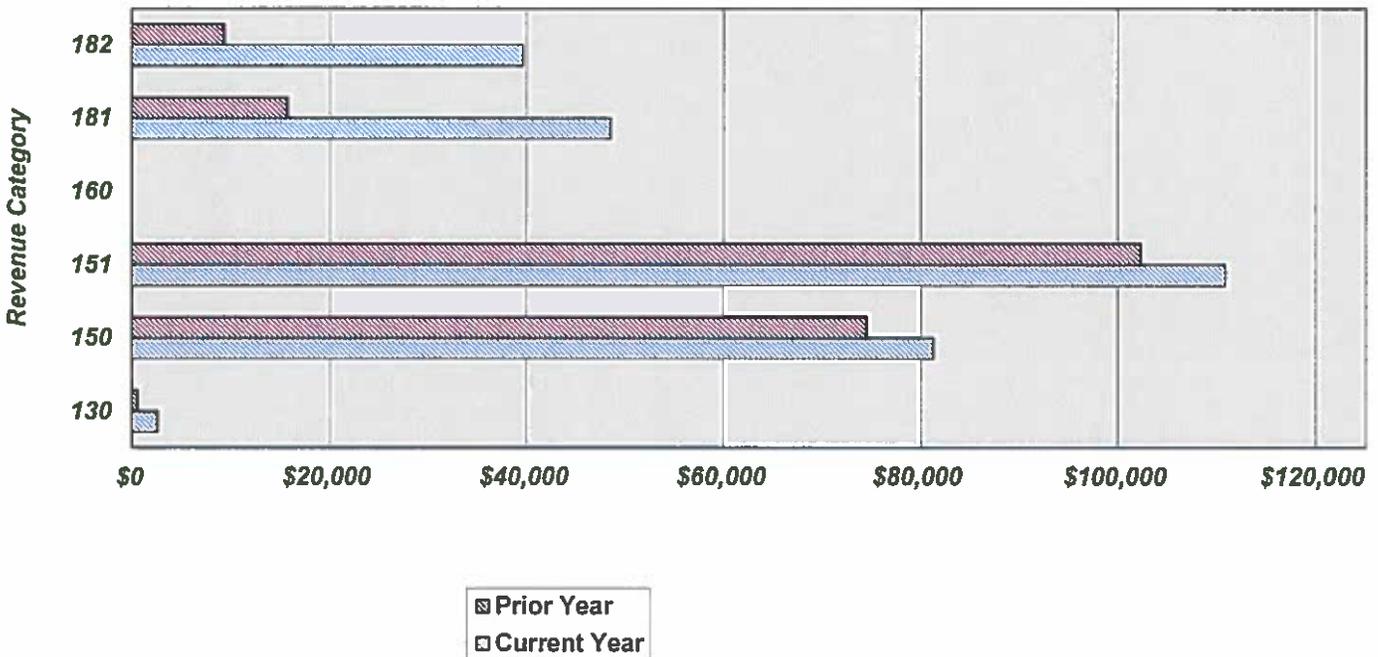




EXHIBIT 5 - SPECIAL REVENUE FUND REVENUES

| Revenue Category | Current Year Revenue to Date | Current Year Revenue As a % of Budget | Prior Year Revenue to Date | Prior Year Revenue As a % of Budget | % Variance (Current Year Less Prior Year) | \$ Variance (Current Year Less Prior Year) |
|-------------------------------|------------------------------|---------------------------------------|----------------------------|-------------------------------------|---|--|
| 130 CONVENTION DEV. TAX | 2,591 | 0.65% | 591 | 0.17% | 0.49% | 2,000 |
| 150 LOCAL OPTION GAS TAX | 81,270 | 9.87% | 74,506 | 9.15% | 0.72% | 6,764 |
| 151 INFRASTRUCTURE SURTAX | 110,921 | 8.04% | 102,343 | 7.50% | 0.54% | 8,577 |
| 160 COMMUNITY DEV. BLK. GRANT | - | 0.00% | - | 0.00% | 0.00% | - |
| 181 DOWNTOWN INCREMENT FUND | 48,519 | 0.69% | 15,745 | 0.24% | 0.46% | 32,775 |
| 182 SOUTHEND INCREMENT FUND | 39,563 | 1.58% | 9,360 | 0.21% | 1.37% | 30,203 |
| TOTAL REVENUES | \$ 282,864 | 2.31% | \$ 202,545 | 1.46% | 0.85% | \$ 80,319 |

**SPECIAL REVENUE FUND REVENUES TO DATE
 CURRENT YEAR VS PRIOR YEAR**

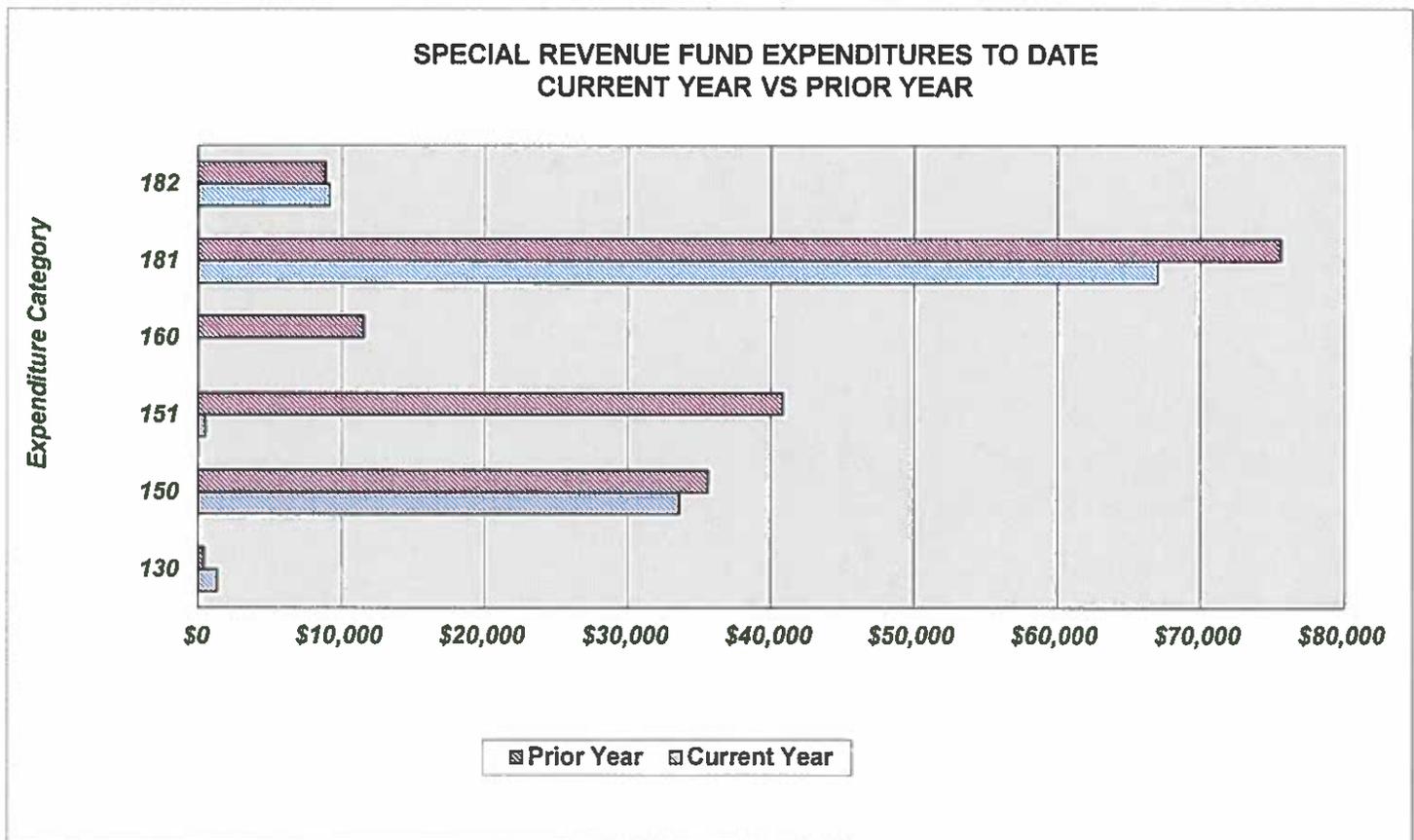




Summary Budget Expenditure Report
 October 31, 2019
 (8.49% of year has elapsed)

EXHIBIT 6 - SPECIAL REVENUE FUND EXPENDITURES

| Expenditure Category | Current Year Expenditures to Date | Current Year Expenditures As a % of Budget | Prior Year Expenditures to Date | Prior Year Expenditures As a % of Budget | % Variance (Current Year Less Prior Year) | \$ Variance (Current Year Less Prior Year) |
|-------------------------------|-----------------------------------|--|---------------------------------|--|---|--|
| 130 CONVENTION DEV. TAX | 1,310 | 1.08% | 400 | 0.15% | 0.94% | 910 |
| 150 LOCAL OPTION GAS TAX | 33,594 | 4.61% | 35,593 | 4.46% | 0.15% | (1,999) |
| 151 INFRASTRUCTURE SURTAX | 502 | 0.16% | 40,829 | 4.54% | -4.38% | (40,327) |
| 160 COMMUNITY DEV. BLK. GRANT | - | 0.00% | 11,500 | 8.33% | -8.33% | (11,500) |
| 181 DOWNTOWN INCREMENT FUND | 67,005 | 3.44% | 75,566 | 0.60% | 2.84% | (8,562) |
| 182 SOUTHEND INCREMENT FUND | 9,155 | 3.16% | 8,885 | 2.12% | 1.05% | 270 |
| TOTAL EXPENDITURES | \$ 111,565 | 3.14% | \$ 172,773 | 1.15% | 1.99% | \$ (61,208) |





Summary Budget Report
 October 31, 2019
 (8.49% of year has elapsed)

EXHIBIT 7 - SUMMARY REVENUES AND EXPENDITURES

| Fund Name | Budgeted Revenues Fiscal Year 2020 | Budgeted Revenues To Date | Actual Revenues To Date | Variance Favorable/ (Unfavorable) |
|--------------------------------|---------------------------------------|------------------------------|----------------------------|---|
| 001 General Fund | 24,027,407 | 2,040,684 | 1,004,094 | (1,036,590) |
| 130 Convention Development Tax | 397,496 | 33,760 | 2,591 | (31,169) |
| 150 Local Option Gas Tax | 823,223 | 69,918 | 81,270 | 11,353 |
| 151 Infrastructure Surtax | 1,378,808 | 117,104 | 110,921 | (6,184) |
| 160 Community Dev. Blk. Grant | 138,000 | 11,721 | - | (11,721) |
| 181 Downtown Increment Fund | 7,003,700 | 594,835 | 48,519 | (546,316) |
| 182 Southend Increment Fund | 2,503,537 | 212,629 | 39,563 | (173,066) |
| 410 Electric Utility | 82,113,996 | 6,974,065 | 6,394,799 | (579,266) |
| 411 Natural Gas Utility | 2,405,292 | 204,285 | 182,439 | (21,846) |
| 420 Water & Sewer Utility | 14,705,017 | 1,248,919 | 1,453,945 | 205,025 |
| 423 Storm Water Management | 1,453,505 | 123,448 | 131,903 | 8,455 |
| 430 Sanitation Fund | 3,514,536 | 298,495 | 308,014 | 9,519 |
| 440 Golf Course Fund | 1,937,261 | 164,534 | 183,325 | 18,791 |
| 460 Leased Facilities Fund | 679,177 | 57,684 | 65,307 | 7,624 |
| 500 Internal Service Funds | 13,268,599 | 1,126,922 | 1,044,812 | (82,110) |
| Total Revenues | \$ 156,349,554 | \$ 13,279,003 | \$ 11,051,502 | \$ (2,227,501) |

| Fund Name | Budgeted Expenditures Fiscal Year 2020 | Budgeted Expenditures To Date | Actual Expenditures To Date | Variance Favorable/ (Unfavorable) |
|--------------------------------|---|----------------------------------|--------------------------------|---|
| 001 General Fund | 24,027,407 | 2,040,684 | 1,214,143 | 826,541 |
| 130 Convention Development Tax | 121,028 | 10,279 | 1,310 | 8,969 |
| 150 Local Option Gas Tax | 729,090 | 61,923 | 33,594 | 28,329 |
| 151 Infrastructure Surtax | 321,500 | 27,305 | 502 | 26,804 |
| 160 Community Dev. Blk. Grant | 142,000 | 12,060 | - | 12,060 |
| 181 Downtown Increment Fund | 1,947,399 | 165,396 | 67,005 | 98,391 |
| 182 Southend Increment Fund | 289,336 | 24,574 | 9,155 | 15,419 |
| 410 Electric Utility | 87,901,099 | 7,465,573 | 2,692,744 | 4,772,828 |
| 411 Natural Gas Utility | 2,027,629 | 172,210 | 33,525 | 138,685 |
| 420 Water & Sewer Utility | 13,265,003 | 1,126,617 | 1,302,799 | (176,182) |
| 423 Storm Water Management | 2,288,080 | 194,330 | 39,329 | 155,001 |
| 430 Sanitation Fund | 4,165,074 | 353,746 | 265,949 | 87,797 |
| 440 Golf Course Fund | 2,008,384 | 170,575 | 96,071 | 74,504 |
| 460 Leased Facilities Fund | 799,008 | 67,861 | 114,562 | (46,701) |
| 500 Internal Service Funds | 13,268,599 | 1,126,922 | 833,806 | 293,116 |
| Total Expenditures | \$ 153,300,636 | \$ 13,020,054 | \$ 6,704,493 | \$ 6,315,561 |

| Fund Name | Net Income (Loss) | Net Variance Favorable/ (Unfavorable) |
|--------------------------------|-------------------------|---|
| 001 General Fund | (210,049) | (210,049) |
| 130 Convention Development Tax | 1,281 | (22,200) |
| 150 Local Option Gas Tax | 47,676 | 39,682 |
| 151 Infrastructure Surtax | 110,419 | 20,620 |
| 160 Community Dev. Blk. Grant | - | 340 |
| 181 Downtown Increment Fund | (18,485) | (447,925) |
| 182 Southend Increment Fund | 30,408 | (157,648) |
| 410 Electric Utility | 3,702,055 | 4,193,562 |
| 411 Natural Gas Utility | 148,914 | 116,839 |
| 420 Water & Sewer Utility | 151,146 | 28,843 |
| 423 Storm Water Management | 92,574 | 163,456 |
| 430 Sanitation Fund | 42,065 | 97,316 |
| 440 Golf Course Fund | 87,255 | 93,295 |
| 460 Leased Facilities Fund | (49,255) | (39,077) |
| 500 Internal Service Funds | 211,006 | 211,006 |
| Total | \$ 4,347,009 | \$ 4,088,060 |



Cash and Investments by Fund
October 31, 2019

| INVESTMENT HOLDER | TYPE | FACE AMOUNT | MARKET VALUE |
|---|-----------|-------------|----------------------|
| Salem Trust Treasury Strip | TS | 3,136,699 | 3,136,699 |
| TOTAL UTILITY FUNDS 410 and 420 | | | \$3,136,699 |
| Salem Mutual Fund | Portfolio | 49,135,773 | 49,135,773 |
| Sawgrass Asset Management | Portfolio | 26,409,909 | 26,409,909 |
| Wells Capital | Portfolio | 14,502,245 | 14,502,245 |
| MD Sass | Portfolio | 0 | 0 |
| JPMCB - Strategic Property Fund | Portfolio | 5,081,052 | 5,081,052 |
| TOTAL PENSION FUNDS 611, 612 and 613 | | | \$95,128,979 |
| TOTAL INVESTMENTS | | | \$98,265,677 |
| State Board of Administration | Pool | 16,951,557 | 16,951,557 |
| Florida Trust | Pool | 18,908,314 | 18,908,314 |
| FMIT 0-2 Yr High Quality Bond Fund | Pool | 12,412,188 | 12,412,188 |
| Bank of America | Cash | 12,639,112 | 12,639,112 |
| Sawgrass Asset Management | Portfolio | 43,014,019 | 43,014,019 |
| Galliard Capital Management | Portfolio | 39,570,001 | 39,570,001 |
| Garcia Hamilton & Associates | Portfolio | 39,945,496 | 39,945,496 |
| Salem Trust: Goldman Sachs Treasury | MM | 10,960 | 10,960 |
| TOTAL EQUITY IN POOLED CASH | | | \$183,451,647 |
| Petty Cash | Cash | 6,525 | 6,525 |
| TOTAL CASH AND INVESTMENTS | | | \$281,723,849 |

Attorney Fees Paid During the Month

| NAME | DESCRIPTION | CHECK DATE | CHECK AMOUNT |
|----------------------------|-------------|------------|--------------|
| TOTAL ATTORNEY FEES | | | |

City of Jacksonville Beach, 11 North Third Street, Jacksonville Beach, FL, 32250

www.jacksonvillebeach.org



Cash and Investments by Type
 Fiscal Year to Date
 October 31, 2019

| Type of Investment | Beginning Balance 10/1/2019 | Investment Earnings | Realized Gain/(Loss) | Unrealized Gain/(Loss) | Fees | Net Investment Income | Net Deposits (Withdrawals) | Ending Balance 10/31/19 | Weighted Net Return* |
|--|-----------------------------|---------------------|----------------------|------------------------|-----------------|-----------------------|----------------------------|-------------------------|----------------------|
| State Pooled Investment Fund | 16,922,177 | 29,381 | 0 | 0 | 0 | 29,381 | (0) | 16,951,557 | 0.02% |
| Money Market: Goldman Sachs Treasury | 11,103 | 14 | 0 | 0 | (157) | (143) | 0 | 10,960 | 0.00% |
| U.S. Treasury Stripped Coupons | 3,129,238 | 0 | 0 | 7,461 | 0 | 7,461 | 0 | 3,136,699 | 0.00% |
| Florida Municipal Investment Trust 0-2 Yr HQ Bond Fund | 12,397,619 | 14,568 | 0 | 0 | 0 | 14,568 | 0 | 12,412,188 | 0.01% |
| Sawgrass Asset Management | 42,883,166 | 82,668 | (3,643) | 70,160 | (18,333) | 130,853 | (0) | 43,014,019 | 0.07% |
| Insight Asset Management | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Galliard Capital Management | 39,442,177 | 83,664 | 37,492 | 9,097 | (2,429) | 127,824 | (0) | 39,570,001 | 0.07% |
| Garcia Hamilton & Associates | 39,818,551 | 93,524 | (0) | 50,385 | (16,964) | 126,945 | (0) | 39,945,496 | 0.07% |
| Florida Trust | 18,876,515 | 31,799 | 0 | 0 | 0 | 31,799 | 0 | 18,908,314 | 0.02% |
| Operating Cash: Bank of America | 14,185,724 | 2,489 | 0 | 0 | (8,556) | (6,068) | (1,540,544) | 12,639,112 | 0.00% |
| Petty Cash | 6,525 | 0 | 0 | 0 | 0 | 0 | 0 | 6,525 | 0.00% |
| TOTAL CITY MANAGED INVESTMENTS AND CASH | 187,672,794 | 338,108 | 33,849 | 137,103 | (46,440) | 462,620 | (1,540,544) | 186,594,870 | 0.25% |
| Pension Fund: Salem Mutual Fund | 48,546,020 | 29,511 | 0 | 560,242 | 0 | 589,753 | 0 | 49,135,773 | 0.63% |
| Pension Fund: Sawgrass Asset Mgt | 26,387,145 | 51,363 | 164,430 | (172,390) | (20,639) | 22,764 | 0 | 26,409,909 | 0.02% |
| Pension Fund: Wells Capital | 14,330,608 | 5,955 | 74,142 | 113,656 | (22,116) | 171,637 | 0 | 14,502,245 | 0.18% |
| Pension Fund: MD Sass | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Pension Fund: JPMCB - Strategic Property Fund | 5,077,424 | 0 | 0 | 3,628 | 0 | 3,628 | 0 | 5,081,052 | 0.00% |
| TOTAL PENSION INVESTMENTS | 94,341,197 | 86,830 | 238,572 | 505,135 | (42,755) | 787,782 | 0 | 95,128,979 | 0.84% |
| TOTAL CASH AND INVESTMENTS | 282,013,991 | 424,938 | 272,421 | 642,238 | (89,195) | 1,250,402 | (1,540,544) | 281,723,849 | |

*Fiscal year to date

City of
Jacksonville Beach
City Hall
11 North Third Street
Jacksonville Beach
FL 32250
Phone: 904.247.6268

www.jacksonvillebeach.org

MEMORANDUM

TO: Mayor and City Council
FROM: Mike Staffopoulos, City Manager
SUBJECT: Assignment and Assumption of Submerged Land Lease
DATE: November 14, 2019

ACTION REQUESTED:

Authorize execution of an Assignment and Assumption of Submerged Land Lease

BACKGROUND:

On April 16, 2013 the City of Jacksonville Beach entered into a Submerged Land Lease Agreement with Rose and Ken, Inc. for property the City owns in and around the terminus of 2nd Avenue North (Beach Marine). The lessee is allowed to use this submerged land in exchange for payments in accordance with the State of Florida Land Management Department fees for submerged land leases.

The current lessee, Rose and Ken, Inc., is currently under contract for sale of the property to Windward Jacksonville Marina, LLC. As such, both parties are seeking approval from the City of Jacksonville Beach to transfer the existing lease, with all applicable terms and conditions, to the new ownership group, effective upon closing. The City has been provided with the appropriate certificate of insurance from Windward to effectuate this transfer, and all three parties are in agreement with the Assignment and Assumption document.

RECOMMENDATION:

Authorize the City Manager to execute the Assignment and Assumption of Submerged Land Lease as provided.



ASSIGNMENT AND ASSUMPTION OF SUBMERGED LAND LEASE

THIS ASSIGNMENT AND ASSUMPTION OF SUBMERGED LAND LEASE (“Assignment”) is made and entered into effect as of the ___ day of November, 2019, (“Assignment Date”) by and between ROSE AND KEN, INC., a Florida Corporation (“Assignor”), WINDWARD JACKSONVILLE BEACH MARINA, LLC, a limited liability company (“Assignee”), and the CITY OF JACKSONVILLE BEACH, a municipal corporation organized and existing under the laws of the State of Florida (“City” or “Landlord”).

Recitals

- A. The City, and Assignor, as Tenant, entered into a certain Submerged Land Lease Agreement dated April 16, 2013, (“Lease”) identified in Attachment A attached hereto and made a part hereof, for the lease of the Property as described in the Lease.
- B. Assignor desires to assign to Assignee, and Assignee wishes to accept and assume, all the rights, title, interest and obligations of Assignor under the Lease.
- C. Landlord consents to this Assignment Agreement and provides written consent by signature below.

NOW, THEREFORE, in consideration of the sum of \$10.00 [Ten Dollars] and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties hereto, the parties agree as follows:

1. **Recitals.** Assignor, Landlord, and Assignee agree that each are informed and believe that the recitals set forth hereinabove are true and correct, and are incorporated into this Agreement.
2. **Assignment and Assumption.** Effective as of the Assignment Date, Assignor hereby grants, transfers, assigns and delegates to Assignee all of its right, title, interest and obligations of Assignor under the Lease, and, subject to the terms and conditions herein and in the Lease, Assignee accepts such assignment, assumes the Lease, agrees to pay all rent and other charges accruing under the Lease from and after the date hereof and agrees to observe and perform directly to Landlord, all of the other covenants, agreements and obligations to be observed and/or performed by the tenant under the Lease to the extent accruing and applicable to the period from and after the Assignment Date, and Assignee agrees to be liable for the observance and performance thereof as fully as though Assignee was the original tenant or lessee under the Lease.
3. **Representations and Warranties.** Assignor and Landlord represents and warrants to Assignee that:

(a) Attachment A is a true, correct and complete copy of the Lease and there are no further modifications, amendments, supplements or understandings, oral or written, amending, supplementing or changing the terms of the Lease except as disclosed or modified in this Agreement.

(b) The Lease is in full force and effect, has been duly executed by Assignor and is a valid, legal and binding obligation of Assignor, enforceable in accordance with its terms.

(c) There exists no default, breach, failure of condition or event of default under the Lease, nor any event or condition which, with notice or the passage of time or both, would constitute a default, breach, failure of condition or event of default thereunder, and Assignor has, as of the date hereof, complied with all of the terms and conditions of the Lease.

(d) There exists no liability or obligation of Assignor or any other person which could be offset against or otherwise used to reduce the rental payments due thereunder.

(e) Assignor has not entered into any sublease, assignment or other agreement transferring any of its interest in the Lease except as provided herein.

(f) All base rent up to and including November, 2019, has been paid in full. As of December, 2019 Assignee will begin its responsibility to pay the base rent pursuant to the Lease terms.

4. **Landlord's Consent to Assignment.** Landlord consents to the assignment and assumption of the Lease to Assignee.

5. **Continuation of the Lease.** Landlord, Assignor, and Assignee hereby ratify and affirm the terms and provisions of the Lease and further agree that the Lease, and that the terms and provisions of the Lease shall remain unchanged except as specifically set forth in this Agreement.

6. **Indemnification by Assignor.** Assignor agrees to protect, hold harmless, defend and indemnify Assignee from and against any and all claims, judgments, damages, liabilities, costs and expenses, including, without limitation, reasonable attorneys' fees and costs (collectively referred to as "Claims"), in connection with the obligations of Assignor accruing or arising under the Lease prior to the Assignment Date. Assignor acknowledges and agrees that the foregoing indemnification obligation includes, but shall not be limited to, any Claims arising in connection with the repair, maintenance, and replacement obligations attributable to Assignor, as tenant under the Lease, relating to any conditions existing at the Property as of or prior to the Assignment Date, or Assignor's obligations to reimburse Landlord for such Claims in lieu of performance of such obligations.

7. **Indemnification by Assignee.** Assignee agrees to protect, hold harmless, defend and indemnify Assignor from and against any and all Claims in connection with the obligations of Assignee accruing or arising under the Lease on or after the Assignment Date. Assignee acknowledges and agrees that the foregoing indemnification obligation includes, but shall not be limited to, any Claims arising in connection with the repair, maintenance, and replacement obligations attributable to Assignee, as tenant under the Lease, relating to any conditions existing at the Property at or after the Assignment Date, or Assignee's obligations to reimburse Landlord for such Claims in lieu of performance of such obligations.

8. **General Provisions.**

(a) Time is of the essence in the performance of the parties' respective obligations set forth in this Agreement.

(b) Assignee's address for notices shall be as follows in accordance with the Lease: Windward Jacksonville Beach Marina, LLC. 2999 NE 191st Street, Suite 800, Aventura, FL 33180.

(c) In the event of any conflict or inconsistency between the terms and provisions of the Lease and the terms and provisions of this Agreement, the terms and provisions of this Agreement shall prevail.

(d) This Agreement shall inure to the benefit of and be binding upon the parties to this Agreement and their respective successors and assigns.

(e) If for any reason, any provision of this Agreement shall be held to be unenforceable, it shall not affect the validity or enforceability of any other provision of this Agreement and to the extent any provision of this Agreement is not determined to be unenforceable, such provision, or portion thereof, shall be, and remain, in full force and effect.

(f) This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. If any one of the parties to this Agreement bring any action against the other for the enforcement or interpretation of this Agreement, the losing party shall pay to the prevailing party the party's reasonable attorneys' fees and costs.

(g) This Agreement, including addenda, if any, expresses the entire agreement of the parties and supersedes any and all previous agreements between the parties with regard to the subject terms, and there are no warranties or representations of any kind or nature whatsoever, either expressed or implied, except as may be set forth herein. Any and all future modifications of this Agreement or the Lease will be effective only if they are in writing and signed by the parties hereto. Any and all future modifications to the Lease will be effective against the Assignor only if in writing and Assignor joins in such modification by signing the same.

[Signature page follows]

IN WITNESS WHEREOF, the parties have executed this Assignment Agreement as of the Assignment Date.

ASSIGNOR:

ROSE AND KEN, INC.

By: _____

Print: _____

Title: _____

Date: _____

Witnesses:

Signature: _____

Printed Name: _____

Signature: _____

Printed Name: _____

ASSIGNEE:

WINDWARD JACKSONVILLE BEACH MARINA, LLC

By: _____

Print: _____

Title: _____

Date: _____

Witnesses:

Signature: _____

Printed Name: _____

Signature: _____

Printed Name: _____

LANDLORD:

CITY OF JACKSONVILLE BEACH

Sign: _____

Print: _____

Mayor

Sign: _____

Print: _____

City Manager

Attest:

Sign: _____

Print: _____

City Clerk

ATTACHMENT A

**SUBMERGED LAND LEASE AGREEMENT
BETWEEN THE CITY OF JACKSONVILLE BEACH AND ROSE AND KEN, INC.**

THIS LEASE, executed the 16 day of APRIL, 2013, by and between the City of Jacksonville Beach, a municipal corporation of the State of Florida hereinafter called the "City", and Rose and Ken, Inc., a Florida Corporation, hereinafter called the "lessee".

WITNESS, that the City does hereby lease and demise to the lessee the following described property to-wit:

A part of Unsurveyed Section 32, Township 2 South, Range 29 East, Duval County, Florida more particularly described as follows: For a Point of Reference commence at the South-west corner of lands as described in Official Records Volume 1060, page 276, of the current public records of Duval County, Florida; thence run S. 89 27'20" W. along the Northerly right-of-way line of Beach Boulevard as now established as a 400 foot right-of-way, a distance of 634.8 feet; thence run N. 0 32'40" W., a distance of 100 feet; thence N. 89 27'20" E., a distance of 634.8 feet; thence run S. 0 32'40" W., a distance of 100 feet to the Point of Beginning.

TO HAVE AND TO HOLD the above described premises with the appurtenances thereunder belonging to the lessee for a term of ten (10) years beginning on the first day of October, 2013, and ending on the last day of September, 2023, the lessee continuously keeping and performing the following covenants and conditions.

THE LESSEE HEREBY COVENANTS:

1. That the lessee will pay to the City rent in the sum of Seven Thousand One Hundred Sixteen Dollars and Twelve Cents (\$7,116.12) per year for the said described lease in monthly installments, in advance, on the first day of each month for the lease term. The rent is figured by using the State of Florida Land Management Department fees for submerged Land Leases. Should the State of Florida fees increase, the lease shall increase accordingly.

2. That the City shall not be liable to any person whomsoever on account of injury to person or property because of the use or occupancy of the demised premises by the lessee. The lessee shall indemnify and hold harmless the City of account of any said injury or damage and to that end shall maintain adequate personal liability and property damage insurance, co-insuring the City against the aforesaid hazards as shown on Exhibit A.

3. The lessee shall, subject to the approval of the City, have the right to place improvements, structures, docks, wharves, floats, rafts or ramps upon the demised property and shall keep any such improvements so made by it in good condition of repair during the term of the lease. The City shall not unreasonably withhold its consent to the making of such improvements.

4. The said premises shall be used solely for public purposes of launching, docking, storing, servicing, and repairing watercraft of every description. As used in this agreement, "public purposes" shall mean providing services to the general public and transient boaters. This lease specifically prohibits this land to be used for private condominium development.

5. The lessee shall not assign all or any part of the demised premises without the prior written consent of the City. Acceptance of a sub-lease shall be at the sole discretion of the City.

6. The City shall have the right, at its sole discretion, upon the giving of 365 days notice in writing, to terminate this lease.

Upon the termination of the lease, any permanent improvements made by the lessee remaining on said property and not readily removable shall be and become the property of the City.

2. That the City shall not be liable to any person whomsoever on account of injury to person or property because of the use or occupancy of the demised premises by the lessee. The lessee shall indemnify and hold harmless the City of account of any said injury or damage and to that end shall maintain adequate personal liability and property damage insurance, co-insuring the City against the aforesaid hazards as shown on Exhibit A.

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4. The said premises shall be used solely for public purposes of launching, docking, storing, servicing, and repairing watercraft of every description. As used in this agreement, "public purposes" shall mean providing services to the general public and transient boaters. This lease specifically prohibits this land to be used for private condominium development.

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6. The City shall have the right, at its sole discretion, upon the giving of 365 days notice in writing, to terminate this lease.

Upon the termination of the lease, any permanent improvements made by the lessee remaining on said property and not readily removable shall be and become the property of the City.

THE CITY HEREBY COVENANTS:

That so long as the lessee shall continuously keep and perform each and all of the covenants, conditions, stipulations and agreements hereinbefore set forth on the part of the lessee to be kept and performed, the lessee may quietly have, hold, use, occupy, possess and enjoy all and singular to above described premises.

IN WITNESS WHEREOF the City and lessee have caused these presents to be executed, each by its proper officials thereunto duly authorize the day and year first above written.

Signed, sealed and delivered
In the presence of:

Shari Gosselin

Shari Gosselin
As to Lessee

"LESSEE"
ROSE AND KEN, INC.

By: [Signature]
It's President

Attest: [Signature]
Its Secretary

"CITY"
CITY OF JACKSONVILLE BEACH,
A municipal Corporation

By: [Signature]
It's Mayor

By: Geary O. Forbes
It's City Manager

Attest: [Signature]
It's City Clerk



Exhibit A

| | | |
|---|--|--|
| General Liability | \$1,000,000 | bodily injury and property damage per occurrence |
| | \$2,000,000 | bodily injury and property damage aggregate |
| Protection and Indemnity | \$1,000,000 | per occurrence |
| Pollution Liability | \$ 1,000,000 | per occurrence |
| Workers' Compensation in Florida statutory coverage and Employer's Liability (including appropriate Federal Acts) | \$100,000-each accident \$100,000-each employee \$500,000-policy limit for disease | |

Insurance shall be written by an insurer holding a current certificate of authority pursuant to Chapter 624 of the Florida Statutes. Prior to utilizing the leased property, certificates of insurance, approved by the City, evidencing the maintenance of said insurance shall be furnished to the CITY's Project Manager. The certificates shall provide that no material alteration or cancellation, including expiration and non-renewal, shall be effective until fifteen (15) days after receipt of written notice by the City. All coverages, except the Workers Compensation Policy, shall name the City as "additional insured".

Receipt of certificates or other documents of insurance or policies or copies of policies by the City, or by any of its representatives, which indicate less coverage than required will not constitute a waiver of the successful proposer(s)' obligation to fulfill the insurance requirements herein.

CERTIFICATES OF INSURANCE

Required insurance shall be documented in Certificates of Insurance which provide that the City shall be notified at least 30 days in advance of cancellation, nonrenewal or adverse change.

New Certificates of Insurance are to be provided to the City at least 15 days prior to coverage renewals.

If requested by the City, the Other Party shall furnish complete copies of the Other Party's insurance policies, forms and endorsements and an indication of the amount of claims payments or reserves chargeable to the aggregate amount of liability coverage.

MEMORANDUM

DATE: November 12, 2019

TO: The Honorable Mayor and
Members of the City Council

FROM: Laurie Scott, City Clerk

Re: Appointments to Community Redevelopment Agency

ACTION REQUESTED:

Appointment of Two Members to the Community Redevelopment Agency

BACKGROUND:

The Community Redevelopment Agency meets the 4th Monday of the month at 5:00 P.M. in the Council Chambers. Community Redevelopment Agency members are appointed by the City Council. The five members appointed by the City Council serve four-year terms.

- The term of Art Graham will expire on December 31, 2019. Mr. Graham has requested that the City Council consider him for reappointment to a new four-year term as a Member of the Community Redevelopment Agency with a term expiring December 31, 2023. Mr. Graham has been serving on the Board since 2016 and is currently serving as the Chairman. He was interviewed by members of City Council and staff on October 30, 2019.
- The term of Scott Gay will expire on December 31, 2019. Mr. Gay has requested that the City Council consider him for reappointment to a new four-year term as a Second Alternate with the Community Redevelopment Agency with a term expiring December 31, 2023. Mr. Gay has been serving on the Board since 2016. He was interviewed by members of City Council and staff on October 30, 2019.

The following applicants were interviewed by one or more City Council members with City staff in attendance and have selected the Community Redevelopment Agency as their first or second choice: John Gray, Jr., Jennie Mazur, Justin Lerman, Gary Paetau, Sean Shapiro.

City of
Jacksonville Beach
City Hall
11 North Third Street
Jacksonville Beach
FL 32250
Phone: 904.247.6299
Fax: 904.247.6256
www.jacksonvillebeach.org
cityclerk@jaxbchfl.net



RECOMMENDATION:

1. Nominate Art Graham as a Member for reappointment to the Community Redevelopment Agency for a new four-year term expiring on December 31, 2023.

2. Nominate Scott Gay as a Member for reappointment to the Community Redevelopment Agency for a new four-year term expiring December 31, 2023.

- Attachments:
1. Current Board Member Roster
 2. Board Descriptions
 3. Candidates Application and Resume (if resume was provided)
 4. Term Tracker Report
 5. Applicants for Appointment to City Boards Applicants Tracking Sheet
 6. Not Met Requirements or No Longer Interested in Serving Tracking Sheet

Interview Notes on file in City Clerk's Office

CITY OF JACKSONVILLE BEACH FLORIDA

Board Member Roster

Board of Adjustment

Meets 1st and 3rd Tuesday,
7:00 P.M., Council Chambers

Chair
Jeff Truhlar

Vice-Chair
John Moreland

Members
Scott Cummings
Sylvia Osewalt
Francis Reddington
Dan Janson (1st Alternate)
Vacancy (2nd Alternate)

Planning Commission

Meets 2nd and 4th Monday, 7:00 P.M.,
Council Chambers

Chair
Greg Sutton

Vice-Chair
David Dahl

Members
Margo Moehring
Britton Sanders
Jon Scott Walker
Colleen Murphy White (1st Alternate)
Bill Spann (2nd Alternate)

Community Redevelopment Agency

Meets 4th Monday, 5:00 P.M.,
Council Chambers

Chair
Art Graham

Vice-Chair
Frances Povloski

Members
Scott Gay
Samuel Hall, Jr.
Jeffrey Jones

General Employees' Pension Board

Meets Quarterly, 2nd Tuesday,
3:00 P.M., Council Chambers

Chairperson
Brandon Maresma

Chairperson Pro Tem
Christine Hoffman

Members
Georgette Dumont
Nick Currie
Eddie Vergara

Firefighters' Pension Board

Meets Quarterly, 2nd Tuesday, 3:00 P.M.,
Council Chambers

Chairperson
Dennis Povloski

Chairperson Pro Tem
Debbie White

Members
Gaylord Candler
Edward Dawson
John McDaniel

Police Officers' Pension Board

Meets Quarterly, 2nd Tuesday,
3:00 P.M., Council Chambers

Chair
Marvin V. DuPree

Chairperson Pro Tem
John Galarneau

Members
David Cohill
John Gosztyla
Jason Sharp

Special Magistrate

Hearings 4th Wednesday, 2:00 P.M., Council Chambers

Magistrate
The Honorable Susan Haag

Building and Fire Code Board of Appeals

Meeting Schedule TBD

Members
5 Members – Vacancies
2 Alternates - Vacancies

City of Jacksonville Beach

Brief Description of City Boards

Board of Adjustment (BOA)

- Meets 1st and 3rd Tuesday of each month at 7:00 P.M. in the Council Chambers at City Hall.
- The Board of Adjustment hears reviews, approves, approves with conditions, or denies variances to the terms of the Land Development Code. Board of Adjustment members is appointed by the City Council. **Five members appointed by City Council serve four-year terms, while two alternates serve two-year terms.** Eligibility criteria: must be a qualified elector and have two-year residency for the appointment. Although no specific experience requirements shall be necessary as a pre-requisite to appointment, consideration shall be given to applicants who have experience in planning, the law, architecture, natural resource management, real estate, and related fields. No member of the city council or a city employee may serve on the Board of Adjustment.

Community Redevelopment Agency (CRA)

- Meets the 4th Monday of each month at 5:00 P.M. in the Council Chambers at City Hall.
- The Community Redevelopment Agency is a five-member board appointed by the City Council and oversees two designated Community Redevelopment Districts within the City.
 - *The South Beach Redevelopment District is composed of approximately 356 acres near the intersection of J. Turner Butler Boulevard and west of Third Street (SR A1A).*
 - *The Downtown Redevelopment District is composed of 185 acres from 13th Avenue South to 9th Avenue North, and east of Third Street (SR A1A).*
- The CRA is responsible for implementing the redevelopment plan for each district as adopted by the City Council. As part of the implementation process, the CRA is responsible for marketing the areas, identifying developers, issuing Requests for Development Proposals, selection of developers, contract approving, financing plans, and monitoring contract implementation. **Five members appointed by City Council serve four-year terms.** Eligibility criteria: Reside in or be engaged in business within the area of operation of the agency, coterminous with the area of the county or municipality. The CRA is responsible to the City Council.

Planning Commission (PC)

- Meets the 2nd and 4th Monday of each month at 7:00 P.M. in the Council Chambers at City Hall.
- The Planning Commission serves as the City's Local Planning Agency as required by Florida Statutes and primarily reviews and approves, approves with conditions, or disapproves Conditional Use Zoning applications. The Commission also hears requests for rezoning, text amendments, and comprehensive plan amendments, and makes recommendations to the City Council on their approvals. **Five members and two alternates appointed by City Council serve four-year terms.** Eligibility criteria: a qualified elector and two-year residency requirement for the appointment. Although no specific experience requirements shall be necessary as a prerequisite to appointment, consideration shall be given to applicants who have experience or education in planning, law, architecture, natural resource management, real estate, and related fields. No member of the city council or a city employee may serve on the Planning Commission.

Pension Boards of Trustees

- Meets quarterly (*February, May, August, November*) or more frequently, if needed.
- The City has three Retirement Systems: Firefighters', General Employees', and Police Officers'. Each Board consists of **five trustees who serve two or four-year terms; two appointed by Council, two elected by employees, and one appointed by the other four members.** Trustees have a fiduciary responsibility and are responsible for administering the plans as adopted by City Council.

This information is published by the City Clerk's Office in an effort to better inform citizens about their City Government

Art Graham
15 North 16th Avenue
Jacksonville Beach, Florida 32250
(904) 318-0485
Voteart@aol.com

KEY PROFESSIONAL SKILLS

Process Engineering
Team Building
Chemical and Industrial Sales

Marketing
Problem Solving
Public Speaking

PROFESSIONAL EXPERIENCE

FLORIDA PUBLIC SERVICE COMMISSION

July 2010 - Present

Commissioner

One of a five-member collegial body responsible for regulating the rates and service quality of five investor owned electric companies, seven investor-owned natural gas utilities, and 148 investor-owned water and/or wastewater utilities; competitive market oversight for more than 400 telecommunications companies; limited jurisdiction over municipal electric and gas utilities and rural electric cooperatives; and other statutory responsibilities.

- Exercise high-level quasi-judicial and quasi-legislative functions related to regulated utilities
- Analyze and act on complex information submitted by the Commission's staff, the Public Counsel, utility companies' representatives, other interested parties, and the general public
- Balance short-term consumer cost concerns with the need for stable utility companies that provide reliable service

ART ENVIRONMENTAL CONSULTING SERVICES (LLC) Jacksonville Bch, FL 2005-2010

President

Provide consulting for general environmental services and for the collection of Kraft paper mill by-products (turpentine and tall oil).

- Designed, optimized, and balanced steam condensers and CST decanters
- Wetland delineation, mitigation planning, and design
- Wetlands permitting for construction and maintenance of ponds

GEORGIA PACIFIC CORPORATION, Atlanta, Ga. 1995-2002

Senior Recovery Engineer, Jacksonville, FL (1999 - 2002)

Responsible for the by-products recovery of all the GP Kraft Paper Mills throughout the United States.

- Optimized the logistics of transporting the raw materials from the mills to the manufacturer resulting in a \$1.6 million savings in transportation cost
- Increased the efficiency of all GP by-products collection to 98%

Recovery Engineer, Jacksonville, FL (1995 - 1999)

Responsible for the by-products recovery for half the GP Kraft Mills throughout the United States.

- Designed pumping systems, floating skimmers, and collection devices for the various soap operations in the different mills
- Increase by-products recovery by over 35%

BETZ PAPERCHEM, Jacksonville, FL 1991-1995

Sales Engineer

Sold chemical solutions and provided chemical consulting services to the paper industry.

- Reduced chlorine dioxide usage by 9% in the bleach plant of a major paper mill
- Solved a paper mill by-product centrifuge efficiency problem, increasing tall oil production by 30% between shutdowns

GOODYEAR TIRE & RUBBER, Akron, OH 1988-1991

Regional Sales Manager, Southern CA (1989-1991)

Grew a sales territory from \$1.2 million to over \$5 million per year in a two-year period.

Application Engineer, Columbus, OH (1988-1989)

Responsible for technical support for the sales staff, trouble shooting conveyor systems, and designing new conveyor belts for unique applications.

- Never lost a sale to a competitor
- Designed software which allowed the field sales staff independence from technical support

GOVERNMENT EXPERIENCE

CITY OF JACKSONVILLE **4/2003-9/2009 and 3/2010-7/2010**

City Councilman

Responsible for making the laws which governed quality of life in a city of 850,000 citizens.

- Managed a campaign, built an extensive organization, and raised over \$120,000
- Awarded the Charlie Webb award for 2008-2009 (best councilmember)
- Balanced the budget every year in office without a tax increase

CITY OF JACKSONVILLE BEACH **1998-2002**

City Councilman

Responsible for making the laws which governed quality of life in a city of 22,000 citizens.

- Turned around blighted downtown area
- Created a showcase entertainment and shopping district without increasing the tax rate
- Increased the tax base from \$300 to over \$700 million

EDUCATION

GEORGIA INSTITUTE OF TECHNOLOGY, Atlanta, Ga.

Bachelor of Chemical Engineering 1988

Certificate of Paper Sciences 1988

Co-op student for Stone Container Paper mill
(senior engineering division) 1983 - 1987



Application for Appointment to City Board

RECEIVED
 MAR 15 2010
 (904) 249-4888
 City Clerk

Personal Information (Please print or type)

Name: Art Graham Home Phone: (904) 249-4888
 Home Address: 1000 8th Street North Cell Phone: _____
 E-Mail Address: Honorable@aol.com Business Phone: _____
 Occupation: PSC Commissioner
 Business Name: Florida PSC
 Business Address: 2540 Shumard Oak Blvd; Tallahassee, FL 32311

Eligibility - Please Circle

Are you a resident of the City? Yes No If yes, length of time: _____
 Are you a registered voter? Yes No If yes, what County: _____
 Do you own property in the City? Yes No If yes, address: _____
 Do you hold a public office? Yes No If yes, Office name: PSC
 Are you employed by the City? Yes No If yes, position: _____
 Are you currently serving on a Board? Yes No If yes, Board Name: _____
 Have you been convicted of a felony? Yes No If yes, provide date: _____
 Have your civil rights been restored? Yes No If yes, provide date: _____

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No

If yes, please provide details: _____

City Boards (Please indicate your preferences by ranking - denote your first choice with a "1", second choice with a "2", etc.)

| | | | |
|-------------------------------------|--------------------------------|-------------------------------------|---------------------|
| <input type="checkbox"/> | Board of Adjustment | <input checked="" type="checkbox"/> | Planning Commission |
| <input checked="" type="checkbox"/> | Community Redevelopment Agency | <input type="checkbox"/> | Pension Trustee |

Please list the type of City meetings you have attended: All

Qualifications (Briefly describe specific expertise, abilities, or qualifications) Planning Commissioner in '98, Councilman in JB '98-'02, Councilman JGA '03-'09 and again in 2010.

Education: Bachelor of Engineering in Chemical Engineering @ Ga Tech

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

Race

- African-American Caucasian
 Asian/Pacific Islander Hispanic
 American Indian/Alaskan Native Not Known

Gender

- Female
 Male

Physically Disabled

- Yes
 No

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete, or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete, or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Council when vacancies occur and are effective for two years from date of completion.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

1/18/16

 Date



 Applicant's Signature

Please do not write below - Staff use

Date application received: 2/15/16

Interviewed on: _____

Eligible for appointment **Yes** **No** If not eligible for appointment
 Explanation: _____

Appointed to: _____ Date: _____

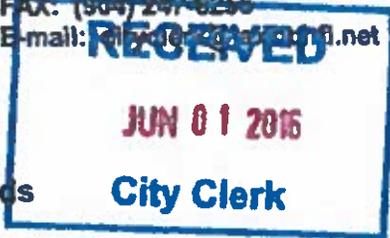
Appointed to: _____ Date: _____

Appointed to: _____ Date: _____

City of Jacksonville Beach
 Office of the City Clerk
 11 North 3rd Street
 Jacksonville Beach, Florida 32250



Phone: (904) 247-6299 ext 10
 FAX: (904) 247-6256
 E-mail: info@jacksonvillebeach.net



Application for Appointment to City Boards

Personal Information (Please print or type)

Name: SCOTT GAY Home Phone: 904-280-7776
 Home Address: 96 PONTE VEDRA COLONY LCR, PONTE VEDRA, FL 32082
 E-Mail Address: SGCPA@COMCAST.NET FAX: 904-249-6789
 Business: SCOTT P.O. BOX 50388 JB RDTZ, INC Business Phone: 904-249-1003
 Business Address: P.O. BOX 50388, JAX BCH, FL 32240

Eligibility

| | | | |
|---------------------------------------|--------------------------------------|--------------------------|---------------------------------------|
| Are you a resident of the City? | Yes | <input type="radio"/> No | If yes, length of time: _____ |
| Are you a registered voter? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, what County: <u>ST. JOHNS</u> |
| Do you own property in the City? | Yes | <input type="radio"/> No | If yes, address: _____ |
| Do you hold a public office? | Yes | <input type="radio"/> No | If yes, Office name: _____ |
| Are you employed by the City? | Yes | <input type="radio"/> No | If yes, position: _____ |
| Are you currently serving on a Board? | Yes | <input type="radio"/> No | If yes, Board Name: _____ |
| Have you been convicted of a felony? | Yes | <input type="radio"/> No | If yes, provide date: _____ |
| Have your civil rights been restored? | Yes | <input type="radio"/> No | If yes, provide date: _____ |
| Have you filed bankruptcy? | Yes | <input type="radio"/> No | If yes, provide date: _____ |

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No
 If yes, please provide details: _____

City Boards (Please indicate your preferences by ranking - denote your first choice with a "1", second choice with a "2", etc.)

| | | | |
|-------------------------------------|--------------------------------|--------------------------|---------------------|
| <input type="checkbox"/> | Board of Adjustment | <input type="checkbox"/> | Planning Commission |
| <input checked="" type="checkbox"/> | Community Redevelopment Agency | <input type="checkbox"/> | Pension Trustee |

Please list City meetings you have attended: @ SINCE 1993 I HAVE ATTENDED EVERY TYPE OF PUBLIC MEETING FOR VARIOUS REASONS RELATED TO EMPLOYER OR PERSONAL BUSINESS

Qualifications (Briefly describe specific expertise, abilities or qualifications) CERTIFIED PUBLIC ACCOUNTANT; I HAVE REPRESENTED EMPLOYER / SELF BEFORE BOA, PLAN COMM, LEAD ON MULTIPLE OCCASIONS SINCE 1993. CFO FOR APARTMENT DEVELOPMENT GROUP LOCATED IN JAX BEACH.

Education: FLORIDA STATE UNIVERSITY - BACHELOR OF SCIENCE - ACCOUNTING
1986

City of Jacksonville Beach
 Office of the City Clerk
 11 North 3rd Street
 Jacksonville Beach, Florida 32250



Phone: (904) 247-6299 ext 10
 FAX: (904) 247-6256
 E-mail: cityclerk@jaxhchfl.net

Received

JUN 07 2013

Jacksonville Beach City Clerk

Application for Appointment to City Boards

Personal Information (Please print or type)

Name: John P. Gray Jr. Home Phone: _____
 Home Address: 3972 Poincianna Blvd. Jax Beach, FL 32250
 E-Mail Address: johngray04@comcast.net Cell Phone: 904-655-2612
 Occupation: Vice President, Business Development Business Phone: 904-737-8673
 Business Name: Restore 24
 Business Address: 5152 University Dr W #1 Jacksonville, FL 32216

Eligibility - Please Circle

| | | | |
|---------------------------------------|--------------------------------------|-------------------------------------|--|
| Are you a resident of the City? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, length of time: <u>7 1/2 yrs</u> |
| Are you a registered voter? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, what County: <u>Duval</u> |
| Do you own property in the City? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, address: <u>3972 Poincianna Blvd Jax Beach</u> |
| Do you hold a public office? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, Office name: _____ |
| Are you employed by the City? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, position: _____ |
| Are you currently serving on a Board? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, Board Name: <u>First Coast Apt. Assoc.</u> |
| Have you been convicted of a felony? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |
| Have your civil rights been restored? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |
| Have you filed bankruptcy? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No

If yes, please provide details:

City Boards (Please indicate your preferences by ranking - denote your Primary choice with a "1", Secondary choice with a "2".)

| | | | |
|----------|--------------------------------|----------|---------------------|
| <u>3</u> | Board of Adjustment | <u>2</u> | Planning Commission |
| <u>1</u> | Community Redevelopment Agency | <u>4</u> | Pension Trustee |

Please list the type of City meetings you have attended: City Council & public hearings

Qualifications (Briefly describe specific expertise, abilities, or qualifications): Served on the First Coast Apt. Assoc. Board of Directors for more than 25 years, current position, Director Emeritus. Prior President of Sail Core Condo Association

Education: Bay High School, Panama City FL, 2 years Gulf Coast Community College

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

| <u>Race</u> | | <u>Gender</u> | <u>Physically Disabled</u> |
|--|---|--|--|
| <input type="checkbox"/> African-American | <input checked="" type="checkbox"/> Caucasian | <input type="checkbox"/> Female | <input type="checkbox"/> Yes |
| <input type="checkbox"/> Asian/Pacific Islander | <input type="checkbox"/> Hispanic | <input checked="" type="checkbox"/> Male | <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> American Indian/Alaskan | <input type="checkbox"/> Not Known | | |

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

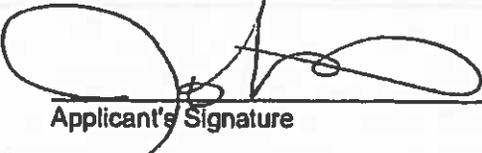
I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete, or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete, or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Clerk and are valid for two years from the date they are submitted. All applicants are interviewed following their application submittal. When vacancies occur, the City Council considers all eligible applicants and votes to make board appointments.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

Date 6/5/2019 Applicant's Signature 

Please do not write below - Staff use

Date application received: _____

Interviewed on: _____

| | | | |
|--------------------------|-----|----|---------------------------------|
| Eligible for appointment | Yes | No | If not eligible for appointment |
| | | | Explanation: _____ |

Appointed to: _____ Date: _____

Appointed to: _____ Date: _____

Appointed to: _____ Date: _____

Thank you card sent 4/24/19.

City of Jacksonville Beach
Office of the City Clerk
11 North 3rd Street
Jacksonville Beach, Florida 32250



Phone: (904) 247-6299 ext 10
FAX: (904) 247-6256
E-mail: cityclerk@jaxbchfl.net

Application for Appointment to City Boards

Received
APR 23 2019

Personal Information (Please print or type)

Name: Jennie Mazur Home Phone: 860-604-2101
Home Address: 1806 Evans Dr. South Jacksonville Beach Florida 32250
E-Mail Address: jennie@tailoredcampaigns.com Cell Phone: 860-604-2101
Occupation: Public Relations Consultant Business Phone: 860-604-2101
Business Name: Contractor
Business Address: see home address

Eligibility - Please Circle

- Are you a resident of the City? Yes No
Are you a registered voter? Yes No
Do you own property in the City? Yes No
Do you hold a public office? Yes No
Are you employed by the City? Yes No
Are you currently serving on a Board? Yes No
Have you been convicted of a felony? Yes No
Have your civil rights been restored? Yes No
Have you filed bankruptcy? Yes No

Approx. 10 years, I moved from NYC in 2007 & lived in Ponte Vedra Beach briefly firstA
If yes, length of time:
If yes, what County: Duval - DOB 7/5/1984
If yes, address: 914 16th Ave. South, 1806 Evans Dr. S
If yes, Office name:
If yes, position:
If yes, Board Name: L'Arche Jacksonville
If yes, provide date:
If yes, provide date:
If yes, provide date:

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No

If yes, please provide details:

City Boards (Please indicate your preferences by ranking - denote your Primary choice with a "1", Secondary choice with a "2".

Table with 2 columns: Rank and Board Name. Row 1: 3 Board of Adjustment, 2 Planning Commission. Row 2: 1 Community Redevelopment Agency, 4 Pension Trustee

Please list the type of City meetings you have attended: Mainly gatherings surrounding voters/ candidates during elections

Qualifications (Briefly describe specific expertise, abilities, or qualifications) Please see attached resume.

Education: Bachelors of Communications, Quinnipiac University
Blueprint for Leadership - Board of Directors Leadership Training Cohort 2014
Continuing Education - Various courses, University of North Florida

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

| <u>Race</u> | <u>Gender</u> | <u>Physically Disabled</u> |
|--|---|------------------------------|
| <input type="checkbox"/> African-American | <input checked="" type="checkbox"/> Caucasian | <input type="checkbox"/> Yes |
| <input type="checkbox"/> Asian/Pacific Islander | <input type="checkbox"/> Hispanic | <input type="checkbox"/> No |
| <input type="checkbox"/> American Indian/Alaskan | <input type="checkbox"/> Not Known | |

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete, or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete, or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Clerk and are valid for two years from the date they are submitted. All applicants are interviewed following their application submittal. When vacancies occur, the City Council considers all eligible applicants and votes to make board appointments.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

4/22/2019
Date

Applicant's Signature

Please do not write below - Staff use

Date application received: _____

Interviewed on: _____

Eligible for appointment **Yes** **No**

If not eligible for appointment
Explanation: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Jennie Mazur

Media and Public Relations Manager

1806 Evans Dr. South
Jacksonville Beach, FL 32250
(860) 604-2101
jennie@tailoredcampaigns.com

For Immediate Release

Tailored Campaigns, Contractor

2014 to Present

Full client services and management of client PR and media accounts. Strategic planning, development and implementation of branding, marketing, public relations, website development, event planning and social media.

Creation of campaign messaging for digital communications, advertising collateral and promotional partnerships for various clients.

Vendor management for outsourced services (SEO, graphic design.)

Agency a la Carte, Consultant

2015 to Present

Contractor for leading Marketing and PR staffing agency. Client and project work includes (but not limited to) copywriting, press list development, press releases, media outreach, media management, and marketing project management.

MBP Consultants, Consultant

2016-Present

Develop targeted databases covering top online, print and broadcast media outlets to approach for introductory meetings known as desksides in order to gain coverage for client, organization or brand. Utilizing resources such as press wires and key industry media contacts, seeking to gain coverage via digital and press outlets garnering brand attention and recognition among potential clients and relevant industry media.

Leverage SEO strategies when developing materials, using keywords and distribution via a wire service to increase search rankings, secure online pick-up and promote user adoption.

Content creation and distribution as determined by client agreements. This applies to social media post, thought articles and press pitches.

Strength

PR & Media Relations · Writing and Content Development · Project Management · Event Management · Brand Management · Digital/Social Media · Team Leadership and Enthusiasm

Leadership

L'Arche Jacksonville Board of Directors 2014 - Present,
President Elect 2019

Project Bravo Zulu Board of Directors *Present*

Leukemia & Lymphoma Society Executive Leadership Committee *Present*

Leukemia & Lymphoma Society Woman of the Year Candidate 2018

GrieveWell Public Relations and Marketing Representative 2017 - Present

Drug Free Duval Public Relations and Marketing Representative 2015 - 2019

Jacksonville Humane Society Volunteer and Foster *Present*

View additional professional experience and endorsements via
<https://www.linkedin.com/in/jenniemazur/>

(continued)

EDUCATION

Quinnipiac University Hamden, CT — *Bachelor of Arts*
2003-2006
Concentration in Media and Business Management

PROJECTS

PGA Entertainment — *Freelance Production Assistant*

Golf Resource Group (MyGolfPros.com) — *Writer & Content Developer*

Intracoastal Connector — *Writer/Reporter*

VOID — *Writer/Reporter*

Crafts of Good Hope — *Cape Town, South Africa*

Writer and narrator to a documentary aimed at raising awareness surrounding the issues of poverty and HIV in relation to local craft.

Tech

Proficient in Cision, ProWorkFlow 6, MS Office (Word, Excel, PPT), Internet, Microsoft GP, CRM Platforms, Hootsuite, ENPS Newsroom/Production Application, MAC, Final Cut Pro HD.

###

Justin Lerman

1732 7th Street North, Jacksonville Beach, FL, 32250

justinlerman@gmail.com

www.justinlerman.com

(561) 926-0214

EDUCATION

| | | |
|--------------|---|------------------|
| 2014-Present | UNIVERSITY OF NORTH FLORIDA <i>Doctor of Education in Educational Leadership and Technology</i> | Jacksonville, FL |
| 2012-2013 | UNIVERSITY OF NORTH FLORIDA <i>Masters of Educational Leadership and Technology</i> | |
| 2007-2011 | UNIVERSITY OF NORTH FLORIDA <i>Bachelor of Arts in Education</i> | |

EXPERIENCE

| | | |
|--------------|--|------------------|
| 2017-Present | MEDTRONIC <i>Instructional Designer</i> <ul style="list-style-type: none">• Develop and report relevant metrics to monitor the compliance and effectiveness of the training system• Created a training strategy, with harmonized, sustainable approaches for new hire and refresher training, instructor qualification, role-based curricula, and core curricula for employees, contractors and consultants• Develop instructional content and make recommendations regarding course design, technology, instructional delivery options and measurement and assessment strategies• Ensure training programs and processes comply with all regulations and standards• Consult with subject matter experts | Jacksonville, FL |
| 2013-2017 | UNF CENTER FOR INSTRUCTION & RESEARCH TECHNOLOGY <i>Coordinator of Online Learning Training</i> <ul style="list-style-type: none">• Design both synchronous and asynchronous online courses• Develop course curriculum to train end-users on software use and application• Maintain web sites and online databases used for distance learning programs• Communicate to faculty and students any change or updates to distance learning courses and materials• Support Faculty and Staff on learning management system related issues | Jacksonville, FL |
| 2013-Present | UNF COLLEGE OF EDUCATION <i>Adjunct Professor</i> <ul style="list-style-type: none">• Used a wide variety of technologies and instructional methodologies to keep course fresh and engaging• Provide personalized feedback for all assignments submitted | Jacksonville, FL |
| 2012-2013 | UNF IT DEPARTMENT <i>Help Desk Technician</i> <ul style="list-style-type: none">• Provided tier one support by phone and in person as needed to minimize downtime• Performed troubleshooting and implemented solutions, documented help desk tickets/resolutions• Worked with C+ techs, reimaging computer labs | Jacksonville, FL |
| 2007-2011 | UNIVERSITY OF NORTH FLORIDA OSPREY TELEVISION <i>Osprey TV Station Manager</i> <ul style="list-style-type: none">• Responsible for hiring, managing and maintaining a staff• Managed the budget <i>Osprey TV Technical Director</i> <ul style="list-style-type: none">• Created and maintained official Osprey TV website• Responsible for maintaining servers | Jacksonville, FL |
| 2007-2011 | Camp Gesher <i>Camp Technical Director</i> <ul style="list-style-type: none">• Responsible for hiring, managing and maintaining a staff• Create and present a budget based on the guidelines of the Finance Committee• Track and record actual spending and compare to budget weekly• Oversee all transportation into and out of the camp• Create daily schedule for campers and staff <i>Head of Waterfront</i> <ul style="list-style-type: none">• Responsible for health and safety procedures of the camp• Attended leadership seminar in Waynesboro, Pennsylvania to improve leadership skills• Led team in teaching advanced swimming levels to campers - course had a 100% pass rate | Ontario, Canada |

SKILLS AND ACTIVITIES

- Skilled in Adult Learning Theory, Technical Writing, Instructional Design, Developing & Defending Quality Processes, CAPA, Root Cause Analysis, and Conducting I.T
- Proficient in Adobe Captivate, Adobe Creative Cloud Suite, Articulate Storyline, WordPress, Microsoft Office, Video Editing, computer hardware repair, Microsoft SharePoint, Blackboard, Canvas, Cornerstone, Saba, Workday, Agile PLM, and TrackWise
- Lean Six Sigma Yellow Belt
- Graduate of the Illinois Online Network, Master Online Teacher Certification Program
- Certified Quality Matters Program, Apply the QM Rubric
- Certified Blackboard Learn Trainer

PRESENTATIONS & PUBLICATIONS

- Lerman, J. (2017) Virtual Mentoring: Harnessing the Power of Technology to Develop a K-20 Leadership Collaborative. Presented at Society for Information Technology and Teacher Education, Austin, TX
- Parlette, R., Archer, A., Lerman, J., & Bracewell, M. (2017). Top-Notch templates: Your secret weapon in successfully meeting QM standards. Presented at InstructureCon 2017, Keystone, CO.
- Parlette, R., Archer, A., Lerman, J., & Bracewell, M. (2017) Building an instructional design sandbox and faculty development portal in Canvas. Presented at InstructureCon 2017, Keystone, CO.
- Hulen K., Lerman J., L'Ecuyer R., Fuller J. (2015) A Systematic Approach To Converting An Entire Degree Program To Fully Online. Presented at the 8th Annual Emerging Technologies For Online Learning Conference Dallas, TX.
- Miller, D., Lerman, J. (2014) Developing Faculty Experts in Distance Learning: Unanticipated Benefits Presented at the 20th Annual Online Learning Consortium International Conference, Orlando, FL.

Interviewed 5/5/16

City of Jacksonville Beach
Office of the City Clerk
11 North 3rd Street
Jacksonville Beach, Florida 32250



Phone: (904) 247-6299 ext 10
FAX: (904) 247-6256
E-mail: cityclerk@jaxbchfl.net

Application for Appointment to City Boards

Personal Information (Please print or type)

| | |
|--|-------------------------------------|
| Name: <u>Justin Michael Lerman</u> | Home Phone: <u>561.926.0214</u> |
| Home Address: <u>1732 7th Street North Jacksonville Beach FL, 32250</u> | |
| E-Mail Address: <u>justinlerman@gmail.com</u> | FAX: <u>N/A</u> |
| Business: <u>University of North Florida</u> | Business Phone: <u>904.620.5299</u> |
| Business Address: <u>1 UNF Drive Jacksonville FL 32224</u> | |

Eligibility

| | | | |
|---------------------------------------|---|--|---|
| Are you a resident of the City? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, length of time: <u>1 Year</u> |
| Are you a registered voter? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, what County: <u>U.S.A</u> |
| Do you own property in the City? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, address: <u>1732 7th Street North Jacksonville Beach</u> |
| Do you hold a public office? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, Office name: _____ |
| Are you employed by the City? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, position: _____ |
| Are you currently serving on a Board? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, Board Name: _____ |
| Have you been convicted of a felony? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, provide date: _____ |
| Have your civil rights been restored? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, provide date: <u>N/A</u> |

March 2015

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No
If yes, please provide details: _____

City Boards (Please indicate your preferences by ranking - denote your first choice with a "1", second choice with a "2", etc.)

| | | | |
|---|--------------------------------|----|---------------------|
| | Board of Adjustment | -1 | Planning Commission |
| 2 | Community Redevelopment Agency | | Pension Trustee |

Please per email

Please list City meetings you have attended: I attended a city meeting on February 07, 2011 regarding special permits to sell alcohol past midnight.

Qualifications (Briefly describe specific expertise, abilities or qualifications)

- Good organizational and negation skills
- Excellent written and spoken communication skills
- Logical approach to solving problems
- Team player
- Strong computer skills
- Equal opportunist

Please see attached resume for experience and education.

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please check the appropriate boxes.

| <u>Race</u> | | <u>Gender</u> | <u>Physically Disabled</u> |
|---|---|--|--|
| <input type="checkbox"/> African-American | <input checked="" type="checkbox"/> Caucasian | <input type="checkbox"/> Female | <input type="checkbox"/> Yes |
| <input type="checkbox"/> Asian/Pacific Islander | <input type="checkbox"/> Hispanic | <input checked="" type="checkbox"/> Male | <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> American Indian/Alaskan Native | <input type="checkbox"/> Not Known | | |

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Council when vacancies occur and are effective for two years from date of completion.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

11/2/15
Date


Applicant's Signature

Please do not write below - Staff use



Application for Appointment to City Boards

RECEIVED
JUN 24 2019
 City Clerk

Personal Information (Please print or type)

Name: GERHARD (GARY) PAETAU Home Phone: N/A
 Home Address: 725 BONAIRE CIRCLE, JACKSONVILLE BEACH, FL 32250
 E-Mail Address: G.PAETAU@GMAIL.COM Cell Phone: 404-317-0322
 Occupation: ARCHITECT / PROJ. MANAG / REAL ESTATE DEV. Business Phone: N/A
 Business Name: RETIRED
 Business Address: N/A

Eligibility - Please Circle

Are you a resident of the City? Yes No If yes, length of time: MORE THAN 2 YEARS
 Are you a registered voter? Yes No If yes, what County: DUVAL
 Do you own property in the City? Yes No If yes, address: 725 BONAIRE CIRCLE, JAX BEACH, FL 32250
 Do you hold a public office? Yes No If yes, Office name: _____
 Are you employed by the City? Yes No If yes, position: _____
 Are you currently serving on a Board? Yes No If yes, Board Name: _____
 Have you been convicted of a felony? Yes No If yes, provide date: _____
 Have your civil rights been restored? Yes No If yes, provide date: _____

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No
 If yes, please provide details: _____

City Boards (Please indicate your preferences by ranking - denote your first choice with a "1", second choice with a "2", etc.)

| | |
|---|------------------------------|
| <u>3</u> Board of Adjustment | <u>2</u> Planning Commission |
| <u>1</u> Community Redevelopment Agency | Pension Trustee |

Please list the type of City meetings you have attended: City Council, CRA, Planning Commission, Board of Adjustments, Council Workshops, Citizens on Patrol

Qualifications (Briefly describe specific expertise, abilities or qualifications) Have professional experience as an architect, project manager and in real estate development. Through out my career I have served on county zoning boards, village planning boards,

homeowner associations and architectural/construction review boards.

EDUCATION: Bachelor of Science in Architecture, University of Illinois Business Courses, Kennesaw State University

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

Race

- African-American Caucasian
 Asian/Pacific Islander Hispanic
 American Indian/Alaskan Native Not Known

Gender

- Female
 Male

Physically Disabled

- Yes
 No

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Council when vacancies occur and are effective for two years from date of completion.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

6.24.2019
Date

Carroll P. ...
Applicant's Signature

Please do not write below - Staff use

Date application received: _____

Interviewed on: _____

Eligible for appointment Yes No

If not eligible for appointment
Explanation: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

GERHARD (GARY) PAETAU, AIA

725 Bonaire Circle, Jacksonville Beach, FL 32250

(404) 317-0322

gpaetau@gmail.com

EXECUTIVE SUMMARY

An energetic and focused decision-making leader with extensive business development, strategic planning, project management and technical skills. One who has demonstrated effective client skills, taking visionary concepts and transforming them into award winning and sustainable projects. Along with an outstanding reputation for achieving project budget, schedule, quality and delivery success, believed by others to be impossible.

PROFESSIONAL ACHIEVEMENTS

OAC SOLUTIONS

January 2014- Present

As firm Principal, responsible for providing owners, architects and contractors personalized real estate, business development, project management, planning, design and construction consulting services. Extensive technical and leadership expertise allows me to offer clients quality and sustainable solutions where value is maximized and risks mitigated from project inception to completion.

EMORY UNIVERSITY- Atlanta, Georgia

January 2013- December 2013

Associate Vice President of Planning, Design and Construction, responsible for management of a team of 25 professionals in the planning, design and construction management for \$300M of Emory University capital and renovation projects. Collaborated with staff, administration, users, County and State entities to successfully deliver projects from early design through construction completion and project close-out.

CARTER - Atlanta, Georgia

July 1993 – October 2012

Recruited and promoted to Senior Vice President/Development Partner for this national real estate firm. Founded and headed Carter's Program Management Practice Group of 15 professionals, providing owner representative/program management services. Responsible for and managed the Group's overall success and financial profitability. Developed new business opportunities generating over \$45M in revenue. Established long term client relationships evidenced by multi-project implementation on numerous campuses.

Created team environments and successfully delivered 10M square feet, \$2.5B in construction of various types of projects including academic, research, healthcare, recreation, housing and athletic facilities, resulting in award winning and LEED certified projects. Collaborated with presidents, governing boards, foundations and administration on strategic planning, funding/financing goals, project programming and design objectives. Implemented new financing, contracting and fast-track project delivery options for large facility and capital programs. These concepts returned significant cost and schedule savings for the University System of Georgia's \$110M, 8 campus expansion program, Valdosta State University's \$160M, 7 building and Agnes Scott College's \$150M, 12 building renovation and expansion programs.

PROJECT MANAGEMENT CONSULTING - Marietta, Georgia

1991 – 1993

As Principal and founder, established Project Management Consulting to provide owners, consultants and contractors a broad scope of unique design, construction and project management consulting services. Services were provided from pre-development to project close-out including: project planning, site selection, contract negotiations, budget development, scheduling, consultant selection, design review and

coordination, bidding, construction review and monitoring, close-out and move-in . Successfully managed and delivered projects totaling over \$30M in construction cost including retail, housing, corporate headquarters, institutional and municipal projects.

COOPER CARRY AND ASSOCIATES - Atlanta, Georgia

1983 – 1991

Recruited and promoted to Senior Associate Partner/Project Manager at this national architectural firm. Managed daily staffing requirements for this 170 person organization, including hiring and training and employee performance. Developed project financial plans, budgets and maintained profit goals. Implemented improvement strategies for technical and construction issues resulting in improved contract documents and construction coordination.

As Project Manager and primary client contact for AT&T's \$70M Regional Data Center and National Service Industries \$30M corporate headquarters, had total project responsibility from initial interview through construction completion. Contracted and coordinated project design, engineering and specialty consultants. Responsible for project's aesthetic, functional, technical, environmental and construction cost requirements resulting in award winning projects completed on time and in budget. Interfaced and coordinated contractors during construction to assure compliance with project schedules, contract documents and costs.

SKIDMORE, OWINGS & MERRILL - Chicago, Illinois

1973 - 1983

As a senior architect at this international architectural/engineering firm, was responsible for contract document completion for hospitals, historic renovations, airports, new towns, universities and mixed-use high-rise projects. Successfully transformed architectural concepts into construction documents. Utilized extensive knowledge of construction materials and techniques to complete complicated, mixed-use high-rise projects including Sears Tower, 63-story Olympia Center and 58-story Onterie Centre.

Promoted to Associate Partner/Technical Coordinator and managed a 200 person architectural and engineering team for the design and construction of major fast-track projects, including the \$7B New Jeddah International Airport. Directed and coordinated design, engineering and specialty consultants. Interfaced continuously with clients and contractors to assure project success.

EDUCATION

- Bachelor of Science in Architecture, University of Illinois, 1973

PROFESSIONAL and CIVIC INVOLVEMENT

- Jacksonville Beach Police- Citizen on Patrol Volunteer
- Jacksonville Beach Police- Citizen's Police Academy (Class 40)
- Vice President, Ocean Cay Homeowners Association, Jacksonville Beach, Florida
- Registered Architect
- Emeritus Member, American Institute of Architects (AIA)
- Past Member, United States Green Building Council (USGBC)
- Past Commissioner, Board of Zoning Appeals, Cobb County, Georgia
- Past Member, Planning & Zoning Board, Village of Hinsdale, Hinsdale, Illinois
- Past President, Piedmont Chase Homeowners Association, Cobb County, Georgia
- Past Member, University System of Georgia Facilities Advisory Board
- Past Member, State of Georgia Construction Manual Editorial Review Board



Application for Appointment to City Boards

Personal Information (Please print or type)

| | | | |
|-------------------|---|-----------------|--------------|
| Name: | Sean Shapiro | Home Phone: | 904-607-5031 |
| Home Address: | 1745 Pullian Street Jacksonville Beach, FL 32250 | | |
| E-Mail Address: | sean@reliantroofing.com | Cell Phone: | 904-607-5031 |
| Occupation: | CEO of Reliant Roofing, Inc. | Business Phone: | 904-657-0880 |
| Business Name: | Reliant Roofing, Inc. | | |
| Business Address: | 4230 Pablo Professional Court #155 Jacksonville, FL 32224 | | |

Eligibility – Please Circle

| | | | |
|---------------------------------------|-----|----|--------------------------------------|
| Are you a resident of the City? | Yes | No | If yes, length of time: 7/26/2013 |
| Are you a registered voter? | Yes | No | If yes, what County: Duval |
| Do you own property in the City? | Yes | No | If yes, address: 1745 Pullian Street |
| Do you hold a public office? | Yes | No | If yes, Office name: _____ |
| Are you employed by the City? | Yes | No | If yes, position: _____ |
| Are you currently serving on a Board? | Yes | No | If yes, Board Name: _____ |
| Have you been convicted of a felony? | Yes | No | If yes, provide date: _____ |
| Have your civil rights been restored? | Yes | No | If yes, provide date: _____ |
| Have you filed bankruptcy? | Yes | No | If yes, provide date: _____ |

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? **Yes** **No**

If yes, please provide details:

City Boards (Please indicate your preferences by ranking - denote your Primary choice with a "1", Secondary choice with a "2".)

| | | | |
|---|--------------------------------|---|---------------------|
| | Board of Adjustment | 1 | Planning Commission |
| 2 | Community Redevelopment Agency | | Pension Trustee |

Please list the type of City meetings you have attended: Planning Commission and Board of Adjustment

Qualifications (Briefly describe specific expertise, abilities, or qualifications) I have an extensive background in real estate development in Duval county. I have renovated and built numerous projects and have a good understanding of planning and development.

| | |
|------------|--|
| Education: | Bachelors in Business Administration with a focus in GIS and Real Estate from the University of Florida. |
| | Graduated in December of 2010. |
| | Licensed Real Estate Sales Associate in Florida. |
| | _____ |
| | _____ |
| | _____ |

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

| <u>Race</u> | <u>Gender</u> | <u>Physically Disabled</u> |
|--|---|--|
| <input type="checkbox"/> African-American | <input checked="" type="checkbox"/> Caucasian | <input type="checkbox"/> Yes |
| <input type="checkbox"/> Asian/Pacific Islander | <input type="checkbox"/> Hispanic | <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> American Indian/Alaskan | <input type="checkbox"/> Not Known | |

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete, or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete, or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Clerk and are valid for two years from the date they are submitted. All applicants are interviewed following their application submittal. When vacancies occur, the City Council considers all eligible applicants and votes to make board appointments.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

3/7/2019



Date

Applicant's Signature

Please do not write below – Staff use

Date application received: _____

Interviewed on: _____

Eligible for appointment **Yes** **No**

If not eligible for appointment
Explanation: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Expiring Terms

Members whose term expires between 11/13/2019 and 12/31/2023

| Group Name | Member Type | Member Role | Term Starts On | Term Ends On |
|--|---------------------|---------------------|----------------|--------------|
| Board of Adjustment | | | | |
| Jeff Truhlar | Board of Adjustmen | Chair | 03/17/2014 | 12/31/2019 |
| Scott Cummings | Board of Adjustmen | Member | 08/01/2016 | 12/31/2019 |
| Sylvia Osewalt | Board of Adjustmen | Member | 01/02/2018 | 12/20/2020 |
| Daniel Janson | Board of Adjustmen | 1st Alternate | 07/02/2019 | 12/31/2020 |
| John Moreland | Board of Adjustmen | Member | 09/17/2018 | 12/31/2021 |
| Francis Reddington | Board of Adjustmen | Vice-Chair | 07/16/2018 | 12/31/2021 |
| City Council | | | | |
| Christine Hoffman | City Council | Mayor Pro-tem | 11/06/2012 | 11/03/2020 |
| Keith Doherty | City Council | Seat 3, At Large | 11/06/2012 | 11/03/2020 |
| Phil Vogelsang | City Council | Seat 2, At Large | 11/06/2012 | 11/03/2020 |
| Charlie Latham | City Council | Mayor | 11/06/2012 | 11/03/2020 |
| Cory Nichols | City Council | Seat 4, District 1 | 11/06/2018 | 11/08/2022 |
| Georgette Dumont | City Council | Seat 5, District 2 | 11/06/2018 | 11/08/2022 |
| Sandy Golding | City Council | Seat 6, District 3 | 11/06/2018 | 11/08/2022 |
| Community Redevelopment | | | | |
| Scott Gay | Community Redeve | Member | 06/20/2016 | 12/31/2019 |
| Art Graham | Community Redeve | Chair | 09/06/2016 | 12/31/2019 |
| Jeffrey Jones | Community Redeve | Member | 05/16/2016 | 05/16/2020 |
| Frances Povloski | Community Redeve | Vice-Chair | 06/17/2013 | 12/31/2020 |
| Samuel Hall, Jr | Community Redeve | Member | 06/18/2017 | 12/31/2020 |
| Pension Board - Fire | | | | |
| Gaylord Candler | Firefighters' PB | Secretary | 03/31/2018 | 03/31/2020 |
| Dennis Povloski | Firefighters' PB | Chair | 04/01/2018 | 03/31/2020 |
| Deborah White | Firefighters' PB | Fifth Member | 04/01/2018 | 03/31/2020 |
| John McDaniel | Firefighters' PB | Employee Rep | 10/01/2019 | 09/30/2021 |
| Edward Dawson | Firefighters' PB | Employee Rep | 10/01/2019 | 09/30/2021 |
| Pension Board - General Employees | | | | |
| Brandon Maresma | General Employees | Chair | 11/10/2009 | 12/31/2019 |
| Eddie Vergara | General Employees | Employee Rep | 09/21/2015 | 10/31/2020 |
| Christine Hoffman | City Council | Chairperson Pro-tem | 01/22/2013 | 11/03/2020 |
| Nick Currie | General Employees | Employee Rep | 11/01/2018 | 11/01/2022 |
| Georgette Dumont | City Council | City Council | 02/12/2019 | 11/08/2022 |
| Pension Board - Police | | | | |
| John Gosztyla | Police Officers' PB | Member | 08/05/2019 | 03/31/2020 |
| John Galarneau | Police Officers' PB | Fifth Member | 02/27/2018 | 03/31/2020 |
| Marvin DuPree | Police Officers' PB | Chair | 04/03/2000 | 03/31/2020 |
| Jason Sharp | Police Officers' PB | Employee Rep | 10/01/2017 | 09/30/2021 |
| David Cohill | Police Officers' PB | Employee Rep | 10/01/2017 | 09/30/2021 |
| Planning Commission | | | | |
| Greg Sutton | Planning Commissi | Chair | 06/30/2012 | 12/31/2019 |
| Bill Spann | Planning Commissi | 2nd Alternate | 09/17/2018 | 12/31/2019 |
| Colleen Murphy White | Planning Commissi | 1st Alternate | 06/17/2019 | 12/31/2020 |
| Britton Sanders | Planning Commissi | Member | 07/21/2014 | 12/31/2020 |
| Jon Walker | Planning Commissi | Member | 06/17/2019 | 12/31/2020 |
| Margo Moehring | Planning Commissi | Member | 09/17/2018 | 12/31/2021 |
| David Dahl | Planning Commissi | Vice-Chair | 03/04/2019 | 12/31/2022 |



Applicants for Appointment to City Boards

| Last Name | First Name | MI | Home Address | Phone | Email | Date App. Received | Thank you card sent | Met Residency Requirements | Verified Licensing for the Job | City Board Practices to Follow (Provisions 7.1 and 7.2) | | | | Applicant's Employment Status | Interview Date | Reviewed Application | Re-Interview Date | Recommended for App/ Re-App | Years of Service | Date Originally Appointed | Comments |
|------------|----------------|----------|------------------------------|-----------------------------------|-------------------------------|--------------------|---------------------|----------------------------|--------------------------------|---|-----------------------------|-----------|---------------------|--|---|----------------------|-------------------|-----------------------------|------------------|---|--|
| | | | | | | | | | | Board of Adjustment | Comm. Redevel. Agency (CRA) | Personnel | Planning Commission | | | | | | | | |
| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 | Column 6 | Column 7 | Column 8 | Column 9 | Column 10 | Column 11 | Column 12 | Column 13 | Column 14 | Column 15 | Column 16 | Column 17 | Column 18 | Column 19 | Column 20 | Column 21 | |
| Carmichael | Catherine | M | 83 30th Ave South, JB | 904.443.4064 | catherinecarmichael@gmail.com | 1/25/2019 | Yes | Yes - 25 yrs | Yes | | | 1 | (yes) | Reviewed by B Mann | 5/29/2019 | | | Y | | | |
| Elmaleh | Daniel | | 1879 S 1st Street, JB | 904.955.1881 | danelmo54@gmail.com | 10/31/2019 | | Yes - 45 yrs | Yes | 1 | 2 | | | | Next round of interviews | | | | | | |
| Gonzalez | Alexa | | 1529 2nd Ave North, JB | 904.534.4502 | alexagtravis@gmail.com | 6/29/2018 | no | Yes | Yes | | 1 | 2 | | | 11/12/19 - has met residency requirements - will schedule for next round of interviews | | | | | could be engaged in business within the area of operation of the agency even though out the county at this time | Did meet residency requirements until October 2019 |
| Gray, Jr | John | P | 3972 Poincianna Blvd, JB | 904.655.2612 c 904.737.86736 w | johnggray04@comcast.net | 6/7/2019 | Yes | 7.5 yrs | Yes | | 1 | 2 | | Reviewed by B Mann | 10/30/2019 | | | | | | |
| Hallahan | Timothy | | 3755 Sanctuary Way North, JB | 904.805.2658 | tim@hallahan.pro | 5/2/2019 | Yes | May 2018 | Yes | | | 1 | (yes) | I did not feel comfortable reviewing app | 5/29/2019 | | | Y | | | |
| Langham | Samuel | | 138 32nd Avenue South, JB | 904.249.3403 | samlangham@ncbc.com | 4/27/2016 | no | 27 yrs | Yes | | 1 | | | 5/5/2016 | 1. App. 2016 2. Will participate in next round of interviews Interviewed 10/18/19 | | | | | Not available for 5/29/19 interview - will participate on the next go around per his request | |
| Lerman | Justin | | 1732 7th Street North, JB | 561.929.0214 | justinlerman@gmail.com | 11/4/2015 | no | Yes - 03/2015 | Yes | | 1 | | | 5/5/2016 | 1. 5/5/2016 2. 5/29/19 | pending | | Y | | | |
| Mazur | Jennie | | 1806 Evans Dr South, JB | 860.604.2101 | jennief@redrockcampaigns.com | 4/23/2019 | Yes | Yes - 10 yrs | Yes | | | 1 | (yes) | Reviewed by B Mann | 5/29/2019 | | | Y | | | |
| Pactau | Gerhard (Gary) | | 725 Bonaire Circle, JB | 404.317.8522 | gpactau@gmail.com | 2/7/2018 | Yes | Yes - 6/2/17 | Yes | | 1 | 2 | | Reviewed by B Mann | 8/27/2018 10/30/19 | 6/24/2019 | | | | 6/10/19 - moved app to active - (did not meet residency requirements previously - 6/2/17) W20 need to supply and co-interview | |
| Shapiro | Sean | | 1745 Pullian St, JB | 904.607.5031 | sean@shapirofine.com | 3/7/2019 | Yes | Yes - 5 yrs | Yes | | 2 | 1 | (yes) | Reviewed by B Mann | 5/29/2019 | | | Y | | | |

Not Met Requirements OR No Longer Interested

| Last Name | First Name | MI | Home Address | Phone | Email | Date App. Received | Thank you card sent | Met Resident requirements | Verified Qualification | City Board Preference by Ranking (Priority 1-7 and Secondary 1-2) | | | | End of Approval pending | Interview Date | Recommended for App. Rec. Appr. | Renewal Application | Re-Interviewed Date | Date Annually Appointed | Years of Service | Comments |
|------------|------------|---------|-------------------------------|----------------------------------|----------------------------|--------------------|--|---|----------------------------|---|--------------------------------|----------------|---------------------|-------------------------|--------------------|---|---------------------|---------------------|-------------------------|------------------|---|
| | | | | | | | | | | Board of Adjustment | County Board of Appeals (C.A.) | Person Justice | Planning Commission | | | | | | | | |
| Column1 | Column2 | Column3 | Column4 | Column5 | Column6 | Column7 | Column8 | Column9 | Column10 | Column11 | Column12 | Column13 | Column14 | Column15 | Column16 | Column17 | Column18 | Column19 | Column20 | Column21 | Column22 |
| Buttrill | Matthew | | 1615 Seabreeze Ave, JB | 703.407.4896 | matr.buttrill@gmail.com | 6/20/2018 | na | 4 yrs | Yes | | 2 | | 1 | | 8/27/2018 | | | | | | Not rec for Board |
| Davis | Reginald | | 917 N. 1st St, JB | 904.339.2062 | hdkcaptr2@comcast.net | 4/29/2019 | Yes | Yes | No - registered in Alabama | 2 | | | 3 | 1 | | | | | | | Not a registered voter in Daval Co Register to vote in Alabama Verified with C.A that they must be Reg Voter in FL |
| Dickinson | William | B | 1729 Upper 4th Ave North, JB | 904.241.4424 | dickin_b@yahoo.com | 5/18/2018 | na | 63 yrs | Yes | 1 | 2 | | | | 8/27/2018 | | | | | | Not rec for Board |
| Grissmann | Jule | | 12 Tallwood Rd, JB | 904.568.7289 | grissj12@comcast.net | 6/15/2018 | na | Yes - 30 yrs | Yes | 1 | | | 2 | | Reviewed by B Mann | 5/29/19 - Email from Mr. Grissman stating no longer interested as this time | | | | | 5/29/19 - Email from Mr. Grissman stating no longer interested as this time |
| Haires | Pharicaena | T | 311 8th Street North #3, JB | 904.330.8646 | jam@pharicaena.com | 5/21/2019 | Yes | No - 8 mos | Yes | | 1 | | 2 | | | | | | | | Lived in City since Sept 2018 |
| Montello | Jeffrey | | 315 33rd Ave South, JB | 904.525.7937 | jacksonvalleyff@gmail.com | 5/25/2016 | na | Yes - 5 yrs | Yes | | 2 | 1 | | | 6/6/2016 | 1. 6/6/2016 2. No response to request to interview on 5/29/19 | | | | | 5/17/19 - left VM to see if he is still interested. Never responded. Will re-interview from consideration. (was passed over several times for spot on Persons Bd) |
| Normandeau | Thomas | | 330 6th Ave North, Unit D, JB | 727.360.6887 c 904.278.7688 h | tnormandeau@gmail.com | 4/29/2019 | Yes | No - Moved to JB May 14, 2018 (per his email) | Yes | | 2 | | 1 | | | | | | | | Moved to JB May 14, 2018 (per his email) |
| Sommers | Craig | | 9967 Merkin Dr East, Jas | 904.636.6713 | csommers@dsaz.net | 4/24/2019 | Yes | Not a resident of Jas Bch | Yes | 2 | | | | 1 | | | | | | | Does not live in JB |
| Cloutier | Harris | | 922 1st St South, JB | 216.216.2362 | hcloutier@aol.com | 11/10/2018 | Yes | Yes - 5 yrs | Yes | | 1 | | | | Reviewed by B Mann | no response to request to interview 5/29/19 and / 10/24/19 | | | | | |
| Parrish | Kevien | | 4112 Tidewater Drive, JB | 904.510.6227 | kristenchaseford@gmail.com | 10/16/2019 | No - emailed into the did not meet eligibility reqs. Spoke with Mr. Parrish and explained eligibility requirements | No - Lives across the bridge in Isle of Palms - JAX/business located in JAX | Yes (K. Chase Ford) | No | No | | | | | | | | | | Tidewater Address (homestead property) in JAX. Business address 6400 Riverside is also in JAX. Did not meet eligibility requirements |

MEMORANDUM

DATE: November 12, 2019

TO: The Honorable Mayor and
Members of the City Council

FROM: Laurie Scott, City Clerk

Re: Appointments to Planning Commission

ACTION REQUESTED:

Appointment of *One Regular Member* and *One Second Alternate* to the Planning Commission.

BACKGROUND:

The Planning Commission meets the 2nd and 4th Mondays of the month at 7:00 P.M. in the Council Chambers. Planning Commission members are appointed by the City Council. The five members and two alternates appointed by City Council, serve four-year terms.

- The term of Greg Sutton will expire on December 31, 2019. Mr. Sutton has requested that the City Council consider him for reappointment to a new four-year term as a Regular Member of the Planning Commission with a term expiring December 31, 2023. Mr. Sutton has been serving on the Board since 2012 and is currently serving as the Chairman. He was interviewed by members of City Council and staff on October 30, 2019.
- The term of William (Bill) Spann will expire on December 31, 2019. Mr. Spann has requested that the City Council consider him for reappointment to a new four-year term as a Second Alternate with the Planning Commission with a term expiring December 31, 2023. Mr. Spann has been serving on the Board since September 17, 2018, filing the unexpired term of Jason Lee. He was interviewed by members of City Council and staff on October 30, 2019.

The following applicants were interviewed by one or more City Council members with City staff in attendance and have selected the Planning Commission as their

City of
Jacksonville Beach
City Hall
11 North Third Street
Jacksonville Beach
FL 32250
Phone: 904.247.6299
Fax: 904.247.6256
www.jacksonvillebeach.org
cityclerk@jaxbchfl.net



first or second choice: Catherine Carmichael, John Gray, Jr., Samuel Langham, Jennie Mazur, Justin Lerman, Gary Paetau, Sean Shapiro.

RECOMMENDATION:

1. Nominate Greg Sutton as a Regular Member for reappointment to the Planning Commission for a new four-year term expiring on December 31, 2023.

2. Nominate William (Bill) Spann as a Second Alternate for reappointment to the Planning Commission for a new four-year term expiring December 31, 2023.

Attachments:

1. Current Board Member Roster
2. Board Descriptions
3. Candidates Application and Resume (if resume was provided)
4. Term Tracker Report
5. Applicants for Appointment to City Boards Applicants Tracking Sheet
6. Not Met Requirements or No Longer Interested in Serving Tracking Sheet

Interview Notes on file in City Clerk's Office

CITY OF JACKSONVILLE BEACH FLORIDA

Board Member Roster

Board of Adjustment

Meets 1st and 3rd Tuesday,
7:00 P.M., Council Chambers

Chair

Jeff Truhlar

Vice-Chair

John Moreland

Members

Scott Cummings
Sylvia Osewalt
Francis Reddington
Dan Janson (1st Alternate)
Vacancy (2nd Alternate)

Planning Commission

Meets 2nd and 4th Monday, 7:00 P.M.,
Council Chambers

Chair

Greg Sutton

Vice-Chair

David Dahl

Members

Margo Moehring
Britton Sanders
Jon Scott Walker
Colleen Murphy White (1st Alternate)
Bill Spann (2nd Alternate)

Community

Redevelopment Agency

Meets 4th Monday, 5:00 P.M.,
Council Chambers

Chair

Art Graham

Vice-Chair

Frances Povloski

Members

Scott Gay
Samuel Hall, Jr.
Jeffrey Jones

General Employees' Pension Board

Meets Quarterly, 2nd Tuesday,
3:00 P.M., Council Chambers

Chairperson

Brandon Maresma

Chairperson Pro Tem

Christine Hoffman

Members

Georgette Dumont
Nick Currie
Eddie Vergara

Firefighters' Pension Board

Meets Quarterly, 2nd Tuesday, 3:00 P.M.,
Council Chambers

Chairperson

Dennis Povloski

Chairperson Pro Tem

Debbie White

Members

Gaylord Candler
Edward Dawson
John McDaniel

Police Officers' Pension Board

Meets Quarterly, 2nd Tuesday,
3:00 P.M., Council Chambers

Chair

Marvin V. DuPree

Chairperson Pro Tem

John Galarneau

Members

David Cohill
John Gosztyla
Jason Sharp

Special Magistrate

Hearings 4th Wednesday, 2:00 P.M., Council Chambers

Magistrate

The Honorable Susan Haag

Building and Fire Code Board of Appeals

Meeting Schedule TBD

Members

5 Members – Vacancies
2 Alternates - Vacancies

City of Jacksonville Beach

Brief Description of City Boards

Board of Adjustment (BOA)

- Meets 1st and 3rd Tuesday of each month at 7:00 P.M. in the Council Chambers at City Hall.
- The Board of Adjustment hears reviews, approves, approves with conditions, or denies variances to the terms of the Land Development Code. Board of Adjustment members is appointed by the City Council. **Five members appointed by City Council serve four-year terms, while two alternates serve two-year terms.** Eligibility criteria: must be a qualified elector and have two-year residency for the appointment. Although no specific experience requirements shall be necessary as a pre-requisite to appointment, consideration shall be given to applicants who have experience in planning, the law, architecture, natural resource management, real estate, and related fields. No member of the city council or a city employee may serve on the Board of Adjustment.

Community Redevelopment Agency (CRA)

- Meets the 4th Monday of each month at 5:00 P.M. in the Council Chambers at City Hall.
- The Community Redevelopment Agency is a five-member board appointed by the City Council and oversees two designated Community Redevelopment Districts within the City.
 - *The South Beach Redevelopment District is composed of approximately 356 acres near the intersection of J. Turner Butler Boulevard and west of Third Street (SR A1A).*
 - *The Downtown Redevelopment District is composed of 185 acres from 13th Avenue South to 9th Avenue North, and east of Third Street (SR A1A).*
- The CRA is responsible for implementing the redevelopment plan for each district as adopted by the City Council. As part of the implementation process, the CRA is responsible for marketing the areas, identifying developers, issuing Requests for Development Proposals, selection of developers, contract approving, financing plans, and monitoring contract implementation. **Five members appointed by City Council serve four-year terms.** Eligibility criteria: Reside in or be engaged in business within the area of operation of the agency, coterminous with the area of the county or municipality. The CRA is responsible to the City Council.

Planning Commission (PC)

- Meets the 2nd and 4th Monday of each month at 7:00 P.M. in the Council Chambers at City Hall.
- The Planning Commission serves as the City's Local Planning Agency as required by Florida Statutes and primarily reviews and approves, approves with conditions, or disapproves Conditional Use Zoning applications. The Commission also hears requests for rezoning, text amendments, and comprehensive plan amendments, and makes recommendations to the City Council on their approvals. **Five members and two alternates appointed by City Council serve four-year terms.** Eligibility criteria: a qualified elector and two-year residency requirement for the appointment. Although no specific experience requirements shall be necessary as a prerequisite to appointment, consideration shall be given to applicants who have experience or education in planning, law, architecture, natural resource management, real estate, and related fields. No member of the city council or a city employee may serve on the Planning Commission.

Pension Boards of Trustees

- Meets quarterly (*February, May, August, November*) or more frequently, if needed.
- The City has three Retirement Systems: Firefighters', General Employees', and Police Officers'. Each Board consists of **five trustees who serve two or four-year terms; two appointed by Council, two elected by employees, and one appointed by the other four members.** Trustees have a fiduciary responsibility and are responsible for administering the plans as adopted by City Council.

This information is published by the City Clerk's Office in an effort to better inform citizens about their City Government



Application for Appointment to City Boards

Personal Information (Please print or type)

| | |
|--|-------------------------------------|
| Name: <u>Greg Sutton</u> | Home Phone: <u>904.241.8637</u> |
| Home Address: <u>47 Tallwood Road, Jacksonville Beach, FL 32250</u> | |
| E-Mail Address: <u>gsutton@fclife.com</u> | FAX: <u>904.866.4102</u> |
| Business: <u>Florida Blue / FCL</u> | Business Phone: <u>904.302.8128</u> |
| Business Address: <u>4800 Deerwood Campus Pkwy, Jacksonville, FL 32246</u> | |

Eligibility

| | | | |
|---------------------------------------|---|--|--|
| Are you a resident of the City? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, length of time: <u>45 Years</u> |
| Are you a registered voter? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, what County: <u>Duval</u> |
| Do you own property in the City? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, address: <u>47 Tallwood Rd</u> |
| Do you hold a public office? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, Office name: _____ |
| Are you employed by the City? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, position: _____ |
| Are you currently serving on a Board? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, Board Name: <u>Chairman, Planning Commission</u> |
| Have you been convicted of a felony? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, provide date: _____ |
| Have your civil rights been restored? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, provide date: _____ |
| Have you filed bankruptcy? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, provide date: _____ |

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? **Yes** **No**
 If yes, please provide details: _____

City Boards (Please indicate your preferences by ranking - denote your first choice with a "1", second choice with a "2", etc.)

| | | |
|---------------------------------------|----------|----------------------------|
| Board of Adjustment | 1 | Planning Commission |
| Community Redevelopment Agency | | Pension Trustee |

Please list City meetings you have attended City Council mtgs, Planning Commission mtgs, Board of Adjustment mtgs, Code Enforcement mtgs
(prior to Magistrate), numerous workshops

Qualifications (Briefly describe specific expertise, abilities or qualifications) Have served on both Code Enforcement Board and Planning Commission. Current Chairman of Planning Commission. Solid business acumen with 30 yrs business experience. Record of fair, thorough and balanced decision making in evaluating applications for development. Lifelong resident of the beach with a balanced interest of both quality of life and development.

Education: 1981 graduate of Fletcher High School. 1985 graduate of Jacksonville University with Bachelor of Science in Marketing, minors in Computer Science/Programming
Executive education courses at University of Michigan's Stephen Ross School of Business.

GREG SUTTON
47 Tallwood Road
Jacksonville Beach, Florida 32250
Office: 904/302-8128 ▪ Cell: 904/813-8958

PROFILE

Thirty years of successful professional experience in various roles of increasing responsibility including sales, marketing, sales/market/distribution planning and strategy development, sales administration, proposal/RFP management, sales systems development. Twenty three years of sales/marketing management experience in both project and functional roles. Strong track record of building positive, effective, collaborative relationships with internal key stakeholders in sales, underwriting, membership, HR, legal and others. Trusted sales and marketing leader effectively representing the Blue brand with the Florida Blue and FCL organizations with utmost professionalism, tact and solid business acumen with sales management & executives, external sales partners and group business decision makers. Active, involved community leader as Chamber Trustee, appointments to two municipal boards and serving in key role for national charitable organization.

PROFESSIONAL EXPERIENCE

**Florida Combined Life /
Florida Blue; Jacksonville, Florida**

(1986-Present)

Director, National/Public/Corporate Sales, Florida Combined Life (2008 – Present)

- Responsible for ancillary new sales premium results for the national, public and corporate Florida Blue market segments
- Develop and maintain relationships with assigned Florida Blue Strategic Account Executives, Sales Directors, and Vice Presidents as well as outside sales partners (agents/brokers/consultants)
- Consultative selling at both the sales partner and group business decision maker level
- Identify and develop strategy for closing targeted cases in the national, public and corporate market segments in conjunction with Florida Blue sales team
- Responsible for level 1 product training for Florida Blue resources and outside sales partners
- Exceeded 2009 new sales goal, producing 125% of target while maintaining strong retention results
- Exceeded 2010 new sales goal, producing 160% of target, resulting in Top Sales Producer
- Exceeded 2012 new sales goal, producing 125% of target and achieving Top Sales Producer and all-time top sales results for organization
- Produced over \$35 million in new sales premium as Director of Sales.

Director, Florida Affiliate Relations, Florida Combined Life (2006 – 2008)

- Responsible for fostering and maintaining positive relations with Florida Blue Plan at the MST and Sales VP / Sales Director level
- FCL Lead on Florida Blue/FCL Market Segment Team in developing sales/market strategy and providing direction to Florida sales distribution and MST's. Identify and manage Florida Blue/FCL initiatives in the areas of sales strategy and programs, sales technology and tools, network deficiencies, product needs and improvements and health/ancillary integration opportunities
- Effective in working both strategic and account specific issues with Florida Blue sales executives and sales VP's resulting in successful new ancillary sales and retention of existing accounts
- Represent FCL in various venues including statewide Agent Council Meetings, CGA Agency Meetings, Florida Blue MST Meetings, Florida Blue Sales Road Shows and Florida Blue Sales Conferences

Manager, Proposal & Training Admin, Florida Combined Life (2003 – 2006)

- Functional leader for FCL's Proposal/RFP Management and Training Programs
- Managed the redesign of FCL training curriculum to support key distribution partners including Florida Blue direct sales center, Florida Blue group sales, FCL sales, CGA's and non-contracted agents
- Sales consultation with Florida Blue sales and national consultants in determining ancillary product positioning and strategy at group levels. Proactive in working solutions to solve public and national group issues

Sr. Project Consultant, (Sales Prospect To Enrolled), Florida Blue (2002 – 2003)

- Business process mapping to identify gaps and areas for improvement within organizational areas to include Florida Blue Sales, Florida Blue Product Development and FCL. Work resulted in the functional improvement and restructuring of the FCL subsidiary organization and Florida Blue sales process improvements
- Developed business requirements for new telephonic gatekeeper capability on BlueChoice products
- Project Lead responsibility for Channel Partner Data Management component of the Prospect-To-Enrolled project, including Siebel database design and population for sales channel information
- Effectively communicated and negotiated with principals at CGA's and non-contracted agent locations as well as key internal sales stakeholders

Channel Mix Manager, Corporate Sales & Marketing, Florida Blue (1999 – 2002)

- Field Sales Lead in developing Florida Blue's first go-to-market health distribution strategy resulting in sales organization redesign, improved segment coverage and increased sales
- Developed distribution strategy for Florida Blue's diversified lines of business including Life, Disability, Dental, Long-Term Care and Workers' Compensation
- Responsible for channel strategy development, implementation and on-going monitoring & evaluation
- Developed business and financial models utilizing sales forecasts, acquisition cost, price/product/buying preference and market research information as key drivers for all sales channels
- Effectively managed the acquisition of competitor HMO business to include design and implementation of commission/override schedule and channel conflict resolution (RBG/Principal)
- Sales Lead on SGBU Sales Improvement Project resulting in reduced sales/marketing acquisition cost and improved sales/enrollment cycle time in South Florida market through sales process redesign

Manager, Proposal Administration, Florida Blue (1992 – 1999)

- Functional leader for Florida Blue's Major Account Sales and Support activities
- Established/maintained effective collaborative relationships with all key areas of the organization resulting in successful sales outcomes for health and ancillary products
- Led sales strategies and sales support objectives toward the sale and retention of both Florida and National 300+ health and ancillary accounts involving custom benefits
- Managed increasing inventories of work for proposal development, contract development, custom benefit approvals, account implementation activities and ad-hoc collateral communications development
- Significantly increased proposal development efficiency while decreasing inventory backlog through successful development & implementation of automated proposal tools. Resulted in Florida Blue's ability to respond to ever-increasing volume of RFP/RFI requests without increasing proposal development FTE's
- Developed and managed a professional exempt staff of 9 employees and \$1.5 million annual budget

Senior Analyst, Market Research & Sales Operations, Florida Blue (1990 – 1992)

- Project Manager for sales force automation project covering a professional sales force of 80, resulting in increased sales of health and ancillary products through a highly functional territory management, sales prospecting and reporting tool
- Key communication and project interface with internal senior management and external business partners
- Managed the development of SOP's, User Manual and Training Manual for system deployment and rollout

Sales Representative; Marketing Services Coordinator, Technology Applications, Inc. (1988-1990)

- Sales production responsibility for custom software solutions. Promoted the organization and its services through sales presentations, proposals and consultative selling techniques
- Inside sales responsibility for the marketing services support function including proposal development/production, collateral communications development, advertising and promotion, press release communications, public/press relations, trade shows and lead generation. Strategic responsibility for research and competitor analysis, budget development and marketing/business plan development
- Built value proposition and positive image of organization through collaborative relationships/partnerships and campaign with media, prospects, vendors and other outside organizations

Manager, Marketing Services, Florida Blue (1987 - 1988)

- Effectively supported sales efforts of Florida Blue technology group in Florida and National markets through collateral development, advertising, direct mail, seminars/trade shows and other lead generation activities resulting in exceeding sales goals for two consecutive years
- Developed sales forecasts, strategic sales/marketing plan, sales/marketing budgets and liaison with external audiences including media, providers, facility administrators

National Marketing Representative, Florida Blue (1986 - 1987)

- Sales responsibility for Florida Blue technology group selling hospital, physician and dental system technology to BCBS plans and other national third-parties through client presentations, trade shows and seminars. Developed comprehensive sales/marketing plan for national account arena
- Consistently exceeded goals by placing business with 22 separate dealers covering 33 states

COMMUNITY

Planning Commissioner, City of Jacksonville Beach, Florida
2005-Present

Code Enforcement Board Member, City of Jacksonville Beach, Florida
2003-2005

Tournament Director, Jacksonville Cadillac Invitational
National Kidney Foundation
2005, 2006, 2007, 2008

EDUCATION

Bachelor of Science in Marketing, Jacksonville University, Jacksonville, Florida
Computer Science & Programming Minors

School of Business Administration, University of Michigan
Executive Education Programs

TRAINING / SKILLS

Florida Blue Management Development III Program, Florida Blue Project Management Methodology (PMM),
Microsoft Project, Microsoft Office (Word, Excel & PowerPoint), Access, Visio



Greg Sutton

Director, National/Public/Corp Sales
Florida Combined Life
Florida Blue

Greg Sutton is Sr. Director of National/Public/Corp Ancillary Sales. In this role, Sutton is responsible for sales, service and retention of all national segment, public segment and corporate/major accounts for ancillary products. He is also responsible for sales governance between Florida Combined Life and the Blue Plan parent organization Florida Blue. Sutton has nearly 30 years' experience in the health and life insurance industry, having been with Florida Combined Life and Florida Blue since October 1986. During his tenure, Sutton has served in various management and professional roles including Director of Alliance Management, Channel Mix Manager, and Manager of Sales Support and Operations. Sutton joined the ancillary organization over 9 years ago to provide insight and expertise in helping the health and ancillary organizations expand their combined product footprint in large accounts. This focus and expertise has afforded expansion and increased presence within the above markets.

Greg is a Trustee with the Jacksonville Area Chamber of Commerce. He has served as Assistant Chair for the National Kidney Foundation Cadillac Invitational. Active in the community, Sutton is Chairman for the City of Jacksonville Beach Planning Commission where he has served for ten years and has served on the City's Code Enforcement Board.

Sutton holds a Bachelor of Science in Marketing and minor in Computer Science from Jacksonville University. He has also completed numerous Executive Development courses at The University of Michigan's Stephen Ross School of Business.

Sutton has one son who attends the University of Florida. They currently reside in Jacksonville Beach, Florida.



Application for Appointment to City Boards

Personal Information (Please print or type)

| | |
|---|-------------------------------------|
| Name: <u>BILL SPANN</u> | Home Phone: <u>850-322-9855</u> |
| Home Address: <u>41534th Ave South Jax Bch 32250</u> | |
| E-Mail Address: <u>BSPANN@comcast.net</u> | Cell Phone: <u>850-322-9855</u> |
| Occupation: <u>Director, Military Affairs + Veterans</u> | Business Phone: <u>904-534-7265</u> |
| Business Name: <u>Dept. City of Jacksonville</u> | |
| Business Address: <u>117 West Duval St Suite 175 Jax FL 32202</u> | |

Eligibility - Please Circle

| | | | |
|---------------------------------------|--------------------------------------|-------------------------------------|--|
| Are you a resident of the City? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, length of time: <u>5+ years</u> |
| Are you a registered voter? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, what County: <u>Duval</u> |
| Do you own property in the City? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, address: <u>34th Ave S. Jax Bch 32250</u> |
| Do you hold a public office? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, Office name: <u>Director, CAS Military Affairs</u> |
| Are you employed by the City? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, position: _____ |
| Are you currently serving on a Board? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, Board Name: _____ |
| Have you been convicted of a felony? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |
| Have your civil rights been restored? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |
| Have you filed bankruptcy? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No

If yes, please provide details: _____

City Boards (Please indicate your preferences by ranking - denote your Primary choice with a "1", Secondary choice with a "2".)

| | |
|---|------------------------------|
| <u>3</u> Board of Adjustment | <u>2</u> Planning Commission |
| <u>1</u> Community Redevelopment Agency | <u>4</u> Pension Trustee |

Please list the type of City meetings you have attended: _____

Qualifications (Briefly describe specific expertise, abilities, or qualifications): 20 years Naval Officer
11 years state govt as chief of staff for 2 large state agencies

Education: college degree

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

Race

- African-American
- Asian/Pacific Islander
- American Indian/Alaskan

- Caucasian
- Hispanic
- Not Known

Gender

- Female
- Male

Physically Disabled

- Yes *VA SERVICE*
- No *DISABLED Vet 70%*

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete, or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete, or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Clerk and are valid for two years from the date they are submitted. All applicants are interviewed following their application submittal. When vacancies occur, the City Council considers all eligible applicants and votes to make board appointments.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

8/23/18
Date

[Signature]
Applicant's Signature

Please do not write below - Staff use

Date application received: _____

Interviewed on: _____

Eligible for appointment Yes No

If not eligible for appointment
Explanation: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

WILLIAM S. SPANN

415 34th Avenue South
Jacksonville Beach, Florida 32250
(850) 322-9855
E-mail: bspann@comcast.net

SUMMARY OF QUALIFICATIONS

- A polished and broadly experienced senior corporate officer with more than 15 years of private sector leadership and effective decision-making, plus a highly successful 20-year naval management career, retiring at the rank of Commander.
- Extensive public relations, and media management experience with large-scale organizations that include major universities, state government agencies, political campaigns and trade organizations, as well as the White House Press Corps; hands-on leadership of prominent national trade shows and conferences, and fundraising events generating millions of dollars.
- Exceptional leadership and team building qualities, with a well-documented background of success in hiring, training, mentoring, supervising and evaluating the performance of employees; notable for turning around poorly performing organizations, restoring profitability, innovative process improvement and instilling the core values that improve employee morale and increase productivity.
- A multi-faceted communications and logistics professional skilled in the promotion of highly successful community relations and grassroots outreach programs that have received national attention and awards that include five all-Navy PR Excellence Awards, *USA Today's "Make a Difference Day"* organization, The Council for the Advancement & Support of Education (CASE), and *The Princeton Review*.
- An accomplished public speaker and presenter with strong analytical and problem-solving abilities; excellent interpersonal and verbal/written communication skills that include authorship of innumerable gubernatorial and cabinet presentations, White House briefings, and congressional testimony.

PROFESSIONAL EXPERIENCE

- 2015 - Present
Director, Military Affairs and Veterans Department, Mayor Lenny Curry, Jacksonville, FL
Bill Spann was appointed by Mayor Lenny Curry -- and unanimously confirmed by all 19 members of the Jacksonville City Council. Oversees a staff of 19 which serve the Northeast Florida military and veteran's community assisting with recovery of VA benefits, VA claims, and liaison with the area's four military bases (Naval Air Station Jacksonville, Naval Submarine Base Kings Bay, USMC Blount Island Command and Naval Station Mayport) and other military commands. Among many other services, the office serves an average of nearly 10,000 veterans annually and connects those Vets with more than \$25.85M in new VA benefits each year. Increased service to NE Florida Vets from 4800/yr to nearly 10,000/yr in less than three years via an aggressive outreach and marketing campaign.
- 2013 - 2015
WG PITTS COMPANY, Jacksonville, Florida
Vice President of Procurement
- Led a \$4 million business unit bidding on and fulfilling federal government contracts. Responsible for seven staff members -- five employees in two Florida locations; one in New York state; and one in Ramstein-Miesenbach, Germany. Under his leadership, this multi-state, multi-national team doubled revenue to \$4 million in one year. The WG Pitts procurement team has procured more than \$100 million of products and services delivered, including: IT equipment; furniture; sports and recreation equipment; special event planning and execution; automotive and aviation equipment; medical equipment and office supplies; tools, hardware and machinery; cleaning, chemicals and general services; and general procurement supplies and services.
- Notable Achievements:*
- Authored a first-ever company-wide procurement policy manual formalizing one of five corporate business units.
 - Awarded and successfully performed multiple contracts in a variety of locations nationwide.
- 2011 - 2013
INTERNATIONAL PREMIUM CIGARS & PIPE RETAILERS ASSOCIATION, Columbus, Georgia
Chief Executive Officer (CEO)
- Hand-picked from a pool of over 100 candidates and tasked with stemming a 9-year decline in membership and negative budgets, recruit new members and restore fiscal stability.
 - Assumed control of a \$3 million annual budget and leadership of a staff of 8, plus planning and execution of the world's largest premium cigar and pipe trade show, a 300,000 sq.ft., 300 exhibitors trade show event averaging over 6,000 attendees.
- Notable Achievements:*
- Through aggressive membership drives and media campaigns increased membership by 6.6% and put budget into the black within the first year; won the coveted *Cigar Journal* Ambassador Award for legislative success in

defending the industry. *Led the planning and execution of the two most profitable annual trade shows in the 84-year history of the IPCPR, earning more than \$3.5 million in profit.*

- 2009 -
2011
- FLORIDA OFFICE OF FINANCIAL REGULATION, Tallahassee, Florida**
Chief of Staff
- Recruited to this position by state Cabinet staff to assist newly-appointed Commissioner in improving professional performance of a staff of 450 individuals, and to address negative media reporting and charges of ineffective management.
 - Provided leadership and executive-level decision-making targeted toward improving legislatively-mandated performance measures and building team spirit; successfully raised staff morale, enhanced on-the-job performance and instituted a new leadership culture.

- 2006 -
2009
- ASSOCIATED GENERAL CONTRACTORS OF GREATER FLORIDA, Tallahassee, Florida**
President/Chief Executive Officer (CEO)
- Recruited and tasked with turning around a failing commercial trade association and assuming responsibility for presenting and pushing through legislative initiatives crucial to the welfare and growth of Florida's general contracting industry.
- Notable Achievements:*
- Within one year, led the AGCGF to nation-leading financial and membership growth, achieving 54% membership growth and 102% financial improvement over previous year, receiving two National Performance Awards.
 - Enjoyed 92% success rate (2007) with 12 of 13 bills being either passed or defeated in accordance with membership initiatives; despite only 313 of 2,500 proposed bills being passed on to the governor, AGCGF was 9 for 12 (75%) success rate, and in 2009, went 16 for 18.

- 2003 -
2006
- FLORIDA DEPARTMENT OF CHILDREN & FAMILIES, Tallahassee, Florida**
Chief of Staff/Deputy Chief of Staff/Communications Director
- Following two promotions within 17 months, from Communications Director and Deputy Chief of Staff, hand-picked for the high-profile position of Chief of Staff to the Agency Secretary, an appointee of the governor, overseeing the daily operations of 14,000 employees across 15 Districts and serving as chief media spokesperson during a difficult period characterized by public/media scrutiny, internal investigations, and significant leadership turnover.
 - Assumed additional responsibilities including Agency Emergency Coordination Officer (ECO) and re-wrote the department's Continuity of Operations Plan, described by the Director of FEMA as "one of the best plans in the state."

- 2000 -
2003
- UNITED STATES NAVAL ACADEMY, Annapolis, Maryland**
Director of Public Relations
- Led 7 university divisions and the largest public relations staff in the United States Navy, overseeing the daily activities of Media Relations, Community Relations, Publications, Internal Communications, Photography, Visit Services and Public Inquiries.
 - Provided leadership and executive-level decision-making for 16 civilian and 4 military staff, managing \$1 million in overhead expenditures in addition to an annual \$115,000 materials budget.
 - Hands-on direction, planning and execution of an annual work product exceeding 500 media inquiries, 2,500 hometown news releases, 150 feature stories, 44 weekly newspapers (10,000 weekly circulation), and 30,000 hours of community service.

EDUCATION, AWARDS & AFFILIATIONS

KENYON COLLEGE, Gambier, Ohio
Bachelor of Arts

DEFENSE INFORMATION SCHOOL (United States Navy)
Graduate-level Public Relations -- Distinguished Honor Graduate; highest GPA achieved to date

DEFENSE LANGUAGE SCHOOL, Monterey, California
Japanese Language (1-year course)

State of Florida Department of Children and Families, Tallahassee: Two Outstanding Performance Awards

United States Navy: Five All-Navy awards for Public Relations; Navy & Marine Corps Relief Society Distinguished Service Fund-Raising Award

Public Relations Society of America, Co-Chairman; Counselors to Higher Education, Board Member; Guardian ad Litem Program, Child Advocate Volunteer; Guardian ad Litem Foundation, Board Member.

City of Jacksonville Beach
 Office of the City Clerk
 11 North 3rd Street
 Jacksonville Beach, Florida 32250



Phone: (904) 247-6299 ext 10
 FAX: (904) 247-6256
 E-mail: cityclerk@jaxbchfl.net

Received
 JUN 07 2013
 Jacksonville Beach City Clerk

Application for Appointment to City Boards

Personal Information (Please print or type)

Name: John P. Gray Jr. Home Phone: _____
 Home Address: 3972 Poincianna Blvd. Jax Beach, FL 32250
 E-Mail Address: johngray04@comcast.net Call Phone: 904-655-2612
 Occupation: Vice President, Business Development Business Phone: 904-737-8673
 Business Name: Restore 24
 Business Address: 5152 University Dr W #1 Jacksonville, FL 32216

Eligibility – Please Circle

| | | | |
|---------------------------------------|--------------------------------------|-------------------------------------|--|
| Are you a resident of the City? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, length of time: <u>7 1/2 yrs</u> |
| Are you a registered voter? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, what County: <u>Duval</u> |
| Do you own property in the City? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, address: <u>3972 Poincianna Blvd Jax Beach</u> |
| Do you hold a public office? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, Office name: _____ |
| Are you employed by the City? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, position: _____ |
| Are you currently serving on a Board? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, Board Name: <u>First Coast Apt. Assoc.</u> |
| Have you been convicted of a felony? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |
| Have your civil rights been restored? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |
| Have you filed bankruptcy? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No

If yes, please provide details:

City Boards (Please indicate your preferences by ranking - denote your Primary choice with a "1", Secondary choice with a "2".)

| | |
|---|------------------------------|
| <u>3</u> Board of Adjustment | <u>2</u> Planning Commission |
| <u>1</u> Community Redevelopment Agency | <u>4</u> Pension Trustee |

Please list the type of City meetings you have attended: City Council & public hearings

Qualifications (Briefly describe specific expertise, abilities, or qualifications): Served on the First Coast Apt. Assoc. Board of Directors for more than 25 years, current position, Director Emeritus. Prior President of Sail Care Condo Association

Education: Bay High School, Panama City FL, 2 years Gulf Coast Community College

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

Race

- African-American
- Asian/Pacific Islander
- American Indian/Alaskan

- Caucasian
- Hispanic
- Not Known

Gender

- Female
- Male

Physically Disabled

- Yes
- No

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

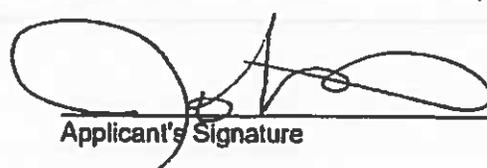
I understand that any false, incomplete, or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete, or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Clerk and are valid for two years from the date they are submitted. All applicants are interviewed following their application submittal. When vacancies occur, the City Council considers all eligible applicants and votes to make board appointments.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

Date 6/5/2019


Applicant's Signature

Please do not write below - Staff use

Date application received: _____

Interviewed on: _____

Eligible for appointment Yes No

If not eligible for appointment

Explanation: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Thank you card sent 4/24/19.

City of Jacksonville Beach
Office of the City Clerk
11 North 3rd Street
Jacksonville Beach, Florida 32250



Phone: (904) 247-6299 ext 10
FAX: (904) 247-6256
E-mail: cityclerk@jaxbchfl.net

Application for Appointment to City Boards

Received
APR 23 2019

Personal Information (Please print or type)

Name: Jennie Mazur Home Phone: 860-604-2101

Home Address: 1806 Evans Dr. South Jacksonville Beach Florida 32250

E-Mail Address: jennie@tailoredcampaigns.com Cell Phone: 860-604-2101

Occupation: Public Relations Consultant Business Phone: 860-604-2101

Business Name: Contractor

Business Address: see home address

Eligibility - Please Circle

- Are you a resident of the City? Yes No
- Are you a registered voter? Yes No
- Do you own property in the City? Yes No
- Do you hold a public office? Yes No
- Are you employed by the City? Yes No
- Are you currently serving on a Board? Yes No
- Have you been convicted of a felony? Yes No
- Have your civil rights been restored? Yes No
- Have you filed bankruptcy? Yes No

Approx. 10 years, I moved from NYC in 2007 & lived in Ponte Vedra Beach briefly first

If yes, length of time: lived in Ponte Vedra Beach briefly first

If yes, what County: Duval - DOB 7/5/1984

If yes, address: 914 16th Ave. South, 1806 Evans Dr. S

If yes, Office name: _____

If yes, position: _____

If yes, Board Name: L'Arche Jacksonville

If yes, provide date: _____

If yes, provide date: _____

If yes, provide date: _____

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No

If yes, please provide details:

City Boards (Please indicate your preferences by ranking - denote your Primary choice with a "1", Secondary choice with a "2".)

| | | | |
|---|--------------------------------|---|---------------------|
| 3 | Board of Adjustment | 2 | Planning Commission |
| 1 | Community Redevelopment Agency | 4 | Pension Trustee |

Please list the type of City meetings you have attended: Mainly gatherings surrounding voters/ candidates during elections

Qualifications (Briefly describe specific expertise, abilities, or qualifications) Please see attached resume.

Education: _____

Bachelors of Communications, Quinnipiac University

Blueprint for Leadership - Board of Directors Leadership Training Cohort 2014

Continuing Education - Various courses, University of North Florida

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

| <u>Race</u> | <u>Gender</u> | <u>Physically Disabled</u> |
|--|---|------------------------------|
| <input type="checkbox"/> African-American | <input checked="" type="checkbox"/> Caucasian | <input type="checkbox"/> Yes |
| <input type="checkbox"/> Asian/Pacific Islander | <input type="checkbox"/> Hispanic | <input type="checkbox"/> No |
| <input type="checkbox"/> American Indian/Alaskan | <input type="checkbox"/> Not Known | |
| | <input checked="" type="checkbox"/> Female | |
| | <input type="checkbox"/> Male | |

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

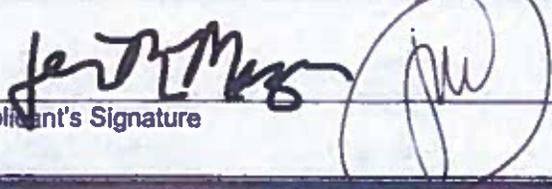
I understand that any false, incomplete, or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete, or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

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Applications are submitted to the City Clerk and are valid for two years from the date they are submitted. All applicants are interviewed following their application submittal. When vacancies occur, the City Council considers all eligible applicants and votes to make board appointments.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

4/22/2019
Date _____


Applicant's Signature _____

Please do not write below - Staff use

Date application received: _____

Interviewed on: _____

Eligible for appointment **Yes** **No**

If not eligible for appointment
Explanation: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Jennie Mazur

Media and Public Relations Manager

1806 Evans Dr. South
Jacksonville Beach, FL 32250
(860) 604-2101
jennie@tailoredcampaigns.com

For Immediate Release

Tailored Campaigns, Contractor

2014 to Present

Full client services and management of client PR and media accounts. Strategic planning, development and implementation of branding, marketing, public relations, website development, event planning and social media.

Creation of campaign messaging for digital communications, advertising collateral and promotional partnerships for various clients.

Vendor management for outsourced services (SEO, graphic design.)

Agency a la Carte, Consultant

2015 to Present

Contractor for leading Marketing and PR staffing agency. Client and project work includes (but not limited to) copywriting, press list development, press releases, media outreach, media management, and marketing project management.

MBP Consultants, Consultant

2016-Present

Develop targeted databases covering top online, print and broadcast media outlets to approach for introductory meetings known as desksides in order to gain coverage for client, organization or brand. Utilizing resources such as press wires and key industry media contacts, seeking to gain coverage via digital and press outlets garnering brand attention and recognition among potential clients and relevant industry media.

Leverage SEO strategies when developing materials, using keywords and distribution via a wire service to increase search rankings, secure online pick-up and promote user adoption.

Content creation and distribution as determined by client agreements. This applies to social media post, thought articles and press pitches.

Strength

PR & Media Relations · Writing and Content Development · Project Management · Event Management · Brand Management · Digital/Social Media · Team Leadership and Enthusiasm

Leadership

L'Arche Jacksonville Board of Directors 2014 - Present,
President Elect 2019

Project Bravo Zulu Board of Directors Present

Leukemia & Lymphoma Society Executive Leadership Committee Present

Leukemia & Lymphoma Society Woman of the Year Candidate 2018

GrieveWell Public Relations and Marketing Representative 2017 - Present

Drug Free Duval Public Relations and Marketing Representative 2015 - 2019

Jacksonville Humane Society Volunteer and Foster Present

View additional professional experience and endorsements via

<https://www.linkedin.com/in/jenniemazur/>

(continued)

EDUCATION

Quinnipiac University Hamden, CT — *Bachelor of Arts*
2003-2006
Concentration in Media and Business Management

PROJECTS

PGA Entertainment — *Freelance Production Assistant*

Golf Resource Group (MyGolfPros.com) — *Writer & Content Developer*

Intracoastal Connector — *Writer/Reporter*

VOID — *Writer/Reporter*

Crafts of Good Hope — *Cape Town, South Africa*

Writer and narrator to a documentary aimed at raising awareness surrounding the issues of poverty and HIV in relation to local craft.

Tech

Proficient in Cision, ProWorkFlow 6, MS Office (Word, Excel, PPT), Internet, Microsoft GP, CRM Platforms, Hootsuite, ENPS Newsroom/Production Application, MAC, Final Cut Pro HD.

###

Justin Lerman

1732 7th Street North, Jacksonville Beach, FL 32250
justinlerman@gmail.com
www.justinlerman.com
(561) 926-0214

EDUCATION

| | | |
|--------------|---|------------------|
| 2014-Present | UNIVERSITY OF NORTH FLORIDA <i>Doctor of Education in Educational Leadership and Technology</i> | Jacksonville, FL |
| 2012-2013 | UNIVERSITY OF NORTH FLORIDA <i>Masters of Educational Leadership and Technology</i> | |
| 2007-2011 | UNIVERSITY OF NORTH FLORIDA <i>Bachelor of Arts in Education</i> | |

EXPERIENCE

| | | |
|--------------|--|------------------|
| 2017-Present | MEDTRONIC <i>Instructional Designer</i> <ul style="list-style-type: none">• Develop and report relevant metrics to monitor the compliance and effectiveness of the training system• Created a training strategy, with harmonized, sustainable approaches for new hire and refresher training, instructor qualification, role-based curricula, and core curricula for employees, contractors and consultants• Develop instructional content and make recommendations regarding course design, technology, instructional delivery options and measurement and assessment strategies• Ensure training programs and processes comply with all regulations and standards• Consult with subject matter experts | Jacksonville, FL |
| 2013-2017 | UNF CENTER FOR INSTRUCTION & RESEARCH TECHNOLOGY <i>Coordinator of Online Learning Training</i> <ul style="list-style-type: none">• Design both synchronous and asynchronous online courses• Develop course curriculum to train end-users on software use and application• Maintain web sites and online databases used for distance learning programs• Communicate to faculty and students any change or updates to distance learning courses and materials• Support Faculty and Staff on learning management system related issues | Jacksonville, FL |
| 2013-Present | UNF COLLEGE OF EDUCATION <i>Adjunct Professor</i> <ul style="list-style-type: none">• Used a wide variety of technologies and instructional methodologies to keep course fresh and engaging• Provide personalized feedback for all assignments submitted | Jacksonville, FL |
| 2012-2013 | UNFIT DEPARTMENT <i>Help Desk Technician</i> <ul style="list-style-type: none">• Provided tier one support by phone and in person as needed to minimize downtime• Performed troubleshooting and implemented solutions, documented help desk tickets/resolutions• Worked with C techs, reimaging computer labs | Jacksonville, FL |
| 2007-2011 | UNIVERSITY OF NORTH FLORIDA OSPREY TELEVISION <i>Osprey TV Station Manager</i> <ul style="list-style-type: none">• Responsible for hiring, managing and maintaining a staff• Managed the budget <i>Osprey TV Technical Director</i> <ul style="list-style-type: none">• Created and maintained official Osprey TV website• Responsible for maintaining servers | Jacksonville, FL |
| 2007-2011 | Camp Geshet <i>Camp Technical Director</i> <ul style="list-style-type: none">• Responsible for hiring, managing and maintaining a staff• Create and present a budget based on the guidelines of the Finance Committee• Track and record actual spending and compare to budget weekly• Oversee all transportation into and out of the camp• Create daily schedule for campers and staff <i>Head of Waterfront</i> <ul style="list-style-type: none">• Responsible for health and safety procedures of the camp• Attended leadership seminar in Waynesboro, Pennsylvania to improve leadership skills• Led team in teaching advanced swimming levels to campers - course had a 100% pass rate | Ontario, Canada |

SKILLS AND ACTIVITIES

- Skilled in Adult Learning Theory, Technical Writing, Instructional Design, Developing & Defending Quality Processes, CAPA, Root Cause Analysis, and Conducting I.I.T
- Proficient in Adobe Captivate, Adobe Creative Cloud Suite, Articulate Storyline, WordPress, Microsoft Office, Video Editing, computer hardware repair, Microsoft SharePoint, Blackboard, Canvas, Cornerstone, Saba, Workday, Agile PLM, and TrackWise
- Lean Six Sigma Yellow Belt
- Graduate of the Illinois Online Network, Master Online Teacher Certification Program
- Certified Quality Matters Program, Apply the QM Rubric
- Certified Blackboard Learn Trainer

PRESENTATIONS & PUBLICATIONS

- Lerman, J. (2017) Virtual Mentoring: Harnessing the Power of Technology to Develop a K-20 Leadership Collaborative. Presented at Society for Information Technology and Teacher Education, Austin, TX
- Parlette, R., Archer, A., Lerman, J., & Bracewell, M. (2017). Top-Notch templates: Your secret weapon in successfully meeting QM standards. Presented at InstructureCon 2017, Keystone, CO.
- Parlette, R., Archer, A., Lerman, J., & Bracewell, M. (2017). Building an instructional design sandbox and faculty development portal in Canvas. Presented at InstructureCon 2017, Keystone, CO.
- Hulen K., Lerman J., L'Ecuyer R., Fuller J. (2015) A Systematic Approach To Converting An Entire Degree Program To Fully Online. Presented at the 8th Annual Emerging Technologies For Online Learning Conference, Dallas, TX.
- Miller, D., Lerman, J. (2014) Developing Faculty Experts in Distance Learning: Unanticipated Benefits. Presented at the 20th Annual Online Learning Consortium International Conference, Orlando, FL.

Interviewed 5/5/11

City of Jacksonville Beach
Office of the City Clerk
11 North 3rd Street
Jacksonville Beach, Florida 32250



Phone: (904) 247-6299 ext 10
FAX: (904) 247-6256
E-mail: cityclerk@jaxbchfl.net

Application for Appointment to City Boards

Personal Information (Please print or type)

| | |
|---|-------------------------------------|
| Name: <u>Justin Michael Lerman</u> | Home Phone: <u>561.926.0214</u> |
| Home Address: <u>1732 7th Street North Jacksonville Beach FL, 32250</u> | |
| E-Mail Address: <u>justinlerman@gmail.com</u> | FAX: <u>N/A</u> |
| Business: <u>University of North Florida</u> | Business Phone: <u>904.620.5299</u> |
| Business Address: <u>1 UNF Drive Jacksonville FL 32224</u> | |

Eligibility

| | | | |
|---------------------------------------|---|--|--|
| Are you a resident of the City? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, length of time: <u>1 Year</u> |
| Are you a registered voter? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, what County: <u>U.S.A</u> |
| Do you own property in the City? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, address: <u>1732 7th Street North Jacksonville Beach</u> |
| Do you hold a public office? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, Office name: _____ |
| Are you employed by the City? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, position: _____ |
| Are you currently serving on a Board? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, Board Name: _____ |
| Have you been convicted of a felony? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | If yes, provide date: _____ |
| Have your civil rights been restored? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | If yes, provide date: <u>N/A</u> |

March 2015

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No
If yes, please provide details: _____

City Boards (Please indicate your preferences by ranking - denote your first choice with a "1", second choice with a "2", etc.)

| | | | |
|---|--------------------------------|---|---------------------|
| | Board of Adjustment | 1 | Planning Commission |
| 2 | Community Redevelopment Agency | | Pension Trustee |

Please per email

Please list City meetings you have attended: I attended a city meeting on February 07, 2011 regarding special permits to sell alcohol past midnight.

Qualifications (Briefly describe specific expertise, abilities or qualifications)

- Good organizational and negation skills
- Excellent written and spoken communication skills
- Logical approach to solving problems
- Team player
- Strong computer skills
- Equal opportunist

Please see attached resume for experience and education.

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please check the appropriate boxes.

Race

- African-American
 Asian/Pacific Islander
 American Indian/Alaskan Native

- Caucasian
 Hispanic
 Not Known

Gender

- Female
 Male

Physically Disabled

- Yes
 No

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

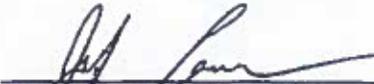
I understand that any false, incomplete or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Council when vacancies occur and are effective for two years from date of completion.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

11/2/15
Date


Applicant's Signature

Please do not write below - Staff use



RECEIVED

JUN 24 2019

City Clerk

Application for Appointment to City Boards

Personal Information (Please print or type)

Name: GERHARD (GARY) PAETAU Home Phone: NA
 Home Address: 725 BONAIRE CIRCLE, JACKSONVILLE BEACH, FL 32250
 E-Mail Address: G.PAETAU@GMAIL.COM Cell Phone: 404.317.0322
 Occupation: ARCHITECT / PROJ. MANAG / REAL ESTATE DEV. Business Phone: N/A
 Business Name: RETIRED
 Business Address: N/A

Eligibility - Please Circle

| | | | |
|---------------------------------------|--------------------------------------|-------------------------------------|---|
| Are you a resident of the City? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, length of time: <u>MORE THAN 2 YEARS</u> |
| Are you a registered voter? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, what County: <u>DUVAL</u> |
| Do you own property in the City? | <input checked="" type="radio"/> Yes | <input type="radio"/> No | If yes, address: <u>725 BONAIRE CIRCLE, JAX BEACH, FL 32250</u> |
| Do you hold a public office? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, Office name: _____ |
| Are you employed by the City? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, position: _____ |
| Are you currently serving on a Board? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, Board Name: _____ |
| Have you been convicted of a felony? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |
| Have your civil rights been restored? | <input type="radio"/> Yes | <input checked="" type="radio"/> No | If yes, provide date: _____ |

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No

If yes, please provide details: _____

City Boards (Please indicate your preferences by ranking - denote your first choice with a "1", second choice with a "2", etc.)

| | | | |
|----------|--------------------------------|----------|---------------------|
| <u>3</u> | Board of Adjustment | <u>2</u> | Planning Commission |
| <u>1</u> | Community Redevelopment Agency | | Pension Trustee |

Please list the type of City meetings you have attended: City Council, CRA, Planning Commission, Board of Adjustments, Council Workshops, Citizens on Patrol

Qualifications (Briefly describe specific expertise, abilities or qualifications) Have professional experience as an architect, project manager and in real estate development. Throughout my career I have served on county zoning boards, village planning boards,

homeowner associations and architectural/construction review boards.

EDUCATION: Bachelor of Science in Architecture, University of Illinois Business Courses, Kansas State University

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

Race

- African-American
 Caucasian
 Asian/Pacific Islander
 Hispanic
 American Indian/Alaskan Native
 Not Known

Gender

- Female
 Male

Physically Disabled

- Yes
 No

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Council when vacancies occur and are effective for two years from date of completion.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

6.24.2019
Date

Gerald P. ...
Applicant's Signature

Please do not write below - Staff use

Date application received: _____

Interviewed on: _____

Eligible for appointment **Yes** **No** If not eligible for appointment
Explanation: _____

Appointed to: _____ Date: _____

Appointed to: _____ Date: _____

Appointed to: _____ Date: _____

GERHARD (GARY) PAETAU, AIA

725 Bonaire Circle, Jacksonville Beach, FL 32250

(404) 317-0322

gpaetau@gmail.com

EXECUTIVE SUMMARY

An energetic and focused decision-making leader with extensive business development, strategic planning, project management and technical skills. One who has demonstrated effective client skills, taking visionary concepts and transforming them into award winning and sustainable projects. Along with an outstanding reputation for achieving project budget, schedule, quality and delivery success, believed by others to be impossible.

PROFESSIONAL ACHIEVEMENTS

OAC SOLUTIONS

January 2014- Present

As firm Principal, responsible for providing owners, architects and contractors personalized real estate, business development, project management, planning, design and construction consulting services. Extensive technical and leadership expertise allows me to offer clients quality and sustainable solutions where value is maximized and risks mitigated from project inception to completion.

EMORY UNIVERSITY- Atlanta, Georgia

January 2013- December 2013

Associate Vice President of Planning, Design and Construction, responsible for management of a team of 25 professionals in the planning, design and construction management for \$300M of Emory University capital and renovation projects. Collaborated with staff, administration, users, County and State entities to successfully deliver projects from early design through construction completion and project close-out.

CARTER - Atlanta, Georgia

July 1993 – October 2012

Recruited and promoted to Senior Vice President/Development Partner for this national real estate firm. Founded and headed Carter's Program Management Practice Group of 15 professionals, providing owner representative/program management services. Responsible for and managed the Group's overall success and financial profitability. Developed new business opportunities generating over \$45M in revenue. Established long term client relationships evidenced by multi-project implementation on numerous campuses.

Created team environments and successfully delivered 10M square feet, \$2.5B in construction of various types of projects including academic, research, healthcare, recreation, housing and athletic facilities, resulting in award winning and LEED certified projects. Collaborated with presidents, governing boards, foundations and administration on strategic planning, funding/financing goals, project programming and design objectives. Implemented new financing, contracting and fast-track project delivery options for large facility and capital programs. These concepts returned significant cost and schedule savings for the University System of Georgia's \$110M, 8 campus expansion program, Valdosta State University's \$160M, 7 building and Agnes Scott College's \$150M, 12 building renovation and expansion programs.

PROJECT MANAGEMENT CONSULTING - Marietta, Georgia

1991 – 1993

As Principal and founder, established Project Management Consulting to provide owners, consultants and contractors a broad scope of unique design, construction and project management consulting services. Services were provided from pre-development to project close-out including: project planning, site selection, contract negotiations, budget development, scheduling, consultant selection, design review and

coordination, bidding, construction review and monitoring, close-out and move-in . Successfully managed and delivered projects totaling over \$30M in construction cost including retail, housing, corporate headquarters, institutional and municipal projects.

COOPER CARRY AND ASSOCIATES - Atlanta, Georgia
1983 - 1991

Recruited and promoted to Senior Associate Partner/Project Manager at this national architectural firm. Managed daily staffing requirements for this 170 person organization, including hiring and training and employee performance. Developed project financial plans, budgets and maintained profit goals. Implemented improvement strategies for technical and construction issues resulting in improved contract documents and construction coordination.

As Project Manager and primary client contact for AT&T's \$70M Regional Data Center and National Service Industries \$30M corporate headquarters, had total project responsibility from initial interview through construction completion. Contracted and coordinated project design, engineering and specialty consultants. Responsible for project's aesthetic, functional, technical, environmental and construction cost requirements resulting in award winning projects completed on time and in budget. Interfaced and coordinated contractors during construction to assure compliance with project schedules, contract documents and costs.

SKIDMORE, OWINGS & MERRILL - Chicago, Illinois
1973 - 1983

As a senior architect at this international architectural/engineering firm, was responsible for contract document completion for hospitals, historic renovations, airports, new towns, universities and mixed-use high-rise projects. Successfully transformed architectural concepts into construction documents. Utilized extensive knowledge of construction materials and techniques to complete complicated, mixed-use high-rise projects including Sears Tower, 63-story Olympia Center and 58-story Onterie Centre.

Promoted to Associate Partner/Technical Coordinator and managed a 200 person architectural and engineering team for the design and construction of major fast-track projects, including the \$7B New Jeddah International Airport. Directed and coordinated design, engineering and specialty consultants. Interfaced continuously with clients and contractors to assure project success.

EDUCATION

- Bachelor of Science in Architecture, University of Illinois, 1973

PROFESSIONAL and CIVIC INVOLVEMENT

- Jacksonville Beach Police- Citizen on Patrol Volunteer
- Jacksonville Beach Police- Citizen's Police Academy (Class 40)
- Vice President, Ocean Cay Homeowners Association, Jacksonville Beach, Florida
- Registered Architect
- Emeritus Member, American Institute of Architects (AIA)
- Past Member, United States Green Building Council (USGBC)
- Past Commissioner, Board of Zoning Appeals, Cobb County, Georgia
- Past Member, Planning & Zoning Board, Village of Hinsdale, Hinsdale, Illinois
- Past President, Piedmont Chase Homeowners Association, Cobb County, Georgia
- Past Member, University System of Georgia Facilities Advisory Board
- Past Member, State of Georgia Construction Manual Editorial Review Board



Application for Appointment to City Boards

Personal Information *(Please print or type)*

| | |
|--|-------------------------------------|
| Name: <u>Sean Shapiro</u> | Home Phone: <u>904-607-5031</u> |
| Home Address: <u>1745 Pullian Street Jacksonville Beach, FL 32250</u> | |
| E-Mail Address: <u>sean@reliantroofing.com</u> | Cell Phone: <u>904-607-5031</u> |
| Occupation: <u>CEO of Reliant Roofing, Inc.</u> | Business Phone: <u>904-657-0880</u> |
| Business Name: <u>Reliant Roofing, Inc.</u> | |
| Business Address: <u>4230 Pablo Professional Court #155 Jacksonville, FL 32224</u> | |

Eligibility – Please Circle

| | | | |
|---------------------------------------|------------|-----------|---|
| Are you a resident of the City? | Yes | No | If yes, length of time: <u>7/26/2013</u> |
| Are you a registered voter? | Yes | No | If yes, what County: <u>Duval</u> |
| Do you own property in the City? | Yes | No | If yes, address: <u>1745 Pullian Street</u> |
| Do you hold a public office? | Yes | No | If yes, Office name: _____ |
| Are you employed by the City? | Yes | No | If yes, position: _____ |
| Are you currently serving on a Board? | Yes | No | If yes, Board Name: _____ |
| Have you been convicted of a felony? | Yes | No | If yes, provide date: _____ |
| Have your civil rights been restored? | Yes | No | If yes, provide date: _____ |
| Have you filed bankruptcy? | Yes | No | If yes, provide date: _____ |

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? **Yes** **No**

If yes, please provide details:

City Boards *(Please indicate your preferences by ranking - denote your Primary choice with a "1", Secondary choice with a "2".)*

| | |
|----------------------------------|-----------------------|
| Board of Adjustment | 1 Planning Commission |
| 2 Community Redevelopment Agency | Pension Trustee |

Please list the type of City meetings you have attended: Planning Commission and Board of Adjustment

Qualifications *(Briefly describe specific expertise, abilities, or qualifications)* I have an extensive background in real estate development in Duval county. I have renovated and built numerous projects and have a good understanding of planning and development.

| | |
|------------|---|
| Education: | <u>Bachelors in Business Administration with a focus in GIS and Real Estate from the University of Florida.</u> |
| | <u>Graduated in December of 2010.</u> |
| | <u>Licensed Real Estate Sales Associate in Florida.</u> |
| | _____ |
| | _____ |
| | _____ |

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

| <u>Race</u> | <u>Gender</u> | <u>Physically Disabled</u> |
|--|---|--|
| <input type="checkbox"/> African-American | <input checked="" type="checkbox"/> Caucasian | <input type="checkbox"/> Yes |
| <input type="checkbox"/> Asian/Pacific Islander | <input type="checkbox"/> Hispanic | <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> American Indian/Alaskan | <input type="checkbox"/> Not Known | |

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete, or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete, or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Clerk and are valid for two years from the date they are submitted. All applicants are interviewed following their application submittal. When vacancies occur, the City Council considers all eligible applicants and votes to make board appointments.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

3/7/2019

 Date



 Applicant's Signature

Please do not write below - Staff use

Date application received: _____

Interviewed on: _____

Eligible for appointment **Yes** **No**

If not eligible for appointment
 Explanation: _____

Appointed to: _____ Date: _____

Appointed to: _____ Date: _____

Appointed to: _____ Date: _____



Application for Appointment to City Boards

Personal Information (Please print or type)

Name: Samuel A. Langham Home Phone: 904-249-3403
 Home Address: 138 32nd Avenue South, Jacksonville Beach, FL 32250
 E-Mail Address: salangham@reabc.com Cell Phone: 904-613-9122
 Occupation: Real Estate Appraisal, Brokerage & Consulting Business Phone: 904-249-3403
 Business Name: Langham Appraisals, Inc.
 Business Address: 138 32nd Avenue S., Jacksonville Beach, FL 32250

Eligibility – Please Circle

| | | | |
|---------------------------------------|---|--|---|
| Are you a resident of the City? | <input checked="" type="checkbox"/> Yes | No | If yes, length of time: <u>31 Years</u> |
| Are you a registered voter? | <input checked="" type="checkbox"/> Yes | No | If yes, what County: <u>Duval</u> |
| Do you own property in the City? | <input checked="" type="checkbox"/> Yes | No | If yes, address: <u>138 32nd Ave S., Jax Bch., FL</u> |
| Do you hold a public office? | Yes | No <input checked="" type="checkbox"/> | If yes, Office name: _____ |
| Are you employed by the City? | Yes | No <input checked="" type="checkbox"/> | If yes, position: _____ |
| Are you currently serving on a Board? | Yes | No <input checked="" type="checkbox"/> | If yes, Board Name: _____ |
| Have you been convicted of a felony? | Yes | No <input checked="" type="checkbox"/> | If yes, provide date: _____ |
| Have your civil rights been restored? | Yes | No | If yes, provide date: _____ |
| Have you filed bankruptcy? | Yes | No <input checked="" type="checkbox"/> | If yes, provide date: _____ |

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No

If yes, please provide details:

I have provided appraisal services to the COJB in the past.

City Boards (Please indicate your preferences by ranking - denote your Primary choice with a "1", Secondary choice with a "2".)

| | | | |
|----------|--------------------------------|----------|---------------------|
| <u>4</u> | Board of Adjustment | <u>2</u> | Planning Commission |
| <u>1</u> | Community Redevelopment Agency | <u>3</u> | Pension Trustee |

Please list the type of City meetings you have attended: _____

Qualifications (Briefly describe specific expertise, abilities, or qualifications) See attached professional resume

Education: _____

Application for Appointment to City Boards (cont.)

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

| <u>Race</u> | <u>Gender</u> | <u>Physically Disabled</u> |
|--|--|--|
| <input type="checkbox"/> African-American | <input type="checkbox"/> Caucasian | <input type="checkbox"/> Yes |
| <input type="checkbox"/> Asian/Pacific Islander | <input type="checkbox"/> Hispanic | <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> American Indian/Alaskan | <input type="checkbox"/> Not Known | |
| | <input type="checkbox"/> Female | |
| | <input checked="" type="checkbox"/> Male | |

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete, or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete, or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Clerk and are valid for two years from the date they are submitted. All applicants are interviewed following their application submittal. When vacancies occur, the City Council considers all eligible applicants and votes to make board appointments.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

May 25, 2019 _____
 Date Applicant's Signature

Please do not write below -- Staff use

Date application received: _____

Interviewed on: _____

Eligible for appointment Yes No If not eligible for appointment Explanation: _____

Appointed to: _____ Date: _____

Appointed to: _____ Date: _____

Appointed to: _____ Date: _____



Application for Appointment to City Boards

Personal Information (Please print or type)

| | |
|---|---------------------------------------|
| Name <u>Catherine M Carmichael</u> | Home Phone: <u>(850) 443-4084</u> |
| Home Address: <u>83 30th Avenue, South Jacksonville Beach, FL 32250</u> | |
| E-Mail Address: <u>Catiecarmichael@gmail.com</u> | Cell Phone: <u>(850) 443-4084</u> |
| Occupation: <u>Senior Consultant Government Relations</u> | Business Phone: <u>(850) 443-4084</u> |
| Business Name: <u>National Strategies, LLC</u> | |
| Business Address: <u>1990 K St NW Suite 320 Washington, DC 20006</u> | |

Eligibility – Please Circle

| | | | |
|---------------------------------------|---|--|--|
| Are you a resident of the City? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | If yes, length of time: <u>2 1/2 years</u> |
| Are you a registered voter? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | If yes, what County: <u>Duval</u> |
| Do you own property in the City? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | If yes, address: _____ |
| Do you hold a public office? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | If yes, Office name: _____ |
| Are you employed by the City? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | If yes, position: _____ |
| Are you currently serving on a Board? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | If yes, Board Name: _____ |
| Have you been convicted of a felony? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | If yes, provide date: _____ |
| Have your civil rights been restored? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | If yes, provide date: _____ |
| Have you filed bankruptcy? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | If yes, provide date: _____ |

Potential Conflict of Interest: Have you ever been engaged in the management/ownership of any business enterprise that has a financial interest with the City of Jacksonville Beach? Yes No

If yes, please provide details: _____

City Boards (Please indicate your preferences by ranking - denote your Primary choice with a "1", Secondary choice with a "2".)

| | |
|--------------------------------|-----------------------|
| Board of Adjustment | 1 Planning Commission |
| Community Redevelopment Agency | Pension Trustee |

Please list the type of City meetings you have attended: _____

Qualifications (Briefly describe specific expertise, abilities, or qualifications) I have been working with government entities for over 20 years as a Government Relations Director and understand Government's role in the planning process.

| | |
|------------|--|
| Education: | <u>BA in History from Florida State University - 1999</u> |
| | <u>Attended Graduate School 2000-2001 Florida State University</u> |
| | |
| | |
| | |
| | |

Application for Appointment to City Boards *(cont.)*

State Reporting Requirements

Section 760.80, Florida Statutes, requires that the City annually submit a report to the Secretary of State disclosing race, gender, and physical disabilities of board members and elected officials. Please circle the appropriate responses.

| <u>Race</u> | <u>Gender</u> | <u>Physically Disabled</u> |
|--|---|--|
| <input type="checkbox"/> African-American | <input checked="" type="checkbox"/> Caucasian | <input type="checkbox"/> Yes |
| <input type="checkbox"/> Asian/Pacific Islander | <input type="checkbox"/> Hispanic | <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> American Indian/Alaskan | <input type="checkbox"/> Not Known | |

Florida's Public Records Law, Chapter 119, Florida Statutes, states: "It is the policy of this state that all state, county, and municipal records shall at all times be open for a personal inspection by any person." Your application when filed will become a public record and subject to the above statute. In addition, any appointed member of a board of any political subdivision (except members of solely advisory bodies) and all members of bodies exercising planning or zoning, are required to file a financial disclosure form (Form 1) within 30 days after appointment and annually thereafter, for the duration of the appointment as required by Chapter 112, Florida Statutes.

I understand that if I am appointed to one of the City's boards, I will be required to file a financial disclosure form - Form 1, as described above, and I am willing to comply with this requirement.

I understand that any false, incomplete, or misleading information given by me on the application is sufficient cause for rejection of this application. I understand and agree that any such false, incomplete, or misleading information discovered on this application at any time after appointment to a Board may result in my removal.

I also understand that all board appointments are for voluntary, uncompensated services. Additionally, if appointed, I am able to attend meetings and otherwise fulfill the duties of the office.

Applications are submitted to the City Clerk and are valid for two years from the date they are submitted. All applicants are interviewed following their application submittal. When vacancies occur, the City Council considers all eligible applicants and votes to make board appointments.

By submitting this form, I declare the foregoing facts to be true, correct, and complete. Additionally I hereby authorize a criminal background check.

1/25/2019
Date

Catherine M Carmichael
Applicant's Signature

Please do not write below – Staff use

Date application received: _____

Interviewed on: _____

Eligible for appointment **Yes** **No**

If not eligible for appointment
Explanation: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Appointed to: _____

Date: _____

Expiring Terms

Members whose term expires between 11/13/2019 and 12/31/2023

| Group Name | Member Type | Member Role | Term Starts On | Term Ends On |
|--|---------------------|---------------------|----------------|--------------|
| Board of Adjustment | | | | |
| Jeff Truhlar | Board of Adjustmen | Chair | 03/17/2014 | 12/31/2019 |
| Scott Cummings | Board of Adjustmen | Member | 08/01/2016 | 12/31/2019 |
| Sylvia Osewalt | Board of Adjustmen | Member | 01/02/2018 | 12/20/2020 |
| Daniel Janson | Board of Adjustmen | 1st Alternate | 07/02/2019 | 12/31/2020 |
| John Moreland | Board of Adjustmen | Member | 09/17/2018 | 12/31/2021 |
| Francis Reddington | Board of Adjustmen | Vice-Chair | 07/16/2018 | 12/31/2021 |
| City Council | | | | |
| Christine Hoffman | City Council | Mayor Pro-tem | 11/06/2012 | 11/03/2020 |
| Keith Doherty | City Council | Seat 3, At Large | 11/06/2012 | 11/03/2020 |
| Phil Vogelsang | City Council | Seat 2, At Large | 11/06/2012 | 11/03/2020 |
| Charlie Latham | City Council | Mayor | 11/06/2012 | 11/03/2020 |
| Cory Nichols | City Council | Seat 4, District 1 | 11/06/2018 | 11/08/2022 |
| Georgette Dumont | City Council | Seat 5, District 2 | 11/06/2018 | 11/08/2022 |
| Sandy Golding | City Council | Seat 6, District 3 | 11/06/2018 | 11/08/2022 |
| Community Redevelopment | | | | |
| Scott Gay | Community Redeve | Member | 06/20/2016 | 12/31/2019 |
| Art Graham | Community Redeve | Chair | 09/06/2016 | 12/31/2019 |
| Jeffrey Jones | Community Redeve | Member | 05/16/2016 | 05/16/2020 |
| Frances Povloski | Community Redeve | Vice-Chair | 06/17/2013 | 12/31/2020 |
| Samuel Hall, Jr | Community Redeve | Member | 06/18/2017 | 12/31/2020 |
| Pension Board - Fire | | | | |
| Gaylord Candler | Firefighters' PB | Secretary | 03/31/2018 | 03/31/2020 |
| Dennis Povloski | Firefighters' PB | Chair | 04/01/2018 | 03/31/2020 |
| Deborah White | Firefighters' PB | Fifth Member | 04/01/2018 | 03/31/2020 |
| John McDaniel | Firefighters' PB | Employee Rep | 10/01/2019 | 09/30/2021 |
| Edward Dawson | Firefighters' PB | Employee Rep | 10/01/2019 | 09/30/2021 |
| Pension Board - General Employees | | | | |
| Brandon Maresma | General Employees | Chair | 11/10/2009 | 12/31/2019 |
| Eddie Vergara | General Employees | Employee Rep | 09/21/2015 | 10/31/2020 |
| Christine Hoffman | City Council | Chairperson Pro-tem | 01/22/2013 | 11/03/2020 |
| Nick Currie | General Employees | Employee Rep | 11/01/2018 | 11/01/2022 |
| Georgette Dumont | City Council | City Council | 02/12/2019 | 11/08/2022 |
| Pension Board - Police | | | | |
| John Gosztyla | Police Officers' PB | Member | 08/05/2019 | 03/31/2020 |
| John Galarneau | Police Officers' PB | Fifth Member | 02/27/2018 | 03/31/2020 |
| Marvin DuPree | Police Officers' PB | Chair | 04/03/2000 | 03/31/2020 |
| Jason Sharp | Police Officers' PB | Employee Rep | 10/01/2017 | 09/30/2021 |
| David Cohill | Police Officers' PB | Employee Rep | 10/01/2017 | 09/30/2021 |
| Planning Commission | | | | |
| Greg Sutton | Planning Commissi | Chair | 06/30/2012 | 12/31/2019 |
| Bill Spann | Planning Commissi | 2nd Alternate | 09/17/2018 | 12/31/2019 |
| Colleen Murphy White | Planning Commissi | 1st Alternate | 06/17/2019 | 12/31/2020 |
| Britton Sanders | Planning Commissi | Member | 07/21/2014 | 12/31/2020 |
| Jon Walker | Planning Commissi | Member | 06/17/2019 | 12/31/2020 |
| Margo Moehring | Planning Commissi | Member | 09/17/2018 | 12/31/2021 |
| David Dahl | Planning Commissi | Vice-Chair | 03/04/2019 | 12/31/2022 |



Applicants for Appointment to City Boards

| Last Name | First Name | MI | Home Address | Phone | Email | Date App. Received | Thank you contact | Met Residency requirements | Verified, License for Driver's Lic. | City Board Preference by Ranking (Priority "1" and Secondary "2") | | | | Board of Appeals | App. reviewed by J. S. Dear, either Dir. or Chair/Chair | Interview Date | Resound Application | Re: Interview Date | Recommended for App/ Rec. Appl. | Years of Service | Date Originally Submitted | Comments |
|------------|----------------|----|------------------------------|--------------------------------|--|--------------------|-------------------|----------------------------|-------------------------------------|---|----------|----------|----------|------------------|---|--|---------------------|--------------------|---------------------------------|------------------|---|---|
| | | | | | | | | | | Column 1 | Column 2 | Column 3 | Column 4 | | | | | | | | | |
| Carmichael | Catherine | M | 83 30th Ave South, JB | 850.443.4084 | carmichaelc@gmail.com | 1/25/2019 | Yes | Yes - 25 yrs | Yes | | | | 1 | (yes) | Reviewed by B. Mann | 5/29/2019 | | | Y | | | |
| Elmalch | Daniel | | 1879 S 1st Street, JB | 904.955.1881 | danielm54@gmail.com | 10/31/2019 | | Yes - 45 yrs | Yes | 1 | 2 | | | | | Next round of interviews | | | | | | |
| Gonzalez | Alexi | | 1529 2nd Ave North, JB | 904.534.4502 | alexistrone@gmail.com | 6/29/2018 | na | Yes | Yes | | 1 | | 2 | | | 11/12/19 - has met residency requirements - will schedule for next round of interviews | | | | | Does not meet or be engaged in business within the area of operation of the agency continuously with the county or municipality | Did meet residency requirements until October 2019 |
| Gray, Jr | John | P | 3972 Poincianna Blvd, JB | 904.655.2612 e 904.737.8613h w | johngray04@gmail.com | 6/7/2019 | Yes | 7.5 yrs | Yes | | 1 | | 2 | | Reviewed by B. Mann | 10/30/2019 | | | | | | |
| Hallahan | Timothy | | 3755 Sanctuary Way North, JB | 904.805.2658 | tim@hallahan.org | 5/2/2019 | Yes | May 2018 | Yes | | | | 1 | (yes) | HR did not feel comfortable reviewing app | 5/29/2019 | | | Y | | | |
| Langham | Samuel | | 138 32nd Avenue South, JB | 904.249.3403 | samlangham@rcabc.com | 4/27/2016 | na | 27 yrs | Yes | | 1 | | | | 5/5/2016 | 1-5/5/2016 2- will participate in next round of interviews Interviewed 10/30/19 | | | | | | Not available for 5/29/19 interview - will participate on the new go around per his email |
| Lerman | Justin | | 1732 7th Street North, JB | 561.929.0214 | justinlerman@gmail.com | 11/4/2015 | na | Yes - 03/2015 | Yes | | 1 | | | | 5/5/2016 | 1-5/5/2016 2- 5/29/19 | pending | | Y | | | |
| Mazur | Jennie | | 1806 Evans Dr South, JB | 860.604.2101 | jennie@tailoredcampaigns.com | 4/23/2019 | Yes | Yes - 10 yrs | Yes | | | | 1 | (yes) | Reviewed by B. Mann | 5/29/2019 | | | Y | | | |
| Paetz | Gerhard (Gary) | | 725 Bonaire Circle, JB | 404.517.0322 | gerardw@gmail.com | 2/7/2018 | Yes | Yes - 6/2/17 | Yes | | 1 | | 2 | | Reviewed by B. Mann | 6/27/2019 10/30/19 | 6/24/2019 | | | | 6/10/19 - started app to active - (had not met residency requirements previously - 6/2/17) WAD need to reapp and re-interview | |
| Shapiro | Sean | | 1745 Pullan St, JB | 904.607.5031 | sean@reliantroofing.com | 3/7/2019 | Yes | Yes - 5 yrs | Yes | | 2 | | 1 | (yes) | Reviewed by B. Mann | 5/29/2019 | | | Y | | | |

Not Met Requirements OR No Longer Interested

| Last Name | First Name | MI | Home Address | Phone | Email | Date App. Rec'd | Banking card acct | Met. Resident requirements | Verified/Qualified/Eligible | City Board Preference to Running (Items 7 and 8 only) | | | | No. of Appals pending | Interview Date | Recommended for App. Rec. MFL | Received Application | No. Interviewed/Join | Date Originally Appeared | Year(s) DL expired | Comments | |
|------------|------------|------|-------------------------------|------------------------------------|----------------------------|-----------------|---|---|-----------------------------|---|-----------------------------|----------------|---------------------|-----------------------|--------------------|---|----------------------|----------------------|--------------------------|--------------------|----------|---|
| | | | | | | | | | | Board of Advisors | Common Risk of Agency of RA | Person in line | Planning Commission | | | | | | | | | |
| Column1 | Column2 | Col3 | Column3 | Column5 | Column6 | Column7 | Column8 | Column9 | Column10 | Column11 | Column12 | Column13 | Column14 | Column15 | Column16 | Column17 | Column18 | Column19 | Column20 | Column21 | Column22 | |
| Buttill | Matthew | | 1615 Sabreze Ave, JB | 703.407.4896 | mat.buttill@gmail.com | 6/20/2018 | na | 4 yrs | Yes | | 2 | | 1 | | 8/27/2018 | | | | | | | Not rec for Board |
| Davis | Roginald | | 917 N. 1st St, JB | 904.339.2062 | bfkcapita2@comcast.net | 4/29/2019 | Yes | Yes | No - registered in Alabama | 2 | | | 3 | 1 | | | | | | | | Not a registered voter in Duval Co Register to vote in Alabama Verified with CA that they must be Reg Voter in FL |
| Dickinson | Wilham | B | 1729 Upper 4th Ave North, JB | 904.241.4424 | wickin_b@bcsouth.net | 5/18/2018 | na | 63 yrs | Yes | 1 | 2 | | | | 8/27/2018 | | | | | | | Not rec for Board |
| Geissmann | Julie | | 12 Tallwood Rd, JB | 904.568.7289 | jgeiss12@comcast.net | 6/15/2018 | na | Yes - 30 yrs | Yes | 1 | | | 2 | | Reviewed by B Mann | 5/29/19 Email from Ms. Geissman stating no longer interested as this time | | | | | | 5/29/19 Email from Ms. Geissman stating no longer interested as this time |
| Habes | Phrantzena | T | 211 8th Street North #3, JB | 904.330.8646 | ph@phrantzena.com | 5/21/2019 | Yes | No-8 yrs | Yes | | 1 | | 2 | | | | | | | | | Lived in City since Sept 2018 |
| Montello | Jeffrey | | 315 33rd Ave South, JB | 904.525.7937 | jeffmontello@gmail.com | 5/25/2016 | na | Yes 5 yrs | Yes | | 2 | 1 | | | 6/6/2016 | 1. 6/6/2016 2. No response to request to interview on 5/29/19 | | | | | | 5/17/19 left VM to see if he is still interested. Never responded. Will remove from consideration. (was passed over several times for spot on Pension Bd) |
| Normandeau | Thomas | | 330 6th Ave North, Unit D, JB | 727.560.6867 c. 904.278.7688 h. | tnormandeau@gmail.com | 4/29/2019 | Yes | No - Moved to JB May 14, 2018 (per his email) | Yes | | 2 | | 1 | | | | | | | | | Moved to JB May 14, 2018 (per his email) |
| Sommers | Craig | | 9967 Merian Dr East, Jax | 904.636.6713 | csommers@jax.net | 4/24/2019 | Yes | Not a resident of Jax Bch | Yes | 2 | | | | 1 | | | | | | | | Does not live in JB |
| Chouner | Harris | | 922 1st St South, JB | 216.210.2362 | hchouner@aol.com | 11/10/2018 | Yes | Yes 5 yrs | Yes | | 1 | | | | Reviewed by B Mann | no response to request to interview 5/29/19 and 7/10/24/19 | | | | | | |
| Parrish | Kristen | | 4112 Tideview Drive, JB | 904-510-6227 | kristenchaseford@gmail.com | 10/16/2019 | No - emailed into who did not meet eligibility reqs. Spoke with Mr Parrish and explained eligibility requirements | No - Lives across the bridge in Isle of Palms - JAX/Business located in JAX | Yes (K. Chase Ford) | No | No | | | | | | | | | | | Tideview Address (homestead property) in JAX. Business address 670 Riverside is also in JAX. Did not meet eligibly requirements |



City of
Jacksonville Beach
Department of Public
Works
910 S. 10th Street
Jacksonville Beach
FL 32250
Phone: 904.247.6294
904.247.6219
Fax: 904.247.6289

www.jacksonvillebeach.org

MEMORANDUM

TO: Michael J. Staffopoulos, City Manager
FROM: Phil Brown, Utility Plant Supervisor
SUBJECT: Ordinance Number 2019-8125, amending Chapter 32 Utilities
Creating Article VII. Fats, Oils, and Grease (FOG) Program
DATE: November 12, 2019

ACTION REQUESTED

Adopt Ordinance Number 2019-8125, providing for the purpose and applicability of the ordinance; requiring food service facilities to install, operate and maintain gravity grease interceptors or Hydro mechanical grease interceptor; providing for scheduled cleaning, record keeping, and inspection of Hydro-mechanical grease interceptors and gravity grease interceptors.

BACKGROUND

The City is seeking to adopt a Fats, Oils and Grease Program ordinance in order to maintain the City Sanitary Sewer System in accordance with the Clean Water Act (1977) and the National Pollutant Discharge Elimination System (NPDES) program. The attached ordinance establishes a maintenance and monitoring system and prohibits discharges of pollutants from any point source into the nation’s waters except as authorized under an NPDES permit.

The City Council considered Ordinance 2019-8125 on first reading November 4, 2019. Additional language was requested regarding disposal for hydro-mechanical grease interceptors to preclude return of grease or solid materials to the City’s wastewater collection system. Further, scrivener’s errors were corrected.

RECOMMENDATION

Adopt Ordinance Number 2019-8125, amending Chapter 32 Utilities creating Article VII Fats, Oils, and Grease (FOG) Program.



Introduced by: _____
1st Reading: _____
2nd Reading: _____

ORDINANCE NO. 2019-8125

AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA AMENDING CHAPTER 32. UTILITIES, CREATING ARTICLE VII. FATS, OILS, AND GREASE (FOG) PROGRAM; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE PURPOSE AND APPLICABILITY OF THE ORDINANCE; REQUIRING FOOD SERVICE FACILITIES TO INSTALL, OPERATE, AND MAINTAIN GRAVITY GREASE INTERCEPTORS OR HYDRO-MECHANICAL GREASE INTERCEPTORS; PROVIDING FOR SCHEDULED CLEANING OF HYDRO-MECHANICAL GREASE INTERCEPTORS AND GRAVITY GREASE INTERCEPTORS; PROVIDING FOR VARIANCE; PROVIDING FOR RECORD KEEPING; PROVIDING FOR INSPECTIONS OF GRAVITY GREASE INTERCEPTORS AND HYDRO-MECHANICAL GREASE INTERCEPTORS; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR FINDINGS; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES, AND PROVIDING FOR AN EFFECTIVE DATE:

WHEREAS, the City of Jacksonville Beach has the authority to adopt this Ordinance pursuant to Article VIII of the Constitution of the State of Florida; Chapters 163 & 166, Florida Statutes; and

WHEREAS, the City of Jacksonville Beach is charged with ownership and maintenance of the City's water and wastewater conveyance and treatment systems; and

WHEREAS, wastewater discharges containing high concentrations of fats, oils, and grease from restaurants and other food handling facilities is a main contributor to blockages and sanitary sewer overflows (SSO) in the City's wastewater collection system; and

WHEREAS, such excessive amounts of grease result in the immediate threat to the health and safety of the public and our environment; and

WHEREAS, to effectively address the issue, the City finds it in the best interest of the public health, safety, and welfare to develop a Fats, Oil, and Grease (FOG) Program;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF JACKSONVILLE BEACH, FLORIDA:

SECTION 1. Recitals. The above recitals are ratified and confirmed as being true and correct and are made a part of this Ordinance and adopted as legislative findings.

SECTION 2. Amendment of City Code. That Chapter 32. Utilities is hereby amended to add Article VII. Fats, Oils, and Grease (FOG) Program to read as follows:

Section 32-180. Purpose and intent.

(a) Purpose. This article establishes maintenance and monitoring requirements and provides for regulation of:

- (1) The interception and collection of fats, oils, and grease from food service facilities.
- (2) The maintenance and monitoring requirements to control the discharge of grease from food service facilities.

(b) Intent. The intent of the FOG Program is to:

- (1) To prevent the introduction of excessive amounts of fats, oil, and grease into the City of Jacksonville Beach wastewater collection system and subsequently into the pollution control plant.
- (2) To prevent clogging or blocking of City sewer lines due to grease build-up causing backup and flooding of streets, residences, and commercial buildings.

Section 32-181. Definitions.

(a) Food Service Facility or Facilities means any facility, which prepares and/or packages food or beverages for sale and consumption, on or off site, with the exception of private residences. Food service facilities shall include, but are not limited to: food courts, food manufacturers, food packagers, food trucks, restaurants, grocery stores, bakeries, lounges, hospitals, hotels, nursing homes, churches, coffee shops, schools, and any other food service facilities not listed above.

(b) Gray Water means all of the liquid contained in a grease interceptor that lies below the floating grease layer and above the food solids layer

(c) Grease means a material either liquid or solid, and composed primarily of fat, oil, and grease from animal or vegetable sources. The terms “fats, oils, and

grease (FOG),” “oil and grease,” or “oil and grease substances” shall be included within this definition.

- (d) Grease Hauler means a person who collects the contents of a grease interceptor or trap and transports it to an approved recycling or disposal facility. A grease hauler may also provide other services to a food service facility related to grease interceptor maintenance.
- (e) Gravity Grease Interceptor means a device located underground and outside of a food service facility designed to collect, contain or remove food wastes and grease from the waste stream while allowing the balance of liquid waste to discharge to the wastewater collection system by gravity. Interceptors shall be separated into two chambers by baffle. The baffle shall be set 50/50 or 2/3 – 1/3 and have at least two inspection hatches on the top surface for cleaning and maintenance by a grease hauler.
- (f) Hydro-mechanical Grease Interceptor means a plumbing appurtenance or appliance that is installed outside of the food service facility and in the sanitary drainage system to intercept nonpetroleum fats, oils, and grease (FOG) from a wastewater discharge and is identified by flow rate, separation, and retention efficiency. The term “grease trap” shall be included within this definition.
- (g) Lift Station means a pumping station installed inline after a grease interceptor to pump gray water to the City sewer system.
- (h) Notice of Violation (NOV) means a notice generally issued by the City of Jacksonville Beach personnel or its representative to a food service facility, informing of noncompliance and/or violations of the City’s Utility ordinances or the requirements of this section. The specific violations shall be provided on the NOV.
- (i) Solids Layer means the settled matter that accumulates on the bottom of a grease trap or interceptor.

Section 32-182. Applicability.

- (a) The provisions of this Article shall apply to all existing food service facilities located within the municipal boundaries of the City of Jacksonville Beach. Further, this Article applies to all food service facilities that begin operations within the municipal boundaries of the City of Jacksonville Beach on or after the effective date of this Ordinance.

Section 32-183. General requirements.

- (a) Requirements. All food service facilities are required to have a hydro-mechanical or gravity grease interceptor installed outside the facility. The

requirements of this Article are in addition to any applicable requirements of the Florida Plumbing Code and the Standard Plumbing Code, and any pretreatment requirement adopted by the City for protection of the City's Pollution Control Plant.

- (1) *New Facilities.* On or after the effective date of this ordinance, food service facilities which are newly proposed, constructed, or permitted, or existing facilities which are expanded or renovated to include a food service facility, where such facility did not previously exist, shall be required to install, operate, and maintain a hydro-mechanical or gravity grease interceptor according to the requirements contained in this ordinance. Gravity grease interceptors or hydro-mechanical grease interceptors shall be installed and permitted prior to the issuance of a certificate of occupancy.
- (2) *Existing Facilities.* For the purpose of sizing and installation of grease interceptors, all food service facilities existing within the City prior to the effective date of this ordinance shall be permitted to operate and maintain existing grease interceptors or hydro-mechanical grease interceptors provided their grease interceptors or hydro-mechanical grease interceptors are in compliance with the criteria for the individual interceptor as defined in this division.
- (b) *Compliance.* On or after the effective date of this Ordinance, the City may require an existing food service facility to install, operate, and maintain a new hydro-mechanical or gravity grease interceptor that complies with the requirements of this Article or to modify or repair any noncompliant plumbing or existing interceptor or grease trap within ninety (90) days of written notification by the City when any one or more of the following conditions exists:
 - (1) The facility is found to be discharging fats, oils, and grease in quantities greater than (100) milligrams per liter in the facility effluent sample.
 - (2) The facility does not have a hydro-mechanical or gravity grease interceptor(s).
 - (3) The facility has an undersized, irreparable or defective hydro-mechanical or gravity grease interceptor(s).
 - (4) When remodeling or renovating an existing facility where a plumbing permit is issued by the City of Jacksonville Beach.
 - (5) The existing facility effluent causes sewer line blockage (SSO) or stoppage that require the City of Jacksonville Beach to increase maintenance that exceeds twice a calendar year.

- (6) The existing facility does not have plumbing connections to a hydro-mechanical or gravity grease interceptor(s) in compliance with the requirements of this Article.

(c) Plumbing Connections. Hydro-mechanical or gravity grease interceptor. All plumbing connections shall be located outside the food service facilities lateral sewer line between all fixtures which may introduce grease into the sewer system and the connection to the City's wastewater collection system. Such fixtures shall include, but not be limited to hand, prep, and mop sinks, dishwashers, garbage disposals, automatic hood wash units, floor drains in food preparation and stage areas, and any other fixture which is determined to be a potential source of grease. Wastewater from sanitary facilities and other similar fixtures shall not be introduced into hydro-mechanical or gravity grease interceptor(s) under any circumstance.

(d) Hydro-mechanical grease interceptors. Hydro-mechanical grease interceptors shall be prohibited for all new food service facilities with the exception of those facilities in which it is determined there is inadequate space available for the installation of a gravity grease interceptor. Approval of the installation of a hydro-mechanical grease interceptor instead of a gravity grease interceptor at a new food service facility shall meet the following criteria:

- (1) Interceptor design and location. Hydro-mechanical grease interceptors shall conform to the standards in the Plumbing and Drainage Institute (PDI) Standards G101. Hydro-mechanical grease interceptors shall be installed in strict accordance with the manufacturer's instructions. Hydro-mechanical grease interceptors shall be equipped with a cover that can be opened for inspection and sampling with a mechanism for secure closing. Covers must be air and watertight. Covers must be traffic rated if located within a traffic area.
- (2) Capacity. The capacity of the hydro-mechanical interceptor shall be related to the flow rate as defined in the appendix and Table 1 of PDI Standards G101.
- (3) Flow-through rate. Flow-through rates shall be calculated in accordance with the procedures in PDI Standards G101.
- (4) Flow control device. Hydro-mechanical grease interceptors shall be equipped with a device to control the rate of flow through the unit. The rate of flow shall not exceed the manufacturers rated capacity recommended in gallons per minute for the unit.
- (5) Venting. The flow control device and the hydro-mechanical grease interceptor shall be vented in accordance with the Florida Plumbing

Code current edition. The vent shall terminate not less than six inches (6") above the flood-rim level or in accordance with the manufacturer's instructions.

- (6) *Cleaning, and maintenance.* Each food service facility shall be solely responsible for the cost of the hydro-mechanical grease interceptor(s) installation, inspection, cleaning, and maintenance. Each food service facility shall contract with a grease hauler for cleaning services. Alternatively, a food service facility may develop a written protocols and procedures for the cleaning and maintenance of hydro-mechanical grease interceptors. Cleaning and maintenance must be performed when the total volume of captured grease and solid materials displaces more than twenty percent (20%) of the total volume of the unit. The City shall use a core sampling method during monthly or bi-monthly routine inspection in order to determine the frequency at which a hydro-mechanical grease interceptor(s) shall be cleaned, however, all hydro-mechanical grease interceptors shall be opened, inspected, cleaned, and maintained at a minimum of once per week.
- (7) *Inspection.* The City shall inspect hydro-mechanical grease interceptors as necessary to assure compliance with this division as well as proper cleaning and maintenance schedules are adhered to.
- (8) *Repairs.* The food service facility shall be responsible for the cost and scheduling of all repairs to its hydro-mechanical grease interceptor(s). Repairs required by the City shall be completed within fourteen (14) calendar days after the date of written notice of required repairs is received by the food service facility unless a different schedule is approved by the City in writing.
- (9) *Disposal.* Grease and solid materials removed from a grease interceptor(s) shall be disposed of in a solid waste disposal facility. Neither grease nor solid material removed from a hydro-mechanical grease interceptor shall be returned to any hydro-mechanical grease interceptor, private sewer line or to any portion of the City's wastewater collection system or water reclamation facilities without prior written approval of the City of Jacksonville Beach Public Works Director.
- (10) *Record keeping.* The food service facility shall maintain records including the date and time of all cleaning and maintenance, details of any repairs required, and dates of repairs for each hydro-mechanical grease interceptor(s) in a bound logbook and shall make the logbook available for inspection by the City on request. The food service facility shall also maintain all written protocols and procedures concerning the hydro-mechanical grease interceptor(s) cleaning and maintenance and shall make such available to the City on request. Such records shall be

kept for a period of three years from time of cleaning or repair.

(e) Gravity grease interceptors. Gravity grease interceptors shall be installed at all new food service facilities with the exception of those facilities in which it is determined there is inadequate space available for the installation of a gravity grease interceptor. All new and existing gravity grease interceptors shall meet the following criteria:

- (1) Interceptor design and location. Gravity grease interceptors shall have a minimum of two (2) compartments and shall be capable of separation and retention of grease and storage of settled solids. Gravity grease interceptor designs shall conform to the requirements of Florida Plumbing Code Section 1003.5.1. A control manhole over each compartment for monitoring purposes shall be required and installed at the owners/operators sole expense. Covers shall have a gas tight fit. The gravity grease interceptor shall be designed, constructed, and installed for adequate load-bearing capacity. Flow control devices shall be required where the water flow through the gravity grease interceptor may exceed its rated flow. Interceptors shall be installed in a location outside of the building and which provides easy access at all times for inspections, cleaning, and maintenance, including pumping. Nothing shall be stored on top or built over the gravity grease interceptor covers.
- (2) Capacity. Gravity grease interceptor capacity calculations shall be performed by each food service facility based on size and type of operation according to the formula contained in Tables 1003.4.1 and 1003.5.1 of the Florida Plumbing Code and the sizing methods contained in PDI G101 and its appendices A1.0 thru A1.7, where applicable. Minimum capacity of any one unit shall be seven hundred fifty (750) gallons as required by the Florida Plumbing Code. Maximum capacity of any one unit shall be one thousand two hundred fifty (1,250) gallons. Where sufficient capacity cannot be achieved within a single unit, installation of gravity grease interceptors in series is required. Prior to the installation of the gravity grease interceptor(s), the City shall approve the gravity grease interceptor(s) capacity calculations. The capacity of the gravity grease interceptor(s) required for food manufacturing or processing facilities which are not covered by the Florida Plumbing Code shall be approved by the City according to the mass and type of food prepared, the wastewater volume produced from food preparation or manufacture, total hours of operation per day and a load factor depending on the installed equipment.
- (3) Pumping, and maintenance. Each food service facility shall be solely responsible for the cost of the gravity grease interceptor installation, inspection, cleaning, and maintenance. All food service facilities with gravity grease interceptors shall contract with and utilize a grease

hauler. Pumping services shall include the initial complete removal of all contents, including floating materials, wastewater, and bottom sledges and solids from the interceptor. The return of gray water back into the gravity grease interceptor from which the wastes were removed is strictly prohibited. Gravity grease interceptor cleaning shall include scraping excessive solids from the walls, floors, baffles, and all pipe work. It shall be the responsibility of each food service facility to inspect its gravity grease interceptor during the pumping procedure to ensure it is properly cleaned out and all fittings and fixtures inside the interceptor are in good working condition and functioning properly.

(4) *Pumping frequency.* Each food service facility shall have its gravity grease interceptor(s) pumped at a minimum frequency of once every calendar month. In addition to required monthly pumping, the City of Jacksonville Beach may determine by monthly or bi-monthly core sampling inspection that additional pumping is required or more interceptor space is needed if the following criteria cannot be met with the existing grease interceptor space:

a. When the floatable grease layer exceeds six inches (6") in depth as measured by an approved dipping method.

b. When the settled solids layer exceed eight inches (8") in depth as measured by an approved dipping method.

c. When the total volume of captured grease and solid material displaces more than twenty percent (20%) of the capacity of the interceptor as calculated using an approved dipping method.

d. When the interceptor is not retaining or capturing fats, oils, and greases or the removal efficiency of the device, as determined through sampling and analysis, is less than eighty percent (80%).

(5) *Inspection.* The City shall inspect gravity grease interceptors as necessary to assure compliance with this Article as well as adherence to proper cleaning and maintenance schedules.

(6) *Repairs.* The food service facility shall be responsible for the cost and scheduling of all repairs to its gravity grease interceptor(s). Repairs required by the City shall be completed within fourteen (14) calendar days after the date of written notice of required repairs is received by the food service facility unless a different schedule is approved by the City in writing.

(7) *Disposal.* Waste removed from any gravity grease interceptor shall be disposed of at a facility permitted to receive such waste. Neither grease

nor solid material removed from a gravity grease interceptor shall be returned to any gravity grease interceptor, private sewer line or to any portion of the City's wastewater collection system or water reclamation facilities without prior written approval of the City of Jacksonville Beach Public Works Director.

(8) Record keeping. The food service facility shall maintain records including the date and time of all cleaning and maintenance, details of any repairs required, and dates of repairs for each gravity grease interceptor in a bound logbook and shall make the logbook available for inspection by the City on request. Additionally, each food service facility shall maintain a file on site and available at all times for inspection and review by the City which contains the following information:

a. The as-built drawings of the plumbing system.

b. Records of all inspections.

c. Receipts of all repairs.

d. Log of pumping activities.

e. Log of maintenance activities.

f. Grease hauler information.

g. Disposal information.

h. Records shall be kept for a period of three years from time of cleaning or repair.

(f) Variance procedure. If a food service facility determines that monthly pumping of the gravity grease interceptor is unnecessary in order to remain in compliance with the criteria of Section 32-183(e) above, the food service facility may make written application for a variance from the monthly pumping requirements to the City. The variance procedure shall be as follows:

(1) The food service facility shall submit an application for a variance on a form provided by the City along with the appropriate application fee if required. The application shall include the next scheduled date and time for pumping and cleaning of the gravity grease interceptor(s).

(2) The City shall observe the pump out procedure and inspect the gravity grease interceptor(s) on the scheduled date and time.

- (3) If the gravity grease interceptor(s) is in good working condition during the initial inspection, the City shall re-inspect the gravity grease interceptor(s) approximately one month after the initial inspection. If there is less than four inches (4") of surface grease and less than six inches (6") of bottom solids at the time of this re-inspection, the gravity grease interceptor(s) will not need to be pumped out at that time.
- (4) After the initial re-inspection the City shall inspect the gravity grease interceptor(s) at intervals of approximately every ten (10) working days to determine the grease and solids levels using a dipping method approved by the City.
- (5) When either the level of grease reaches six inches (6") or the level of solids reaches eight inches (8"), the City shall use the number of days from the initial pumping date to the final re-inspection date as the new pumping frequency requirement to be included in the variance granted.
- (6) At all times, pump-out and cleaning of a gravity grease interceptor(s) shall be required at least one every one hundred eighty (180) days.
- (g) *Interceptor additives.* Any chemicals, enzymes, emulsifiers, live bacteria or other grease cutters or additives shall be approved, in writing, by the City prior to their use by the food service facility or grease hauler. Material Safety Data Sheets (MSDS) and any other applicable information concerning the composition, frequency of use, and mode of action of the proposed additive shall be sent to the City together with a written statement outlining the proposed use of the additive(s). Based on the information received, the facility premises (including a list of all equipment), raw materials, chemicals used or stored, MSDS, and any other information received from the food service facility or supplier, the City shall permit or deny the use of the additive in writing. Permission to use any specific additive may be withdrawn by the City at any time.
- (h) *Alternative grease removal devices or technologies.* Alternative devices and technologies such as automatic grease removal systems shall be subject to written approval by the City prior to installation. Approval of the device shall be based on demonstrated and proven removal efficiencies and reliability of operation.
- (i) *Lift station.* When a lift station is required it shall have a high level alarm that is audio and visual with a City approved sign stating the contact name and phone number for response in the event the alarm sounds.

Section 32-184. Administrative enforcement and abatement.

- (a) *Food service facility enforcement.* Enforcement actions against food service facilities determined to be in violation of this Article shall be as follows:

(1) Notice of violation. A Notice of Violation (NOV) shall be issued to a food service facility for any one or more of the following reasons:

- a. Failure to properly maintain the hydro-mechanical grease interceptor(s), the gravity grease interceptor(s) or any alternative grease removal device or technology in accordance with the provisions of the fats, oil, and grease discharge certificate and this Article.
- b. Failure to report significant changes in operations or wastewater constituents and characteristics.
- c. Failure to maintain the required records and logbook on site at all times.
- d. Failure to report pumping activities or the use of an unauthorized pumping company.
- e. Failure to provide logs, files, records or access for inspection or monitoring activities.

(2) Notice of Violation response.

- a. Any NOV issued will state the nature of the violation, corrective action required, and timeframe for corrective measures. A food service establishment shall respond to the City in writing within seven (7) calendar days of receipt describing how the non-compliance occurred and what steps will be taken to prevent the re-occurrence.
- b. A food service facility that violates, remains in non-compliance, has repeated non-compliance issues or fails to initiate and complete corrective action in response to a NOV shall be subject to one or more of the following:
 1. Actual cost for compliance inspections, costs associated with service calls for sewer line blockages, line cleaning, and any or all labor, materials, and equipment required in response.
 2. Continued non-compliance may result in suspension of utility services if the food service facility presents danger to the health and welfare of the public or the environment.
 3. Notice to appear before the City's Special Magistrate pursuant to Article VI, Chapter 2 of the City of Jacksonville

Beach Code of Ordinances.

SECTION 3. INCLUSION IN CODE. The City Council intends that the provisions of this Ordinance shall become and shall be made part of Chapter 32. Utilities of the Code of the City of Jacksonville Beach, that the sections of this Ordinance may be renumbered or re-lettered and that the word ordinance may be changed to section, article or other such appropriate word or phrase in order to accomplish such intentions.

SECTION 4. SEVERABILITY. It is hereby declared to be the intention of the City Council for the City of Jacksonville Beach that the sections, paragraphs, sentences, clauses, and phrases of this Code are severable. If any phrase, clause, sentence, paragraph or section of this Code shall be declared to be unconstitutional by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance, and this Ordinance shall be read and/or applied as if the invalid, unconstitutional, illegal, or unenforceable section, subsection, sentence, clause, phrase, word, term or provision did not exist.

SECTION 5. CONFLICTING ORDINANCES. All ordinances, resolutions, official determinations or parts thereof previously adopted or entered by the City or any of its officials and in conflict with this ordinance are repealed to the extent of conflict or inconsistency herewith.

SECTION 6. EFFECTIVE DATE. This ordinance shall take effect upon its adoption in accordance with applicable law.

AUTHENTICATED THIS _____ DAY OF _____, A.D., 2019.

William C. Latham, Mayor

Laurie Scott, City Clerk

City of

Jacksonville Beach

City Hall

11 North Third Street

Jacksonville Beach

FL 32250

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MEMORANDUM

TO: Michael J. Staffopoulos, City Manager

FROM: Ann Meuse, Human Resources Director

SUBJECT: Ordinances number 2019-8126, 2019-8127 and 2019-8128 amending Chapter 2, Article V, Division 5 - General Employees' Retirement System, Division 6 – Police Officers' Retirement System and Division 7- Firefighters' Retirement System of the City of Jacksonville Beach Code of Ordinances.

DATE: November 14, 2019

ACTION REQUESTED

Adopt ordinances number 2019-8126, 2019-8127 and 2019-8128 amending Chapter 2, Article V, Division 5 - General Employees' Retirement System, Division 6 – Police Officers' Retirement System and Division 7- Firefighters' Retirement System of the City of Jacksonville Beach; Providing for Severability; Providing for the Repeal of Ordinances in Conflict Herewith; And Providing an Effective Date.

BACKGROUND

The General Employees', Police Officers' and Firefighters' Retirement Systems' ordinances have been amended multiple times over the years. Many of these amendments were made in a manner that did not follow a logical sequence, referred to sections of the ordinances that no longer existed, and contained conflicting provisions that made the ordinances difficult to understand and administer. The Board of Trustees for the City's pension plans initiated a project to restate the City's pension ordinances to resolve these issues. Attached are the restated ordinances for the General Employees', Police Officers' and Firefighters' Retirement Systems' along with summaries of the changes made.

The ordinances have been completely re-written in order to make them easier to read, understand and to administer. Definitions and clarification language has been added, outdated provisions and extraneous language has been removed and the ordinances have been re-sequenced to follow a logical order. None of the changes made have any financial impact on the participants or the City or



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change the way in which benefits are determined, administrated and paid.

The Firefighters' Retirement System ordinance has also been amended to reflect the City's Interlocal Agreement with the City of Jacksonville to take over fire services on November 23, 2019.

As a result of the Interlocal Agreement, the Firefighters' Retirement System will be closed to new hires and active members will be allowed to either remain active members in the plan or join the City of Jacksonville's Defined Contribution Plan. Attached is a letter from the plan's actuary describing the financial effect of closing the plan and other provisions in the Interlocal Agreement.

RECOMMENDATION

Adopt ordinances number 2019-8126, 2019-8127 and 2019-8128 amending Chapter 2, Article V, Division 5 - General Employees' Retirement System, Division 6 – Police Officers' Retirement System and Division 7- Firefighters' Retirement System of the City of Jacksonville Beach.

Introduced By: _____
1st Reading: _____
2nd Reading: _____

ORDINANCE NO. 2019-8126

AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AMENDING AND RESTATING IN ITS ENTIRETY CHAPTER 2, ARTICLE V, DIVISION 5, GENERAL EMPLOYEES' RETIREMENT SYSTEM, OF THE CITY OF JACKSONVILLE BEACH CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Ordinance No. 2000-7781 restated the General Employees' Retirement System; and

WHEREAS, since its original adoption, the Retirement System has been amended by several subsequent ordinances; and

WHEREAS, the trustees of the City of Jacksonville Beach General Employees' Retirement System have requested and approved such restatement as being in the best interests of the participants and beneficiaries as well as improving the administration of the plan, and

WHEREAS, the City Council desires to restate the provisions of the Retirement System in order to facilitate the administration thereof by the Board of Trustees; and

WHEREAS, the City Council has received, reviewed and considered an actuarial impact statement describing the actual impact of the amendments provided for herein

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY

OF JACKSONVILLE BEACH, FLORIDA:

SECTION 1. That Chapter 2, Administration, Article V, Employee Benefits, Division 5, The City of Jacksonville Beach General Employees' Retirement System, of the Code of Ordinances of the City of Jacksonville Beach, Florida, as restated by Ordinance No. 2000-7781, and subsequently amended by ordinances 2000-7797, 2000-7802, 2002-7835, 2002-7844, 2004-7883, 2004-7887, 2005-7906, 2006-7922, 2007-7943, 2009-7984, 2012-8022, 2013-8029, 2013-8035, 2013-8039, 2014-8044, 2014-8047, 2014-8055, is hereby amended and restated in full as set forth in Attachment A.

SECTION 2. That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 3. That this Ordinance shall become effective immediately upon adoption in accordance with the Charter of the City of Jacksonville Beach, except as otherwise specified above.

SECTION 4. That this Ordinance was adopted on the second reading at a regular meeting of the City Council on the 18th day of November, 2019.

William C. Latham, Mayor

Laurie Scott, City Clerk

ATTACHMENT A
Ordinance No. 2019-8126

DIVISION 5. - GENERAL EMPLOYEES' RETIREMENT SYSTEM

Sec. 2-162.1. - Name, establishment; effective date.

The City of Jacksonville Beach General Employees' Retirement System established effective November 1, 1951, is continued for the purpose of providing retirement income to qualifying employees and former employees, and survivor income to their qualifying beneficiaries. The effective date of the Retirement System is November 1, 1951.

Sec. 2-162.2. - Definitions.

As used in this division:

Accumulated Member Contributions means the sum of all amounts credited to a Member's individual account in the reserve for Member contributions, including the interest applied thereto in accordance with Section 2-162.34.

Actuarially Equivalent means, for a specified date of reference, the equivalence of the present values of different forms of payment of a benefit, using such actuarial assumptions as shall from time to time be recommended by the Retirement System's actuary and adopted by the board of trustees.

Beneficiary means an individual who is being paid, or who may become eligible to be paid, a Pension on account of the death of a Member.

City means the City of Jacksonville Beach, Florida.

Compensation :

- 1) For Service performed on or after November 25, 2013, except with regard to any Member who as of said date had attained either age sixty (60) with at least five (5) years of credited service, or thirty (30) or more years of credited service regardless of age, Compensation means the Member's base pay and longevity pay, and shall exclude overtime pay and all other payments.
- 2) For all other Service, Compensation means the Member's salary or wages, including longevity pay, overtime pay, shift differentials, incentive pay, pay for periods of absence from work by reason of vacation, holiday, and sickness; and deferred compensation amounts under deferred compensation programs recognized by the board of trustees. Any remuneration or reimbursement not specifically included above shall be excluded, such as, but not limited to, allowances for clothing, equipment, cleaning, and travel; reimbursement of expenses; bonuses; termination of pay; severance pay; payments in consideration of unused vacation or sick leave; and the value of fringe benefits.
- 3) For the purpose of this definition, overtime pay means pay for hours worked in excess of forty (40) hours in a workweek.
- 4) A Member's annual Compensation in excess of the limitations set forth in Section 401(a)(17) of the Internal Revenue Code shall be disregarded. However, for those Members who commenced participation in the Retirement System prior to the first

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Plan Year beginning after December 31, 1995, the limitation on Compensation shall not be less than the amount that was allowed to be taken into account under the Retirement System as in effect on July 1, 1993.

Final Average Compensation means one-fifth of the aggregate amount of a Member's Compensation during the five (5) years of the Member's last ten (10) years of credited service in which the aggregate amount of Compensation is greatest. For this purpose, a year of credited service shall mean each consecutive twelve-month period counting backward from the Member's last day of employment. If the Member has less than five (5) years of credited service, Final Average Compensation means the aggregate amount of the Member's Compensation divided by the Member's credited service.

Member means an individual who is rendering Service to the City; an individual who has separated from Service to the City, other than by death or retirement, and who has Accumulated Member Contributions in the Retirement System; a Retiree.

Pension means the death and retirement benefits provided herein. Payment may be for a temporary period or throughout the future life of a Retiree or Beneficiary.

Plan Year means the 12 month period from October 1 through September 30.

Retiree means an individual who is being paid a Pension on account of the individual's membership in the Retirement System.

Retirement System means the City of Jacksonville Beach General Employees' Retirement System.

Service means personal service rendered to the City in a position included in Section 2-162.3(a), and qualifying military service pursuant to section 2-162.5.

Vested Member means a Member who: has ten (10) or more years of credited service; or had at least five (5) years of credited service on November 25, 2013; or has reached normal retirement age as defined in Section 2-162.9. For the purposes of determining a Member's vested status and benefit eligibility (but not the amount of a Member's benefit), the Member shall receive credited service for all years with respect to which the member has earned credited service in any other retirement plan of the City.

Sec. 2-162.3. – Membership of the General Employees' Retirement System.

(a) An individual who is employed by the City in a position that is budgeted (in accordance with the City's legally adopted budget) for 1,000 or more hours of work in a year shall be a Member of the Retirement System, unless employed in an excluded position described in subsection (b) of this section.

(b) Excluded positions are:

(1) Mayor and City Council members.

(2) Independent contractor or positions which are compensated on a basis not subject to the withholding of federal income taxes or FICA taxes by the City.

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- (3) Positions designated by the City Council as executive or department head, provided that any person initially employed in or promoted to any such position, shall elect within ninety (90) days of initial employment or promotion to participate or not to participate in the Retirement System. Such election may be revoked only one (1) time prior to vesting, after which no further participation changes shall be allowed. Should any such Member elect to discontinue participation in the Retirement System, the Retirement System shall return to such Member all Accumulated Member Contributions pursuant to the procedures described in Section 2-162.7. If a Member previously elected not to participate in the Retirement System and later chooses to participate, the Member shall be required to pay to the Retirement System any Accumulated Member Contributions that were withdrawn from the Retirement System, and shall pay all Member and City contributions for the time that the person did not participate in the Retirement System plus interest compounded monthly at the Retirement System's assumed rate(s) of return that was/were in effect during the period for which Service is being purchased, as calculated by the Retirement System's actuary.
 - (4) Temporary employees.
 - (5) Police officers and reserve police officers.
 - (6) Firefighters.
 - (7) Part-time employees who are Retirees of a City of Jacksonville Beach Retirement System receiving normal retirement Pensions from this Retirement System.
- (c) An individual shall continue to be a Member until the earlier of the following: the date upon which all Accumulated Member Contributions have been refunded to the Member following termination of Service in accordance with Section 2-162.7; the date upon which the entirety of the Member's accrued benefit has been paid; the date of the Member's death.

Sec. 2-162.4. - Credited service.

- (a) Service rendered by the Member shall be credited to the Member's individual credited service account in accordance with rules the board of trustees shall from time to time prescribe. Service shall be credited to the nearest day and in no case shall more than one (1) year of credited service be credited on account of all Service rendered by a Member in any one (1) Plan Year.
- (b) Except as provided in Subsection (c) below, credited service shall not include any year (and/or fraction thereof) of Service with regard to which a Member has received a refund of his Accumulated Member Contributions pursuant to Section 2-162.7.
- (c) A former Member who has received a refund of his or her Accumulated Member Contributions as provided in Subsection 2-162.7, and who subsequently recommences Service, may restore his or her previous credited service for which he or she received a refund, if the effective date of commencement of Service is within

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five (5) years of the effective date of the termination of Service. Credited service shall be restored by paying to the Retirement System, within ninety (90) days following the effective date of recommencement of Service, the total amount of the refund of Accumulated Member Contributions that the Member received, plus interest compounded monthly from the date of the refund to the date of repayment at the Retirement System's assumed rate(s) of return in effect for the period to which the interest applies, as calculated by the Retirement System's actuary.

Sec. 2-162.5. - Intervening military service.

A Member whose Service is terminated for the purpose of entering any armed service of the United States shall be entitled to credited service for periods of active duty, without payment of employee contributions for such period, subject to the following conditions:

- (1) The individual becomes a Member within the later of one (1) year from the date of release from such military service or the time periods provided in the Uniformed Service Employment and Reemployment Rights Act (USERRA).
- (2) The Member pays the Retirement System the total amount of Accumulated Member Contributions withdrawn at the time of, or subsequent to, the termination of Service to enter armed service, in accordance with the provisions of USERRA.
- (3) No more than five (5) years of credited service shall be granted a Member under the provisions of this section. Credited service shall not be granted for periods of armed service which are or could be used for obtaining or increasing a benefit from another retirement system.

Sec. 2-162.6. - Benefit group General.

- (a) The benefit group "general" is designated for the purpose of determining benefit conditions, benefit amounts, and Member contribution rates applicable to general employee Members of the Retirement System which shall consist of all general employees who are not Members of another City retirement system and not excluded in section 2-162.3.
- (b) Except as provided in Section 2-162.8, benefit eligibility conditions shall be those applicable to the Member at the time of death or retirement, whichever is earlier.
- (c) Pension amounts shall be separately determined for each retirement system for which a Member has credited service, and, except as provided in Section 2-162.8 (or its equivalent in any other retirement system), shall be calculated using Retirement System provisions in effect at the time of retirement or death, whichever is earlier.

Sec. 2-162.7 Refund of Accumulated Member Contributions.

- (a) A non-Vested Member who ceases Service for the City for any reason except retirement or death, shall, upon written request of the Member, receive a refund of his or her Accumulated Member Contributions. The Member's credited service in the plan shall be nullified as of the end of the five (5) year period beginning on the

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effective date of the termination of Service, or the date upon which the member receives a refund of his or her contributions, whichever is earlier.

- (b) If an individual dies and no Pension becomes or will become payable by the Retirement System on account of the death, the deceased individual's Accumulated Member Contributions shall be paid to such individual or individuals as the deceased individual shall have named by written designation duly executed and filed with the Retirement System. If there is no such named individual surviving the deceased individual, the Accumulated Member Contributions shall be paid to the deceased individual's estate.

Sec. 2-162.8. - Vested termination of membership.

The rights of a Vested Member whose Service terminated prior to November 18, 2019, shall be determined in accordance with the plan provisions in effect on the date of the termination of Service.

A Vested Member whose Service is terminated on or after November 18, 2019, and prior to the normal retirement age in effect on the date of the termination of service, shall become eligible for deferred vested benefits upon attainment of the early or normal retirement age in effect on the date of the termination of Service. Deferred vested benefits shall be calculated and payable in accordance with the provisions for early or normal retirement, whichever applies, in effect on the date of the termination of Service, including Sections 2-162.11 and 2-162.18 relating respectively to the form and to the commencement of benefit payments. In the event that any such Vested Member shall die from any cause before the Member receives a deferred benefit in accordance with this Section and before satisfaction of the requirements for normal retirement under 2-162.9, then a pre-retirement death Pension shall be payable to the deceased Vested Member's surviving Beneficiary(ies) as provided in Section 162.12.

Sec. 2-162.9. – Early and Normal Retirement conditions.

- (a) An individual may retire upon satisfaction of each of the following requirements:
 - (1) A written application for retirement, in the form established by the board of trustees, has been filed with the Retirement System.
 - (2) Service is terminated prior to the date of retirement.
 - (3) The individual reaches his/her early or normal retirement age.
- (b) Normal retirement age means:
 - (1) For any Member retiring on or after November 25, 2013, who on said date had ten (10) or more years of credited service or had attained the age and/or service requirements in Subparagraph (A), or (B) of this Paragraph 1, the date upon which the Member attains or attained-

(A) Age sixty (60) or older with five (5) or more years of credited service;
or

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- (B) Thirty (30) or more years of credited service without regard to age.
- (2) For any Member retiring on or after November 25, 2013, who on said date was a Vested Member, had fewer than ten (10) years of credited service and had not attained the age and Service requirements under Paragraph (1)(A) or (1)(B) above, the date upon which the Member attains-
 - (A) Age sixty-two (62) with ten (10) years of credited service; or
 - (B) Age fifty-five (55) with thirty (30) years of credited service, or
 - (C) Age sixty-five (65) with five (5) years of credited service.
- (3) For all other Members retiring on or after November 25, 2013, the date upon which the Member attains –
 - (A) Age sixty-two (62) with ten (10) years of credited service; or
 - (B) Age fifty-five (55) with thirty (30) years of credited service.
- (c) Early retirement age means the date upon which the Member attains Twenty (20) years of credited service, regardless of age.
- (d) The amount of a Member's retirement benefits under this Section shall be determined in accordance with Section 2-162.10. Benefits shall be payable in a form set forth in Section 2-162.11 and shall commence as set forth in Section 2-162.18.
- (e) Notwithstanding any other provision hereunder, a Member's accrued benefit under the plan shall become non-forfeitable upon his/her normal retirement age.

Sec. 2-162.10-. - Amount of a Pension.

- (a) (1) The Accumulated Member Contribution Guarantee under Section 2-162.19 shall apply to all benefits provided under this Section.
 - (2) The amount of Pension under optional form of payment SL pursuant to section 2-162.11 shall be equal to the sum of separate amounts determined in accordance with the benefit formula applicable to each retirement system for which the retiring individual has credited service in force.
 - (3) The amount of Pension attributable to credited service under a particular retirement system shall be equal to a fraction of the amount of Pension determined as if the individual's total credited service were under the retirement system. The fraction shall be the individual's credited service under the retirement system over the individual's total credited service.
- (b) The benefit formula is:
- (1) For Normal Retirement:
 - For retirements with an effective date prior to October 1, 1990, two (2) percent of Final Average Compensation multiplied by credited service, to a maximum of sixty (60) percent of Final Average Compensation.

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- For retirements with an effective date after September 30, 1990, and before November 25, 2013, two and one-half percent (2½) of Final Average Compensation multiplied by credited service, to a maximum of seventy-five (75) percent of Final Average Compensation.
- For retirements with an effective date on or after November 25, 2013, for a Member who had not reached normal retirement eligibility on that date, two and one-half percent (2½ %) of Final Average Compensation multiplied by credited service, to a maximum of seventy-five (75) percent of Final Average Compensation or ninety thousand dollars (\$90,000.00) annually, whichever is less; provided, any Member whose accrued benefit as of November 25, 2013 was in excess of ninety thousand dollars (\$90,000.00) which is not greater than seventy-five (75) percent of the Member's Final Average Compensation, shall retain that accrued benefit, but shall not accrue any additional benefit after that date.
- A minimum monthly benefit amount shall apply to Retirees who have been retired for thirty (30) or more years or who have accumulated ten (10) or more years of credited service, as periodically established by the City. Such monthly benefit shall be reduced by the applicable survivor benefit as elected by the Retiree pursuant to section 2-162.11. The City shall make deposits into the General Employees' Retirement System equal to the full annual cost of such increase in benefit payments to achieve said minimum monthly benefit.

(2) For Early Retirement:

A Member retiring on or after his or her early retirement age but before the Member's normal retirement age shall receive the monthly benefit level provided in Paragraph (1) above relating to normal retirement, reduced to take into account the Member's younger age and the earlier commencement of income payments. Such reduction shall be equal to 0.6250 percent for each of the first sixty (60) months between the date of early retirement and the normal retirement age, and 0.4583 percent for each month after the first sixty (60) months between the date of early retirement and the Member's normal retirement age. The early retirement benefit shall commence in accordance with Section 2-163.18 and no sooner than the Member's early retirement age. Benefits shall be payable in a form set forth in Section 2-163.11.

Sec. 2-162.11. - Forms of payment of a Pension.

A Member may elect to have Pension payments made under any one (1) of the following forms of payment and name a survivor Beneficiary, provided that for married participants, benefits shall be paid in Form of Payment III with the spouse as the named survivor Beneficiary of a 50% survivor benefit, unless the spouse gives his/her notarized consent

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to the election of a different Beneficiary and/or form of payment. The election and naming of a survivor Beneficiary shall be in writing and filed with the Retirement System prior to the date the first Pension payment is made. An election of form of payment may not be changed on or after the date the first Pension payment is made. A named survivor Beneficiary may be changed on or after the date the first Pension payment is made up to two (2) times, without the approval of the board of trustees, subject to the notarized consent to the change by the Member's spouse if the Member was married to the spouse on the date of retirement. A named survivor Beneficiary may be more than one (1) person if Form of Payment I is elected. Payment shall be made under Form of Payment SL if there is not a timely election of form of payment. The amount of Pension under Forms of Payment I, II, and III, shall be Actuarially Equivalent, as of the date of retirement (and, if applicable, as of the effective date of any change of Beneficiary as permitted above), to the amount of Pension under Form of Payment SL.

- (1) *Form of Payment SL (Straight Life Pension)*. Under Form of Payment SL, the Retiree is paid a Pension for life. The amount shall be determined as provided in section 2-162.10.
- (2) *Form of Payment I (Life with Period Certain Guarantee)*. Under Form of Payment I, the Retiree is paid a reduced Pension for life. Upon the death of the Retiree during the guaranteed period, the named survivor Beneficiary is paid the full amount of the Form of Payment I Pension for the remainder of the guaranteed period. The guaranteed period is one hundred twenty (120) months. If both the Retiree and the named survivor Beneficiary die during the guaranteed period, the actuarial present value of the remaining guaranteed Pension payments shall be paid in lump-sum to the estate of the one who survived the other.
- (3) *Form of Payment II (Life with Full Continuation to Survivor Beneficiary)*. Under Form of Payment II, the Retiree is paid a reduced Pension until the Retiree dies. Upon the death of the Retiree during the lifetime of the named survivor Beneficiary, the named survivor Beneficiary is paid the full amount of the reduced Form of Payment II Pension over the named survivor Beneficiary's remaining life.
- (4) *Form of Payment III (Life with Reduced Continuation to Survivor Beneficiary)*. Under Form of Payment III, the Retiree is paid a reduced Pension until the Retiree dies. Upon the death of the Retiree during the lifetime of the named survivor Beneficiary, the named survivor Beneficiary is paid one-half ($\frac{1}{2}$), two-thirds ($\frac{2}{3}$) or three-fourths ($\frac{3}{4}$) of the amount of the reduced Form of Payment III Pension over the named survivor Beneficiary's remaining life.
- (5) POP-UP Protection for Forms of Payment II and III. If a Member who retired on or after October 1, 2009, and who elected Form of Payment II or III is predeceased by his or her designated Beneficiary after benefit payments have commenced, then the Retiree's benefit shall be recalculated and automatically revert to the Form of Payment SL as of the date of death of the named survivor Beneficiary. Said "pop-up" protection shall be included in determining actuarial equivalence with the Form of Payment SL.

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- (6) *Back-DROP*. Effective November 25, 2013, and subject to the provisions of this section, eligible Members may elect to participate in the Back-DROP in accordance with this Paragraph (6).
- a. *Eligibility of Member to participate in the Back-DROP*. A Member who was employed and not participating in DROP on November 25, 2013, and who continues employment beyond the normal retirement age, and any Member who reaches normal retirement eligibility on or after November 25, 2013, and continues employment beyond the normal retirement age is eligible to elect the Back-DROP. The Member shall advise the City and the Retirement System in writing of their Back-DROP election prior to separation from employment. A Member may elect the Back-DROP only once.
 - b. *Back-DROP date*. A Member's Back-DROP date shall be a date selected by the Member that is on or after the Member's normal retirement age but no more than thirty-six (36) months prior to their separation date.
 - c. *Maximum Back-DROP Period*. An eligible Member may elect the Back-DROP for a period equal to the number of months the Member has been employed beyond the normal retirement age, up to a maximum period of thirty-six (36) months.
 - d. *Benefits payable under the Back-DROP*. A Member who elects the Back-DROP shall be entitled to a monthly Pension determined as of the Member's Back-DROP date, plus a lump sum payment equal to the Pension benefits the Member would have received had he/she retired on the Back-DROP date, with interest at the annual rate of three (3) percent compounded monthly. The Member's monthly benefit will be actuarially adjusted to reflect the lump sum payment. The lump sum Back-DROP benefit, less applicable withholding taxes, shall be distributed to the Member within sixty (60) days following separation from employment. Alternatively, a Member may elect to rollover some or all of the lump sum Back-DROP benefit into an eligible retirement plan in accordance with Sec. 2-162.36(d) hereof.
 - e. *Forfeiture of retirement benefits*. Nothing in this subsection shall be construed to remove Back-DROP participants from the scope of Section 8(d), Art. II of the State Constitution, and F.S. § 112.3173. Back-DROP participants who commit a specified offense while employed will be subject to forfeiture of all retirement benefits, including Back-DROP benefits, pursuant to those provisions of law.
 - f. *Administration of program*. The board of trustees shall make such rules as are necessary for the effective and efficient administration of this subsection. The Retirement System shall not be required to advise Members of the federal tax consequences of an election related to the Back-DROP but may advise Members to seek independent advice.

Sec. 2-162.12. Pre-Retirement Death Pension.

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- (a) In the event of the death of a Vested Member prior to retirement, a pre-retirement death Pension shall be paid, as provided below, to the surviving Beneficiary(ies) of the Vested Member, which Pension shall be equal to the Vested Member's accrued benefit on that date, and shall be subject to the Accumulated Member Contributions Guarantee under Section 2-162.19. Benefits shall commence as set forth in Section 2-162.18.
- (b) Except as otherwise provided in Subsection (e) below, the pre-retirement death Pension shall be paid to:
 - (1) the surviving spouse of the deceased Vested Member for life; or, if none,
 - (2) each surviving child of the deceased Vested Member, who is unmarried and has not attained age eighteen (18).
- (c) For the purposes of this Section, surviving spouse means the person to whom the Member is married at the time of death.
- (d) A surviving child's Pension shall terminate at the end of the calendar month in which occurs the child's eighteenth (18th) birthday, marriage, or death. The amount of a surviving child's Pension shall be an equal share of the deceased Vested Member's accrued Pension. A child's share shall be recomputed each time there is a change in the number of surviving children eligible for payment of a Pension.
- (e) A Member may at any time designate a person(s) to receive the pre-retirement death Pension provided herein in place of the surviving spouse, if the spouse consents to such election in writing bearing the notarized signature of the spouse. Such consent shall be valid only with regard to a benefit otherwise payable to the consenting person as the surviving spouse.
- (f) (1) A deceased Vested Member's accrued Pension shall be computed under the following presumptions:
 - a. The deceased Vested Member shall be presumed to have retired under the normal retirement provisions of Section 2-162.9 on the day preceding the Member's death.
 - b. The deceased Member shall be presumed to have elected Form of Payment SL, if the pre-retirement death Pension is to be paid to a surviving spouse or an eligible child. If the pre-retirement death Pension is to be paid to a Beneficiary designated under Subsection (e) above who is neither the spouse nor an eligible child as provided in Subsection (b) above, then the deceased Vested Member shall be presumed to have elected Form of Payment II and named the designated Beneficiary(ies) as survivor Beneficiary(ies).
- (2) The spouse may designate a beneficiary to receive any remainder benefit due in the event of his or her death before the end of the benefit certain period.
- (3) In the case of a Member who dies on or after January 1, 2007, while performing "Qualified Military Service" under Title 38, United States Code, Chapter 43,

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Uniformed Services Employment and Reemployment Rights Act ("USERRA") within the meaning of Section 414(u) of the Internal Revenue Code, any "additional benefits" (as defined by Section 401(a)(37) of the Internal Revenue Code) provided under the plan that are contingent upon a Member's termination of employment due to death shall be determined as though the Member had resumed employment immediately prior to his death. With respect to any such "additional benefits," for vesting purposes only, credit shall be given for the period of the Member's absence from covered employment during "Qualified Military Service".

Sec. 2-162.13. - Special conditions applicable to death in line of duty.

In the event the death of a Member is found by the board of trustees to be the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of the Member's actual performance of duty with the City, the following additional provisions shall apply to section 2-162.12:

- (1) The Member's eligibility shall be determined without regard to the vesting requirement specified in section 2-162.12.
- (2) The amount of Pension paid a surviving spouse shall not be less than thirty-five (35) percent of the deceased Member's Final Average Compensation.
- (3) The amount of Pension paid a surviving child shall not be less than an equal share of fifty (50) percent of the deceased Member's Final Average Compensation.

Sec. 2-162.14. - Disability retirement—General conditions.

- (a) The board of trustees may retire a Member who becomes incapacitated for continued employment by the City if each of the following conditions is met:
 - (1) Application for disability retirement is filed with the Retirement System by the Member. In the event that a Member's employment with the City is administratively terminated prior to the Member's filing of a disability application, the Member must file his/her application no later than ninety (90) days following the effective date of the termination of the Member's employment.
 - (2) The Member has ten (10) or more years of credited service.
 - (3) The Member undergoes the medical examinations and tests ordered by the Retirement System.
 - (4) The medical advisor certifies to the board of trustees that the Member is incapacitated, that the incapacity is likely to be permanent, and that the Member should be retired, and, the Member is mentally or physically incapacitated for any continued employment by the City.

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- (b) The amount of disability Pension shall be computed in accordance with the rules for normal retirement under Section 2-162.10 based upon the Member's years of credited service on the date of separation from Service, and the disability Retiree shall have the right to elect a Form of Payment provided in Section 2-162.11. However, in no event shall such benefit be less than twenty-five (25) percent of the Member's Final Average Compensation. The disability Pension shall be subject to the Accumulated Member Contributions Guarantee under Section 2-162.19. Benefits shall commence as set forth in Section 2-162.18.

Sec. 2-162.15. - Same—Special conditions applicable to duty disability.

If the board of trustees finds that the Member's disability is the natural and proximate result of a personal injury or disease arising out of and in the course of the Member's actual performance of duty in the employ of the City, the following additional provisions shall apply to section 2-162.14:

- (1) The Member's eligibility shall be determined without regard to the credited service requirement in Section 2-162.15.
- (2) A Member who is retired on account of duty disability, shall be paid a duty disability Pension during the Member's duty disability benefit period. A Member's duty disability benefit period begins on the first day of the first month after the board of trustees determines entitlement, provided that the monthly retirement income shall be effective as of the date the board of trustees determines such entitlement. A Member's duty disability benefit period ends on the first to occur of the following dates: the date the Pension is terminated as provided in section 2-162.16 or the date the Pension has been paid for the maximum disability benefit period. The maximum disability benefit period is

| Member's Age When Duty Disability Benefit Period Begins | Maximum Benefit Period |
|---|---------------------------|
| Less than age 55 | To age 60 |
| Age 55 and over | 60 months |

- a. The amount of a duty disability Pension is the larger of the Member's accrued Pension calculated as provided in section 2-162.14 and fifty (50) percent of the Member's Final Average Compensation.
- b. Upon termination of the Member's duty disability benefit period, the Member's credited service shall be increased by the Member's duty disability benefit

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period. However, in no event shall such benefit be less than 42 percent of the Member's Final Average Compensation.

- c. The duty disability Pension shall be subject to the provisions of sections 2-162.16 and 2-162.17.
- (3) A Member may elect to continue to be covered by the duty disability, in lieu of the benefit provided in subsection (2) of this section. The election shall be made in accordance with procedures established by the board. A Member who so elects shall thereby be precluded from claiming age discrimination with respect to the duty disability benefit.

Sec. 2-162.16. - Same—Effect on gainful employment.

- (a) The provisions of this section shall apply during the period, if any, between the effective date of disability retirement and the date the disability Retiree first satisfies the age and/or Service requirement for normal retirement pursuant to subsection 2-162.9. Application of the limitation shall be to the amount of Pension under Form of Payment SL. The effect of an election of any other form of payment shall be taken into account after application of the provisions of this section.
- (b) The amount of Pension shall not exceed the difference between one hundred ten (110) percent of the disability Retiree's Final Average Compensation and the amount of the disability Retiree's considered income, however in no event shall such disability retirement benefit be reduced below the minimums as stated in sections 2-162.14 and 2-162.15 herein. A disability Retiree's considered income is the annual amount of remuneration for personal services rendered in any gainful employment. Gainful employment existing at the time of disability retirement, other than with the City, shall not be considered to the extent of the amount of remuneration in the last calendar year preceding retirement.
- (c) The Retirement System shall periodically request substantiated income information from disability Retirees subject to the provisions of this section. Failure to provide requested information within ninety (90) days of the request shall cause suspension of payment of the Pension until the information is received.

Sec. 2-162.17. - Same—Continuation subject to reexamination; return to employment.

- (a) The board of trustees may require a disability Retiree to undergo periodic medical examination, by or under the direction of a medical advisor selected by the board of trustees, if the disability Retiree has not satisfied the age and/or Service requirement for normal retirement pursuant to subsection 2-162.9. If a disability Retiree refuses to submit to a medical examination, payment of the Pension may be suspended by the board of trustees until withdrawal of the refusal. Should refusal continue for one (1) year, all the disability Retiree's rights in and to disability Pension may be revoked by the board of trustees. The terminated disability Retiree may be restored to active employment with the City. A disability Pension shall be discontinued if, following medical examination, the medical advisor certifies that the disability Retiree is

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mentally and physically able and capable of resuming employment with the City, and the board of trustees concurs in the certification of the medical advisor. The City shall be allowed reasonable latitude in placing the terminated disability Retiree in a position commensurate with the position held at the time of disability retirement.

- (b) The membership status of a disability Retiree who has been restored to employment with the City as provided in subsection (a) of this section shall be governed by section 2-162.3. The disability Retiree's years of credited service as of the date of disability retirement shall be retained. Service shall be credited for the period the disability Retiree was being paid a disability Pension if the provisions of section 2-162.15 were applicable; otherwise, credited service shall not be given for the period of disability retirement.
- (c) A terminated disability Retiree who does not return to Service for the City, and who had ten (10) or more years of credited service at the time of disability retirement, shall be entitled to deferred retirement as provided in section 2-162.8.

Sec. 2-162.18. - Commencement and termination dates of Pensions.

Deferred vested benefits under Section 2-162.8 and early and normal retirement benefits under Section 2-162.9 (except as provided for BACK-DROP under Paragraph (6) of Section 2-162.11) shall be payable effective the later of the first day of the calendar month coincident with or next following the Member's early or normal retirement age, whichever applies, and the first day of the calendar month coincident with or next following the approval of the application by the Board of Trustees. A pre-retirement death Pension pursuant to section 2-162.12, or 2-162.13 shall be payable effective the first day of the calendar month in which occurs the death causing payment of the Pension. A post-retirement survivor Pension pursuant to section 2-162.11 shall be payable effective the first day of the calendar month next following the death causing payment of the Pension. Disability retirement benefits under Section 2-162.14 shall be payable effective the first day of the calendar month coincident with or next following the date of approval of the application by the Board of Trustees. Disability retirement benefits under Section 2-162.15 shall be payable effective as of the date of approval of the application by the Board of Trustees.

Once commenced, benefit payments shall be made on the first business day of each calendar month until termination, which shall occur at the end of the month in which occurs the event causing termination. Payment shall be made for the full month of termination. A change in the amount of a Pension shall occur on the first day of the calendar month next following the month in which occurs the event causing the change.

Sec. 2-162.19. - Accumulated Member Contribution guarantee.

In the event all Pension payments provided in Sections 2-162.10, 2-162.12, 2-162.13, 2-162.14, 2-162.15, terminate before there has been paid an aggregate amount equal to the Retiree's Accumulated Member Contributions at the date of retirement, the difference between the Retiree's Accumulated Member Contributions and the aggregate amount of

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Pension payments made shall be paid to such person or persons as the Retiree shall have designated in writing and filed with the Retirement System. If there be no such individual surviving the Retiree, the difference shall be paid to the estate of the last survivor among the Retiree and the designated person or persons.

Sec. 2-162.20. - Member contributions.

Member contributions to the Retirement System shall be 7.95 percent of Compensation. For the period February 5, 2001, through November 29, 2013, Member contributions were 6.45 percent of Compensation

Sec. 2-162.21. - City pickup of Member contributions for Federal Income Tax purposes.

The City shall pick up the Member contributions required of Members on account of Compensation earned after the effective date specified in the resolution of the City Council activating the provisions of this section. The picked-up contributions shall be treated as City contributions for the purposes of determining tax treatment under the United States Internal Revenue Code. The specified effective date shall not be prior to ninety (90) days after the Retirement System has received notification from the United States Internal Revenue Service that, pursuant to Section 414(h) of the United States Internal Revenue Code, the Member contributions picked up shall not be included in gross income for income tax purposes until such time as the picked-up contributions are distributed by refund or Pension payments. The City shall pick up the Member contributions from funds established and available in the retirement deduction account, which funds would otherwise have been designated as Member contributions and paid to the Retirement System. Member contributions picked up pursuant to this section shall be treated for all other purposes, in the same manner and to the same extent, as Member contributions made prior to the specified effective date.

Sec. 2-162.22. - Procedure if claim for benefits denied.

In the event a claim for benefits is denied by the board of trustees, the claimant shall be notified of the denial, in writing, within thirty (30) days of the board's action. The notification shall set forth the reasons for the denial. The claimant may appeal the denial and request a hearing before the board. The appeal shall be in writing to the City Clerk and filed within ninety (90) days of the board's denial. The request shall contain a written statement of the claimant's position regarding the claim. The board of trustees shall schedule a hearing within ninety (90) days of receipt of the appeal.

Sec. 2-162.23. - Board of trustees—Responsibilities and compensation.

(a) The Retirement System is created, established, and maintained as an irrevocable trust pursuant to § 112.66(8), Florida Statutes. The board of trustees shall receive, hold, manage, control, and administer the Retirement System for the purpose of providing such benefits as now are, or hereafter may be, authorized or permitted by law, for Members and beneficiaries of the Retirement System and for paying the

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reasonable expenses of administering the system. No portion of the assets of the Retirement System shall revert to or be the property of the City of Jacksonville Beach, Florida.

- (b) The board of trustees shall consist of the following five (5) individuals:
 - (1) Two (2) members of the City Council, selected by the City Council.
 - (2) A fifth member selected by the other four (4) members and appointed, as a ministerial act, by the City Council. The fifth member may be a Retiree of this system.
 - (3) Two (2) Members of the General Employees' Retirement System, other than Retirees, to be elected by the Members of the General Employees' Retirement System.
- (c) Elections of member trustees shall be conducted in accordance with rules adopted by the board of trustees.
- (d) The board of trustees shall adopt its own rules of procedure and shall keep a record of its proceedings. Three (3) trustees shall constitute a quorum at any meeting of the board and at least three (3) concurring votes shall be necessary for a decision. Each trustee shall be entitled to one (1) vote on each question before the board.
- (e) The City, any Member, or Beneficiary, shall not have any right, title, or interest in or to the Retirement System or any part thereof other than vesting and other than a Pension or other benefit for which a Member or Beneficiary is entitled under the terms and conditions set forth herein. There shall be no pro rata or other distribution of any of the assets of the Retirement System as a result of any group of Members and/or beneficiaries, ceasing their participation in the Retirement System for any purpose or reason, except as required by law.

Sec. 2-162.24. - Same—Term of office; oath of office; vacancies.

- (a) The term of office of Member-elected trustees shall be four (4) years, one such term to expire every two (2) years. The City Council trustees shall serve at the pleasure of the City Council.
- (b) Each trustee shall, before assuming the duties of trustee, qualify by taking an oath of office to be administered by the City Clerk.
- (c) A vacancy shall occur on the board of trustees if a Member-elected trustee retires, ceases to be a Member, ceases to be covered by the appropriate benefit group, or fails to attend three (3) consecutive meetings of the board of trustees unless in each case excused for cause by the trustees attending the meetings, and a trustee resigns or is removed from office. In the event a vacancy occurs on the board of trustees, the vacancy shall be filled within ninety (90) days, for the unexpired term, in the same manner as the position was previously filled.

Sec. 2-162.25. - Same—Officers; administrative services.

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- (a) The officers of the Retirement System shall be:
- (1) *Chairperson.* The board of trustees shall annually elect a chairperson and a chairperson pro tem from its members.
 - (2) *Secretary.* The board of trustees shall annually elect a secretary from its members.
 - (3) *Treasurer.* The City Finance Director shall be treasurer of the Retirement System. The treasurer shall be custodian of the assets of the Retirement System except as to such assets as the board of trustees may from time to time place in the custody of a nationally chartered bank or trust company.
 - (4) *Legal advisor.* The City Attorney may be legal advisor to the board of trustees. However, the board of trustees is authorized to retain independent legal counsel.
 - (5) *Administrative officer.* The human resources director or his or her designee shall be the administrative officer of the Retirement System.
- (b) The board of trustees is authorized and empowered to employ such professional and other services as are required for the proper discharge of their responsibilities.

Sec. 2-162.26. - Same—Annual report; data and tables.

- (a) The Retirement System shall prepare an annual report for each fiscal year. The report shall contain information regarding the financial, actuarial, and other activities of the Retirement System during the fiscal year. A copy of the report shall be furnished to the mayor and City Council no later than nine (9) months following the end of the fiscal year covered by the report.
- (b) The Retirement System shall prepare and distribute other reports required by applicable laws of the State of Florida or the United States, as required by such laws.

Sec. 2-162.27. - Investment of Retirement System assets.

The board of trustees shall have full power and authority to invest and reinvest such moneys and assets, subject to all terms, conditions, limitations, and restrictions imposed by the State of Florida on the investments of public employee retirement systems, by investing on a market value basis up to sixty-five (65) percent of the Retirement System's assets in equities (common stocks or capital stocks) as well as allowing for the investment of up to twenty-five (25) percent of plan assets in foreign securities on a market-value basis. The board of trustees may invest up to ten (10) percent of the Retirement System's assets, on a market value basis, in real estate. The board of trustees shall invest and reinvest such moneys in those securities or in that property, real or personal, wherever situated, as the trustee shall deem advisable, including but not limited to, stocks, common or preferred, bonds, mortgages, trusts, and other evidences of indebtedness or ownership. The board of trustees shall identify and publicly report any direct or indirect holdings it may have in any scrutinized company, as defined in F.S. § 215.473, and proceed to sell, redeem, divest, or withdraw all publicly traded securities it may have in such company beginning January 1, 2010, and shall thereafter be prohibited

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from purchasing or holding such securities. The divestiture of any such security must be completed by September 30, 2010. In accordance with Ch. 2009-97, Laws of Florida, no person may bring any civil, criminal, or administrative action against the board or any employee, officer, director, or advisor of such board based upon the divestiture of any security pursuant to this paragraph. The board of trustees may employ investment managers to manage, invest, and reinvest the assets of the Retirement System. Such investment managers shall be a named fiduciary with respect to the Retirement System, provided the Retirement System's assets are in a separately managed account, and shall so acknowledge in writing. All moneys and assets of the Retirement System shall be held and invested for the sole purpose of meeting disbursements authorized in accordance with the provisions of this Retirement System and shall be used for no other purposes. The board of trustees may engage a custodian to hold the funds and securities of the Retirement System. Said custodian shall be a nationally chartered bank or trust company. In exercising its discretionary authority with respect to the management of the moneys and assets of the Retirement System, the board of trustees and the investment managers shall exercise care, skill, prudence, and diligence, under the circumstances then prevailing, that a person of prudence, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character with like aims.

Sec. 2-162.28. - Method of making payments.

All payments from moneys of the Retirement System shall be made according to procedures governing the disbursement of City general fund moneys. No payment shall be made unless it shall have been previously authorized by a specific or continuing resolution of the board of trustees.

Sec. 2-162.29. - Reserve for Accumulated Member Contributions.

- (a) The reserve for Accumulated Member Contributions is the account in which is accumulated the contributions deducted from the Compensation of Members, or otherwise paid to the Retirement System by the Member or on the Member's behalf, and from which shall be made refunds and transfers of Accumulated Member Contributions.
- (b) The individual or individuals responsible for preparing the City payroll shall cause the contributions provided for in section 2-162.20 to be deducted from the Compensation of each Member on each and every payroll. The deducted contributions shall be paid to the Retirement System and shall be credited to the Members' individual accounts in the reserve for Accumulated Member Contributions. Members' contributions shall be made notwithstanding that the minimum compensation provided by law for any Member shall be changed thereby. Every Member shall be deemed to consent and agree to the deductions made and provided herein. Payment of Compensation, less the deduction, shall be a full and complete discharge and acquittance of all claims and demands whatsoever for services rendered by the Member during the period covered by such payment, except as to benefits provided by the Retirement System.

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- (c) The accumulated contributions of a Member shall be transferred from the reserve for Accumulated Member Contributions to the reserve for Pension payments if a Pension is payable on account of a Member's retirement or death.

Sec. 2-162.30. - Reserve for Pension payments.

- (a) The reserve for Pension payments is the account to which is credited contributions made by the City to the Retirement System, all interest, dividends, and other income from the investment of Retirement System assets; all gifts and bequests received by the Retirement System; and all other moneys received by the Retirement System the disposition of which is not specifically provided for, and from which shall be paid all Pensions and refunds required by section 2.162.19.
- (b) The Retirement System shall be funded by the City in compliance with the requirements of Section 14, Art. X of the State Constitution and Chapter 112, Part VII, Florida Statutes.
- (c) City contributions to the Retirement System each fiscal year which, together with the contributions made by Members during the fiscal year, shall be sufficient to fully fund the cost of benefits likely to be paid on account of Service rendered by Members during the year and to finance unfunded costs of benefits likely to be paid on account of Service rendered by Members prior to the current year over periods established by the trustees which shall not exceed the maximum periods specified in Chapter 112, Part VII, Florida Statutes. The contributions shall be computed by actuarial valuation as level percents of Member payroll in accordance with generally recognized actuarial principles. The City shall also contribute the anticipated cost of any other benefits provided Retirees and Beneficiaries through the Retirement System. The board of trustees shall annually certify to the City Council and the City Manager the contributions determined according to this section, and the City Council shall appropriate and pay to the Retirement System the contributions so certified.
- (d) Should a disability Pension be terminated and the Retiree be returned to the employ of the City, the excess of the Retiree's Accumulated Member Contributions at the time of retirement over the aggregate amount of Pension paid shall be transferred from the reserve for Pension payments to the reserve for Accumulated Member Contributions.

Sec. 2-162.31. - Reserved.

Sec. 2-162.32. - Reserved.

Sec. 2-162.33. - Reserve for administrative expenses.

The reserve for administrative expenses is the account from which shall be paid the expenses of administering the Retirement System.

Sec. 2-162.34. - Interest credited to reserve accounts.

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The board of trustees shall at least annually credit interest on the individual balances in the reserve for Accumulated Member Contributions. Interest shall accrue on the prior month's Accumulated Member Contributions ending balance at an annual rate determined by the board of trustees and compounded monthly.

Sec. 2-162.35. - Assets not segregated.

The description of the various reserves of the Retirement System shall be interpreted to refer to the accounting records of the system and not to the segregation of moneys or assets in the reserve accounts of the system.

Sec. 2-162.36. - Internal Revenue Code compliance.

(a) *Maximum amount of retirement income.*

(1) The limitations of this subsection (a) shall apply in limitation years beginning on or after July 1, 2007, except as otherwise provided herein, and are intended to comply with the requirements of the Pension Protection Act of 2006 and shall be construed in accordance with said Act and guidance issued thereunder. The provisions of this subsection (a) shall supersede any provision of the plan to the extent such provision is inconsistent with this subsection.

The annual pension as defined in paragraph (2) below otherwise payable to a Member at any time shall not exceed the dollar limitation for the Member multiplied by a fraction whose value cannot exceed one (1), the numerator of which is the Member's number of years (or part thereof, but not less than one (1) year) of Service with the City and the denominator of which is ten (10). For this purpose, no more than one (1) year of Service may be credited for any Plan Year. If the benefit the Member would otherwise accrue in a limitation year would produce an annual pension in excess of the dollar limitation, the benefit shall be limited (or the rate of accrual reduced) to a benefit that does not exceed the dollar limitation.

(2) "*Annual pension*" means the sum of all annual benefits, payable in the form of a straight life annuity. Benefits payable in any other form shall be adjusted to the larger of:

(A) For limitation years beginning on or after July 1, 2007:

(I) The straight life annuity (if any) payable to the Member under the plan commencing at the same annuity starting date as the Member's form of benefit, or

(II) The Actuarially Equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).

(B) For limitation years beginning before July 1, 2007

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- (I) The Actuarially Equivalent straight life annuity commencing at the same annuity starting date, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan for the particular form of payment, or
- (II) The Actuarially Equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).

No actuarial adjustment to the benefit shall be made for benefits that are not directly related to retirement benefits (such as a qualified disability benefit, preretirement incidental death benefits, and postretirement medical benefits); or the inclusion in the form of benefit of an automatic benefit increase feature, provided the form of benefit is not subject to § 417(e)(3) of the Internal Revenue Code and would otherwise satisfy the limitations of this subsection (a), and the amount payable under the form of benefit in any limitation year shall not exceed the limits of this subsection (a) applicable at the annuity starting date, as increased in subsequent years pursuant to § 415(d) of the Code. For this purpose, an automatic benefit increase feature is included in a form of benefit if the form of benefit provides for automatic, periodic increases to the benefits paid in that form.

- (3) "*Dollar limitation*" means, effective for the first limitation year beginning after January 1, 2001, one hundred sixty thousand dollars (\$160,000.00), automatically adjusted under Code Section 415(d), effective January 1 of each year, as published in the Internal Revenue Bulletin, and payable in the form of a straight life annuity. The new limitation shall apply to limitation years ending with or within the calendar year of the date of the adjustment, but a Member's benefits shall not reflect the adjusted limit prior to January 1 of that calendar year. The dollar limitation shall be further adjusted based on the age of the Member when the benefit begins as follows:

- (A) *For annuity starting dates in limitation years beginning on or after July 1, 2007:*

- (I) If the annuity starting date for the Member's benefit is after age sixty-five (65):

- (i) If the plan does not have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that

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annuity starting date (and expressing the Member's age based on completed calendar months as of the annuity starting date).

- (ii) If the plan does have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the Member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(I)(i) of this subsection (a). For this purpose, the adjusted immediately commencing straight life annuity under the plan at the Member's annuity starting date is the annual amount of such annuity payable to the Member, computed disregarding the Member's accruals after age sixty-five (65) but including actuarial adjustments even if those actuarial adjustments are used to offset accruals; and the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65) is the annual amount of such annuity that would be payable under the plan to a hypothetical Member who is age sixty-five (65) and has the same accrued benefit as the Member.

- (II) Except with respect to a Member who is a "qualified member" as defined in Section 415(b)(2)(H) of the Code, for benefits (except survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code), if the annuity starting date for the Member's benefit is before age sixty-two (62):

- (i) If the plan does not have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the Member's age based on completed calendar months as of the annuity starting date).

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(ii) If the plan does have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the Member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-two (62), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(II)(i) of this subsection (a).

(B) *For annuity starting dates in limitation years beginning before July 1, 2007.*

| | |
|----------------------------------|--|
| Age as of Annuity Starting Date: | Adjustment of Dollar Limitation: |
| Over 65 | <p>The smaller of:</p> <p>(a) The actuarial equivalent of the limitation for age 65, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or</p> <p>(b) The actuarial equivalent of the limitation for age 65, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).</p> <p>Any increase in the dollar limitation determined in accordance with this paragraph shall not reflect a mortality decrement between age 65 and the age at which benefits commence if benefits are not forfeited upon the death of the Member. If any benefits are forfeited upon death, the full mortality decrement is taken into account.</p> |
| 62 to 65 | No adjustment. |
| Less than 62 | <p>The smaller of:</p> <p>(a) The actuarial equivalent of the limitation for age 62, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or</p> |

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| | |
|--|---|
| | (b) The actuarial equivalent of the limitation for age 62, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v). |
| | This adjustment shall not apply to any "Qualified Member" as defined in Section 415(b)(2)(H), nor to survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code. |

- (4) With respect to clause (3)(A)(I)(i), clause (3)(A)(II)(i) and paragraph (3)(B) above, no adjustment shall be made to the dollar limitation to reflect the probability of a Member's death between the annuity starting date and age sixty-two (62), or between age sixty-five (65) and the annuity starting date, as applicable, if benefits are not forfeited upon the death of the Member prior to the annuity starting date. To the extent benefits are forfeited upon death before the annuity starting date, such an adjustment shall be made. For this purpose, no forfeiture shall be treated as occurring upon the Member's death if the plan does not charge Members for providing a qualified preretirement survivor annuity, as defined in Code Section 417(c), upon the Member's death.
- (5) The term "limitation year" is the 12-month period which is used for application of the limitations under Code Section 415 and shall be the calendar year.
- (6) The limitations set forth in this subsection (a) shall not apply if the annual pension does not exceed ten thousand dollars (\$10,000.00) provided the Member has never participated in a defined contribution plan maintained by the City.
- (7) Cost-of-living adjustments in the dollar limitation for benefits shall be limited to scheduled annual increases determined by the Secretary of the Treasury under Section Subsection 415(d) of the Code.
- (8) In the case of a Member who has fewer than ten (10) years of participation in the plan, the dollar limitation set forth in paragraph (3) of this subsection (a) 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.
- (9) Any portion of a Member's benefit that is attributable to mandatory Member contributions (unless picked-up by the City) or rollover contributions shall be taken into account in the manner prescribed in the regulations under Section 415 of the Code.
- (10) Should any Member participate in more than one defined benefit plan maintained by the City, in any case in which the Member's benefits under all such defined benefit plans (determined as of the same age) would exceed the dollar limitation applicable at that age, the accrual of the Member's benefit under this plan shall

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be reduced so that the Member's combined benefits will equal the dollar limitation.

- (11) For a Member who has or will have distributions commencing at more than one annuity starting date, the annual benefit shall be determined as of each such annuity starting date (and shall satisfy the limitations of this section as of each such date), actuarially adjusting for past and future distributions of benefits commencing at the other annuity starting dates. For this purpose, the determination of whether a new starting date has occurred shall be made without regard to § 1.401(a)-20, Q&A 10(d), and with regard to § 1.415(b)1(b)(1)(iii)(B) and (C) of the Income Tax Regulations.
 - (12) The determination of the annual pension under paragraph (A)(1) of this subsection (a) shall take into account (in the manner prescribed by the regulations under Section 415 of the Code) social security supplements described in § 411(a)(9) of the Internal Revenue Code and benefits transferred from another defined benefit plan, other than transfers of distributable benefits pursuant § 1.411(d)-4, Q&A-3(c) of the Income Tax Regulations.
 - (13) The above limitations are intended to comply with the provisions of Section 415 of the Code, as amended, so that the maximum benefits provided by plans of the City shall be exactly equal to the maximum amounts allowed under Section 415 of the Code and regulations thereunder. If there is any discrepancy between the provisions of this subsection (a) and the provisions of Section 415 of the Code and regulations thereunder, such discrepancy shall be resolved in such a way as to give full effect to the provisions of Section 415 of the Code. The value of any benefits forfeited as a result of the application of this subsection (a) shall be used to decrease future employer contributions.
 - (14) For the purpose of applying the limitations set forth in Sections 401(a)(17) and 415 of the Internal Revenue Code, Compensation shall include any elective deferral (as defined in Code Section 402(g)(3) of the Internal Revenue Code), and any amount which is contributed or deferred by the employer at the election of the Member and which is not includible in the gross income of the Member by reason of Section 125 or 457 of the Internal Revenue Code. For limitation years beginning on and after January 1, 2001, for the purposes of applying the limitations described in this subsection (a), Compensation paid or made available during such limitation years shall include elective amounts that are not includible in the gross income of the Member by reason of Section 132(f)(4) of the Internal Revenue Code. For limitation years on or after July 1, 2007, Compensation shall include payments that otherwise qualify as Compensation and that are made by the later of: (a) two and one-half (2½) months after severance from employment with the employer, and (b) the end of the limitation year that includes the date of severance.
- (b) *Required beginning date.* Notwithstanding any other provision of the plan, payment of a participant's retirement benefits under the plan shall commence not later than the participant's required beginning date, which is defined as the later of:

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- April 1 of the calendar year that next follows the calendar year in which the participant attains or will attain the age of seventy and one-half (70½) years; or
- April 1 of the calendar year that next follows the calendar year in which the participant retires.

(c) *Required minimum distributions.*

(1) *Required beginning date.* The participant's entire interest will be distributed, or begin to be distributed, to the participant no later than the participant's required beginning date as defined in subsection (b) of this section 2-162.36.

(2) *Death of participant before distributions begin.*

(A) If the participant dies before distributions begin, the participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(i) If the participant's surviving spouse is the participant's sole designated Beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the participant died, or by December 31 of the calendar year in which the participant would have attained age seventy and one-half (70½), if later.

(ii) If the participant's surviving spouse is not the participant's sole designated Beneficiary, then distributions to the designated Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the participant died.

(iii) If there is no designated Beneficiary as of September 30 of the year following the year of the participant's death, the participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the participant's death.

(B) The participant's entire interest shall be distributed as follows:

(i) *Participant survived by designated Beneficiary.* If the participant dies before the date distribution of his or her interest begins and there is a designated Beneficiary, the participant's entire interest will be distributed, beginning no later than the time described in subparagraph (2)(A) above, over the life of the designated Beneficiary or over a period certain not exceeding:

(I) Unless the annuity starting date is before the first distribution calendar year, the life expectancy of the designated Beneficiary determined using the Beneficiary's age as of the Beneficiary's birthday in the calendar year immediately following the calendar year of the participant's death; or

(II) If the annuity starting date is before the first distribution calendar year, the life expectancy of the designated Beneficiary determined

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using the Beneficiary's age as of the Beneficiary's birthday in the calendar year that contains the annuity starting date.

- (ii) *No designated Beneficiary.* If the participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the participant's death, distribution of the participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the participant's death.
- (C) Death of surviving spouse before distributions to surviving spouse begin. In any case in which (i) the participant dies before the date distribution of his or her interest begins, (ii) the participant's surviving spouse is the participant's sole designated Beneficiary, and (iii) the surviving spouse dies before distributions to the surviving spouse begin, subparagraphs (2)(A) and (2)(B) above shall apply as though the surviving spouse were the participant.
- (3) *Requirements for annuity distributions that commence during participant's lifetime.*
 - (A) Joint life annuities where the Beneficiary is not the participant's spouse. If the participant's interest is being distributed in the form of a joint and survivor annuity for the joint lives of the participant and a nonspousal Beneficiary, annuity payments to be made on or after the participant's required beginning date to the designated Beneficiary after the participant's death must not at any time exceed the applicable percentage of the annuity payment for such period that would have been payable to the participant using the table set forth in Q&A-2 of Section 1.401(a)(9)-6 of the Treasury regulations. If the form of distribution combines a joint and survivor annuity for the joint lives of the participant and a nonspousal Beneficiary and a period certain annuity, the requirement in the preceding sentence will apply to annuity payments to be made to the designated Beneficiary after the expiration of the period certain.
 - (B) Period certain annuities. Unless the participant's spouse is the sole designated Beneficiary and the form of distribution is a period certain and no life annuity, the period certain for an annuity distribution commencing during the participant's lifetime may not exceed the applicable distribution period for the participant under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations for the calendar year that contains the annuity starting date. If the annuity starting date precedes the year in which the participant reaches age seventy (70), the applicable distribution period for the participant is the distribution period for age seventy (70) under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations plus the excess of seventy (70) over the age of the participant as of the participant's birthday in the year that contains the annuity starting date. If the participant's spouse is the participant's sole designated Beneficiary and the form of distribution is a period certain and no life annuity, the period

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certain may not exceed the longer of the participant's applicable distribution period, as determined under this subparagraph (3)(B), or the joint life and last survivor expectancy of the participant and the participant's spouse as determined under the Joint and Last Survivor Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations, using the participant's and spouse's attained ages as of the participant's and spouse's birthdays in the calendar year that contains the annuity starting date.

- (4) *Form of distribution.* Unless the participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with subparagraphs (4)(A), (4)(B) and (4)(C) below. If the participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 401(a)(9) of the Code and the Treasury regulations. Any part of the participant's interest which is in the form of an individual account described in Section 414(k) of the Code will be distributed in a manner satisfying the requirements of Section 401(a)(9) of the Code and the Treasury regulations that apply to individual accounts.
- (A) *General annuity requirements.* If the participant's interest is paid in the form of annuity distributions under the plan, payments under the annuity will satisfy the following requirements:
 - (i) The annuity distributions will be paid in periodic payments made at intervals not longer than one year;
 - (ii) The distribution period will be over a life (or lives) or over a period certain, not longer than the distribution period described in paragraphs (2) or (3) above, whichever is applicable, of this subsection (c);
 - (iii) Once payments have begun over a period certain, the period certain will not be changed even if the period certain is shorter than the maximum permitted;
 - (iv) Payments will either be non-increasing or increase only as follows:
 - (I) By an annual percentage increase that does not exceed the annual percentage increase in a cost-of-living index that is based on prices of all items and issued by the Bureau of Labor Statistics;
 - (II) To the extent of the reduction in the amount of the participant's payments to provide for a survivor benefit upon death, but only if the Beneficiary whose life was being used to determine the distribution period dies or is no longer the participant's Beneficiary pursuant to a qualified domestic relations order within the meaning of Section 414(p) of the Code;
 - (III) To provide cash refunds of employee contributions upon the participant's death; or

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- (IV) To pay increased benefits that result from a plan amendment.
- (B) *Amount required to be distributed by required beginning date.* The amount that must be distributed on or before the participant's required beginning date (or, if the participant dies before distributions begin, the date distributions are required to begin under subparagraph (2)(A)(i) or (2)(A)(ii), whichever is applicable) is the payment that is required for one payment interval. The second payment need not be made until the end of the next payment interval even if that payment interval ends in the next calendar year. Payment intervals are the periods for which payments are received, e.g., bi-monthly, monthly, semi-annually, or annually. All of the participant's benefit accruals as of the last day of the first distribution calendar year will be included in the calculation of the amount of the annuity payments for payment intervals ending on or after the participant's required beginning date.
- (C) *Additional accruals after first distribution calendar year.* Any additional benefits accruing to the participant in a calendar year after the first distribution calendar year will be distributed beginning with the first payment interval ending in the calendar year immediately following the calendar year in which such amount accrues.
- (5) *Beginning date.* For purposes of this subsection (c), distributions are considered to begin on the participant's required beginning date. If annuity payments irrevocably commence to the participant (or to the participant's surviving spouse) before the participant's required beginning date (or, if to the participant's surviving spouse, before the date distributions are required to begin in accordance with subparagraph (2)(A) above), the date distributions are considered to begin is the date distributions actually commence.
- (6) *Definitions.*
- (A) *Designated Beneficiary.* The individual who is designated as the Beneficiary under the plan and is the designated Beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-4 of the Treasury regulations.
- (B) *Distribution calendar year.* A calendar year for which a minimum distribution is required. For distributions beginning before the participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the participant's required beginning date. For distributions beginning after the participant's death, the first distribution calendar year is the calendar year in which distributions are required to begin pursuant to paragraph (2) of this subsection (c).
- (C) *Life expectancy.* Life expectancy as computed by use of the Single Life Table in Section 1.401(a)(9)-9 of the Treasury regulations.
- (d) (1) 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

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eligible rollover distribution paid directly to an eligible retirement plan specified by the distributee in a direct rollover.

- (2) Definitions. The following definitions apply to this section:
- (A) *Eligible rollover distribution:* 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 of ten (10) years or more;
 - (ii) Any distribution to the extent such distribution is required under Section 401(a)(9) of the Code;
 - (iii) The portion of any distribution which is made upon hardship of the Member; and
 - (iv) The portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities), provided that a portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions which are not includible in gross income. However, such portion may be transferred only to an individual retirement account or annuity described in Section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in Section 401(a) or 403(a) of the Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.
- (3) Eligible retirement plan: An eligible retirement plan is an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, an annuity plan described in Section 403(a) of the Code, an annuity contract described in Section 403(b) of the Code, a qualified trust described in Section 401 (a) of the Code, an eligible plan under Section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this plan, or, with respect to distributions on or after January 1, 2008, a Roth IRA (subject to the limitations of Code Section 408A(c)(3)) that accepts the distributee's eligible rollover distribution.
- (4) Distributee: 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

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qualified domestic relations order, as defined in Section 414(p) of the Code, are distributees with regard to the interest of the spouse or former spouse. Furthermore, effective January 1, 2007, a surviving designated Beneficiary as defined in Section 401(a)(9)(E) of the Code who is not the surviving spouse and who elects a direct rollover to an individual retirement account described in Section 408(a) of the Code or an individual retirement annuity described in Section 408(b) of the Code shall be considered a distributee.

- (5) Direct rollover: A direct rollover is a payment by the plan to the eligible retirement plan specified by the distributee.
- (e) *Maximum mandatory distribution.* Notwithstanding any other provision of this plan, the maximum amount of any mandatory distribution, as defined in Section 401(a)(31) of the Code, payable under the plan shall be one thousand dollars (\$1,000.00).
- (f) *Compensation limitations under 401(a)(17).* In addition to other applicable limitations set forth in the plan, and notwithstanding any other provision of the plan to the contrary, the annual Compensation of each participant taken into account under the plan shall not exceed the EGTRRA annual Compensation limit for limitation years beginning after December 31, 2001. The EGTRRA annual Compensation limit is two hundred thousand dollars (\$200,000.00), as adjusted by the Commissioner for increases in the cost of living in accordance with Section 401(a)(17)(B) of the Code. The cost-of-living adjustment in effect for a calendar year applies to any period, not exceeding twelve (12) months, over which Compensation is determined (determination period) beginning in such calendar year. If a determination period consists of fewer than twelve (12) months, the EGTRRA annual Compensation limit will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is twelve (12).

Any reference in the plan to the limitation under Section 401(a)(17) of the Code shall mean the EGTRRA annual Compensation limit set forth in this provision.
- (g) At no time prior to the satisfaction of all liabilities under the plan with respect to Members and their spouses or beneficiaries, shall any part of the corpus or income of the fund be used for or diverted to any purpose other than for their exclusive benefit.

Sec. 2-162.37. - Assignments prohibited.

The right of an individual to a Pension, to the return of Accumulated Member Contributions, the Pension itself, any optional benefit, any other right accrued or accruing to any individual under the provisions of the Retirement System, and any moneys belonging to the Retirement System, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency law, or any other process of law whatsoever, and shall be unassignable, except as is otherwise specifically provided herein. If a Member is covered by a group insurance or prepayment plan participated in by the City, and should the Member be permitted to and elect to continue such coverage as a Retiree, the Member may authorize the board of trustees to have deducted from his or her Pension the payments, if any, required of the Retiree to continue coverage under

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such group insurance or prepayment plan. The City shall have the right to setoff for any claim arising from embezzlement by a fraud of a Member, Retiree, or Beneficiary as provided in the Florida Statutes.

Sec. 2-162.38. - Subrogation.

- (a) The Retirement System has a right of subrogation against any third-party tortfeasor or insurance carriers representing such third-party tortfeasor, to the extent that the Retirement System becomes obligated to make any disability benefit payments to a Member as a result of injuries caused by the third-party tortfeasor.
- (b) A Member shall execute a subrogation agreement on a form provided by the Retirement System or such other documents, which may be necessary to document the Retirement System's subrogation rights. The Member shall notify the Retirement System of any claim or legal action asserted against any party or insurance carrier for such injuries and shall notify the Retirement System of the name and address of such party and any insurance carrier. The Member shall take no action inconsistent with the requirements of this section, nor settle any claim without obtaining the prior consent of the Retirement System.
- (c) The Retirement System's subrogation rights shall not be subject to equitable distribution or to any reduction for costs or attorneys' fees incurred by the Member in pursuit of his or her claim against a third-party tortfeasor or any insurance carrier. Further, the Retirement System's subrogation rights shall not be subject to reduction regardless of whether the Member recovers the full value of his or her claim against a third-party and/or any insurance carrier.
- (d) In the event that the Member fails to execute a subrogation agreement, or otherwise fails to comply with the terms of this section, then such shall be considered a breach of this Retirement System and disability Pension benefits may be denied and/or discontinued by the board of trustees upon a uniform and nondiscriminatory basis.

Sec. 2-162.39. - Correction of errors.

The Retirement System shall correct errors in the records of the Retirement System. The Retirement System shall seek to recover any overpayments, and shall make up any underpayments, which have been made. The recovery of overpayments may be accomplished by reducing the amount of future payments so that the actuarial present value of actual payments to the recipient is equal to the actuarial present value of the payments to which the recipient was correctly entitled.

Sec. 2-162.40. - Liability.

Payments made by the Retirement System to a Retiree or Beneficiary shall operate as a full discharge, release, and acquittance of the liability of the City and the Retirement System and there shall be no obligation on the part of the City or the Retirement System

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to assure that such payments are actually used and applied for the benefit of the Retiree or Beneficiary.

Sec. 2-162.41. - Qualified retirement system.

The City intends the Retirement System to be a qualified pension plan under Section 401 of the Internal Revenue Code of 1986, as amended, or successor provisions of law and that the trust be an exempt organization in compliance with Section 501 of said code. The board of trustees may adopt such additional provisions to the Retirement System as are necessary to fulfill the intent of being a qualified pension plan.

Sec. 2-162.42. - Severability.

If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared severable.

Sec. 2-162.43. - Merger and termination.

- (a) *Merger.* This Retirement System shall not merge or consolidate with any other retirement system or pension plan, nor transfer any assets or liabilities to any other retirement system or pension plan, unless each Member and Beneficiary of the Retirement System will receive a benefit immediately after such merger, consolidation, or transfer which is at least equal to the benefit the Member or Beneficiary was entitled to immediately before such merger, consolidation, or transfer.
- (b) *Termination.* In the event of termination of the Retirement System, the board of trustees shall follow the procedures contained in Florida Statutes and the Internal Revenue Code. A Member's accrued benefit shall become one hundred (100) percent fully vested (non-forfeitable) upon the termination of this plan.

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& Employment Lawyer

October 29, 2019

Board of Trustees
City of Jacksonville Beach General Employees' Retirement System
c/o Duston Scott, Payroll/Benefits Administrator
11 North 3rd Street
Jacksonville Beach, FL 32250

*Re: Draft Ordinance Restatement for the City of Jacksonville Beach General
Employees' Retirement System*

Dear Trustees:

It is with great pleasure that we present to you the enclosed draft ordinance restatement of the City of Jacksonville Beach General Employees' Retirement System. We hope that you will find the new plan document to be clearer and easier to administer.

The restatement contains substantial changes, both as to form and to content.

As to the form of the document, you will notice that we have changed the order of many of the sections, in an effort to achieve a more logical sequence of provisions.

Concerning the wording in the document, we have made extensive changes in order to clarify the meaning of certain sections, to resolve certain conflicting provisions, and to ensure that key words are employed in a uniform manner throughout the document. This should make the document easier to use and to understand. The most noteworthy of these changes are as follows:

1. Section 2-162.2 – The current definition of “Accumulated Member Contributions” does not state that a member’s accumulated member contributions include the interest earned thereupon. We have added language to state clearly that a member’s accumulated member contributions include the interest earned on the contributions.
2. Section 2-162.2 – The current plan document does not contain a definition of the term “Actuarially Equivalent,” despite the provision in current Section 2-162.10 that optional forms of benefits shall be actuarially equivalent to the Straight Life form. We have added

a definition of the term "Actuarially Equivalent" in Section 2-162.2 in order to ensure a uniform application of Section 2-162.10.

3. Section 2-162.2 –The current plan document does not contain a definition of the term "City." We have added a definition of "City".
4. Section 2-162.2 – As a result of several changes over the years to the types of pay included in "Compensation," the definition of that term in the current plan document is cumbersome. We have simplified the language, taking into consideration the changes that entered into effect on November 25, 2013.
5. Section 2-162.2 – The current plan document does not contain a definition of "Member," though that term is employed throughout the document. Furthermore, under the current document, an individual who is no longer employed by the City, but who still has his/her accumulated member contributions in the fund, is referred to as a "former member," which has led to significant confusion in the administration of the document. Since member is a term that is used throughout the document, we have added a definition of member in Section 2-162.2. That definition clarifies that the term member includes any individual whose contributions are still in the fund.
6. Section 2-162.2 – The current plan document does not contain a definition of "Vested Member." We have made vested member a defined term, as the right to benefits under the system is limited to vested members.
7. Section 2-162.3 – The current plan document provides for participation in the system for individuals who are employed in a position "regularly requiring" more than 1,000 hours of work in a year. The term "regularly requiring" is ambiguous. We recommend "budgeted for" 1,000 hours as a clearer standard of participation.
8. Section 2-162.3 – Under current Subparagraph (b)(3), an individual who is employed in an executive position or as a department head, and who first declines participation in the system and later wishes to enroll retroactively, must pay the member and employer contributions for the years during which the individual did not participate, plus interest. The new Subparagraph clarifies that interest will be compounded monthly.
9. Subsection 2-162.3(c) – Currently, the plan document provides that membership in the system ceases upon termination of employment by the City. That provision is confusing, however, with regard to individuals whose benefits are vested at the time of termination, as well as with regard to non-vested individuals who leave their member contributions in the plan. In both cases, such individuals still have rights in the system. We have amended this provision to provide that membership does not cease until the member has received a refund of his/her contributions, or has received all of his/her vested benefits. The recommended amendment is also consistent with the new definition of "Member" under Section 2-162.2 (see item 5 above). In accordance with Section 2-162.4(b) (see item 11

below), a Member whose employment has been terminated may leave his/her contributions in the plan for a period of five years from the date of termination pending the possibility of being rehired in covered service.

10. Subsection 2-162.4(a) – The current subsection provides for crediting of service to the nearest 1/12th of a year. That does not accurately reflect the actual administrative practice, which is to credit service to the nearest day. We have therefore amended this subsection to provide for crediting service to the nearest day.
11. Subsection 2-162.4(b) – We have redrafted this Subsection to provide that a member is not entitled to credited service for years with respect to which he/she has received a refund of his/her member contributions, unless the contributions are repaid to the system as provided in Section 2-162.4(c). Also, we have moved to new Subsection 2-162.7 the provision of this Subsection that allows individuals to leave their contributions in the plan for a period of 5 years following termination of service.
12. Subsection 2-162.4(c) – Consistent with current Subsection 2-162.4(b) (which allows individuals to leave their contributions in the plan for a period of 5 years following termination of service), we have added language to clarify that an individual may repurchase years for which he/she received a refund following a termination of service only if he/she returns to service within five years following the termination.
13. We have re-ordered current Sections 2-162.7 (Normal retirement conditions), 2-162.8 (Vested termination of membership), 2-162.19A (Early retirement conditions), and 2-162.22 (Refund of accumulated member contributions for non-vested employees) in order to achieve a logical progression in the document from refund of contributions for non-vested employees (new Section 2-162.7) to vested termination of employment (new Section 2-162.8) to conditions for early and normal retirement (combined in new Section 2-162.9).
14. Section 2-162.8 – Currently this section refers to individuals who have a vested interest in the system, but whose employment is terminated prior to retirement, as “vested former members.” Under the new definition of Member (see items 5 and 9 above), such individuals are still considered to be members of the plan, and also meet the new definition of “Vested Member”, which we have recommended adding to the plan (see item 6 above).
15. Section 2-162.8 – Under the current section, vested members whose employment has been terminated prior to retirement, must wait until the attainment of Normal Retirement Age to begin to receive deferred benefits. We have recommended amending this section to permit vested members whose employment terminates following the effective date of the restatement to begin to receive their deferred benefits upon the attainment of eligibility for Early Retirement.

16. New Section 2-162.9 (Current Section 2-162.7) – As a result of recent changes to the eligibility for normal retirement, the wording in the current section is cumbersome. We have simplified the wording, taking into consideration the changes that entered into effect on November 25, 2013. We have also moved the conditions for early retirement eligibility into the same section (from current Section 2-162.19A) in order to consolidate into a single section the conditions for early and normal retirement.
17. New Subsection 2-162.9(d) (Current Section 2-162.7) – The current language does not specify the effective beginning date of benefits. We have added language referencing Section 2-162.18 which sets forth the benefit beginning date. We have also revised 2-162.18 to clarify that the effective date shall not be earlier than the date upon which an application is filed and approved. In other words, if a member delays filing until after his/her normal retirement age, benefits **will not** be payable retroactively to normal retirement age.
18. New Section 2-162.10(a) (Current Subsection 2-162.9(a)) – We have added language to state clearly that the accumulated member contribution guarantee (which guarantees that the total amount of benefits paid must equal or exceed the accumulated member contributions) applies to all benefits payable under this Section.
19. New Section 2-162.10 (Current Subsection 2-162.9(c)) – Current Subsection 2-162.9(c) requires the suspension of benefits if a retiree returns to full-time employment with the City. If the Subsection were to be deleted, retirees who have attained normal retirement age could continue to receive their pension benefits while working for the City.
20. New Section 2-162.10 (Current Subsections 2-162.9(d) and 2-162.9(e)) – We have deleted the current Subsection 2-162.9(d) (setting forth the DROP) in its entirety to reflect the fact that the DROP has been discontinued. We have moved all provisions relating to Back DROP (Subsection 2-162.9(e)) to Section 2-162.11 (which sets forth the different forms of benefit payment) by adding a new paragraph (6).
21. New Section 2-162.11 (Current Section 2-162.10) – With regard to certain forms of benefit payment, the current section does not permit a member to change his/her named beneficiary after benefit payments have begun. The new section would allow a member to change his/her designated beneficiary twice during the duration of his/her benefit payments (with a revised actuarial equivalent benefit calculation) without seeking the approval of the Board.
22. New Subsection 2-162.11(6)d. (Current Section 2-162.9(e)(4)) – We have amended the language to clarify that interest on Back DROP benefits shall be compounded monthly.
23. We have combined current Sections 2-162.12 and 2-162.14 into a single section (new Section 2-162.12) regarding survivor benefits. Furthermore, under the current sections 2-162.12 and 2-162.14, survivor benefits must be paid to the member's spouse or children,

if any. The new section would permit members to designate a beneficiary other than his/her spouse, upon the notarized consent of the spouse.

24. New Section 2-162.12 (Current Sections 2-162.12 and 2-162.14) – Current Sections 2-162.8, 2-162.12 and 2-162.14 create a disparity between terminated vested employees and current employees with regard to survivor benefits (pre-retirement death benefits). Under the last sentence of current Section 2-162.8, survivors of terminated employees who are vested with 5 years of service are entitled to survivor benefits under current Section 2-162.12. Current employees, however, under current Sections 2-162.12 and 2-162.14, must have 10 years of service in order for their survivors to be entitled to survivor benefits. The new Section 2-162.12 eliminates the disparity by making the automatic survivor benefit available to all vested Members. Also, we have added language referencing Section 2-162.18 which sets forth the benefit beginning date.
25. New Subsection 2-162.14(a)(1) (Current Subsection 2-162.15(a)(1)) – We have added language requiring that an application for disability be filed no later than 90 days following the administrative termination of a member as a result of disability.
26. New Subsection 2-162.14(b) (Current Subsection 2-162.15(b)) – The current language does not specify the effective beginning date of disability benefits. We have added language referencing Section 2-162.18 which sets forth the benefit beginning date.
27. New Subsection 2-162.15(2)b. (Current Subsection 2-162.16(2)b.) – The amendment adopted by Ordinance 2006-7922, which established a minimum 42% benefit was inadvertently omitted during codification. The new provision includes the language contained in the Ordinance.
28. New Section 2-162.25 (Current Section 2-162.26) – The current section designates the City Clerk as the Secretary of the Board of Trustees. The new section would provide for the Secretary to be elected by the Board of Trustees.
29. New Subsection 2-162.26(a) (Current Subsection 2-162.27(a)) – The current section provides that the Board shall furnish an annual report to the Council “prior to the February 1 following the end of the fiscal year covered by the report.” The new section extends the timeframe to “no later than 9 months following the end of the fiscal year covered by the report.”
30. New Section 2-162.34 (Current Section 2-162.35) – We have added language to clarify that the interest that accrues on a member’s accumulated contribution account shall be compounded monthly.

Board of Trustees
City of Jacksonville Beach General Employees' Retirement System
In re: Draft Restatement
October 29, 2019
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It is our sincere hope that the proposed restatement will facilitate your duties as trustees, as well as those of the administrator. We look forward to responding to any questions that you might have.

Sincerely,



DAVID E. ROBINSON

DER/jd

Enclosure

~~DIVISION 5.—GENERAL EMPLOYEES' RETIREMENT SYSTEM~~

~~Sec. 2-162.1.—Name, establishment; effective date.~~

~~The City of Jacksonville Beach General Employees' Retirement System established effective November 1, 1951, is continued for the purpose of providing retirement income to qualifying employees and former employees, and survivor income to their qualifying beneficiaries. The effective date of the retirement system is November 1, 1951.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.2.—Definitions.~~

~~As used in this division:~~

~~*Accumulated member contributions* means the sum of all amounts credited to a member's individual account in the reserve for member contributions.~~

~~*Beneficiary* means an individual who is being paid or who has entitlement to the future payment of a pension on account of a reason other than the individual's membership in the retirement system.~~

~~*Compensation* means the salary or wages paid a member for personal services rendered the city while a member of the retirement system. Salary and wages shall include longevity pay; overtime pay; shift differentials; incentive pay; pay for periods of absence from work by reason of vacation, holiday, and sickness; and deferred compensation amounts under deferred compensation programs recognized by the board of trustees. Compensation shall not include any remuneration or reimbursement not specifically stated to be included, such as allowances for clothing, equipment, cleaning, and travel; reimbursement of expenses; bonuses; termination of pay; severance pay; payments in consideration of unused vacation or sick leave; and the value of fringe benefits. Notwithstanding the preceding two (2) sentences, effective November 25, 2013 for any member who has not reached age sixty (60) with five (5) or more years of credited service or thirty (30) or more years of credited service as of that date, compensation shall mean base pay and longevity pay, and shall exclude overtime pay and all other payments. For the purpose of this definition, overtime pay means pay for hours worked in excess of forty (40) hours in a workweek. Notwithstanding any of the foregoing, a member's annual compensation in excess of the limitations set forth in Section 401(a)(17) of the Internal Revenue Code shall be disregarded. However, for those members who commence participation in the retirement system prior to the first plan year beginning after December 31, 1995, the limitation on compensation shall not be less than the amount that was allowed to be taken into account under the retirement system as in effect on July 1, 1993.~~

~~*Final average compensation* means one-fifth of the aggregate amount of compensation paid a member during the sixty (60) months of the member's last one hundred twenty (120) months credited service in which the aggregate amount of compensation paid is greatest, if the member has at least sixty (60) months of credited service. If the member has less than sixty (60) months of credited service, "final average compensation" means the aggregate amount of compensation paid a member divided by the member's credited service.~~

~~*Pension* means an annual amount payable, in monthly installments, by the retirement system. Payment may be for a temporary period or throughout the future life of a retiree or beneficiary.~~

~~*Retiree* means an individual who is being paid a retirement allowance on account of the individual's membership in the retirement system.~~

~~*Service* means personal service rendered the city while a member of the retirement system and qualifying military service pursuant to section 2-162.5.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2013-8035, § 1, 11-18-13)~~

~~Sec. 2-162.3. — Membership of the general employees' retirement system.~~

- ~~(a) — An individual who is employed by the city in a position regularly requiring one thousand (1,000) or more hours of work in a year shall be a member of the retirement system unless employed in an excluded position described in subsection (b) of this section.~~
- ~~(b) — Excluded positions are:~~
- ~~(1) — Mayor and city council members.~~
 - ~~(2) — Positions which are compensated on a basis not subject to the withholding of federal income taxes or FICA taxes by the city.~~
 - ~~(3) — Any person initially employed as or promoted to a position designated by the city council, as executive or department head shall elect, within ninety (90) days of initial employment or promotion, to participate or not participate in the retirement system. Such election may be revoked only one (1) time prior to vesting, after which no further participation changes shall be allowed. Should any such member elect to discontinue participation in the retirement system, the retirement system shall return to such member all accumulated member contributions pursuant to the procedures described in section 2-162.22. If a member previously elected not to participate in the retirement system and later chooses to participate, the individual shall be required to pay to the retirement system any accumulated member contributions that were withdrawn from the retirement system, if any, and shall pay all member and employer contributions for the time that the person did not participate in the retirement system plus a rate of interest to equal to the plan's assumed rate of return for the service purchased, as determined by the fund actuary.~~
 - ~~(4) — Temporary employees.~~
 - ~~(5) — Police officers and reserve police officers.~~
 - ~~(6) — Firefighters.~~
 - ~~(7) — Part-time employees who are retirants of a City of Jacksonville Beach retirement system receiving normal retirement pensions from this retirement system.~~
- ~~(c) — An individual shall cease to be a member upon termination of employment by the city, or upon ceasing to be employed in a position regularly requiring one thousand (1,000) or more hours of work in a year, or upon becoming employed in an excluded position.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2005-7906, § 1, 8-15-05; Ord. No. 2006-7922, § 4, 4-3-06; Ord. No. 2014-8044, § 1, 2-17-14)~~

~~Sec. 2-162.4. — Credited service.~~

- ~~(a) — Service rendered by the member shall be credited to the member's individual credited service account in accordance with rules the board of trustees shall from time to time prescribe. Service shall be credited to the nearest one twelfth (1/12) of a year. In no case shall more than one (1) year of credited service be credited on account of all service rendered by a member in any one (1) year nor shall less than eighty (80) hours of service in a calendar month be credited as one twelfth (1/12) of a year of credited service.~~
- ~~(b) — Credited service shall be forfeited and no longer in force in the event an individual has a break in membership or in the event an individual's accumulated member contributions are paid to the individual or the individual's beneficiary, including an estate. Provided that a member may voluntarily leave his or her contributions in the fund for a period of not more than five (5) years after leaving employment of the city, pending the possibility of being rehired by the city, without losing credit for the time he or she had participated as a member of the fund.~~

~~(c) A former member with forfeited credited service who wishes to return to city employment, must restore the forfeited credited service to receive credit for prior service within ninety (90) days after return to city employment. Credited service shall be restored by paying the retirement system the total amount of accumulated member contributions previously withdrawn, plus compound interest from the date of withdrawal to the date of repayment. The rate of interest shall be equal to the rate of interest used to compute the contribution requirement under section 2-162.32.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2000-7797, § 1, 10-2-00; Ord. No. 2004-7883, § 1, 9-7-04)~~

~~Sec. 2-162.5. — Intervening military service.~~

~~A member who leaves or left the employ of the city to enter any Armed Service of the United States shall be entitled to credited service for periods of active duty, without payment of employee contributions for such period, subject to the following conditions:~~

- ~~(1) The individual becomes a member within one (1) year from the date of release from such military service or the time periods provided in the Uniformed Service Employment and Reemployment Rights Act (USERRA).~~
- ~~(2) The member pays the retirement system the total amount of accumulated member contributions withdrawn at the time of, or subsequent to, leaving employment by the city to enter armed service, in accordance with the provisions of USERRA.~~
- ~~(3) No more than five (5) years of credited service shall be granted a member under the provisions of this section. Credited service shall not be granted for periods of armed service which are or could be used for obtaining or increasing a benefit from another retirement system.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2000-7797, § 1, 10-2-00; Ord. No. 2002-7844, § 1, 1-21-03)~~

~~Sec. 2-162.6. — Benefit group general.~~

- ~~(a) The benefit group "general" is designated for the purpose of determining benefit conditions, benefit amounts, and member contribution rates applicable to general employee members of the retirement system which shall consist of all general employees who are not members of another city retirement system and not excluded in section 2-162.3.~~
- ~~(b) Benefit eligibility conditions shall be those applicable to the member at the time of termination of membership.~~
- ~~(c) Pension amounts shall be separately determined for each retirement system for which a member has credited service, using retirement system provisions in effect at the time of termination of membership.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.7. — Normal retirement conditions.~~

- ~~(a) An individual may retire upon satisfaction of each of the following requirements:~~
 - ~~(1) A written application for retirement, in the form established by the board of trustees, has been filed with the retirement system.~~
 - ~~(2) Membership is terminated prior to the date of retirement.~~
 - ~~(3) The individual meets an applicable age and/or service requirement for normal retirement.~~

- (b) ~~The age and/or service requirements for normal retirement are:~~
- ~~• The individual has attained age sixty (60) years or older and has five (5) or more years of credited service; or~~
 - ~~• The individual has thirty (30) or more years of credited service without regard to age.~~
- (c) ~~Notwithstanding subsection (b) above, effective November 25, 2013, for members who have not attained normal retirement eligibility under subsection (b) above and have less than ten (10) years of credited service on that date, and members hired on or after November 25, 2013, the age and service requirements for normal retirement are: age sixty-two (62) years or older with ten (10) or more years of credited service, or age fifty-five (55) or older with thirty (30) or more years of credited service, whichever is earlier.~~
- (d) ~~Upon retirement as provided in this section, an individual shall be paid a pension computed according to section 2-162.9.~~
- (e) ~~Notwithstanding any other provision hereunder, a member's accrued benefit under the plan shall become non-forfeitable upon the attainment of normal retirement age.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2013-8035, § 2, 11-18-13; Ord. No. 2014-8047, § 1, 2-17-14)~~

~~Sec. 2-162.8. Vested termination of membership.~~

~~A member who ceases to be a member, for a reason other than retirement or death, shall be a vested former member if the member has five (5) or more years of credited service at the time membership terminates. Notwithstanding the preceding sentence, effective November 25, 2013, a member who has less than five (5) years of credited service on that date and any member hired on or after November 25, 2013, who ceases to be a member for a reason other than retirement or death, shall be a vested former member if the member has ten (10) or more years of credited service at the time membership terminates. A vested former member may retire upon satisfaction of the requirements of section 2-162.7. Notwithstanding the preceding sentence, effective November 25, 2013, a member who has less than ten (10) years of credited service on that date and any member hired on or after November 25, 2013, who ceases to be a member for a reason other than retirement or death prior to the normal retirement date shall be eligible to receive a deferred benefit upon separation from city employment and attaining age sixty-two (62) with ten (10) or more years of credited service, age fifty-five (55) with thirty (30) years of credited service, or age sixty-five (65) with five (5) years of credited service. The benefit programs applicable to a vested former member shall be determined as of the date of termination of membership and shall not be affected by any subsequent change in benefit programs. In the event that a vested former member shall die from any cause before that member is eligible to retire as provided by section 2-162.7, then in that event the benefits of this Act granted to non-duty, death-in-service automatic survivor's pension shall go to the surviving beneficiaries of the vested former member.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2013-8035, § 3, 11-18-13)~~

~~Sec. 2-162.9. Amount of a pension.~~

- (a) (1) ~~The amount of pension under optional form of payment SL pursuant to section 2-162.10 shall be equal to the sum of separate amounts determined in accordance with the benefit formula applicable to each retirement system for which the retiring individual has credited service in force.~~
- (2) ~~The amount of pension attributable to credited service under a particular retirement system shall be equal to a fraction of the amount of pension determined as if the individual's total credited services were under the retirement system. The fraction shall be the individual's credited service under the retirement system over the individual's total credited service.~~

(b) — The benefit formula is:

- For retirements with an effective date prior to October 1, 1990, two (2) percent of final average compensation multiplied by credited service, to a maximum of sixty (60) percent of final average compensation.
- For retirements with an effective date after September 30, 1990, and before November 25, 2013, two and one-half percent (2½) of final average compensation multiplied by credited service, to a maximum of seventy-five (75) percent of final average compensation.
- For retirements with an effective date on or after November 25, 2013, for a member who has not reached normal retirement eligibility on that date, two and one-half percent (2½) of final average compensation multiplied by credited service, to a maximum of seventy-five (75) percent of final average compensation or ninety thousand dollars (\$90,000.00) annually, whichever is less; provided, any member who has an accrued benefit as of November 25, 2013 in excess of ninety thousand dollars (\$90,000.00) which is not greater than seventy-five (75) percent of the member's final average compensation, shall retain the accrued benefit but not accrue any additional benefit after that date.
- Notwithstanding the above, there shall be a minimum monthly benefit provided to retirants who have been retired for thirty (30) or more years or have accumulated ten (10) or more years of credited service, as periodically established by the city. Such monthly benefit shall be reduced by the applicable survivor benefit as elected by the retirant pursuant to section 2-162.10. The city shall make deposits into the general employees' retirement system equal to the full annual cost of such increase in benefit payments to achieve said minimum monthly benefit.

(c) — Payment of a pension granted under the provisions of section 2-162.7 with respect to normal retirement shall be suspended if the retirant becomes employed in a full-time regular position with the city. Suspension of payments shall become effective the first day of the calendar month coincident with or next following employment. Payment of the pension shall resume, without change in amount or conditions by reason of the employment, on the first day of the calendar month next following termination of employment. The employed retirant shall not be a member during the period of employment following retirement.

(d) — *Deferred Retirement Option Program.* In general, and subject to the provisions of this section, the *Deferred Retirement Option Program*, hereinafter referred to as the *DROP*, is a program under which an eligible member of the retirement system may elect to participate, deferring receipt of retirement benefits while continuing employment with the city. The deferred monthly benefits shall accrue in the reserve for pension payments fund on behalf of the participant, plus interest compounded monthly, for the specified period of the *DROP* participation, as provided in subsection (d)(3) of this section. Upon termination of employment, the participant shall receive the total *DROP* benefits and begin to receive the previously determined normal retirement benefits. Employment in the *DROP* does not guarantee employment for the specified period of *DROP*.

(1) — *Eligibility of member to participate in the DROP.* All retirement system members are eligible to elect participation in the *DROP* provided that election to participate is made on or after the member first reaches normal retirement date or age and prior to November 25, 2013. The member shall advise the city and the retirement system in writing of the date on which the *DROP* shall begin. The *DROP* shall be closed to new members on November 25, 2013.

(2) — *Participation in the DROP.*

a. — An eligible member may elect to participate in the *DROP* for a period not to exceed a maximum of thirty-six (36) consecutive months. Any member who has exceeded the 36-month limitation shall not be eligible to participate in the *DROP*.

b. — Upon deciding to participate in the *DROP*, the member shall submit on forms required by the retirement system:

1. — A written election to participate in the *DROP*.

- ~~2. Selection of the DROP participation and termination dates, which satisfy the limitations stated in subsections (d)(1) and (d)(2)a. of this section. Such termination date shall be in a binding letter of resignation with the city, establishing a deferred termination date. The member may terminate before the termination date within the limitations of subsection (d)(2)a., but only with advance written notice to the city.~~
 - ~~3. A properly completed DROP application for service retirement as provided in this section.~~
 - ~~4. A written election of form of pension payment, pursuant to section 2-162.10.~~
 - ~~5. Any other information required by the retirement system.~~
 - ~~c. The DROP participant shall be a retirant under the retirement system for all purposes except that payment of benefits to the retirant shall be deferred until separation from city employment.~~
 - ~~d. A re-employed retirant with renewed membership is not eligible for DROP participation.~~
- ~~(3) Benefits payable under the DROP.~~
- ~~a. Effective with the date of DROP participation, the member's initial normal monthly benefit, including credited service and final average compensation, shall be fixed. Such retirement benefit, any annual cost-of-living adjustments which may be provided, and interest shall accrue monthly in the retirement system's reserve for pension payments. Such interest shall accrue at an annual rate set quarterly by the board of trustees, which shall not be less than three and one half (3.5) percent compounded monthly, on the prior month's accumulated ending balance, up to the month of termination or death. An annual administration fee of three quarters of one (0.75) percent shall be deducted from each DROP participant's accrued benefits, prorated monthly.~~
 - ~~b. The effective date of retirement of a DROP participant shall be the first day of the month selected by the member to begin participation in the DROP.~~
 - ~~c. Normal retirement benefits and interest thereon shall continue to accrue in the DROP until the established termination date of the DROP, or until the participant terminates employment or dies prior to such date. Although individual DROP accounts shall not be established, a separate accounting of each participant's accrued benefits under the DROP shall be calculated and provided to participants annually.~~
 - ~~d. At the conclusion of the participant's DROP, the retirement system shall distribute the participant's total accumulated DROP benefits, subject to the following provisions:
 - ~~1. The retirement system shall receive verification from the city that the participant has terminated employment.~~
 - ~~2. The terminated DROP participant or if deceased, such participant's named beneficiary, shall elect on forms provided by the retirement system to receive payment of the DROP benefits in accordance with one (1) of the options listed below. For a participant or beneficiary who fails to elect a method of payment within sixty (60) days of termination of the DROP, the retirement system will pay a lump sum as provided in (I).
 - ~~(I) Lump sum. All accrued DROP benefits, plus interest, less withholding taxes remitted to the Internal Revenue Service, shall be paid to the DROP participant or surviving beneficiary.~~
 - ~~(II) Direct rollover. All accrued DROP benefits, plus interest, shall be paid from the DROP directly to the custodian of an eligible retirement plan as defined in Section 402(c)(8)(B) of the Internal Revenue Code. However, in the case of an eligible rollover distribution to the surviving spouse of a deceased participant, an eligible retirement plan is an individual retirement account or an individual~~~~~~

retirement annuity as described in Section 402(c)(9) of the Internal Revenue Code.

(III) ~~Partial lump sum.~~ A portion of the accrued DROP benefits shall be paid to the DROP participant or surviving spouse, less withholding taxes remitted to the Internal Revenue Service, and the remaining DROP benefits shall be transferred directly to the custodian of an eligible retirement plan as defined in Section 402(c)(8)(B) of the Internal Revenue Code. However, in the case of an eligible rollover distribution to the surviving spouse of a deceased participant, an eligible retirement plan is an individual retirement account or an individual retirement annuity as described in Section 402(c)(9) of the Internal Revenue Code. The proportions shall be specified by the DROP participant or surviving beneficiary.

3. ~~Regardless of the form of payout, a participant's DROP account continues until the account balance is exhausted.~~

4. ~~For a DROP participant who fails to terminate city employment at the expiration of the 36-month maximum DROP participation period, the member shall be deemed not to be retired, the DROP election shall be null and void, and the member shall have no accumulated DROP benefits. Retirement system membership shall be reestablished retroactively to the date of the commencement of the DROP, and the member shall be required to pay to the retirement system the member contributions at the rate set forth in section 2-162.20, and the city contributions, as established pursuant to section 2-162.32, required during the period the member participated in the DROP, plus six and one-half (6.5) percent interest compounded annually.~~

e. ~~The accrued benefits of any DROP participant, and any contributions accumulated under such program, shall not be subject to assignment or attachment.~~

f. ~~DROP participants shall not be eligible for disability retirement benefits as provided in sections 2-162.15, 2-162.16, 2-162.17, and 2-162.18, and the participant's beneficiaries and survivors shall not be eligible for the automatic survivor pension, death in the line of duty pension, or survivor pension as provided respectively in sections 2-162.12, 2-162.13, and 2-162.14.~~

(4) ~~Death benefits under the DROP.~~

a. ~~Upon the death of a DROP participant, the named beneficiary shall be entitled to apply for and receive the accrued benefits in the DROP as provided in subsection (d)(3)d.2. of this section~~

b. ~~The normal retirement benefit accrued to the DROP during the month of a participant's death shall be the final monthly benefit credited for such DROP participant.~~

c. ~~Eligibility to participate in the DROP terminates upon death of the participant. If the participant dies on or after the effective date of enrollment in the DROP, but prior to the first monthly benefit being credited to the DROP, retirement system benefits shall be paid as though the DROP election had not been made.~~

(5) ~~Contributions.~~

a. ~~Member contributions shall not be made, due, or payable during a participant's DROP participation, section 2-162.20 hereof notwithstanding.~~

b. ~~The city shall not pick up member contributions of a DROP participant during a participant's DROP participation; section 2-162.21 hereof notwithstanding, but instead shall be paid to the DROP participant as wages or salary.~~

(6) ~~Forfeiture of retirement benefits.~~ Nothing in this section shall be construed to remove DROP participants from the scope of Section 8(d), Art. II of the State Constitution, and §112.3173, Florida Statutes, DROP participants who commit a specified felony offense while employed will

~~be subject to forfeiture of all retirement benefits, including DROP benefits, pursuant to those provisions of law.~~

- ~~(7) Administration of program. The board of trustees shall make such rules as are necessary for the effective and efficient administration of this subsection. The retirement system shall not be required to advise members of the federal tax consequences of an election related to the DROP but may advise members to seek independent advice.~~
- ~~(e) Back DROP. Effective November 25, 2013, and subject to the provisions of this section, eligible members may elect to participate in the Back DROP in accordance with this subsection (f).~~
- ~~(1) Eligibility of member to participate in the Back DROP. A member who is employed and not participating in DROP on November 25, 2013, and continues employment beyond the normal retirement date and any member who reaches normal retirement eligibility on or after November 25, 2013 and continues employment beyond the normal retirement date, is eligible to elect the Back DROP. The member shall advise the city and the retirement system in writing of their Back DROP election prior to separation from employment. A member may elect the Back DROP only once.~~
- ~~(2) Back DROP date. A member's Back DROP date shall be a date selected by the member that is on or after the member's normal retirement date but no more than thirty-six (36) months prior to their separation date.~~
- ~~(3) Maximum Back DROP period. An eligible member may elect the Back DROP for a maximum period of thirty-six (36) months.~~
- ~~(4) Benefits payable under the Back DROP. A member who elects the Back DROP shall be entitled to a monthly pension determined as of the member's Back DROP date, plus a lump sum payment equal to the pension benefits the member would have received had he/she retired on the Back DROP date, with interest at the rate of three (3) percent per annum. The lump sum Back DROP benefit, less applicable withholding taxes, shall be distributed to the member within sixty (60) days following separation from employment. Alternatively, a member may elect to roll some or all of the lump sum Back DROP benefit into an IRA or other qualified retirement plan, in accordance with applicable law.~~
- ~~(5) Forfeiture of retirement benefits. Nothing in this subsection shall be construed to remove Back DROP participants from the scope of Section 8(d), Art. II of the State Constitution, and § 112.3173, Florida Statutes. Back DROP participants who commit a specified offense while employed will be subject to forfeiture of all retirement benefits, including Back DROP benefits, pursuant to those provisions of law.~~
- ~~(6) Administration of program. The board of trustees shall make such rules as are necessary for the effective and efficient administration of this subsection. The retirement system shall not be required to advise members of the federal tax consequences of an election related to the Back DROP, but may advise members to seek independent advice.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2002-7844, § 2, 1-21-03; Ord. No. 2005-7906, § 2, 8-15-05; Ord. No. 2013-8035, § 4, 11-18-13; Ord. No. 2014-8047, § 2, 2-17-14; Ord. No. 2014-8055, § 1, 6-16-14.)~~

~~Sec. 2-162.10. Forms of payment of a pension.~~

~~A member or a vested member may elect to have pension payments made under any one (1) of the following forms of payment and name a survivor beneficiary. The election and naming of a survivor beneficiary shall be in writing and filed with the retirement system prior to the date the first pension payment is made. An election of form of payment may not be changed on or after the date the first pension payment is made. A named survivor beneficiary may not be changed on or after the date the first pension payment is made if form of payment II or III is elected. A named survivor beneficiary may be~~

more than one (1) person if form of payment I is elected. Payment shall be made under form of payment SL if there is not a timely election of form of payment. The amount of pension under forms of payment I, II, and III, shall have the same actuarial present value, computed as of the date of retirement, as the amount of pension under form of payment SL.

- (1) ~~Form of Payment SL (Straight Life Pension).~~ Under Form of Payment SL, the retirant is paid a pension for life. The amount shall be determined as provided in section 2-162.9.
- (2) ~~Form of Payment I (Life with Period Certain Guarantee).~~ Under Form of Payment I, the retirant is paid a reduced pension for life. Upon the death of the retirant during the guaranteed period, the named survivor beneficiary is paid the full amount of the reduced form of Payment I pension for remainder of the guaranteed period. The guaranteed period is one hundred twenty (120) months. The actuarial present value of remaining guaranteed pension payments shall be paid to the legal representative of the retirant or the named survivor beneficiary, whichever survives the longest, if both the retirant and named survivor beneficiary die during the guaranteed period.
- (3) ~~Form of Payment II (Life with Full Continuation to Survivor Beneficiary).~~ Under Form of Payment II, the retirant is paid a reduced pension until the retirant dies. Upon death of the retirant during the lifetime of the named survivor beneficiary, the named survivor beneficiary is paid the full amount of the reduced Form of Payment II pension over the named survivor beneficiary's remaining life.
- (4) ~~Form of Payment III (Life with Reduced Continuation to Survivor Beneficiary).~~ Under Form of Payment III, the retirant is paid a reduced pension until the retirant dies. Upon the death of the retirant during the lifetime of the named survivor beneficiary, the named survivor beneficiary is paid one-half ($\frac{1}{2}$), two-thirds ($\frac{2}{3}$) or three-fourths ($\frac{3}{4}$) of the amount of the reduced Form of Payment III pension over the named survivor beneficiary's remaining life.
- (5) ~~Pop-up on election of Form of Payment II or Form of Payment III.~~ All members who enter the DROP or retire on or after October 1, 2008, shall have an automatic Pop Up provision configured into their form of payment election. If a member of the DROP or retirant has elected either Form of Payment II or Form of Payment III, and the designated survivor pre-deceases them after benefit payments have commenced, then the retirant's benefit shall be recalculated and automatically revert to the Form of Payment SL as of the date of death of the named survivor beneficiary. Election of a joint and last survivor option and its accompanying pop-up protection shall be the actuarial equivalent of the Form of Payment SL.
- (6) ~~DROP participant pop-up.~~ Effective October 1, 2008, benefit calculations for current DROP participants that elected Form of Payment II or Form of Payment III shall be recalculated retroactively to the member's DROP entry date to include the automatic pop-up provided for herein. All costs associated with such recalculation, including interest as determined by the board, shall be borne by the DROP participant and automatically deducted from their DROP account balance as of October 1, 2008. DROP participants that elected Form of Payment II or Form of Payment III shall have the option of retaining their original benefit calculation without the pop-up by notifying the pension board of trustees in writing within sixty (60) days of the enactment of this provision.

(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2000-7797, § 1, 10-2-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2009-7984, § 1, 12-21-09; Ord. No. 2012-8022, § 1, 10-1-12)

Sec. 2-162.11. — Accumulated member contribution guarantee.

In the event all pension payments terminate before there has been paid an aggregate amount equal to the retirant's accumulated member contributions at the date of retirement, the difference between the retirant's accumulated member contributions and the aggregate amount of pension payments made shall be paid to such person or persons as the retirant shall have designated in writing and filed with the retirement system. If there be no such individual surviving the retirant, the difference shall be paid to the estate of the last survivor among the retirant and the designated person or persons.

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.12.—Automatic survivor pension to spouse or children.~~

- ~~(a) (1) A pension shall be paid for life to the surviving spouse of a deceased member if each of the following conditions is met:~~
- ~~a.—The member has ten (10) or more years of credited service.~~
 - ~~b.—The member was married to the surviving spouse at the time of death.~~
 - ~~c.—The member died while an employee of the city.~~
- ~~(2) The amount of a surviving spouse's pension shall be the deceased member's accrued pension.~~
- ~~(b) (1) A pension shall be paid to each surviving child of a deceased member if each of the following conditions is met:~~
- ~~a.—The member has ten (10) or more years of credited service.~~
 - ~~b.—The child is unmarried and has not attained age eighteen (18) years.~~
- ~~(2) Payment of a pension to a surviving child shall not be made for any month for which a surviving spouse is paid a pension. A surviving child's pension shall terminate at the end of the calendar month in which occurs the child's eighteenth (18th) birthday, marriage, or death. The amount of a surviving child's pension shall be an equal share of the deceased member's accrued pension. A child's share shall be recomputed each time there is a change in the number of surviving children eligible for payment of a pension.~~
- ~~(c) (1) A deceased member's accrued pension shall be computed under the following presumptions:~~
- ~~a.—The deceased member shall be presumed to have retired under the provisions of section 2-162.7 on the day preceding the member's death.~~
 - ~~b.—The deceased member shall be presumed to have elected Form of Payment SL.~~
- ~~(2) The presumptions of retiring and election of Form of Payment shall be effective notwithstanding the failure to satisfy the specific requirements of sections 2-162.13 and 2-162.14 with regard to these activities.~~
- ~~(3) Death while performing USERRA-qualified active military service. In the case of a member who dies on or after January 1, 2007, while performing "Qualified Military Service" under Title 38, United States Code, Chapter 43, Uniformed Services Employment and Reemployment Rights Act ("USERRA") within the meaning of Section 414(u) of the Internal Revenue Code, any "additional benefits" (as defined by Section 401(a)(37) of the Internal Revenue Code) provided under the plan that are contingent upon a member's termination of employment due to death shall be determined as though the member had resumed employment immediately prior to his death. With respect to any such "additional benefits," for vesting purposes only, credit shall be given for the period of the member's absence from covered employment during "Qualified Military Service".~~
- ~~(d) No pension shall be paid under the provisions of this section if any pension is paid under the provisions of section 2-162.14.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2000-7797, § 1, 10-2-00; Ord. No. 2014-8047, § 3, 2-17-14)~~

~~Sec. 2-162.13.—Special conditions applicable to death in line of duty.~~

~~In the event the death of a member is found by the board of trustees to be the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of~~

~~the member's actual performance of duty with the City, the following additional provisions shall apply to section 2-162.12:~~

- ~~(1) The age and credited service requirements specified in section 2-162.12 shall be waived.~~
- ~~(2) The amount of pension paid a surviving spouse shall not be less than thirty-five (35) percent of the deceased member's final average compensation.~~
- ~~(3) The amount of pension paid a surviving child shall not be less than an equal share of fifty (50) percent of the deceased member's final average compensation.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.14.— Survivor pension to named beneficiary.~~

- ~~(a) A member may name a contingent survivor beneficiary for the exclusive purpose of being paid a pension that may become payable under the provisions of this section. The naming of a contingent survivor beneficiary shall be in writing and filed with the retirement system. The contingent survivor beneficiary may be changed at any time prior to termination of membership. The contingent survivor beneficiary shall be a person other than the spouse or child of the member.~~
- ~~(b) A pension shall be paid to the contingent survivor beneficiary, for life, if each of the following conditions is met:
 - ~~(1) The member dies while employed by the city.~~
 - ~~(2) The member, at time of death, has ten (10) or more years of credited service.~~
 - ~~(3) No pension is payable under the provisions of section 2-162.13 to the member's spouse or children.~~~~
- ~~(c) (1) The amount of pension shall be computed under the following presumptions:
 - ~~a. The deceased member shall be presumed to have retired under the provisions of section 2-162.7 on the day preceding the member's death.~~
 - ~~b. The deceased member shall be presumed to have elected Form of Payment II and named the contingent survivor beneficiary as survivor beneficiary.~~~~
 - ~~(2) The presumptions of retiring, election of Form of Payment, and naming of survivor beneficiary shall be effective notwithstanding the failure to satisfy the specific requirements of sections 2-162.7 and 2-162.10 with regard to these activities.~~
 - ~~(3) Death while performing USERRA-qualified active military service. In the case of a member who dies on or after January 1, 2007, while performing "Qualified Military Service" under Title 38, United States Code, Chapter 43, Uniformed Services Employment and Reemployment Rights Act ("USERRA") within the meaning of Section 414(u) of the Internal Revenue Code, any "additional benefits" (as defined by Section 401(a)(37) of the Internal Revenue Code) provided under the plan that are contingent upon a member's termination of employment due to death shall be determined as though the member had resumed employment immediately prior to his death. With respect to any such "additional benefits," for vesting purposes only, credit shall be given for the period of the member's absence from covered employment during "Qualified Military Service".~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2000-7797, § 1, 10-2-00; Ord. No. 2014-8047, § 4, 2-17-14)~~

~~Sec. 2-162.15.— Disability retirement—General conditions.~~

- (a) ~~The board of trustees may retire a member who becomes incapacitated for continued employment by the city if each of the following conditions is met:~~
- (1) ~~Application for disability retirement is filed with the retirement system by either the member or the city.~~
 - (2) ~~The member has ten (10) or more years of credited service.~~
 - (3) ~~The member undergoes the medical examinations and tests ordered by the retirement system.~~
 - (4) ~~The medical advisor certifies to the board of trustees that the member is incapacitated, that the incapacity is likely to be permanent, and that the member should be retired, and, the member is mentally or physically incapacitated for any continued employment by the city.~~
- (b) ~~The amount of disability pension shall be computed according to section 2-162.9 and the disability retiree shall have the right to elect a Form of Payment provided in section 2-162.10. However, in no event shall such benefit be less than twenty-five (25) percent of the member's average final compensation.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2000-7797, § 1, 10-2-00)~~

~~Sec. 2-162.16. Same—Special conditions applicable to duty disability.~~

~~If the board of trustees finds that the member's disability is the natural and proximate result of a personal injury or disease arising out of and in the course of the member's actual performance of duty in the employ of the city, the following additional provisions shall apply to section 2-162.15:~~

- (1) ~~The requirement of ten (10) or more years of credited service shall be waived.~~
- (2) ~~A member who is retired on account of duty disability, as provided in section 2-162.18, shall be paid a duty disability pension during the member's duty disability benefit period. A member's duty disability benefit period begins on the first day of the first month after the board of trustees determines entitlement, provided that the monthly retirement income shall be payable as of the date the board of trustees determines such entitlement. A member's duty disability benefit period ends on the first to occur of the following dates: the date the pension is terminated as provided in section 2-162.17 or the date the pension has been paid for the maximum disability benefit period. The maximum disability benefit period is as follows:~~

| Members Age When Duty Disability Benefit Period Begins | Maximum Benefit Period |
|--|---------------------------|
| Less than age 55 | To age 60 |
| Age 55 and over | 60 months |

- a. ~~The amount of a duty disability pension is the larger of the member's accrued pension calculated as provided in section 2-162.15 and fifty (50) percent of the member's average final compensation.~~
- b. ~~Upon termination of the member's duty disability benefit period, the member's credited service shall be increased by the member's duty disability benefit period.~~

~~c. The duty disability pension shall be subject to the provisions of sections 2-162.17 and 2-162.18.~~

~~(3) A member may elect to continue to be covered by the duty disability, in lieu of the benefit provided in subsection (2) of this section. The election shall be made in accordance with procedures established by the board. A member who so elects shall thereby be precluded from claiming age discrimination with respect to the duty disability benefit.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2000-7797, § 1, 10-2-00; Ord. No. 2006-7922, § 1, 4-3-06; Ord. No. 2007-7943, § 1, 10-16-07)~~

~~Sec. 2-162.17. Same—Effect on gainful employment.~~

~~(a) The provisions of this section shall apply during the period, if any, between the effective date of disability retirement and the date the disability retiree first satisfies the age and/or service requirement for normal retirement pursuant to subsection 2-162.7(b). Application of the limitation shall be to the amount of pension under Form of Payment SL. The effect of an election of any other form of payment shall be taken into account after application of the provisions of this section.~~

~~(b) The amount of pension shall not exceed the difference between one hundred ten (110) percent of the disability retiree's final average compensation and the amount of the disability retiree's considered income, however in no event shall such disability retirement benefit be reduced below the minimums as stated in sections 2-162.15 and 2-162.16 herein. A disability retiree's considered income is the annual amount or remuneration for personal services rendered in any gainful employment. Gainful employment existing at the time of disability retirement, other than with the city, shall not be considered to the extent of the amount of remuneration in the last calendar year preceding retirement.~~

~~(c) The retirement system shall periodically request substantiated income information from disability retirees subject to the provisions of this section. Failure to provide requested information within ninety (90) days of the request shall cause suspension of payment of the pension until the information is received.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2000-7797, § 1, 10-2-00)~~

~~Sec. 2-162.18. Same—Continuation subject to reexamination; return to employment.~~

~~(a) The board of trustees may require a disability retiree to undergo periodic medical examination, by or under the direction of a medical advisor selected by the board of trustees, if the disability retiree has not satisfied the age and/or service requirement for normal retirement pursuant to subsection 2-162.7(b). If a disability retiree refuses to submit to a medical examination, payment of the pension may be suspended by the board of trustees until withdrawal of the refusal. Should refusal continue for one (1) year, all the disability retiree's rights in and to disability pension may be revoked by the board of trustees. The terminated disability retiree may be restored to active employment with the city. A disability pension shall be discontinued if, following medical examination, the medical advisor certifies that the disability retiree is mentally and physically able and capable of resuming employment with the city, and the board of trustees concurs in the certification of the medical advisor. The city shall be allowed reasonable latitude in placing the terminated disability retiree in a position commensurate with the position held at the time of disability retirement.~~

~~(b) The membership status of a disability retiree who has been restored to employment with the city as provided in subsection (a) of this section shall be governed by section 2-162.3. The disability retiree's credited service at the time of retirement shall be restored. Service shall be credited for the period the disability retiree was being paid a disability pension if the provisions of section 2-162.16 were applicable; otherwise, credited service shall not be given for the period of disability retirement.~~

~~(c) A terminated disability retiree who does not return to city employment and membership, and who had ten (10) or more years of credited service at the time of disability retirement, shall become a vested former member and entitled to deferred retirement as provided in section 2-162.8.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.19. Commencement and termination dates of pensions.~~

~~A service or disability pension pursuant to sections 2-162.7, 2-162.15, and 2-162.16, shall commence the first day of the calendar month coincident with or next following the member's or vested former member's date of retirement. A pre-retirement survivor pension pursuant to sections 2-162.12, 2-162.13, and 2-162.14 shall commence the first day of the calendar month in which occurs the death causing payment of the pension. A post-retirement survivor pension pursuant to section 2-162.10 shall commence the first day of the calendar month next following the death causing payment of the pension. Termination of a pension shall occur at the end of the month in which occurs the event causing termination. Payment shall be made for the full month of termination. A change in the amount of a pension shall occur on the first day of the calendar month next following the month in which occurs the event causing the change.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.19A. Early retirement.~~

~~(a) Early retirement date. A member's early retirement date shall be the first day of any month coincident with or next following the member's completion of twenty (20) years of service.~~

~~(b) Early retirement benefit. A member retiring hereunder or after the member's early retirement date but before the member's normal retirement date shall receive the monthly benefit level provided in section 2-162.8 reduced to take into account the member's younger age and the earlier commencement of income payments. Such reduction shall be equal to 0.6250 percent for each of the first sixty (60) months between early and normal retirement, and 0.4583 percent for each month after the first sixty (60) months between the member's normal retirement date and early retirement date. The early retirement benefit shall commence no sooner than the member's early retirement date and shall be paid under the forms of payment set forth in Section 10.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02)~~

~~Sec. 2-162.20. Member contributions.~~

~~Member contributions to the retirement system prior to February 5, 2001, shall be 7.95 percent of compensation, thereafter member contributions shall be 6.45 percent of compensation. Effective November 30, 2013, member contributions to the retirement system shall be 7.95 percent of compensation.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2000-7797, § 1, 10-2-00; Ord. No. 2000-7802, § 1, 2-5-01; Ord. No. 2013-8035, § 5, 11-18-13)~~

~~Sec. 2-162.21. City pickup of member contributions for Federal Income Tax purposes.~~

~~The city shall pick up the member contributions required of members on account of compensation earned after the effective date specified in the resolution of the city council activating the provisions of this section. The picked-up contributions shall be treated as city contributions for the purposes of determining tax treatment under the United States Internal Revenue Code. The specified effective date shall not be~~

~~prior to ninety (90) days after the retirement system has received notification from the United States Internal Revenue Service that, pursuant to Section 414(h) of the United States Internal Revenue Code, the member contributions picked up shall not be included in gross income for income tax purposes until such time as the picked-up contributions are distributed by refund or pension payments. The city shall pick up the member contributions from funds established and available in the retirement deduction account, which funds would otherwise have been designated as member contributions and paid to the retirement system. Member contributions picked up pursuant to this section shall be treated for all other purposes, in the same manner and to the same extent, as member contributions made prior to the specified effective date.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.22. — Refund of accumulated member contributions.~~

- ~~(a) — An individual who ceases to be a member for any reason except retirement or death, prior to satisfying the applicable age and/or service requirement for normal retirement pursuant to subsection 2-162.7(b) shall be paid his or her accumulated member contributions upon written request filed with the retirement system.~~
- ~~(b) — If an individual dies and no pension becomes or will become payable by the retirement system on account of the death, the deceased individual's accumulated member contributions shall be paid to such individual or individuals as the deceased individual shall have named by written designation duly executed and filed with the retirement system. If there be no such named individual surviving the deceased individual, the accumulated member contributions shall be paid to the deceased individual's estate.~~
- ~~(c) — Payment of accumulated member contributions as provided in this section may be made in installments.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.23. — Procedure if claim for benefits denied.~~

~~In the event a claim for benefits is denied by the board of trustees, the claimant shall be notified of the denial, in writing, within thirty (30) days of the board's action. The notification shall set forth the reasons for the denial. The claimant may appeal the denial and request a hearing before the board. The appeal shall be in writing to the city clerk and filed within ninety (90) days of the board's denial. The request shall contain a written statement of the claimant's position regarding the claim. The board of trustees shall schedule a hearing within sixty (60) days of receipt of the appeal.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.24. — Board of trustees — Responsibilities and compensation.~~

- ~~(a) — The retirement system is created, established, and maintained as an irrevocable trust pursuant to § 112.66(8), Florida Statutes. The board of trustees shall receive, hold, manage, control, and administer the retirement system for the purpose of providing such benefits as now are, or hereafter may be, authorized or permitted by law, for members and beneficiaries of the retirement system and for paying the reasonable expenses of administering the system. No portion of the assets of the retirement system shall revert to or be the property of the City of Jacksonville Beach, Florida.~~
- ~~(b) — The board of trustees shall consist of the following five (5) individuals:
 - ~~(1) — Two (2) members of the city council, selected by the city council.~~~~

- (2) ~~A fifth member selected by the other four (4) members and appointed, as a ministerial act, by the city council.~~
- (3) ~~Two (2) members of the general employees' retirement system, to be elected by the members of the general employees' retirement system.~~
- (c) ~~Elections of member trustees shall be conducted in accordance with rules adopted by the board of trustees.~~
- (d) ~~The board of trustees shall adopt its own rules of procedure and shall keep a record of its proceedings. Three (3) trustees shall constitute a quorum at any meeting of the board and at least three (3) concurring votes shall be necessary for a decision. Each trustee shall be entitled to one (1) vote on each question before the board.~~
- (e) ~~The city, any member, or beneficiary, shall not have any right, title, or interest in or to the retirement system or any part thereof other than vesting and other than a pension or other benefit for which a member or beneficiary is entitled under the terms and conditions set forth herein. There shall be no pro rata or other distribution of any of the assets of the retirement system as a result of any group of members and/or beneficiaries, ceasing their participation in the retirement system for any purpose or reason, except as required by law.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2004-7883, § 2, 9-7-04)~~

~~Sec. 2-162.25. — Same — Term of office; oath of office; vacancies.~~

- (a) ~~The term of office of member-elected trustees shall be four (4) years, one such term to expire every two (2) years. The city council trustees shall serve at the pleasure of the city council. The city manager shall serve for the period of office.~~
- (b) ~~Each trustee shall, before assuming the duties of trustee, qualify by taking an oath of office to be administered by the city clerk.~~
- (c) ~~A vacancy shall occur on the board of trustees if a member-elected trustee ceases to be a member, ceases to be covered by the appropriate benefit group, or fails to attend three (3) consecutive meetings of the board of trustees unless in each case excused for cause by the trustees attending the meetings, and a trustee resigns or is removed from office. In the event a vacancy occurs on the board of trustees, the vacancy shall be filled within ninety (90) days, for the unexpired term, in the same manner as the position was previously filled.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.26. — Same — Officers; administrative services.~~

- (a) ~~The officers of the retirement system shall be:~~
- (1) ~~*Chairperson.* The board of trustees shall annually elect a chairperson and a chairperson pro tem from its members.~~
- (2) ~~*Secretary.* The city clerk shall the secretary of the board of trustees.~~
- (3) ~~*Treasurer.* The city finance director shall be treasurer of the retirement system. The treasurer shall be custodian of the assets of the retirement system except as to such assets as the board of trustees may from time to time place in the custody of a nationally chartered bank or trust company.~~
- (4) ~~*Legal advisor.* The city attorney may be legal advisor to the board of trustees. However, the board of trustees is authorized to retain independent legal counsel.~~

~~(5) Administrative officer. The human resources director or his or her designee shall be the administrative officer of the retirement system.~~

~~(b) The board of trustees is authorized and empowered to employ such professional and other services as are required for the proper discharge of their responsibilities.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2013-8029, § 1, 6-17-13)~~

~~Sec. 2-162.27. Same Annual report; data and tables.~~

~~(a) The retirement system shall prepare an annual report for each fiscal year. The report shall contain information regarding the financial, actuarial, and other activities of the retirement system during the fiscal year. A copy of the report shall be furnished to the mayor and city council prior to the February 1 following the end of the fiscal year covered by the report.~~

~~(b) The retirement system shall prepare and distribute other reports required by applicable laws of the State of Florida or the United States, as required by such laws.~~

~~(c) The board of trustees shall adopt the experience tables, which are necessary for the operation of the retirement system on the actuarial basis specified in this act. Sufficient data and information shall be kept by the retirement system to facilitate the actuarial operation of the retirement system.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.28. Investment of retirement system assets.~~

~~The board of trustees shall have full power and authority to invest and reinvest such moneys and assets, subject to all terms, conditions, limitations, and restrictions imposed by the State of Florida on the investments of public employee retirement systems, by investing on a market value basis up to sixty-five (65) percent of the retirement system's assets in equities (common stocks or capital stocks) as well as allowing for the investment of up to twenty-five (25) percent of plan assets in foreign securities on a market value basis. The board of trustees may invest up to ten (10) percent of the retirement system's assets, on a market value basis, in real estate. The board of trustees shall invest and reinvest such moneys in these securities or in that property, real or personal, wherever situated, as the trustee shall deem advisable, including but not limited to, stocks, common or preferred, bonds, mortgages, trusts, and other evidences of indebtedness or ownership. The board of trustees shall identify and publicly report any direct or indirect holdings it may have in any scrutinized company, as defined in F.S. § 215.473, and proceed to sell, redeem, divest, or withdraw all publicly traded securities it may have in such company beginning January 1, 2010 and shall thereafter be prohibited from purchasing or holding such securities. The divestiture of any such security must be completed by September 30, 2010. In accordance with Ch. 2009-07, Laws of Florida, no person may bring any civil, criminal, or administrative action against the board or any employee, officer, director, or advisor of such board based upon the divestiture of any security pursuant to this paragraph. The board of trustees may employ investment managers to manage, invest, and reinvest the assets of the retirement system. Such investment managers shall be a named fiduciary with respect to the retirement system, provided the retirement system's assets are in a separately managed account, and shall so acknowledge in writing. All moneys and assets of the retirement system shall be held and invested for the sole purpose of meeting disbursements authorized in accordance with the provisions of this retirement system and shall be used for no other purposes. The board of trustees may engage a custodian to hold the funds and securities of the retirement system. Said custodian shall be a qualified public depository as defined in F.S. § 280.02. In exercising its discretionary authority with respect to the management of the moneys and assets of the retirement system, the board of trustees and the investment managers shall exercise care, skill, prudence, and diligence, under the circumstances then prevailing, that a person of prudence, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character with like aims.~~

(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2009-7984, § 2, 12-21-09; Ord. No. 2013-8039, § 1, 2-3-14)

~~Sec. 2-162.29.— Method of making payments.~~

~~All payments from moneys of the retirement system shall be made according to procedures governing the disbursement of city general fund moneys. No payment shall be made unless it shall have been previously authorized by a specific or continuing resolution of the board of trustees.~~

~~Sec. 2-162.30.— Reserve for accumulated member contributions.~~

- ~~(a) The reserve for accumulated member contributions is the account in which is accumulated the contributions deducted from the compensation of members, or otherwise paid to the retirement system by the member or on the member's behalf, and from which shall be made refunds and transfers of accumulated member contributions.~~
- ~~(b) The individual or individuals responsible for preparing the city payroll shall cause the contributions provided for in section 2-162.20 to be deducted from the compensation of each member on each and every payroll. The deducted contributions shall be paid to the retirement system and shall be credited to the members' individual accounts in the reserve for accumulated member contributions. Members' contributions shall be made notwithstanding that the minimum compensation provided by law for any member shall be changed thereby. Every member shall be deemed to consent and agree to the deductions made and provided herein. Payment of compensation, less the deduction, shall be a full and complete discharge and acquittance of all claims and demands whatsoever for services rendered by the member during the period covered by such payment, except as to benefits provided by the retirement system.~~
- ~~(c) The accumulated contributions of a member shall be transferred from the reserve for accumulated member contributions to the reserve for pension payments if a pension is payable on account of a member's retirement or death. At the expiration of a period of three (3) years from the date an individual without entitlement to a vested termination pension provided in section 2-162.8 ceases to be a member, any balance in the reserve for accumulated member contributions unclaimed by the individual or the individual's legal representative shall be transferred to the reserve for undistributed investment income.~~

(Ord. No. 2000-7781, § 1, 2-7-00)

~~Sec. 2-162.31.— Reserve for pension payments.~~

- ~~(a) The reserve for pension payments is the account to which is credited contributions made by the city to the retirement system, all interest, dividends, and other income from the investment of retirement system assets; all gifts and bequests received by the retirement system; and all other moneys received by the retirement system the disposition of which is not specifically provided for, and from which shall be paid all pensions and refunds required by section 2-162.11.~~
- ~~(b) The retirement system shall be funded by the city in compliance with the requirements of Section 14, Art. X of the State Constitution and Chapter 112, Part VII, Florida Statutes.~~
- ~~(c) City contributions to the retirement system each fiscal year which, together with the contributions made by members during the fiscal year, shall be sufficient to fully fund the cost of benefits likely to be paid on account of service rendered by members during the year and to finance unfunded costs of benefits likely to be paid on account of service rendered by members prior to the current year over periods established by the trustees which shall not exceed the maximum periods specified in Chapter 112, Part VII, Florida Statutes. The contributions shall be computed by actuarial valuation as level percents of member payroll in accordance with generally recognized actuarial principles. The city shall also contribute the anticipated cost of any other benefits provided retirees and~~

beneficiaries through the retirement system. The board of trustees shall annually certify to the city council and the city manager the contributions determined according to this section, and the city council shall appropriate and pay to the retirement system the contributions so certified.

- (d) ~~Should a disability pension be terminated and the retirant be returned to the employ of the city, the excess of the retirant's accumulated member contributions at the time of retirement over the aggregate amount of pension paid shall be transferred from the reserve for pension payments to the reserve for accumulated member contributions.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2004-7887, § 1, 9-20-04)~~

~~Sec. 2-162.32.—Reserved.~~

~~**Editor's note**—Ord. No. 2004-7887, § 1, adopted Sept. 20, 2004, repealed § 2-162.32, which pertained to reserve for employer contributions and derived from Ord. No. 2000-7781, § 1, adopted Feb. 7, 2000.~~

~~Sec. 2-162.33.—Reserved.~~

~~**Editor's note**—Ord. No. 2004-7887, § 1, adopted Sept. 20, 2004, repealed § 2-162.33, which pertained to reserve for undistributed investment income and derived from Ord. No. 2000-7781, § 1, adopted Feb. 7, 2000.~~

~~Sec. 2-162.34.—Reserve for administrative expenses.~~

~~The reserve for administrative expenses is the account from, which shall be paid the expenses of administering the retirement system.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.35.—Interest credited to reserve accounts.~~

~~The board of trustees shall at least annually credit interest on the individual balances in the reserve for accumulated member contributions, and on the balance in the reserve for pension payments. The amounts so credited shall be charged to the reserve for undistributed investment income. The board of trustees shall determine the rate or rates of interest to be used in the crediting on interest.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2004-7887, § 1, 9-20-04)~~

~~Sec. 2-162.36.—Assets not segregated.~~

~~The description of the various reserves of the retirement system shall be interpreted to refer to the accounting records of the system and not to the segregation of moneys or assets in the reserve accounts of the system.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.36A.—Internal Revenue Code compliance.~~

- ~~(a) *Maximum amount of retirement income.*~~

- (1) ~~The limitations of this subsection (a) shall apply in limitation years beginning on or after July 1, 2007, except as otherwise provided herein, and are intended to comply with the requirements of the Pension Protection Act of 2006 and shall be construed in accordance with said Act and guidance issued thereunder. The provisions of this subsection (a) shall supersede any provision of the plan to the extent such provision is inconsistent with this subsection.~~

~~The annual pension as defined in paragraph (2) below otherwise payable to a member at any time shall not exceed the dollar limitation for the member multiplied by a fraction whose value cannot exceed one (1), the numerator of which is the member's number of years (or part thereof, but not less than one (1) year) of service with the city and the denominator of which is ten (10). For this purpose, no more than one (1) year of service may be credited for any plan year. If the benefit the member would otherwise accrue in a limitation year would produce an annual pension in excess of the dollar limitation, the benefit shall be limited (or the rate of accrual reduced) to a benefit that does not exceed the dollar limitation.~~

- (2) ~~"Annual pension" means the sum of all annual benefits, payable in the form of a straight life annuity. Benefits payable in any other form shall be adjusted to the larger of:~~

~~(A) For limitation years beginning on or after July 1, 2007:~~

- ~~(i) The straight life annuity (if any) payable to the member under the plan commencing at the same annuity starting date as the member's form of benefit, or~~
- ~~(ii) The actuarially equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).~~

~~(B) For limitation years beginning before July 1, 2007~~

- ~~(i) The actuarially equivalent straight life annuity commencing at the same annuity starting date, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan for the particular form of payment, or~~
- ~~(ii) The actuarially equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).~~

~~No actuarial adjustment to the benefit shall be made for benefits that are not directly related to retirement benefits (such as a qualified disability benefit, preretirement incidental death benefits, and postretirement medical benefits); or the inclusion in the form of benefit of an automatic benefit increase feature, provided the form of benefit is not subject to § 417(e)(3) of the Internal Revenue Code and would otherwise satisfy the limitations of this subsection (a), and the amount payable under the form of benefit in any limitation year shall not exceed the limits of this subsection (a) applicable at the annuity starting date, as increased in subsequent years pursuant to § 415(d) of the Code. For this purpose, an automatic benefit increase feature is included in a form of benefit if the form of benefit provides for automatic, periodic increases to the benefits paid in that form.~~

- (3) ~~"Dollar limitation" means, effective for the first limitation year beginning after January 1, 2001, one hundred sixty thousand dollars (\$160,000.00), automatically adjusted under Code Section 415(d), effective January 1 of each year, as published in the Internal Revenue Bulletin, and payable in the form of a straight life annuity. The new limitation shall apply to limitation years ending with or within the calendar year of the date of the adjustment, but a member's benefits shall not reflect the adjusted limit prior to January 1 of that calendar year. The dollar limitation shall be further adjusted based on the age of the member when the benefit begins as follows:~~

~~(A) For annuity starting dates in limitation years beginning on or after July 1, 2007:~~

- ~~(i) If the annuity starting date for the member's benefit is after age sixty-five (65):~~

- (i) ~~If the plan does not have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement~~

~~The dollar limitation at the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the member's age based on completed calendar months as of the annuity starting date).~~

- (ii) ~~If the plan does have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement~~

~~The dollar limitation at the member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(1)(i) of this subsection (a). For this purpose, the adjusted immediately commencing straight life annuity under the plan at the member's annuity starting date is the annual amount of such annuity payable to the member, computed disregarding the member's accruals after age sixty-five (65) but including actuarial adjustments even if these actuarial adjustments are used to offset accruals; and the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65) is the annual amount of such annuity that would be payable under the plan to a hypothetical member who is age sixty-five (65) and has the same accrued benefit as the member.~~

- (II) ~~Except with respect to a member who is a "qualified member" as defined in Section 415(b)(2)(H) of the Code, for benefits (except survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code), if the annuity starting date for the member's benefit is before age sixty-two (62):~~

- (i) ~~If the plan does not have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement~~

~~The dollar limitation at the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the member's age based on completed calendar months as of the annuity starting date).~~

- (ii) ~~If the plan does have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement~~

~~The dollar limitation at the member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-two (62), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(1)(i) of this subsection (a).~~

(B) ~~For annuity starting dates in limitation years beginning before July 1, 2007.~~

| Age as of Annuity Starting Date: | Adjustment of Dollar Limitation: |
|----------------------------------|---|
| Over 65 | <p>The smaller of:</p> <p>(a) The actuarial equivalent of the limitation for age 65, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or</p> |
| | <p>(b) The actuarial equivalent of the limitation for age 65, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).</p> |
| | <p>Any increase in the dollar limitation determined in accordance with this paragraph shall not reflect a mortality decrement between age 65 and the age at which benefits commence if benefits are not forfeited upon the death of the member. If any benefits are forfeited upon death, the full mortality decrement is taken into account.</p> |
| 62 to 65 | No adjustment. |
| Less than 62 | <p>The smaller of:</p> <p>(a) The actuarial equivalent of the limitation for age 62, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or</p> |
| | <p>(b) The actuarial equivalent of the limitation for age 62, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).</p> |
| | <p>This adjustment shall not apply to any "Qualified Member" as defined in Section 415(b)(2)(H), nor to survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code.</p> |

(4) ~~With respect to clause (3)(A)(I)(i), clause (3)(A)(II)(i) and paragraph (3)(B) above, no adjustment shall be made to the dollar limitation to reflect the probability of a member's death between the annuity starting date and age sixty two (62), or between age sixty five (65) and the annuity starting date, as applicable, if benefits are not forfeited upon the death of the member prior to the annuity starting date. To the extent benefits are forfeited upon death before the annuity starting date, such an adjustment shall be made. For this purpose, no forfeiture shall be treated as occurring upon the member's death if the plan does not charge members for providing a qualified preretirement survivor annuity, as defined in Code Section 417(c), upon the member's death.~~

- ~~(5) The term "limitation year" is the 12-month period which is used for application of the limitations under Code Section 415 and shall be the calendar year.~~
- ~~(6) The limitations set forth in this subsection (a) shall not apply if the annual pension does not exceed ten thousand dollars (\$10,000.00) provided the member has never participated in a defined contribution plan maintained by the city.~~
- ~~(7) Cost-of-living adjustments in the dollar limitation for benefits shall be limited to scheduled annual increases determined by the Secretary of the Treasury under Section Subsection 415(d) of the Code.~~
- ~~(8) In the case of a member who has fewer than ten (10) years of participation in the plan, the dollar limitation set forth in paragraph (3) of this subsection (a) 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.~~
- ~~(9) Any portion of a member's benefit that is attributable to mandatory member contributions (unless picked up by the city) or rollover contributions shall be taken into account in the manner prescribed in the regulations under Section 415 of the Code.~~
- ~~(10) Should any member participate in more than one defined benefit plan maintained by the city, in any case in which the member's benefits under all such defined benefit plans (determined as of the same age) would exceed the dollar limitation applicable at that age, the accrual of the member's benefit under this plan shall be reduced so that the member's combined benefits will equal the dollar limitation.~~
- ~~(11) For a member who has or will have distributions commencing at more than one annuity starting date, the annual benefit shall be determined as of each such annuity starting date (and shall satisfy the limitations of this section as of each such date), actuarially adjusting for past and future distributions of benefits commencing at the other annuity starting dates. For this purpose, the determination of whether a new starting date has occurred shall be made without regard to § 1.401(a)-20, Q&A 10(d), and with regard to § 1.415(b)1(b)(1)(iii)(B) and (C) of the Income Tax Regulations.~~
- ~~(12) The determination of the annual pension under paragraph (A)(1) of this subsection (a) shall take into account (in the manner prescribed by the regulations under Section 415 of the Code) social security supplements described in § 411(a)(9) of the Internal Revenue Code and benefits transferred from another defined benefit plan, other than transfers of distributable benefits pursuant § 1.411(d)-4, Q&A 3(e) of the Income Tax Regulations.~~
- ~~(13) The above limitations are intended to comply with the provisions of Section 415 of the Code, as amended, so that the maximum benefits provided by plans of the city shall be exactly equal to the maximum amounts allowed under Section 415 of the Code and regulations thereunder. If there is any discrepancy between the provisions of this subsection (a) and the provisions of Section 415 of the Code and regulations thereunder, such discrepancy shall be resolved in such a way as to give full effect to the provisions of Section 415 of the Code. The value of any benefits forfeited as a result of the application of this subsection (a) shall be used to decrease future employer contributions.~~
- ~~(14) For the purpose of applying the limitations set forth in Sections 401(a)(17) and 415 of the Internal Revenue Code, Compensation shall include any elective deferral (as defined in Code Section 402(g)(3) of the Internal Revenue Code), and any amount which is contributed or deferred by the employer at the election of the member and which is not includible in the gross income of the member by reason of Section 125 or 457 of the Internal Revenue Code. For limitation years beginning on and after January 1, 2001, for the purposes of applying the limitations described in this subsection (a), compensation paid or made available during such limitation years shall include elective amounts that are not includible in the gross income of the member by reason of Section 132(f)(4) of the Internal Revenue Code. For limitation years on or after July 1, 2007, compensation shall include payments that otherwise qualify as compensation and that are made by the later of: (a) two and one half (2½) months after severance from~~

employment with the employer, and (b) the end of the limitation year that includes the date of severance.

(b) ~~Required beginning date.~~ Notwithstanding any other provision of the plan, payment of a participant's retirement benefits under the plan shall commence not later than the participant's required beginning date, which is defined as the later of:

• April 1 of the calendar year that next follows the calendar year in which the participant attains or will attain the age of seventy and one-half (70½) years; or

• April 1 of the calendar year that next follows the calendar year in which the participant retires.

(c) ~~Required minimum distributions.~~

(1) ~~Required beginning date.~~ The participant's entire interest will be distributed, or begin to be distributed, to the participant no later than the participant's required beginning date as defined in subsection (b) of this section 2-162.36A.

(2) ~~Death of participant before distributions begin.~~

(A) ~~If the participant dies before distributions begin, the participant's entire interest will be distributed, or begin to be distributed, no later than as follows:~~

(i) ~~If the participant's surviving spouse is the participant's sole designated beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the participant died, or by December 31 of the calendar year in which the participant would have attained age seventy and one-half (70½), if later.~~

(ii) ~~If the participant's surviving spouse is not the participant's sole designated beneficiary, then distributions to the designated beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the participant died.~~

(iii) ~~If there is no designated beneficiary as of September 30 of the year following the year of the participant's death, the participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the participant's death.~~

(B) ~~The participant's entire interest shall be distributed as follows:~~

(i) ~~Participant survived by designated beneficiary.~~ If the participant dies before the date distribution of his or her interest begins and there is a designated beneficiary, the participant's entire interest will be distributed, beginning no later than the time described in subparagraph (2)(A) above, over the life of the designated beneficiary or over a period certain not exceeding:

(I) ~~Unless the annuity starting date is before the first distribution calendar year, the life expectancy of the designated beneficiary determined using the beneficiary's age as of the beneficiary's birthday in the calendar year immediately following the calendar year of the participant's death; or~~

(II) ~~If the annuity starting date is before the first distribution calendar year, the life expectancy of the designated beneficiary determined using the beneficiary's age as of the beneficiary's birthday in the calendar year that contains the annuity starting date.~~

(ii) ~~No designated beneficiary.~~ If the participant dies before the date distributions begin and there is no designated beneficiary as of September 30 of the year following the year of the participant's death, distribution of the participant's entire interest will be

completed by December 31 of the calendar year containing the fifth anniversary of the participant's death.

(C) ~~Death of surviving spouse before distributions to surviving spouse begin. In any case in which (i) the participant dies before the date distribution of his or her interest begins, (ii) the participant's surviving spouse is the participant's sole designated beneficiary, and (iii) the surviving spouse dies before distributions to the surviving spouse begin, subparagraphs (2)(A) and (2)(B) above shall apply as though the surviving spouse were the participant.~~

(3) ~~Requirements for annuity distributions that commence during participant's lifetime.~~

(A) ~~Joint life annuities where the beneficiary is not the participant's spouse. If the participant's interest is being distributed in the form of a joint and survivor annuity for the joint lives of the participant and a nonspousal beneficiary, annuity payments to be made on or after the participant's required beginning date to the designated beneficiary after the participant's death must not at any time exceed the applicable percentage of the annuity payment for such period that would have been payable to the participant using the table set forth in Q&A-2 of Section 1.401(a)(9)-6 of the Treasury regulations. If the form of distribution combines a joint and survivor annuity for the joint lives of the participant and a nonspousal beneficiary and a period certain annuity, the requirement in the preceding sentence will apply to annuity payments to be made to the designated beneficiary after the expiration of the period certain.~~

(B) ~~Period certain annuities. Unless the participant's spouse is the sole designated beneficiary and the form of distribution is a period certain and no life annuity, the period certain for an annuity distribution commencing during the participant's lifetime may not exceed the applicable distribution period for the participant under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations for the calendar year that contains the annuity starting date. If the annuity starting date precedes the year in which the participant reaches age seventy (70), the applicable distribution period for the participant is the distribution period for age seventy (70) under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations plus the excess of seventy (70) over the age of the participant as of the participant's birthday in the year that contains the annuity starting date. If the participant's spouse is the participant's sole designated beneficiary and the form of distribution is a period certain and no life annuity, the period certain may not exceed the longer of the participant's applicable distribution period, as determined under this subparagraph (3)(B), or the joint life and last survivor expectancy of the participant and the participant's spouse as determined under the Joint and Last Survivor Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations, using the participant's and spouse's attained ages as of the participant's and spouse's birthdays in the calendar year that contains the annuity starting date.~~

(4) ~~Form of distribution. Unless the participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with subparagraphs (4)(A), (4)(B) and (4)(C) below. If the participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 401(a)(9) of the Code and the Treasury regulations. Any part of the participant's interest which is in the form of an individual account described in Section 414(k) of the Code will be distributed in a manner satisfying the requirements of Section 401(a)(9) of the Code and the Treasury regulations that apply to individual accounts.~~

(A) ~~General annuity requirements. If the participant's interest is paid in the form of annuity distributions under the plan, payments under the annuity will satisfy the following requirements:~~

(i) ~~The annuity distributions will be paid in periodic payments made at intervals not longer than one year;~~

- (ii) ~~The distribution period will be over a life (or lives) or over a period certain, not longer than the distribution period described in paragraphs (2) or (3) above, whichever is applicable, of this subsection (c);~~
 - (iii) ~~Once payments have begun over a period certain, the period certain will not be changed even if the period certain is shorter than the maximum permitted;~~
 - (iv) ~~Payments will either be non-increasing or increase only as follows:~~
 - (I) ~~By an annual percentage increase that does not exceed the annual percentage increase in a cost-of-living index that is based on prices of all items and issued by the Bureau of Labor Statistics;~~
 - (II) ~~To the extent of the reduction in the amount of the participant's payments to provide for a survivor benefit upon death, but only if the beneficiary whose life was being used to determine the distribution period dies or is no longer the participant's beneficiary pursuant to a qualified domestic relations order within the meaning of Section 414(p) of the Code;~~
 - (III) ~~To provide cash refunds of employee contributions upon the participant's death;~~
~~or~~
 - (IV) ~~To pay increased benefits that result from a plan amendment.~~
- (B) ~~Amount required to be distributed by required beginning date. The amount that must be distributed on or before the participant's required beginning date (or, if the participant dies before distributions begin, the date distributions are required to begin under subparagraph (2)(A)(i) or (2)(A)(ii), whichever is applicable) is the payment that is required for one payment interval. The second payment need not be made until the end of the next payment interval even if that payment interval ends in the next calendar year. Payment intervals are the periods for which payments are received, e.g., bi-monthly, monthly, semi-annually, or annually. All of the participant's benefit accruals as of the last day of the first distribution calendar year will be included in the calculation of the amount of the annuity payments for payment intervals ending on or after the participant's required beginning date.~~
- (C) ~~Additional accruals after first distribution calendar year. Any additional benefits accruing to the participant in a calendar year after the first distribution calendar year will be distributed beginning with the first payment interval ending in the calendar year immediately following the calendar year in which such amount accrues.~~
- (5) ~~[Beginning date.] For purposes of this subsection (c), distributions are considered to begin on the participant's required beginning date. If annuity payments irrevocably commence to the participant (or to the participant's surviving spouse) before the participant's required beginning date (or, if to the participant's surviving spouse, before the date distributions are required to begin in accordance with subparagraph (2)(A) above), the date distributions are considered to begin is the date distributions actually commence.~~
- (6) ~~Definitions.~~
- (A) ~~Designated beneficiary. The individual who is designated as the beneficiary under the plan and is the designated beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-4 of the Treasury regulations.~~
 - (B) ~~Distribution calendar year. A calendar year for which a minimum distribution is required. For distributions beginning before the participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the participant's required beginning date. For distributions beginning after the participant's death, the first distribution calendar year is the calendar year in which distributions are required to begin pursuant to paragraph (2) of this subsection (c).~~

~~(C) — Life expectancy. Life expectancy as computed by use of the Single Life Table in Section 4.401(a)(9)-9 of the Treasury regulations.~~

~~(d) — (1) — 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.~~

~~(2) — Definitions. The following definitions apply to this section:~~

~~(A) — Eligible rollover distribution. 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 of ten (10) years or more;~~

~~(ii) — Any distribution to the extent such distribution is required under Section 401(a)(9) of the Code;~~

~~(iii) — The portion of any distribution which is made upon hardship of the member; and~~

~~(iv) — The portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities), provided that a portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions which are not includible in gross income. However, such portion may be transferred only to an individual retirement account or annuity described in Section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in Section 401(a) or 403(a) of the Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.~~

~~(3) — Eligible retirement plan. An eligible retirement plan is an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, an annuity plan described in Section 403(a) of the Code, an annuity contract described in Section 403(b) of the Code, a qualified trust described in Section 401 (a) of the Code, an eligible plan under Section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this plan, or, with respect to distributions on or after January 1, 2008, a Roth IRA (subject to the limitations of Code Section 408A(c)(3)) that accepts the distributee's eligible rollover distribution.~~

~~(4) — Distributee. 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 Section 414(p) of the Code, are distributees with regard to the interest of the spouse or former spouse. Furthermore, effective January 1, 2007, a surviving designated beneficiary as defined in Section 401(a)(9)(E) of the Code who is not the surviving spouse and who elects a direct rollover to an individual retirement account described in Section 408(a) of the Code or an individual retirement annuity described in Section 408(b) of the Code shall be considered a distributee.~~

~~(5) — Direct rollover. A direct rollover is a payment by the plan to the eligible retirement plan specified by the distributee.~~

~~(e) — [Maximum mandatory distribution.] Notwithstanding any other provision of this plan, the maximum amount of any mandatory distribution, as defined in Section 401(a)(31) of the Code, payable under the plan shall be one thousand dollars (\$1,000.00).~~

~~(f) — Compensation limitations under 401(a)(17). In addition to other applicable limitations set forth in the plan, and notwithstanding any other provision of the plan to the contrary, the annual compensation of each participant taken into account under the plan shall not exceed the EGTRRA annual compensation limit for limitation years beginning after December 31, 2001. The EGTRRA annual compensation limit is two hundred thousand dollars (\$200,000.00), as adjusted by the Commissioner for increases in the cost of living in accordance with Section 401(a)(17)(B) of the Code. The cost-of-living adjustment in effect for a calendar year applies to any period, not exceeding twelve (12) months, over which Compensation is determined (determination period) beginning in such calendar year. If a determination period consists of fewer than twelve (12) months, the EGTRRA annual compensation limit will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is twelve (12).~~

~~Any reference in the plan to the limitation under Section 401(a)(17) of the Code shall mean the EGTRRA annual compensation limit set forth in this provision.~~

~~(g) — At no time prior to the satisfaction of all liabilities under the plan with respect to members and their spouses or beneficiaries, shall any part of the corpus or income of the fund be used for or diverted to any purpose other than for their exclusive benefit.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2014-8047, § 5, 2-17-14)~~

~~Sec. 2-162.37. — Assignments prohibited.~~

~~The right of an individual to a pension, to the return of accumulated member contributions, the pension itself, any optional benefit, any other right accrued or accruing to any individual under the provisions of the retirement system, and any moneys belonging to the retirement system, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency law, or any other process of law whatsoever, and shall be unassignable, except as is otherwise specifically provided herein. If a member is covered by a group insurance or prepayment plan participated in by the city, and should the member be permitted to and elect to continue such coverage as a retiree, the member may authorize the board of trustees to have deducted from his or her pension the payments, if any, required of the retiree to continue coverage under such group insurance or prepayment plan. The city shall have the right to setoff for any claim arising from embezzlement by a fraud of a member, retiree, or beneficiary as provided in the Florida Statutes.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2000-7797, § 1, 10-2-00)~~

~~Sec. 2-162.38. — Subrogation.~~

~~(a) — The retirement system has a right of subrogation against any third-party tortfeasor or insurance carriers representing such third-party tortfeasor, to the extent that the retirement system becomes obligated to make any disability benefit payments to a member as a result of injuries caused by the third-party tortfeasor.~~

~~(b) — A member shall execute a subrogation agreement on a form provided by the retirement system or such other documents, which may be necessary to document the retirement system's subrogation rights. The member shall notify the retirement system of any claim or legal action asserted against any party or insurance carrier for such injuries and shall notify the retirement system of the name and address of such party and any insurance carrier. The member shall take no action inconsistent with the requirements of this section, nor settle any claim without obtaining the prior consent of the retirement system.~~

~~(c) The retirement system's subrogation rights shall not be subject to equitable distribution or to any reduction for costs or attorneys' fees incurred by the member in pursuit of his or her claim against a third-party tortfeasor or any insurance carrier. Further, the retirement system's subrogation rights shall not be subject to reduction regardless of whether the member recovers the full value of his or her claim against a third-party and/or any insurance carrier.~~

~~(d) In the event that the member fails to execute a subrogation agreement, or otherwise fails to comply with the terms of this section, then such shall be considered a breach of this retirement system and disability pension benefits may be denied and/or discontinued by the board of trustees upon a uniform and nondiscriminatory basis.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.39.—Correction of errors.~~

~~The retirement system shall correct errors in the records of the retirement system. The retirement system shall seek to recover any overpayments, and shall make up any underpayments, which have been made. The recovery of overpayments may be accomplished by reducing the amount of future payments so that the actuarial present value of actual payments to the recipient is equal to the actuarial present value of the payments to which the recipient was correctly entitled.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.40.—Liability.~~

~~Payments made by the retirement system to a retirant or beneficiary shall operate as a full discharge, release, and acquittance of the liability of the city and the retirement system and there shall be no obligation on the part of the city or the retirement system to assure that such payments are actually used and applied for the benefit of the retirant or beneficiary.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.41.—Qualified retirement system.~~

~~The city intends the retirement system to be a qualified pension plan under Section 401 of the Internal Revenue Code of 1954, as amended, or successor provisions of law and that the trust be an exempt organization in compliance with Section 501 of said code. The board of trustees may adopt such additional provisions to the retirement system as are necessary to fulfill the intent of being a qualified pension plan.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.42.—Severability.~~

~~If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared severable.~~

~~(Ord. No. 2000-7781, § 1, 2-7-00)~~

~~Sec. 2-162.43.—Merger and termination.~~

- (a) ~~Merger.~~ This retirement system shall not merge or consolidate with any other retirement system or pension plan, nor transfer any assets or liabilities to any other retirement system or pension plan, unless each member and beneficiary of the retirement system will receive a benefit immediately after such merger, consolidation, or transfer which is at least equal to the benefit the member or beneficiary was entitled to immediately before such merger, consolidation, or transfer.
- (b) ~~Termination.~~ In the event of termination of the retirement system, the board of trustees shall follow the procedures contained in Florida Statutes and the Internal Revenue Code. A member's accrued benefit shall become one hundred (100) percent fully vested (non-forfeitable) upon the termination of this plan.

(Ord. No. 2000-7781, § 1, 2-7-00; Ord. No. 2014-8047, § 6, 2-17-14)

City of

Jacksonville Beach

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MEMORANDUM

TO: Michael J. Staffopoulos, City Manager

FROM: Ann Meuse, Human Resources Director

SUBJECT: Ordinances number 2019-8126, 2019-8127 and 2019-8128 amending Chapter 2, Article V, Division 5 - General Employees' Retirement System, Division 6 – Police Officers' Retirement System and Division 7- Firefighters' Retirement System of the City of Jacksonville Beach Code of Ordinances.

DATE: November 14, 2019

ACTION REQUESTED

Adopt ordinances number 2019-8126, 2019-8127 and 2019-8128 amending Chapter 2, Article V, Division 5 - General Employees' Retirement System, Division 6 – Police Officers' Retirement System and Division 7- Firefighters' Retirement System of the City of Jacksonville Beach; Providing for Severability; Providing for the Repeal of Ordinances in Conflict Herewith; And Providing an Effective Date.

BACKGROUND

The General Employees', Police Officers' and Firefighters' Retirement Systems' ordinances have been amended multiple times over the years. Many of these amendments were made in a manner that did not follow a logical sequence, referred to sections of the ordinances that no longer existed, and contained conflicting provisions that made the ordinances difficult to understand and administer. The Board of Trustees for the City's pension plans initiated a project to restate the City's pension ordinances to resolve these issues. Attached are the restated ordinances for the General Employees', Police Officers' and Firefighters' Retirement Systems' along with summaries of the changes made.

The ordinances have been completely re-written in order to make them easier to read, understand and to administer. Definitions and clarification language has been added, outdated provisions and extraneous language has been removed and the ordinances have been re-sequenced to follow a logical order. None of the changes made have any financial impact on the participants or the City or



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change the way in which benefits are determined, administrated and paid.

The Firefighters' Retirement System ordinance has also been amended to reflect the City's Interlocal Agreement with the City of Jacksonville to take over fire services on November 23, 2019.

As a result of the Interlocal Agreement, the Firefighters' Retirement System will be closed to new hires and active members will be allowed to either remain active members in the plan or join the City of Jacksonville's Defined Contribution Plan. Attached is a letter from the plan's actuary describing the financial effect of closing the plan and other provisions in the Interlocal Agreement.

RECOMMENDATION

Adopt ordinances number 2019-8126, 2019-8127 and 2019-8128 amending Chapter 2, Article V, Division 5 - General Employees' Retirement System, Division 6 - Police Officers' Retirement System and Division 7- Firefighters' Retirement System of the City of Jacksonville Beach.

Introduced By: _____
1st Reading: _____
2nd Reading: _____

ORDINANCE NO. 2019-8127

AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AMENDING AND RESTATING IN ITS ENTIRETY CHAPTER 2, ARTICLE V, DIVISION 6, POLICE OFFICERS' RETIREMENT SYSTEM, OF THE CITY OF JACKSONVILLE BEACH CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Ordinance No. 2000-7782 restated the Police Officers' Retirement System; and

WHEREAS, since its original adoption, the Retirement System has been amended by several subsequent ordinances; and

WHEREAS, the trustees of the City of Jacksonville Beach Police Officers' Retirement System have requested and approved such restatement as being in the best interests of the participants and beneficiaries as well as improving the administration of the plan, and

WHEREAS, the City Council desires to restate the provisions of the Retirement System in order to facilitate the administration thereof by the Board of Trustees; and

WHEREAS, the City Council has received, reviewed and considered an actuarial impact statement describing the actual impact of the amendments provided for herein

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY

OF JACKSONVILLE BEACH, FLORIDA:

SECTION 1. That Chapter 2, Administration, Article V, Employee Benefits, Division 6, The City of Jacksonville Beach Police Officers' Retirement System, of the Code of Ordinances of the City of Jacksonville Beach, Florida, as restated by Ordinance No. 2000-7782, and subsequently amended by ordinances 2000-7798, 2001-7811, 2002-7835, 2002-7844, 2004-7884, 2004-7887, 2005-7900, 2006-7922, 2007-7943, 2009-7965, 2009-7983, 2009-7986, 2012-8021, 2012-8022, 2013-8037, 2014-8045, 2014-8048, 2014-8056, is hereby amended and restated in full as set forth in Attachment A.

SECTION 2. That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 3. That this Ordinance shall become effective immediately upon adoption in accordance with the Charter of the City of Jacksonville Beach, except as otherwise specified above.

SECTION 4. That this Ordinance was adopted on the second reading at a regular meeting of the City Council on the 18th day of November, 2019.

William C. Latham, Mayor

Laurie Scott, City Clerk

ATTACHMENT A
Ordinance No. 2019-8127

DIVISION 6. – POLICE OFFICERS’ RETIREMENT SYSTEM

Sec. 2-163.1. - Name, establishment; effective date.

The City of Jacksonville Beach Police Officers’ Retirement System established effective November 1, 1951, is continued for the purpose of providing retirement income to qualifying employees and former employees, and survivor income to their qualifying beneficiaries. The effective date of the Retirement System is November 1, 1951.

Sec. 2-163.2. - Definitions.

As used in this division:

Accumulated Member Contributions means the sum of all amounts credited to a Member’s individual account in the reserve for Member contributions, including the interest applied thereto in accordance with Section 2-163.34.

Actuarially Equivalent means, for a specified date of reference, the equivalence of the present values of different forms of payment of a benefit, using such actuarial assumptions as shall from time to time be recommended by the Retirement System’s actuary and adopted by the board of trustees.

Beneficiary means an individual who is being paid, or who may become eligible to be paid, a Pension on account of the death of a Member.

City means the City of Jacksonville Beach, Florida.

Compensation means base pay, incentive pay, longevity pay and overtime pay, provided:

- (1) For Service on or after June 23, 2014, Compensation does not include overtime pay in excess of 300 hours per calendar year;
- (2) For Service prior to June 23, 2014, Compensation shall also include shift differentials; pay for periods of absence from work by reason of vacation, holiday and sickness; and deferred compensation amounts under deferred compensation programs recognized by the board of trustees. In addition for Service on or after January 1, 2009, but prior to June 23, 2014, Compensation shall include payments in consideration of unused vacation or sick leave up to a maximum of seven hundred fifty (750) hours;

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- (3) Compensation shall not include any remuneration or reimbursement not specifically included above, such as, but not limited to, allowances for clothing, equipment, cleaning, and travel; reimbursement of expenses; bonuses; termination of pay; severance pay; payments in consideration of unused vacation or sick leave (except as provided in Paragraph 2 above); and the value of fringe benefits.
- (4) A Member's annual Compensation in excess of the limitations set forth in Section 401(a)(17) of the Internal Revenue Code shall be disregarded. However, for those Members who commenced participation in the Retirement System prior to the first Plan Year beginning after December 31, 1995, the limitation on Compensation shall not be less than the amount that was allowed to be taken into account under the Retirement System as in effect on July 1, 1993.

Final Average Compensation means one-fifth of the aggregate amount of a Member's Compensation during the five (5) years of the Member's last ten (10) years of credited service in which the aggregate amount of Compensation is greatest. For this purpose, a year of credited service shall mean each consecutive twelve-month period counting backward from the Member's last day of employment. If the Member has less than five (5) years of credited service, "Final Average Compensation" means the aggregate amount of the Member's Compensation divided by the Member's credited service.

Member means an individual who is rendering Service to the City; an individual who has separated from Service to the City, other than by death or retirement, and who has Accumulated Member Contributions in the Retirement System; a Retiree.

Pension means the death and retirement benefits provided herein. Payment may be for a temporary period or throughout the future life of a Retiree or Beneficiary.

Plan Year means the 12 month period from October 1 through September 30.

Police officer means any person who is employed full time by the City, who is certified or required to be certified as a law enforcement officer in compliance with §§ 943.1395 and 185.02(16), Florida Statutes, and who is vested with authority to bear arms and make arrests, and whose primary responsibility is the prevention and detection of crime or the enforcement of the penal, criminal, traffic, or highway laws of the state. This definition includes all certified supervisory and command personnel whose duties include, in whole or in part, the supervision, training, guidance, and management responsibilities of full-time law enforcement officers.

Retiree means an individual who is being paid a Pension on account of the individual's membership in the Retirement System.

Retirement System means the City of Jacksonville Beach Police Officers' Retirement System.

Service means personal service rendered to the City in a position included in Section 2-163.3(a), and qualifying military service pursuant to section 2-163.5.

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Vested Member means a Member who: has ten (10) or more years of credited service; or had at least five (5) years of credited service on June 23, 2014; or has reached normal retirement age as defined in Section 2-163.9. For the purposes of determining a Member's vested status and benefit eligibility (but not the amount of a Member's benefit) the Member shall receive credited service for all years with respect to which the member has earned credited service in any other retirement plan of the City.

Sec. 2-163.3. – Membership of Police Officers' Retirement System.

- (a) An individual who is employed by the City in a position of full-time Police Officer shall be a Member of the Retirement System, unless employed in an excluded position described in subsection (b) of this section.
- (b) Excluded positions are:
 - (1) Reserve Police Officers;
 - (2) Any person initially employed as or promoted to a position designated by the City Council as the police chief shall elect within ninety (90) days of initial employment or promotion, to participate or not to participate in the Retirement System. Such election may be revoked only one (1) time prior to vesting, after which no further participation changes shall be allowed. Should any such Member elect to discontinue participation in the Retirement System, the Retirement System shall return to such Member all Accumulated Member Contributions pursuant to the procedures described in Section 2-163.7. If a Member previously elected not to participate in the Retirement System and later chooses to participate, the Member shall be required to pay to the Retirement System any Accumulated Member Contributions that were withdrawn from the Retirement System, and shall pay all Member and City contributions for the time that the person did not participate in the Retirement System plus interest compounded monthly at the Retirement System's assumed rate(s) of return that was/were in effect during the period for which Service is being purchased, as calculated by the Retirement System's actuary.
 - (3) Police Officers employed temporarily during an emergency.
- (c) An individual shall continue to be a Member until the earlier of the following: the date upon which all Accumulated Member Contributions have been refunded to the Member following termination of Service in accordance with Section 2-163.7; the date upon which the entirety of the Member's accrued benefit has been paid; the date of the Member's death.

Sec. 2-163.4–. - Credited service.

- (a) Service rendered by the Member shall be credited to the Member's individual credited service account in accordance with rules the board of trustees shall from time to time prescribe. Service shall be credited to the nearest day and in no case shall more than

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one (1) year of credited service be credited on account of all Service rendered by a Member in any one (1) Plan Year.

- (b) Except as provided in Subsection (c) below, credited service shall not include any year (and/or fraction thereof) of Service with regard to which a Member has received a refund of his Accumulated Member Contributions pursuant to Section 2-163.7.
- (c) A former Member who has received a refund of his or her Accumulated Member Contributions as provided in Subsection 2-163.7, and who subsequently recommences Service, may restore his or her previous credited service for which he or she received a refund, if the effective date of recommencement of Service is within five (5) years of the effective date of the termination of Service. Credited service shall be restored by paying to the Retirement System, within ninety (90) days following the effective date of recommencement of Service, the total amount of the refund of Accumulated Member Contributions that the Member received, plus interest compounded monthly from the date of the refund to the date of repayment at the Retirement System's assumed rate(s) of return in effect for the period to which the interest applies, as calculated by the Retirement System's actuary.

Sec. 2-163.5. - Intervening military service.

A Member whose Service is terminated for the purpose of entering any armed service of the United States shall be entitled to credited service for periods of active duty, without payment of employee contributions for such period, subject to the following conditions:

- (1) The individual becomes a Member within the time periods provided in the Uniformed Service Employment and Reemployment Rights Act (USERRA) and F.S. § 185.02.
- (2) The Member pays the Retirement System the total amount of any Accumulated Member Contributions withdrawn at the time of, or subsequent to, the termination of Service to enter armed service, in accordance with the provisions of USERRA.
- (3) No more than five (5) years of credited service shall be granted a Member under the provisions of this section. Credited service shall not be granted for periods of armed service which are or could be used for obtaining or increasing a benefit from another retirement system.

Sec. 2-163.6. - Benefit group Police.

- (a) The benefit group "Police Officer" is designated for the purpose of determining benefit conditions, benefit amounts, and Member contribution rates applicable to Members of the Retirement System.
- (b) Except as provided in Section 2-163.8, benefit eligibility conditions shall be those applicable to the Member at the time of death or retirement, whichever is earlier.
- (c) Pension amounts shall be separately determined for each retirement system for which a Member has credited service, and, except as provided in Section 2-163.8 (or

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its equivalent in any other retirement system), shall be calculated using Retirement System provisions in effect at the time of retirement or death, whichever is earlier.

Sec. 2-163.7 Refund of Accumulated Member Contributions.

- (a) A non-Vested Member who ceases Service for the City for any reason except retirement or death, shall, upon written request of the Member, receive a refund of his or her Accumulated Member Contributions. The Member's credited service in the plan shall be nullified as of the end of the five (5) year period beginning on the effective date of the termination of Service, or the date upon which the member receives a refund of his or her contributions, whichever is earlier.
- (b) If an individual dies and no Pension becomes or will become payable by the Retirement System on account of the death, the deceased individual's Accumulated Member Contributions shall be paid to such individual or individuals as the deceased individual shall have named by written designation duly executed and filed with the Retirement System. If there is no such named individual surviving the deceased individual, the Accumulated Member Contributions shall be paid to the deceased individual's estate.

Sec. 2-163.8. - Vested termination of membership.

The rights of a Vested Member whose Service terminated prior to November 18, 2019, shall be determined in accordance with the plan provisions in effect on the date of the termination of Service.

A Vested Member whose Service is terminated on or after November 18, 2019 and prior to the normal retirement age in effect on the date of the termination of service, shall become eligible for deferred vested benefits upon attainment of the early or normal retirement age in effect on the date of the termination of Service, and any in case upon attainment of age 50 (in which case the benefit shall be actuarially reduced). Deferred vested benefits shall be calculated and payable in accordance with the provisions for early or normal retirement, whichever applies, in effect on the date of the termination of Service, including Sections 2-163.11 and 2-163.18 relating respectively to the form and to the commencement of benefit payments. In the event that any such Vested Member shall die from any cause before the Member receives a deferred benefit in accordance with this Section and before satisfaction of the requirements for normal retirement under 2-163.9, then a pre-retirement death Pension shall be payable to the deceased Vested Member's surviving Beneficiary(ies) as provided in Section 163.12.

Sec. 2-163.9. – Early and Normal Retirement conditions.

- (a) An individual may retire upon satisfaction of each of the following requirements:

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- (1) A written application for retirement, in the form established by the board of trustees, has been filed with the Retirement System.
- (2) Service is terminated prior to the date of retirement.
- (3) The individual reaches his/her early or normal retirement age.

(b) Normal retirement age means:

- (1) For any Member retiring on or after June 23, 2014, who on said date had ten (10) or more years of credited service or had attained the age and/or service requirements in Subparagraph (A), (B), or (C) below, the date upon which the Member attains or attained-
 - (A) Age fifty-five (55) or older with five (5) or more years of credited service; or
 - (B) Age fifty-two (52) or older with twenty-five or more years of credited service; or
 - (C) Thirty (30) or more years of credited service without regard to age.
- (2) For any Member retiring on or after June 23, 2014, who on said date was a Vested Member, had fewer than ten (10) years of credited service, and had not attained the age and Service requirements under Paragraph (1)(A), (1)(B), or (1)(C) above, the date upon which the Member attains-
 - (A) Age sixty-five (65) or older with five (5) or more years of credited service;
 - (B) Age fifty-five (55) or older with ten (10) or more years of credited service;
 - (C) Age fifty-two (52) or older with twenty-five or more years of credited service;
 - (D) Thirty (30) or more years of credited service without regard to age.
- (3) For all other Members retiring on or after June 23, 2014, the date upon which the Member attains-
 - (A) Age fifty-five (55) or older with ten (10) or more years of credited service;
 - (B) Age fifty-two (52) or older with twenty-five or more years of credited service;
 - (C) Thirty (30) or more years of credited service without regard to age.

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- (c) Early retirement age means the date upon which the Member attains age fifty (50) with ten (10) years of credited service, or completes 20 years of credited service regardless of age, provided that only Members who met said age and/or credited service requirements on or before June 23, 2014, shall be eligible for early retirement.
- (d) The amount of a Member's retirement benefits under this Section shall be determined in accordance with Section 2-163.10. Benefits shall be payable in a form set forth in Section 2-163.11 and shall commence as set forth in Section 2-163.18.
- (e) Notwithstanding any other provision hereunder, a Member's accrued benefit under the plan shall become non-forfeitable upon his/her normal retirement age.

Sec. 2-163.10-. - Amount of a Pension.

- (a) (1) The Accumulated Member Contribution Guarantee under Section 2-163.19 shall apply to all benefits provided under this Section.
 - (2) The amount of Pension under optional form of payment I pursuant to section 2-163.11 shall be equal to the sum of separate amounts determined in accordance with the benefit formula applicable to each retirement system for which the retiring individual has credited service in force.
 - (3) The amount of Pension attributable to credited service under a particular retirement system shall be equal to a fraction of the amount of Pension determined as if the individual's total credited services were under the retirement system. The fraction shall be the individual's credited service under the retirement system over the individual's total credited service.
- (b) The benefit formula is:
- (1) For Normal Retirement:
 - a. For retirements with an effective date prior to October 1, 1990, two and one-half (2 1/2) percent of Final Average Compensation multiplied by credited service, to a maximum of seventy-five (75) percent of Final Average Compensation.
 - b. For retirements with an effective date after September 30, 1990 (except as provided in Subparagraphs c and d below), three (3) percent of Final Average Compensation multiplied by credited service, to a maximum of thirty (30) years, and two (2) percent of Final Average Compensation multiplied by all years of credited service in excess of 30, subject to the limitations of F.S. §112.65.
 - c. For retirements on or after June 23, 2014 with regard to Members who were not eligible for normal retirement on said date, three (3) percent of Final Average Compensation multiplied by credited service, for all years of credited service earned on and after June 23, 2014, subject to the maximum benefit provided in Subparagraph d below. Such individuals shall retain their accrued benefits based on credited service earned prior to June 23, 2014.

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- d. For retirements on or after June 23, 2014, the maximum benefit shall be ninety (90) percent of Final Average Compensation or ninety thousand dollars (\$90,000.00) annually, whichever is less; provided, any Member who has an accrued benefit percentage in excess of ninety (90) percent or an annual benefit of more than ninety thousand dollars (\$90,000.00) on June 23, 2014 shall retain that accrued benefit, but shall not accrue any additional benefit after that date.
- e. A minimum monthly benefit amount shall apply to Retirees who have been retired for thirty (30) or more years or who have accumulated ten (10) or more years of credited service, as periodically established by the City. Such monthly benefit shall be reduced by the applicable survivor benefit as elected by the Retiree pursuant to section 2-163.11. The City shall make deposits into the Police Officers' Retirement System equal to the full annual cost of such increase in benefit payments to achieve said minimum monthly benefit.

(2) For Early Retirement:

A Member retiring on or after his or her early retirement age but before the Member's normal retirement age shall receive the monthly benefit level provided in Paragraph (1) above relating to normal retirement, reduced to take into account the Member's younger age and the earlier commencement of income payments. Such reduction shall not exceed (3) percent per year for the years and fractional parts of years that the early retirement date precedes the normal retirement date. The early retirement benefit shall commence in accordance with Section 2-163.18 and no sooner than the Member's early retirement age. Benefits shall be payable in a form set forth in Section 2-163.11.

Sec. 2-163.11. - Forms of payment of a Pension.

A Member may elect to have Pension payments made under any one (1) of the following forms of payment and name a survivor Beneficiary. The election and naming of a survivor Beneficiary shall be in writing and filed with the Retirement System prior to the date the first Pension payment is made. An election of form of payment may not be changed on or after the date the first Pension payment is made. A named survivor Beneficiary may be changed on or after the date the first Pension payment is made up to two (2) times as provided in § 185.341(2)(a), Florida Statutes, without the approval of the board of trustees or the current survivor beneficiary. The Member need not provide proof of the good health of the survivor Beneficiary being removed, and the joint annuitant or Beneficiary being removed need not be living. After any such change in joint survivor or Beneficiary, the Member's Pension benefit will be recalculated accordingly by the actuary and the retirement income payable to the Member shall be based on the recalculation. A named survivor Beneficiary may be more than one (1) person if Form of Payment I is elected. Payment shall be made under Form of Payment I if there is not a timely election of form of payment. The amount of Pension under Forms of Payment II, III and IV, shall be

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Actuarially Equivalent, computed as of the date of retirement (and, if applicable, as of the effective date of any change of Beneficiary as permitted above), to the amount of Pension under Form of Payment I.

- (1) *Form of Payment I (Life with Period Certain Guarantee).* Under Form of Payment I, the Retiree is paid a Pension for life. Upon the death of the Retiree during the guaranteed period, the named survivor Beneficiary is paid the full amount of the Form of Payment I Pension for the remainder of the guaranteed period. The guaranteed period is one hundred twenty (120) months. If both the Retiree and the named survivor Beneficiary die during the guaranteed period, the actuarial present value of the remaining guaranteed Pension payments shall be paid in lump-sum to the estate of the one who survived the other.
- (2) *Form of Payment II (Life with Full Continuation to Survivor Beneficiary).* Under Form of Payment II, the Retiree is paid a reduced Pension until the Retiree dies. Upon the death of the Retiree during the lifetime of the named survivor Beneficiary, the named survivor Beneficiary is paid the full amount of the reduced Form of Payment II Pension over the named survivor Beneficiary's remaining life.
- (3) *Form of Payment III (Life with Reduced Continuation to Survivor Beneficiary).* Under Form of Payment III, the Retiree is paid a reduced Pension until the Retiree dies. Upon the death of the Retiree during the lifetime of the named survivor Beneficiary, the named survivor Beneficiary is paid one-half ($\frac{1}{2}$), two-thirds ($\frac{2}{3}$) or three-fourths ($\frac{3}{4}$) of the amount of the reduced Form of Payment III Pension over the named survivor Beneficiary's remaining life.
- (4) *Form of Payment IV (Straight Life or Lifetime Annuity).* A retirement income of larger monthly amount, payable to the Retiree for his or her lifetime only.
- (5) *POP-UP Protection for Forms of Payment II and III.* If a Member who retired on or after October 1, 2009, and who elected Form of Payment II or III is predeceased by his or her designated Beneficiary after benefit payments have commenced, then the Retiree's benefit shall be recalculated and automatically revert to the Form of Payment I as of the date of death of the named survivor Beneficiary. Said "pop-up" protection shall be included in determining actuarial equivalence with the Form of Payment I.
- (6) *Back-DROP.* Effective June 23, 2014, and subject to the provisions of this section, eligible Members may elect to participate in the Back-DROP in accordance with this Paragraph (6).
 - a. *Eligibility of Member to participate in the Back-DROP.* A Member who was employed and not participating in DROP on June 23, 2014, and who continues employment beyond the normal retirement age, and any Member who reaches normal retirement eligibility on or after June 23, 2014, and continues employment beyond the normal retirement age, is eligible to elect the Back-DROP. The Member shall advise the City and the Retirement System in writing of their Back-DROP election prior to separation from employment. A Member may elect the Back-DROP only once.

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- b. *Back-DROP date.* A Member's Back-DROP date shall be a date selected by the Member that is on or after the Member's normal retirement age but no more than thirty-six (36) months prior to their separation date.
- c. *Maximum Back-DROP Period.* An eligible Member may elect the Back-DROP for a period equal to the number of months the Member has been employed beyond the normal retirement age, up to a maximum period of thirty-six (36) months.
- d. *Benefits payable under the Back-DROP.* A Member who elects the Back-DROP shall be entitled to a monthly Pension determined as of the Member's Back-DROP date, plus a lump sum payment equal to the Pension benefits the Member would have received had he/she retired on the Back-DROP date, with interest at the annual rate of three (3) percent compounded monthly. The Member's monthly benefit will be actuarially adjusted to reflect the lump sum payment. The lump sum Back-DROP benefit, less applicable withholding taxes, shall be distributed to the Member within sixty (60) days following separation from employment. Alternatively, a Member may elect to rollover some or all of the lump sum Back-DROP benefit into an eligible retirement plan in accordance with Sec. 2-163.36(d) hereof.
- e. *Forfeiture of retirement benefits.* Nothing in this subsection shall be construed to remove Back-DROP participants from the scope of Section 8(d), Art. II of the State Constitution, and F.S. § 112.3173. Back-DROP participants who commit a specified offense while employed will be subject to forfeiture of all retirement benefits, including Back-DROP benefits, pursuant to those provisions of law.
- f. *Administration of program.* The board of trustees shall make such rules as are necessary for the effective and efficient administration of this subsection. The Retirement System shall not be required to advise Members of the federal tax consequences of an election related to the Back-DROP, but may advise Members to seek independent advice.

Sec. 2-163.12. Pre-Retirement Death Pension.

- (a) In the event of the death of a Vested Member prior to retirement, a pre-retirement death Pension shall be paid, as provided below, to the surviving Beneficiary(ies) of the Vested Member, which Pension shall be equal to the Vested Member's accrued benefit on that date, and shall be subject to the Accumulated Member Contributions Guarantee under Section 2-163.19. Benefits shall commence as set forth in Section 2-163.18.
- (b) Except as otherwise provided in Subsection (e) below, the pre-retirement death Pension shall be paid to:
 - (1) the surviving spouse of the deceased Vested Member for life with period certain (Form of Benefit I); or, if none,

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- (2) each surviving child of the deceased Vested Member, who is unmarried and has not attained age eighteen (18).
- (c) For the purposes of this Section, surviving spouse means the person to whom the Member is married at the time of death.
- (d) A surviving child's Pension shall terminate at the end of the calendar month in which occurs the child's eighteenth (18th) birthday, marriage, or death. The amount of a surviving child's Pension shall be an equal share of the deceased Vested Member's accrued Pension. A child's share shall be recomputed each time there is a change in the number of surviving children eligible for payment of a Pension.
- (e) A Member may at any time designate a person to receive the pre-retirement death Pension provided herein in place of the surviving spouse, if the spouse consents to such election in writing bearing the notarized signature of the spouse. Such consent shall be valid only with regard to a benefit otherwise payable to the consenting person as a surviving spouse. Any benefit payable pursuant to this Subsection (e) shall be paid in the form of a straight life annuity.
- (f) (1) A deceased Vested Member's accrued Pension shall be computed under the following presumptions:
 - a. The deceased Vested Member shall be presumed to have retired under the normal retirement provisions of Section 2-163.9 on the day preceding the Member's death.
 - b. The deceased Member shall be presumed to have elected Form of Payment I, if the pre-retirement death Pension is to be paid to a surviving spouse or an eligible child. If the pre-retirement death Pension is to be paid to a Beneficiary designated under Subsection (e) above who is neither the spouse nor an eligible child as provided in Subsection (b) above, then the deceased Vested Member shall be presumed to have elected Form of Payment II and named the designated Beneficiary(ies) as survivor Beneficiary(ies).
- (2) The spouse may designate a beneficiary to receive any remainder benefit due in the event of his or her death before the end of the benefit certain period.
- (3) In the case of a Member who dies on or after January 1, 2007, while performing "Qualified Military Service" under Title 38, United States Code, Chapter 43, Uniformed Services Employment and Reemployment Rights Act ("USERRA") within the meaning of Section 414(u) of the Internal Revenue Code, any "additional benefits" (as defined by Section 401(a)(37) of the Internal Revenue Code) provided under the plan that are contingent upon a Member's termination of employment due to death shall be determined as though the Member had resumed employment immediately prior to his death. With respect to any such "additional benefits," for vesting purposes only, credit shall be given for the period of the Member's absence from covered employment during "Qualified Military Service".

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Sec. 2-163.13. - Special conditions applicable to death in line of duty.

In the event the death of a Member is found by the board of trustees to be the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of the Member's actual performance of duty with the City, the following additional provisions shall apply to section 2-163.12:

- (1) The Member's eligibility shall be determined without regard to the vesting requirement specified in Section 2-163.12.
- (2) The amount of Pension paid a surviving spouse shall not be less than thirty-five (35) percent of the deceased Member's Final Average Compensation.
- (3) The amount of Pension paid a surviving child shall not be less than an equal share of fifty (50) percent of the deceased Member's Final Average Compensation.

Sec. 2-163.14. - Disability retirement—General conditions.

- (a) The board of trustees may retire a Member who becomes incapacitated for continued employment by the City if each of the following conditions is met:
 - (1) Application for disability retirement is filed with the Retirement System by the Member. In the event that a Member's employment with the City is administratively terminated prior to the Member's filing of a disability application, the Member must file his/her application no later than ninety (90) days following the effective date of the termination of the Member's employment.
 - (2) The Member has ten (10) or more years of credited service.
 - (3) The Member undergoes the medical examinations and tests ordered by the Retirement System.
 - (4) The medical advisor certifies to the board of trustees that the Member is incapacitated, that the incapacity is likely to be permanent, and that the Member should be retired, and, the Member is wholly incapacitated from rendering useful and efficient Service as a Police Officer.
- (b) The amount of disability Pension shall be computed in accordance with the rules for normal retirement under Section 2-163.10 based upon the Member's years of credited service on the date of separation from Service, and the disability Retiree shall have the right to elect a Form of Payment provided in Section 2-163.11. However, in no event shall such benefit be less than twenty-five (25) percent of the Member's Final Average Compensation. The disability Pension shall be subject to the Accumulated Member Contributions Guarantee under Section 2-163.19. Benefits shall commence as set forth in Section 2-163.18

Sec. 2-163.15. - Same—Special conditions applicable to duty disability.

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If the board of trustees finds that the Member's disability is the natural and proximate result of a personal injury or disease arising out of and in the course of the Member's actual performance of duty in the employ of the City, the following additional provisions shall apply to section 2-163.14:

- (1) The Member's eligibility shall be determined without regard to the credited service requirement in Section 2-163.14.
- (2) A Member who is retired on account of duty disability, shall be paid a duty disability Pension during the Member's duty disability benefit period. A Member's duty disability benefit period begins on the first day of the first month after the board of trustees determines entitlement, provided that the monthly retirement income shall be effective as of the date the board of trustees determines such entitlement. A Member's duty disability benefit period ends on the first to occur of the following dates: the date the Pension is terminated as provided in section 2-163.16 or the date the Pension has been paid for the maximum disability benefit period. The maximum disability benefit period is

| Member's Age When Duty Disability Benefit Period Begins | Maximum Benefit Period |
|---|------------------------|
| Less than age 50 | To age 55 |
| Age 50 and over | 60 months |

- a. The amount of a duty disability Pension is the larger of the Member's accrued Pension calculated as provided in section 2-163.14 and fifty (50) percent of the Member's Final Average Compensation.
 - b. Upon termination of the Member's duty disability benefit period, the Member's credited service shall be increased by the Member's duty disability benefit period.
 - c. The duty disability Pension shall be subject to the provisions of sections 2-163.16 and 2-163.17.
- (3) A Member may elect to continue to be covered by the duty disability, in lieu of the benefit provided in subsection (2) of this section. The election shall be made in accordance with procedures established by the board. A Member who so elects shall thereby be precluded from claiming age discrimination with respect to the duty disability benefit.

Sec. 2-163.16. - Same—Effect on gainful employment.

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- (a) The provisions of this section shall apply during the period, if any, between the effective date of disability retirement and the date the disability Retiree first satisfies the age and/or Service requirement for normal retirement pursuant to subsection 2-163.9. Application of the limitation shall be to the amount of Pension under Form of Payment I. The effect of an election of any other form of payment shall be taken into account after application of the provisions of this section.
- (b) The amount of Pension shall not exceed the difference between one hundred ten (110) percent of the disability Retiree's Final Average Compensation and the amount of the disability Retiree's considered income, however in no event shall such disability retirement benefit be reduced below the minimums required in F.S. §185.18. A disability Retiree's considered income is the annual amount of remuneration for personal services rendered in any gainful employment. Gainful employment existing at the time of disability retirement, other than with the City, shall not be considered to the extent of the amount of remuneration in the last calendar year preceding retirement.
- (c) The Retirement System shall periodically request substantiated income information from disability Retirees subject to the provisions of this section. Failure to provide requested information within ninety (90) days of the request shall cause suspension of payment of the Pension until the information is received.

Sec. 2-163.17. - Same—Continuation subject to reexamination; return to employment.

- (a) The board of trustees may require a disability Retiree to undergo periodic medical examination, by or under the direction of a medical advisor selected by the board of trustees, if the disability Retiree has not satisfied the age and/or Service requirement for normal retirement pursuant to subsection 2-163.9. If a disability Retiree refuses to submit to a medical examination, payment of the Pension may be suspended by the board of trustees until withdrawal of the refusal. The terminated disability Retiree may be restored to active employment with the City. A disability Pension shall be discontinued if, following medical examination, the medical advisor certifies that the disability Retiree is mentally and physically able and capable of resuming employment as a Police Officer with the City, and the board of trustees concurs in the certification of the medical advisor. The City shall be allowed reasonable latitude in placing the terminated disability Retiree in a position commensurate with the position held at the time of disability retirement.
- (b) The membership status of a disability Retiree who has been restored to employment with the City as provided in subsection (a) of this section shall be governed by section 2-163.3. The disability Retiree's years of credited service as of the date of disability retirement shall be retained. Service shall be credited for the period the disability Retiree was being paid a disability Pension if the provisions of section 2-163.15 were applicable; otherwise, credited service shall not be given for the period of disability retirement.

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- (c) A terminated disability Retiree who does not return to Service for the City, and who had ten (10) or more years of credited service at the time of disability retirement, shall be entitled to deferred retirement as provided in section 2-163.8.

Sec. 2-163.18. - Commencement and termination dates of Pensions.

Deferred vested benefits under Section 2-163.8 and early and normal retirement benefits under Section 2-163.9 (except as provided for BACK-DROP under Paragraph (6) of Section 2-163.11) shall be payable effective the later of the first day of the calendar month coincident with or next following the Member's early or normal retirement age, whichever applies, and the first day of the calendar month coincident with or next following the approval of the application by the Board of Trustees. A pre-retirement death Pension pursuant to section 2-163.12, or 2-163.13 shall be payable effective the first day of the calendar month in which occurs the death causing payment of the Pension. A post-retirement survivor Pension pursuant to section 2-163.11 shall be payable effective the first day of the calendar month next following the death causing payment of the Pension. Disability retirement benefits under Section 2-163.14 shall be payable effective the first day of the calendar month coincident with or next following the date of approval of the application by the Board of Trustees. Disability retirement benefits under Section 2-163.15 shall be payable effective as of the date of approval of the application by the Board of Trustees.

Once commenced, benefit payments shall be made on the first business day of each calendar month until termination, which shall occur at the end of the month in which occurs the event causing termination. Payment shall be made for the full month of termination. A change in the amount of a Pension shall occur on the first day of the calendar month next following the month in which occurs the event causing the change.

Sec. 2-163.19. - Accumulated Member Contribution guarantee.

In the event all Pension payments provided in Sections 2-163.10, 2-163.12, 2-163.13, 2-163.14, 2-163.15, terminate before there has been paid an aggregate amount equal to the Retiree's Accumulated Member Contributions at the date of retirement, the difference between the Retiree's Accumulated Member Contributions and the aggregate amount of Pension payments made shall be paid to such person or persons as the Retiree shall have designated in writing and filed with the Retirement System. If there be no such individual surviving the Retiree, the difference shall be paid to the estate of the last survivor among the Retiree and the designated person or persons.

Sec. 2-163.20. - Member contributions.

Member contributions to the Retirement System shall be 7.95 percent of Compensation. For the period October 2, 2000, through June 22, 2014, Member contributions were 6.45 percent of Compensation.

Sec. 2-163.21. - City pickup of Member contributions for Federal Income Tax purposes.

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The City shall pick up the Member contributions required of Members on account of Compensation earned after the effective date specified in the resolution of the City Council activating the provisions of this section. The picked-up contributions shall be treated as City contributions for the purposes of determining tax treatment under the United States Internal Revenue Code. The specified effective date shall not be prior to ninety (90) days after the Retirement System has received notification from the United States Internal Revenue Service that, pursuant to Section 414(h) of the United States Internal Revenue Code, the Member contributions picked up shall not be included in gross income for income tax purposes until such time as the picked-up contributions are distributed by refund or Pension payments. The City shall pick up the Member contributions from funds established and available in the retirement deduction account, which funds would otherwise have been designated as Member contributions and paid to the Retirement System. Member contributions picked up pursuant to this section shall be treated for all other purposes, in the same manner and to the same extent, as Member contributions made prior to the specified effective date.

Sec. 2-163.22. - Procedure if claim for benefits denied.

In the event a claim for benefits is denied by the board of trustees, the claimant shall be notified of the denial, in writing, within thirty (30) days of the board's action. The notification shall set forth the reasons for the denial. The claimant may appeal the denial and request a hearing before the board. The appeal shall be in writing to the City Clerk and filed within ninety (90) days of the board's denial. The request shall contain a written statement of the claimant's position regarding the claim. The board of trustees shall schedule a hearing within ninety (90) days of receipt of the appeal.

Sec. 2-163.23. - Board of trustees—Responsibilities and compensation.

- (a) The Retirement System is created, established, and maintained as an irrevocable trust pursuant to §§ 112.66(8), and 185.03 Florida Statutes. The board of trustees shall receive, hold, manage, control, and administer the Retirement System for the purpose of providing such benefits as now are, or hereafter may be, authorized or permitted by law, for Members and beneficiaries of the Retirement System and for paying the reasonable expenses of administering the system. No portion of the assets of the Retirement System shall revert to or be the property of the City of Jacksonville Beach, Florida.
- (b) The board of trustees shall consist of the following five (5) individuals:
 - (1) Two (2) members appointed by the City Council, who shall be residents of the City.
 - (2) Two (2) Police Officers who shall be elected by active Police Officers of the City.
 - (3) A fifth member selected by the other four (4) members and appointed, as a ministerial act, by the City Council.

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- (c) Elections of member trustees shall be conducted in accordance with rules adopted by the board of trustees.
- (d) The board of trustees shall adopt its own rules of procedure and shall keep a record of its proceedings in accordance with § 185.05, Florida Statutes. Three (3) trustees shall constitute a quorum at any meeting of the board and at least three (3) concurring votes shall be necessary for a decision. Each trustee shall be entitled to one (1) vote on each question before the board.
- (e) The City, any Member, or Beneficiary, shall not have any right, title, or interest in or to the Retirement System or any part thereof other than vesting and other than a Pension or other benefit for which a Member or Beneficiary is entitled under the terms and conditions set forth herein. There shall be no pro rata or other distribution of any of the assets of the Retirement System as a result of any group of Members and/or beneficiaries, ceasing their participation in the Retirement System for any purpose or reason, except as required by law.

Sec. 2-163.24. - Same—Term of office; oath of office; vacancies.

- (a) The term of office of Member-elected trustees shall be two (2) years. The City Council trustees shall serve two-year terms at the pleasure of the City Council. The fifth member shall serve for a two-year term.
- (b) Each trustee shall, before assuming the duties of trustee, qualify by taking an oath of office to be administered by the City Clerk.
- (c) A vacancy shall occur on the board of trustees if a Member-elected trustee ceases to be employed by the City, if an appointed trustee resigns or is removed from office by the appointing body, or if the fifth trustee resigns. In the event a vacancy occurs on the board of trustees, the vacancy shall be filled within ninety (90) days, for the unexpired term, in the same manner as the position was previously filled.

Sec. 2-163.25. - Same—Officers; administrative services.

- (a) The officers of the Retirement System shall be:
 - (1) *Chairperson.* The board of trustees shall annually elect a chairperson and a chairperson pro tem from its members.
 - (2) *Secretary.* The board of trustees shall annually elect a secretary from its members.
 - (3) *Legal advisor.* The City Attorney may be legal advisor to the board of trustees. However, the board of trustees is authorized to retain independent legal counsel.
- (b) The board of trustees is authorized and empowered to employ such professional and other services as are required for the proper discharge of their responsibilities.

Sec. 2-163.26. - Same—Annual report; data and tables.

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- (a) The Retirement System shall prepare an annual report for each fiscal year. The report shall contain information regarding the financial, actuarial, and other activities of the Retirement System during the fiscal year. A copy of the report shall be furnished to the mayor and City Council no later than the February 1 following the end of the fiscal year covered by the report.
- (b) The Retirement System shall prepare and distribute other reports required by applicable laws of the State of Florida or the United States, as required by such laws.

Sec. 2-163.27. - Investment of Retirement System assets.

The board of trustees shall have full power and authority to invest and reinvest such moneys and assets, subject to all terms, conditions, limitations, and restrictions imposed by the State of Florida on the investments of public employee retirement systems, by investing on a market value basis up to sixty-five (65) percent of the Retirement System's assets in equities (common stocks or capital stocks) as well as allowing for the investment of up to twenty-five (25) percent of plan assets in foreign securities on a market-value basis. The board of trustees may invest up to ten (10) percent of the Retirement System's assets, on a market value basis, in real estate. The board of trustees shall invest and reinvest such moneys in those securities or in that property, real or personal, wherever situated, as the trustee shall deem advisable, including but not limited to, stocks, common or preferred, bonds, mortgages, trusts, and other evidences of indebtedness or ownership. The board of trustees shall identify and publicly report any direct or indirect holdings it may have in any scrutinized company, as defined in F.S. § 215.473, and proceed to sell, redeem, divest, or withdraw all publicly traded securities it may have in such company beginning January 1, 2010, and shall thereafter be prohibited from purchasing or holding such securities. The divestiture of any such security must be completed by September 30, 2010. In accordance with Ch. 2009-97, Laws of Florida, no person may bring any civil, criminal, or administrative action against the board or any employee, officer, director, or advisor of such board based upon the divestiture of any security pursuant to this paragraph. The board of trustees may employ investment managers to manage, invest, and reinvest the assets of the Retirement System. Such investment managers shall be a named fiduciary with respect to the Retirement System, provided the Retirement System's assets are in a separately managed account, and shall so acknowledge in writing. All moneys and assets of the Retirement System shall be held and invested for the sole purpose of meeting disbursements authorized in accordance with the provisions of this Retirement System and shall be used for no other purposes. The board of trustees may engage a custodian to hold the funds and securities of the Retirement System. Said custodian shall be a nationally chartered bank or trust company. In exercising its discretionary authority with respect to the management of the moneys and assets of the Retirement System, the board of trustees and the investment managers shall exercise care, skill, prudence, and diligence, under the circumstances then prevailing, that a person of prudence, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character with like aims.

Sec. 2-163.28. - Method of making payments.

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All payments from moneys of the Retirement System shall be made according to procedures governing the disbursement of City general fund moneys. No payment shall be made unless it shall have been previously authorized by a specific or continuing resolution of the board of trustees.

Sec. 2-163.29. - Reserve for Accumulated Member Contributions.

- (a) The reserve for Accumulated Member Contributions is the account in which is accumulated the contributions deducted from the Compensation of Members, or otherwise paid to the Retirement System by the Member or on the Member's behalf, and from which shall be made refunds and transfers of Accumulated Member Contributions.
- (b) The individual or individuals responsible for preparing the City payroll shall cause the contributions provided for in section 2-163.20 to be deducted from the Compensation of each Member on each and every payroll. The deducted contributions shall be paid to the Retirement System and shall be credited to the Members' individual accounts in the reserve for Accumulated Member Contributions. Members' contributions shall be made notwithstanding that the minimum compensation provided by law for any Member shall be changed thereby. Every Member shall be deemed to consent and agree to the deductions made and provided herein. Payment of Compensation, less the deduction, shall be a full and complete discharge and acquittance of all claims and demands whatsoever for services rendered by the Member during the period covered by such payment, except as to benefits provided by the Retirement System.
- (c) The accumulated contributions of a Member shall be transferred from the reserve for Accumulated Member Contributions to the reserve for Pension payments if a Pension is payable on account of a Member's retirement or death.

Sec. 2-163.30. - Reserve for Pension payments.

- (a) The reserve for Pension payments is the account to which is credited contributions made by the City to the Retirement System, all interest, dividends, and other income from the investment of Retirement System assets; all gifts and bequests received by the Retirement System; and all other moneys received by the Retirement System the disposition of which is not specifically provided for, and from which shall be paid all Pensions and refunds required by section 2.163.19.
- (b) A majority of the City's Police Officers having approved the placement of the income from Chapter 185, Florida Statutes, premium tax into the Retirement System for payments received by the City from the State of Florida pursuant to Chapter 185, Florida Statutes, such income shall therefore be paid to the Retirement System and credited to the reserve for Pension payments. All moneys received pursuant to such chapters shall be used exclusively to finance the benefits of Members who are Police Officers as provided by such chapter. However, local law plans in effect on October 1, 1998, shall be required to comply with the minimum benefits of Chapter 185.

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Florida Statutes, only to the extent that additional premium tax revenues become available to incrementally fund the cost of such compliance. Notwithstanding the foregoing, effective June 23, 2014, the City and Fraternal Order of Police have agreed, and a majority of the City's Police Officers have approved the agreement, that all accumulated additional premium tax revenues as reflected in the October 1, 2012, actuarial valuation, shall be used to reduce the unfunded actuarial accrued liability of the Retirement System. Effective , the City and Fraternal Order of Police have agreed, and a majority of the City's Police Officers have approved the agreement, that all annual premium tax revenues received pursuant to Chapter 185, Florida Statutes, will be used to offset the City's pension contribution, and that all accumulated excess premium tax revenues as of October 1, 2016, will be used to offset the City's pension contribution.

- (c) The Retirement System shall be funded by the City in compliance with the requirements of Section 14, Art. X of the State Constitution and Chapter 112, Part VII, and Chapter 185 Florida Statutes.
- (d) City contributions to the Retirement System each fiscal year which, together with the contributions made by Members during the fiscal year and moneys received pursuant to Chapter 185, Florida Statutes, shall be sufficient to fully fund the cost of benefits likely to be paid on account of Service rendered by Members during the year and to finance unfunded costs of benefits likely to be paid on account of Service rendered by Members prior to the current year over periods established by the trustees which shall not exceed the maximum periods specified in Part VII of Chapters 112 and 185, Florida Statutes. The contributions shall be computed by actuarial valuation as level percents of Member payroll in accordance with generally recognized actuarial principles. The City shall also contribute the anticipated cost of any other benefits provided Retirees and Beneficiaries through the Retirement System. The board of trustees shall annually certify to the City Council and the City Manager the contributions determined according to this section, and the City Council shall appropriate and pay to the Retirement System the contributions so certified.
- (e) Should a disability Pension be terminated and the Retiree be returned to the employ of the City, the excess of the Retiree's Accumulated Member Contributions at the time of retirement over the aggregate amount of Pension paid shall be transferred from the reserve for Pension payments to the reserve for Accumulated Member Contributions.

Sec. 2-163.31. – Defined Contribution Supplemental Retirement Benefit.

In accordance with section 185.35(6), Florida Statutes, a defined contribution plan component ("Share Plan") is hereby established for police officers as part of the defined benefit pension plan, to be funded exclusively with Chapter 185 premium tax revenues. However, the City and police officers' union have mutually agreed that no Chapter 185 premium tax revenues will be allocated to the Share Plan at this time. At

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such time as Chapter 185 premium tax revenues are allocated to the Share Plan, the city and union will negotiate the details of the Share Plan.

Sec. 2-163.32. - Reserved.

Sec. 2-163.33. - Reserve for administrative expenses.

The reserve for administrative expenses is the account from, which shall be paid the expenses of administering the Retirement System.

Sec. 2-163.34. - Interest credited to reserve accounts.

The board of trustees shall at least annually credit interest on the individual balances in the reserve for Accumulated Member Contributions. Interest shall accrue on the prior month's Accumulated Member Contributions ending balance at an annual rate determined by the board of trustees and compounded monthly.

Sec. 2-163.35. - Assets not segregated.

The description of the various reserves of the Retirement System shall be interpreted to refer to the accounting records of the system and not to the segregation of moneys or assets in the reserve accounts of the system.

Sec. 2-163.36. - Internal Revenue Code compliance.

(a) *Maximum amount of retirement income.*

(1) The limitations of this subsection (a) shall apply in limitation years beginning on or after July 1, 2007, except as otherwise provided herein, and are intended to comply with the requirements of the Pension Protection Act of 2006 and shall be construed in accordance with said Act and guidance issued thereunder. The provisions of this subsection (a) shall supersede any provision of the plan to the extent such provision is inconsistent with this subsection.

The annual pension as defined in paragraph (2) below otherwise payable to a Member at any time shall not exceed the dollar limitation for the Member multiplied by a fraction whose value cannot exceed one (1), the numerator of which is the Member's number of years (or part thereof, but not less than one (1) year) of Service with the City and the denominator of which is ten (10). For this purpose, no more than one (1) year of Service may be credited for any Plan Year. If the benefit the Member would otherwise accrue in a limitation year would produce an annual pension in excess of the dollar limitation, the benefit shall be limited (or the rate of accrual reduced) to a benefit that does not exceed the dollar limitation.

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- (2) *"Annual pension"* means the sum of all annual benefits, payable in the form of a straight life annuity. Benefits payable in any other form shall be adjusted to the larger of:
- (A) For limitation years beginning on or after July 1, 2007:
 - (I) The straight life annuity (if any) payable to the Member under the plan commencing at the same annuity starting date as the Member's form of benefit, or
 - (II) The Actuarially Equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).
 - (B) For limitation years beginning before July 1, 2007
 - (I) The Actuarially Equivalent straight life annuity commencing at the same annuity starting date, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan for the particular form of payment, or
 - (II) The Actuarially Equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).

No actuarial adjustment to the benefit shall be made for benefits that are not directly related to retirement benefits (such as a qualified disability benefit, preretirement incidental death benefits, and postretirement medical benefits); or the inclusion in the form of benefit of an automatic benefit increase feature, provided the form of benefit is not subject to § 417(e)(3) of the Internal Revenue Code and would otherwise satisfy the limitations of this subsection (a), and the amount payable under the form of benefit in any limitation year shall not exceed the limits of this subsection (a) applicable at the annuity starting date, as increased in subsequent years pursuant to § 415(d) of the Code. For this purpose, an automatic benefit increase feature is included in a form of benefit if the form of benefit provides for automatic, periodic increases to the benefits paid in that form.

- (3) *"Dollar limitation"* means, effective for the first limitation year beginning after January 1, 2001, one hundred sixty thousand dollars (\$160,000.00), automatically adjusted under Code Section 415(d), effective January 1 of each year, as published in the Internal Revenue Bulletin, and payable in the form of a straight life annuity. The new limitation shall apply to limitation years ending with or within the calendar year of the date of the adjustment, but a Member's benefits shall not reflect the adjusted limit prior to January 1 of that calendar year. The dollar limitation shall be further adjusted based on the age of the Member when the benefit begins as follows:
- (A) *For annuity starting dates in limitation years beginning on or after July 1, 2007:*

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- (I) If the annuity starting date for the Member's benefit is after age sixty-five (65):
 - (i) If the plan does not have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the Member's age based on completed calendar months as of the annuity starting date).
 - (ii) If the plan does have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the Member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(I)(i) of this subsection (a). For this purpose, the adjusted immediately commencing straight life annuity under the plan at the Member's annuity starting date is the annual amount of such annuity payable to the Member, computed disregarding the Member's accruals after age sixty-five (65) but including actuarial adjustments even if those actuarial adjustments are used to offset accruals; and the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65) is the annual amount of such annuity that would be payable under the plan to a hypothetical Member who is age sixty-five (65) and has the same accrued benefit as the Member.
- (II) Except with respect to a Member who is a "qualified member" as defined in Section 415(b)(2)(H) of the Code, for benefits (except survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code), if the annuity starting date for the Member's benefit is before age sixty-two (62):
 - (i) If the plan does not have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement

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The dollar limitation at the Member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the Member's age based on completed calendar months as of the annuity starting date).

- (ii) If the plan does have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the Member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-two (62), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(II)(i) of this subsection (a).

- (B) *For annuity starting dates in limitation years beginning before July 1, 2007.*

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|----------------------------------|--|
| Age as of Annuity Starting Date: | Adjustment of Dollar Limitation: |
| Over 65 | The smaller of: (a) The actuarial equivalent of the limitation for age 65, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or |
| | (b) The actuarial equivalent of the limitation for age 65, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v). |
| | Any increase in the dollar limitation determined in accordance with this paragraph shall not reflect a mortality decrement between age 65 and the age at which benefits commence if benefits are not forfeited upon the death of the Member. If any benefits are forfeited upon death, the full mortality decrement is taken into account. |

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| 62 to 65 | No adjustment. |
| Less than 62 | The smaller of: (a) The actuarial equivalent of the limitation for age 62, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or |
| | (b) The actuarial equivalent of the limitation for age 62, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v). |
| | This adjustment shall not apply to any "Qualified Member" as defined in Section 415(b)(2)(H), nor to survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code. |

- (4) With respect to clause (3)(A)(I)(i), clause (3)(A)(II)(i) and paragraph (3)(B) above, no adjustment shall be made to the dollar limitation to reflect the probability of a Member's death between the annuity starting date and age sixty-two (62), or between age sixty-five (65) and the annuity starting date, as applicable, if benefits are not forfeited upon the death of the Member prior to the annuity starting date. To the extent benefits are forfeited upon death before the annuity starting date, such an adjustment shall be made. For this purpose, no forfeiture shall be treated as occurring upon the Member's death if the plan does not charge Members for providing a qualified preretirement survivor annuity, as defined in Code Section 417(c), upon the Member's death.
- (5) The term "limitation year" is the 12-month period which is used for application of the limitations under Code Section 415 and shall be the calendar year.
- (6) The limitations set forth in this subsection (a) shall not apply if the annual pension does not exceed ten thousand dollars (\$10,000.00) provided the Member has never participated in a defined contribution plan maintained by the City.
- (7) Cost-of-living adjustments in the dollar limitation for benefits shall be limited to scheduled annual increases determined by the Secretary of the Treasury under Section Subsection 415(d) of the Code.
- (8) In the case of a Member who has fewer than ten (10) years of participation in the plan, the dollar limitation set forth in paragraph (3) of this subsection (a) 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.
- (9) Any portion of a Member's benefit that is attributable to mandatory Member contributions (unless picked-up by the City) or rollover contributions shall be

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taken into account in the manner prescribed in the regulations under Section 415 of the Code.

- (10) Should any Member participate in more than one defined benefit plan maintained by the City, in any case in which the Member's benefits under all such defined benefit plans (determined as of the same age) would exceed the dollar limitation applicable at that age, the accrual of the Member's benefit under this plan shall be reduced so that the Member's combined benefits will equal the dollar limitation.
- (11) For a Member who has or will have distributions commencing at more than one annuity starting date, the annual benefit shall be determined as of each such annuity starting date (and shall satisfy the limitations of this section as of each such date), actuarially adjusting for past and future distributions of benefits commencing at the other annuity starting dates. For this purpose, the determination of whether a new starting date has occurred shall be made without regard to § 1.401(a)-20, Q&A 10(d), and with regard to § 1.415(b)1(b)(1)(iii)(B) and (C) of the Income Tax Regulations.
- (12) The determination of the annual pension under paragraph (A)(1) of this subsection (a) shall take into account (in the manner prescribed by the regulations under Section 415 of the Code) social security supplements described in § 411(a)(9) of the Internal Revenue Code and benefits transferred from another defined benefit plan, other than transfers of distributable benefits pursuant § 1.411(d)-4, Q&A-3(c) of the Income Tax Regulations.
- (13) The above limitations are intended to comply with the provisions of Section 415 of the Code, as amended, so that the maximum benefits provided by plans of the City shall be exactly equal to the maximum amounts allowed under Section 415 of the Code and regulations thereunder. If there is any discrepancy between the provisions of this subsection (a) and the provisions of Section 415 of the Code and regulations thereunder, such discrepancy shall be resolved in such a way as to give full effect to the provisions of Section 415 of the Code. The value of any benefits forfeited as a result of the application of this subsection (a) shall be used to decrease future employer contributions.
- (14) For the purpose of applying the limitations set forth in Sections 401(a)(17) and 415 of the Internal Revenue Code, Compensation shall include any elective deferral (as defined in Code Section 402(g)(3) of the Internal Revenue Code), and any amount which is contributed or deferred by the employer at the election of the Member and which is not includible in the gross income of the Member by reason of Section 125 or 457 of the Internal Revenue Code. For limitation years beginning on and after January 1, 2001, for the purposes of applying the limitations described in this subsection (a), Compensation paid or made available during such limitation years shall include elective amounts that are not includible in the gross income of the Member by reason of Section 132(f)(4) of the Internal Revenue Code. For limitation years on or after July 1, 2007, Compensation shall include payments that otherwise qualify as Compensation and that are made by

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the later of: (a) two and one-half (2½) months after severance from employment with the employer, and (b) the end of the limitation year that includes the date of severance.

(b) *Required beginning date.* Notwithstanding any other provision of the plan, payment of a participant's retirement benefits under the plan shall commence not later than the participant's required beginning date, which is defined as the later of:

- April 1 of the calendar year that next follows the calendar year in which the participant attains or will attain the age of seventy and one-half (70½) years; or
- April 1 of the calendar year that next follows the calendar year in which the participant retires.

(c) *Required minimum distributions.*

(1) *Required beginning date.* The participant's entire interest will be distributed, or begin to be distributed, to the participant no later than the participant's required beginning date as defined in subsection (b) of this section 2-163.36.

(2) *Death of participant before distributions begin.*

(A) If the participant dies before distributions begin, the participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(i) If the participant's surviving spouse is the participant's sole designated Beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the participant died, or by December 31 of the calendar year in which the participant would have attained age seventy and one-half (70½), if later.

(ii) If the participant's surviving spouse is not the participant's sole designated Beneficiary, then distributions to the designated Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the participant died.

(iii) If there is no designated Beneficiary as of September 30 of the year following the year of the participant's death, the participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the participant's death.

(B) The participant's entire interest shall be distributed as follows:

(i) *Participant survived by designated Beneficiary.* If the participant dies before the date distribution of his or her interest begins and there is a designated Beneficiary, the participant's entire interest will be distributed, beginning no later than the time described in subparagraph (2)(A) above, over the life of the designated Beneficiary or over a period certain not exceeding:

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- (I) Unless the annuity starting date is before the first distribution calendar year, the life expectancy of the designated Beneficiary determined using the Beneficiary's age as of the Beneficiary's birthday in the calendar year immediately following the calendar year of the participant's death; or
- (II) If the annuity starting date is before the first distribution calendar year, the life expectancy of the designated Beneficiary determined using the Beneficiary's age as of the Beneficiary's birthday in the calendar year that contains the annuity starting date.
- (ii) *No designated Beneficiary.* If the participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the participant's death, distribution of the participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the participant's death.
- (C) Death of surviving spouse before distributions to surviving spouse begin. In any case in which (i) the participant dies before the date distribution of his or her interest begins, (ii) the participant's surviving spouse is the participant's sole designated Beneficiary, and (iii) the surviving spouse dies before distributions to the surviving spouse begin, subparagraphs (2)(A) and (2)(B) above shall apply as though the surviving spouse were the participant.
- (3) *Requirements for annuity distributions that commence during participant's lifetime.*
 - (A) Joint life annuities where the Beneficiary is not the participant's spouse. If the participant's interest is being distributed in the form of a joint and survivor annuity for the joint lives of the participant and a nonspousal Beneficiary, annuity payments to be made on or after the participant's required beginning date to the designated Beneficiary after the participant's death must not at any time exceed the applicable percentage of the annuity payment for such period that would have been payable to the participant using the table set forth in Q&A-2 of Section 1.401(a)(9)-6 of the Treasury regulations. If the form of distribution combines a joint and survivor annuity for the joint lives of the participant and a nonspousal Beneficiary and a period certain annuity, the requirement in the preceding sentence will apply to annuity payments to be made to the designated Beneficiary after the expiration of the period certain.
 - (B) Period certain annuities. Unless the participant's spouse is the sole designated Beneficiary and the form of distribution is a period certain and no life annuity, the period certain for an annuity distribution commencing during the participant's lifetime may not exceed the applicable distribution period for the participant under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations for the calendar year that contains

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the annuity starting date. If the annuity starting date precedes the year in which the participant reaches age seventy (70), the applicable distribution period for the participant is the distribution period for age seventy (70) under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations plus the excess of seventy (70) over the age of the participant as of the participant's birthday in the year that contains the annuity starting date. If the participant's spouse is the participant's sole designated Beneficiary and the form of distribution is a period certain and no life annuity, the period certain may not exceed the longer of the participant's applicable distribution period, as determined under this subparagraph (3)(B), or the joint life and last survivor expectancy of the participant and the participant's spouse as determined under the Joint and Last Survivor Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations, using the participant's and spouse's attained ages as of the participant's and spouse's birthdays in the calendar year that contains the annuity starting date.

- (4) *Form of distribution.* Unless the participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with subparagraphs (4)(A), (4)(B) and (4)(C) below. If the participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 401(a)(9) of the Code and the Treasury regulations. Any part of the participant's interest which is in the form of an individual account described in Section 414(k) of the Code will be distributed in a manner satisfying the requirements of Section 401(a)(9) of the Code and the Treasury regulations that apply to individual accounts.
- (A) *General annuity requirements.* If the participant's interest is paid in the form of annuity distributions under the plan, payments under the annuity will satisfy the following requirements:
 - (i) The annuity distributions will be paid in periodic payments made at intervals not longer than one year;
 - (ii) The distribution period will be over a life (or lives) or over a period certain, not longer than the distribution period described in paragraphs (2) or (3) above, whichever is applicable, of this subsection (c);
 - (iii) Once payments have begun over a period certain, the period certain will not be changed even if the period certain is shorter than the maximum permitted;
 - (iv) Payments will either be non-increasing or increase only as follows:
 - (I) By an annual percentage increase that does not exceed the annual percentage increase in a cost-of-living index that is based on prices of all items and issued by the Bureau of Labor Statistics;

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- (II) To the extent of the reduction in the amount of the participant's payments to provide for a survivor benefit upon death, but only if the Beneficiary whose life was being used to determine the distribution period dies or is no longer the participant's Beneficiary pursuant to a qualified domestic relations order within the meaning of Section 414(p) of the Code;
- (III) To provide cash refunds of employee contributions upon the participant's death; or
- (IV) To pay increased benefits that result from a plan amendment.
- (B) *Amount required to be distributed by required beginning date.* The amount that must be distributed on or before the participant's required beginning date (or, if the participant dies before distributions begin, the date distributions are required to begin under subparagraph (2)(A)(i) or (2)(A)(ii), whichever is applicable) is the payment that is required for one payment interval. The second payment need not be made until the end of the next payment interval even if that payment interval ends in the next calendar year. Payment intervals are the periods for which payments are received, e.g., bi-monthly, monthly, semi-annually, or annually. All of the participant's benefit accruals as of the last day of the first distribution calendar year will be included in the calculation of the amount of the annuity payments for payment intervals ending on or after the participant's required beginning date.
- (C) *Additional accruals after first distribution calendar year.* Any additional benefits accruing to the participant in a calendar year after the first distribution calendar year will be distributed beginning with the first payment interval ending in the calendar year immediately following the calendar year in which such amount accrues.
- (5) *Beginning date.* For purposes of this subsection (c), distributions are considered to begin on the participant's required beginning date. If annuity payments irrevocably commence to the participant (or to the participant's surviving spouse) before the participant's required beginning date (or, if to the participant's surviving spouse, before the date distributions are required to begin in accordance with subparagraph (2)(A) above), the date distributions are considered to begin is the date distributions actually commence.
- (6) *Definitions.*
 - (A) *Designated Beneficiary.* The individual who is designated as the Beneficiary under the plan and is the designated Beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-4 of the Treasury regulations.
 - (B) *Distribution calendar year.* A calendar year for which a minimum distribution is required. For distributions beginning before the participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the participant's required beginning date. For

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distributions beginning after the participant's death, the first distribution calendar year is the calendar year in which distributions are required to begin pursuant to paragraph (2) of this subsection (c).

- (C) *Life expectancy.* Life expectancy as computed by use of the Single Life Table in Section 1.401(a)(9)-9 of the Treasury regulations.
- (d) (1) 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.
- (2) Definitions. The following definitions apply to this section:
 - (A) *Eligible rollover distribution:* 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 of ten (10) years or more;
 - (ii) Any distribution to the extent such distribution is required under Section 401(a)(9) of the Code;
 - (iii) The portion of any distribution which is made upon hardship of the Member; and
 - (iv) The portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities), provided that a portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions which are not includible in gross income. However, such portion may be transferred only to an individual retirement account or annuity described in Section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in Section 401(a) or 403(a) of the Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.
- (3) Eligible retirement plan: An eligible retirement plan is an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, an annuity plan described in Section 403(a) of the Code, an annuity contract described in Section 403(b) of the Code, a qualified trust described in Section 401 (a) of the Code, an eligible plan under Section 457(b) of the Code which is maintained by a state, political subdivision

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of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this plan, or, with respect to distributions on or after January 1, 2008, a Roth IRA (subject to the limitations of Code Section 408A(c)(3)) that accepts the distributee's eligible rollover distribution.

- (4) **Distributee:** 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 Section 414(p) of the Code, are distributees with regard to the interest of the spouse or former spouse. Furthermore, effective January 1, 2007, a surviving designated Beneficiary as defined in Section 401(a)(9)(E) of the Code who is not the surviving spouse and who elects a direct rollover to an individual retirement account described in Section 408(a) of the Code or an individual retirement annuity described in Section 408(b) of the Code shall be considered a distributee.
- (5) **Direct rollover:** A direct rollover is a payment by the plan to the eligible retirement plan specified by the distributee.
- (e) *Maximum mandatory distribution.* Notwithstanding any other provision of this plan, the maximum amount of any mandatory distribution, as defined in Section 401(a)(31) of the Code, payable under the plan shall be one thousand dollars (\$1,000.00).
- (f) *Compensation limitations under 401(a)(17).* In addition to other applicable limitations set forth in the plan, and notwithstanding any other provision of the plan to the contrary, the annual Compensation of each participant taken into account under the plan shall not exceed the EGTRRA annual Compensation limit for limitation years beginning after December 31, 2001. The EGTRRA annual Compensation limit is two hundred thousand dollars (\$200,000.00), as adjusted by the Commissioner for increases in the cost of living in accordance with Section 401(a)(17)(B) of the Code. The cost-of-living adjustment in effect for a calendar year applies to any period, not exceeding twelve (12) months, over which Compensation is determined (determination period) beginning in such calendar year. If a determination period consists of fewer than twelve (12) months, the EGTRRA annual Compensation limit will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is twelve (12).

Any reference in the plan to the limitation under Section 401(a)(17) of the Code shall mean the EGTRRA annual Compensation limit set forth in this provision.
- (g) At no time prior to the satisfaction of all liabilities under the plan with respect to Members and their spouses or beneficiaries, shall any part of the corpus or income of the fund be used for or diverted to any purpose other than for their exclusive benefit.

Sec. 2-163.37. - Assignments prohibited.

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The right of an individual to a Pension, to the return of Accumulated Member Contributions, the Pension itself, any optional benefit, any other right accrued or accruing to any individual under the provisions of the Retirement System, and any moneys belonging to the Retirement System, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency law, or any other process of law whatsoever, and shall be unassignable, except as is otherwise specifically provided herein. If a Member is covered by a group insurance or prepayment plan participated in by the City, and should the Member be permitted to and elect to continue such coverage as a Retiree, the Member may authorize the board of trustees to have deducted from his or her Pension the payments, if any, required of the Retiree to continue coverage under such group insurance or prepayment plan. The City shall have the right to setoff for any claim arising from embezzlement by a fraud of a Member, Retiree, or Beneficiary as provided in the Florida Statutes.

Sec. 2-163.38. - Subrogation.

- (a) The Retirement System has a right of subrogation against any third-party tortfeasor or insurance carriers representing such third-party tortfeasor, to the extent that the Retirement System becomes obligated to make any disability benefit payments to a Member as a result of injuries caused by the third-party tortfeasor.
- (b) A Member shall execute a subrogation agreement on a form provided by the Retirement System or such other documents, which may be necessary to document the Retirement System's subrogation rights. The Member shall notify the Retirement System of any claim or legal action asserted against any party or insurance carrier for such injuries and shall notify the Retirement System of the name and address of such party and any insurance carrier. The Member shall take no action inconsistent with the requirements of this section, nor settle any claim without obtaining the prior consent of the Retirement System.
- (c) The Retirement System's subrogation rights shall not be subject to equitable distribution or to any reduction for costs or attorneys' fees incurred by the Member in pursuit of his or her claim against a third-party tortfeasor or any insurance carrier. Further, the Retirement System's subrogation rights shall not be subject to reduction regardless of whether the Member recovers the full value of his or her claim against a third-party and/or any insurance carrier.
- (d) In the event that the Member fails to execute a subrogation agreement, or otherwise fails to comply with the terms of this section, then such shall be considered a breach of this Retirement System and disability Pension benefits may be denied and/or discontinued by the board of trustees upon a uniform and nondiscriminatory basis.

Sec. 2-163.39. - Correction of errors.

The Retirement System shall correct errors in the records of the Retirement System. The Retirement System shall seek to recover any overpayments, and shall make up any

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underpayments, which have been made. The recovery of overpayments may be accomplished by reducing the amount of future payments so that the actuarial present value of actual payments to the recipient is equal to the actuarial present value of the payments to which the recipient was correctly entitled.

Sec. 2-163.40. - Liability

Payments made by the Retirement System to a Retiree or Beneficiary shall operate as a full discharge, release, and acquittance of the liability of the City and the Retirement System and there shall be no obligation on the part of the City or the Retirement System to assure that such payments are actually used and applied for the benefit of the Retiree or Beneficiary.

Sec. 2-163.41. - Qualified retirement system.

The City intends the Retirement System to be a qualified pension plan under Section 401 of the Internal Revenue Code of 1986, as amended, or successor provisions of law and that the trust be an exempt organization in compliance with Section 501 of said code. The board of trustees may adopt such additional provisions to the Retirement System as are necessary to fulfill the intent of being a qualified pension plan.

Sec. 2-163.42. - Severability.

If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared severable.

Sec. 2-163.43. - Merger and termination.

- (a) *Merger.* This Retirement System shall not merge or consolidate with any other retirement system or pension plan, nor transfer any assets or liabilities to any other retirement system or pension plan, unless each Member and Beneficiary of the Retirement System will receive a benefit immediately after such merger, consolidation, or transfer which is at least equal to the benefit the Member or Beneficiary was entitled to immediately before such merger, consolidation, or transfer.
- (b) *Termination.* In the event of termination of the Retirement System, the board of trustees shall follow the procedures contained in § 185,37, Florida Statutes and the Internal Revenue Code. A Member's accrued benefit shall become one hundred (100) percent fully vested (non-forfeitable) upon the termination of this plan.

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October 29, 2019

Board of Trustees
City of Jacksonville Beach Police Officers' Retirement System
c/o Duston Scott, Payroll/Benefits Administrator
11 North 3rd Street
Jacksonville Beach, FL 32250

Re: Draft Ordinance Restatement for the City of Jacksonville Beach Police Officers' Retirement System

Dear Trustees:

It is with great pleasure that we present to you the enclosed draft ordinance restatement of the City of Jacksonville Beach Police Officers' Retirement System. We hope that you will find the new plan document to be clearer and easier to administer.

The restatement contains substantial changes, both as to form and to content.

As to the form of the document, you will notice that we have changed the order of many of the sections, in an effort to achieve a more logical sequence of provisions.

Concerning the wording in the document, we have made extensive changes in order to clarify the meaning of certain sections, to resolve certain conflicting provisions, and to ensure that key words are employed in a uniform manner throughout the document. This should make the document easier to use and to understand. The most noteworthy of these changes are as follows:

1. Section 2-163.2 – The current definition of “Accumulated Member Contributions” does not state that a member’s accumulated member contributions include the interest earned thereupon. We have added language to state clearly that a member’s accumulated member contributions include the interest earned on the contributions.
2. Section 2-163.2 – The current plan document does not contain a definition of the term “Actuarially Equivalent,” despite the provision in current Section 2-163.10 that optional

forms of benefits shall be actuarially equivalent to the Life with Period Certain Guarantee form. We have added a definition of the term "Actuarially Equivalent" in Section 2-163.2 in order to ensure a uniform application of Section 2-163.10.

3. Section 2-163.2 –The current plan document does not contain a definition of the term "City." We have added a definition of "City".
4. Section 2-163.2 – As a result of several changes over the years to the types of pay included in "Compensation," the definition of that term in the current plan document is cumbersome. We have simplified the language, taking into consideration the changes that entered into effect on June 23, 2014.
5. Section 2-163.2 – The current plan document does not contain a definition of "Member." Furthermore, under the current document, an individual who is no longer employed by the City, but who still has his/her accumulated member contributions in the fund, is referred to as a "former member," which has led to significant confusion in the administration of the document. Since member is a term that is used throughout the document, we have added a definition of member in Section 2-163.2. That definition clarifies that the term member includes any individual whose contributions are still in the fund.
6. Section 2-163.2 – The current plan document does not contain a definition of "Vested Member." We have made vested member a defined term, as the right to benefits under the system is limited to vested members.
7. Section 2-163.3 – Under current Subparagraph (b)(2), an individual who is hired or promoted to the position of Police Chief, and who first declines participation in the system and later wishes to enroll retroactively, must pay the member and employer contributions for the years during which the individual did not participate, plus interest. The new Subparagraph clarifies that interest will be compounded monthly.
8. Subsection 2-163.3(c) –We have added a new Subsection (c) to this Section to clarify that even following termination of employment, membership in the System does not cease until the member has received a refund of his/her contributions, or has received all of his/her vested benefits. This addition is consistent with the new definition of "Member" under Section 2-163.2 (see item 5 above). In accordance with Section 2-163.4(b) (see item 10 below), a Member whose employment has been terminated may not leave his/her contributions in the plan beyond five years from the date of termination if he/she has not been rehired in covered service.
9. Subsection 2-163.4(a) – The current subsection provides for crediting of service to the nearest 1/12th of a year. That does not accurately reflect the actual administrative practice, which is to credit service to the nearest day. We have therefore amended this subsection to provide for crediting service to the nearest day.

10. Subsection 2-163.4(b) – In its current form, this subsection provides for “forfeiture” of credited service in the event of a break in membership. We believe that the term forfeiture is inaccurate, as generally credited service cannot be denied without a refund of the member’s contributions. Therefore, we recommend amending this subsection to provide more accurately that a member is not entitled to credited service for years with respect to which he/she has received a refund of his/her member contributions, unless the contributions are repaid to the system as provided in Section 2-163.4(c). Also, we have moved to new Subsection 2-163.7 the provision of this Subsection that allows individuals to leave their contributions in the plan for a period of 5 years following termination of service.
11. Subsection 2-163.4(c) – Consistent with current Subsection 2-163.4(b) (which allows individuals to leave their contributions in the plan for a period of 5 years following termination of service), we have added language to clarify that an individual may repurchase years for which he/she received a refund following a termination of service only if he/she returns to service within five years following the termination.
12. We have re-ordered current Sections 2-163.7 (Normal retirement conditions), 2-163.8 (Vested termination of membership), 2-163.19A (Early retirement conditions), and 2-163.22 (Refund of accumulated member contributions for non-vested employees) in order to achieve a logical progression in the document from refund of contributions for non-vested employees (new Section 2-163.7) to vested termination of employment (new Section 2-163.8) to conditions for early and normal retirement (combined in new Section 2-163.9).
13. Section 2-163.8 – Currently this section refers to individuals who have a vested interest in the system, but whose employment is terminated prior to retirement, as “vested former members.” Under the new definition of Member (see items 5 and 8 above), such individuals are still considered to be members of the plan, and also meet the new definition of “Vested Member”, which we have recommended adding to the plan (see item 6 above).
14. Section 2-163.8 – Under the current section, vested members whose employment has been terminated prior to retirement, must wait until the attainment of Normal Retirement Age to begin to receive deferred benefits. We have recommended amending this section to permit vested members whose employment terminates following the effective date of the restatement to begin to receive their deferred benefits upon the attainment of eligibility for Early Retirement.
15. New Section 2-163.9 (Current Section 2-163.7) – As a result of recent changes to the eligibility for normal retirement, the wording in the current section is cumbersome. We have simplified the wording, taking into consideration the changes that entered into effect on June 23, 2014. We have also moved the conditions for early retirement eligibility into

the same section (from current Section 2-163.19A) in order to consolidate into a single section the conditions for early and normal retirement.

16. New Subsection 2-163.9(d) (Current Section 2-163.7) – The current language does not specify the effective beginning date of benefits. We have added language referencing Section 2-163.18 (current Section 2-163.19) which sets forth the benefit beginning date. We have also revised 2-163.18 (current Section 2-163.19) to clarify that the effective date shall not be earlier than the date upon which an application is filed and approved. In other words, if a member delays filing until after his/her normal retirement age, benefits **will not** be payable retroactively to normal retirement age (except as provided in BACK DROP).
17. New Section 2-163.10(a) (Current Subsection 2-163.9) – We have added language to state clearly that the accumulated member contribution guarantee (which guarantees that the total amount of benefits paid must equal or exceed the accumulated member contributions) applies to all benefits payable under this Section.
18. New Section 2-163.10 (Current Subsection 2-163.9(c)) – Current Subsection 2-163.9(c) requires the suspension of benefits if a retiree returns to employment with the City. If the Subsection were to be deleted, retirees who have attained normal retirement age could continue to receive their pension benefits while working for the City.
19. New Section 2-163.10 (Current Subsections 2-163.9(d) and 2-163.9(e)) – We have moved the current Subsection 2-163.9(d) (relating to compliance with IRC Section 415) to Section 2-163.36 (General IRC compliance). With regard to current Subsection 2-163.9(e), we have deleted all provisions relating to DROP, to reflect the fact that the DROP has been discontinued. Paragraph (6) of that Subsection, which relates to BACK DROP, has been retained and moved to new Section 2-163.11 (which sets forth the different forms of benefit payment) by adding a new paragraph (6).
20. New Subsection 2-163.11(6)d. (Current Section 2-163.9(e)(6)d.) – We have amended the language to clarify that interest on Back DROP benefits shall be compounded monthly.
21. We have combined current Sections 2-163.12 and 2-163.14 into a single section (new Section 2-163.12) regarding survivor benefits. Furthermore, under the current sections 2-163.12 and 2-163.14, survivor benefits must be paid to the member's spouse or children, if any. The new section would permit members to designate a beneficiary other than his/her spouse, upon the notarized consent of the spouse.
22. New Section 2-163.12 (Current Sections 2-163.12 and 2-163.14) – Current Sections 2-163.8, 2-163.12 and 2-163.14 create a disparity between terminated vested employees and current employees with regard to survivor benefits. Under the last sentence of current Section 2-163.8, survivors of terminated employees who are vested with 5 years of service are entitled to survivor benefits under current Section 2-163.12. Current

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employees, however, under current Sections 2-163.12 and 2-163.14, must have 10 years of service in order for their survivors to be entitled to survivor benefits. The new Section 2-163.12 eliminates the disparity by making the automatic survivor benefit available to all vested members. Also, we have added language referencing Section 2-163.18 which sets forth the benefit beginning date.

23. New Subsection 2-163.14(a)(1) (Current Subsection 2-163.15(a)(1)) – We have added language requiring that an application for disability be filed no later than 90 days following the administrative termination of a member as a result of disability.
24. New Subsection 2-163.14(b) (Current Subsection 2-163.15(b)) – The current language does not specify the effective beginning date of disability benefits. We have added language referencing Section 2-163.18 which sets forth the benefit beginning date.
25. New Subsection 2-163.30(b) (Current Subsection 2-163.31(b)) – We have added language to reflect the agreement between the City and the Fraternal Order Police with regard to the use of Premium Tax funds received under Chapter 185, Florida Statutes.
26. New Subsection 2-163.31 – We have provided for a defined contribution component of the plan, as required by Chapter 185, Florida Statutes.
27. New Section 2-163.34 (Current Section 2-163.35) – We have added language to clarify that the interest that accrues on a member's accumulated contribution account shall be compounded monthly.

It is our sincere hope that the proposed restatement will facilitate your duties as trustees, as well as those of the administrator. We look forward to responding to any questions that you might have.

Sincerely,



DAVID E. ROBINSON

DER/jd

Enclosure

~~DIVISION 6.—POLICE OFFICERS' RETIREMENT SYSTEM~~

~~Sec. 2-163.1.—Name, establishment, effective date.~~

~~The City of Jacksonville Beach Police Officers' Retirement System established effective November 1, 1951, is continued for the purpose of providing retirement income to qualifying employees and former employees, and survivor income to their qualifying beneficiaries. The effective date of the retirement system is November 1, 1951.~~

~~(Ord. No. 2000 7782, § 1, 2-7-00)~~

~~Sec. 2-163.2.—Definitions:~~

~~As used in this division:~~

~~*Accumulated member contributions* means the sum of all amounts credited to a member's individual account in the reserve for member contributions.~~

~~*Beneficiary* means an individual who is being paid or who has entitlement to the future payment of a pension on account of a reason other than the individual's membership in the retirement system.~~

~~*City* means the City of Jacksonville Beach, Florida.~~

~~*Compensation* means the salary or wages paid a member for personal services rendered the city while a member of the retirement system. Salary and wages shall include longevity pay; overtime pay; shift differentials; incentive pay; pay for periods of absence from work by reason of vacation, holiday, and sickness; and deferred compensation amounts under deferred compensation programs recognized by the board of trustees. Effective January 1, 2009, compensation shall also include payments in consideration of unused vacation or sick leave up to a maximum of seven hundred fifty (750) hours. Compensation shall not include any remuneration or reimbursement not specifically stated to be included, such as allowances for clothing, equipment, cleaning, and travel; reimbursement of expenses; bonuses; termination of pay; severance pay; and the value of fringe benefits. Notwithstanding any of the foregoing, a member's annual compensation in excess of the limitations set forth in Section 401(a)(17) of the Internal Revenue Code shall be disregarded. However, for those members who commence participation in the retirement system prior to the first plan year beginning after December 31, 1995, the limitation on compensation shall not be less than the amount that was allowed to be taken into account under the retirement system as in effect on July 1, 1993. Effective June 23, 2014, compensation shall include base pay, longevity pay, incentive pay, and overtime pay in an amount not to exceed three hundred (300) hours per calendar year; and shall exclude overtime pay in excess of three hundred (300) hours per calendar year, leave payouts and all other compensation. Notwithstanding the foregoing, payments for overtime in excess of three hundred (300) hours per calendar year accrued as of June 23, 2014 and attributable to service earned prior to June 23, 2014, shall be included in compensation even if payment is not made until on or after that date.~~

~~*Final average compensation* means one-fifth of the aggregate amount of compensation paid a member during the sixty (60) months of the member's last one hundred twenty (120) months credited service in which the aggregate amount of compensation paid is greatest. If the member has less than sixty (60) months of credited service, "final average compensation" means the aggregate amount of compensation paid a member divided by the member's credited service.~~

~~*Pension* means an annual amount payable, in monthly installments, by the retirement system. Payment may be for a temporary period or throughout the future life of a retirant or beneficiary.~~

~~*Police officer* means any person who is employed full time by the city, who is certified or required to be certified as a law enforcement officer in compliance with §§ 943.1395 and 185.02(11), Florida Statutes, and who is vested with authority to bear arms and make arrests, and whose primary responsibility is the prevention and detection of crime or the enforcement of the penal, criminal, traffic, or highway laws of the state. This definition includes all certified supervisory and command personnel whose~~

duties include, in whole or in part, the supervision, training, guidance, and management responsibilities of full-time law enforcement officers.

Retirant means an individual who is being paid a retirement allowance on account of the individual's membership in the retirement system.

Retirement system means the police officers' retirement system.

Service means personal service rendered the city while a member of the retirement system and qualifying military service pursuant to section 2-163.5.

(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2009-7965, § 1, 2-16-09; Ord. No. 2014-8056, § 1, 6-16-14.)

~~Sec. 2-163.3. Membership of retirement system.~~

~~(a) An individual who is employed by the city in a position of full-time police officer shall be a member of the retirement system unless employed in an excluded position described in subsection (b) of this section.~~

~~(b) Excluded positions are:~~

~~(1) Reserve police officers;~~

~~(2) Any person initially employed as or promoted to a position designated by the city council, as the police chief shall elect, within ninety (90) days of initial employment or promotion, to participate or not participate in the retirement system. Such election may be revoked only one (1) time prior to vesting, after which no further participation changes shall be allowed. Should any such member elect to discontinue participation in the retirement system, the retirement system shall return to such member all accumulated member contributions pursuant to the procedures described in section 2-163.22. If a member previously elected not to participate in the retirement system and later chooses to participate, the individual shall be required to pay to the retirement system any accumulated member contributions that were withdrawn from the retirement system, if any, and shall pay all member and employer contributions for the time that the person did not participate in the retirement system plus a rate of interest equal to the plan's assumed rate of return for the service purchased, as determined by the fund actuary.~~

(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2006-7922, § 5, 4-3-06; Ord. No. 2014-8045, § 1, 2-17-14)

~~Sec. 2-163.4. Credited service.~~

~~(a) Service rendered by the member shall be credited to the member's individual credited service account in accordance with rules the board of trustees shall from time to time prescribe. Service shall be credited to the nearest one-twelfth (1/12) of a year. In no case shall more than one (1) year of credited service be credited on account of all service rendered by a member in any one (1) year nor shall less than eighty (80) hours of service in a calendar month be credited as one-twelfth (1/12) of a year of credited service.~~

~~(b) Credited service shall be forfeited and no longer in force in the event an individual has a break in membership or in the event an individual's accumulated member contributions are paid to the individual or the individual's beneficiary, including an estate. Provided that a member may voluntarily leave his or her contributions in the fund for a period of not more than five (5) years after leaving employment of the city, pending the possibility of being rehired by the city as a police officer, without losing credit for the time he or she had participated as a member of the fund.~~

~~(c) A former member with forfeited credited service who wishes to return to city employment as a police officer, must restore the forfeited credited service to receive credit for prior service within ninety (90)~~

~~days after return to city employment. Credited service shall be restored by paying the retirement system the total amount of accumulated member contributions previously withdrawn, plus compound interest from the date of withdrawal to the date of repayment. The rate of interest shall be equal to the rate of interest used to compute the contribution requirement under section 2-163.32.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2000-7798, § 1, 10-2-00; Ord. No. 2004-7884, § 2, 9-7-04)~~

~~Sec. 2-163.5. — Intervening military service.~~

~~A member who leaves or left the employ of the city to enter any Armed Service of the United States shall be entitled to credited service for periods of active duty subject to the following conditions:~~

- ~~(1) — The individual becomes a member within the time periods provided in the Uniformed Service Employment and Reemployment Rights Act (USERRA) and F.S. § 185.02.~~
- ~~(2) — The member pays the retirement system the total amount of accumulated member contributions withdrawn at the time of, or subsequent to, leaving employment by the city to enter armed service, in accordance with the provisions of USERRA.~~
- ~~(3) — No more than five (5) years of credited service shall be granted a member under the provisions of this section. Credited service shall not be granted for periods of armed service which are or could be used for obtaining or increasing a benefit from another retirement system.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2000-7798, § 1, 10-2-00)~~

~~Sec. 2-163.6. — Benefit groups.~~

~~(a) — The benefit group police officer is designated for the purpose of determining benefit conditions, benefit amounts, and member contribution rates applicable to members of the retirement system which shall consist of:~~

- ~~(1) — All members employed in the police department who are state-certified police officers. The benefit group shall not include any member who is temporarily employed as a police officer during an emergency, any police chief that opted not to participate in this retirement system, or reserve police officers.~~

~~(b) — Benefit eligibility conditions shall be those applicable to the member at the time of termination of membership.~~

~~(c) — Pension amounts shall be separately determined for each retirement system for which a member has credited service, using retirement system provisions in effect at the time of termination of membership.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.7. — Normal retirement conditions.~~

~~(a) — An individual may retire upon satisfaction of each of the following requirements:~~

- ~~(1) — A written application for retirement, in the form established by the board of trustees, has been filed with the retirement system.~~
- ~~(2) — Membership is terminated prior to the date of retirement.~~
- ~~(3) — The individual meets an applicable age and/or service requirement for normal retirement.~~

~~(b) — The age and/or service requirement for normal retirement is:~~

- (1) ~~For individuals with ten (10) or more years of credited service on June 23, 2014, or who have attained age fifty-five (55) with five (5) or more years of credited service on that date: age fifty-five (55) or older with five (5) or more years of credited service, or age fifty-two (52) or older with twenty-five (25) or more years of credited service, or the individual has attained thirty (30) years of credited service regardless of age.~~
- (2) ~~Except as provided in subsection (b)(1) above, for individuals with less than ten (10) years of credited service on June 23, 2014, and individuals hired on or after that date: age fifty-five (55) with ten (10) or more years of credited service, or age fifty-two (52) with twenty-five (25) or more years of credited service, or the individual has attained thirty (30) years of credited service regardless of age.~~
- (c) ~~Upon retirement as provided in this section, an individual shall be paid a pension computed according to section 2-163.9.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2001-7811, § 1, 5-7-01; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2012-8021, § 1, 10-1-12; Ord. No. 2014-8048, § 1, 2-17-14; Ord. No. 2014-8056, § 2, 6-16-14)~~

~~Sec. 2-163.8.—Vested termination of membership.~~

~~A member who has five (5) or more years of credited service on June 23, 2014 and who thereafter ceases to be a member, for a reason other than retirement or death, shall be a vested former. A member who has less than five (5) years of credited service on June 23, 2014, and members hired on or after that date, who cease to be a member, for a reason other than retirement or death, shall be a vested former member if the member has ten (10) or more years of credited service at the time membership terminates. A vested former member may retire upon satisfaction of the requirements of section 2-163.7. The benefit programs applicable to a vested former member shall be determined as of the date of termination of membership and shall not be affected by any subsequent change in benefit programs. In the event that a vested former member shall die from any cause before that member is eligible to retire as provided by section 2-163.7, then in that event the benefits of this Act granted to non-duty, death-in-service automatic survivor's pension shall go to the surviving beneficiaries of the vested former member.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2014-8056, § 3, 6-16-14)~~

~~Sec. 2-163.9.—Amount of a pension.~~

- (a) (1) ~~The amount of pension under optional form of payment I pursuant to section 2-163.10 shall be equal to the sum of separate amounts determined in accordance with the benefit formula applicable to each retirement system for which the retiring individual has credited service in force.~~
- (2) ~~The amount of pension attributable to credited service under a particular retirement system shall be equal to a fraction of the amount of pension determined as if the individual's total credited services were under the retirement system. The fraction shall be the individual's credited service under the retirement system over the individual's total credited service.~~
- (b) ~~The benefit formula is:~~
- (1) ~~For retirements with an effective date prior to October 1, 1990, two and one-half (2½) percent of final average compensation multiplied by credited service, to a maximum of seventy-five (75) percent of final average compensation.~~
- (2) ~~For retirements with an effective date after September 30, 1990, three (3) percent of final average compensation multiplied by credited service, to a maximum of thirty (30) years, at which time the benefit will be reduced to two (2) percent of final average compensation~~

~~multiplied by credited service for each additional year of service, subject to the limitations of F.S. § 112.65.~~

- ~~(3) Effective June 23, 2014, for individuals who are not eligible for normal retirement in accordance with section 2-163.7(b)(1) on that date, three (3) percent of final average compensation multiplied by credited service, for all years of credited service earned on and after June 23, 2014, subject to the maximum benefit provided in paragraph (4) below. Such individuals shall retain their accrued benefits based on credited service earned prior to June 23, 2014.~~
 - ~~(4) Effective June 23, 2014, the maximum benefit shall be ninety (90) percent of final average compensation or ninety thousand dollars (\$90,000.00) annually, whichever is less; provided, any individual who has accrued a benefit percentage in excess of ninety (90) percent or an annual benefit of more than ninety thousand dollars (\$90,000.00) on June 23, 2014 shall retain that accrued benefit, but shall not accrue any additional benefit percentage after that date.~~
 - ~~(5) Notwithstanding the above, there shall be a minimum monthly benefit provided to retirees who have been retired for thirty (30) or more years or have accumulated ten (10) or more years of credited service, as periodically established by the city. Such monthly benefit shall be reduced by the applicable survivor benefit as elected by the retiree pursuant to section 2-163.10. The city shall make deposits into the police officers' retirement system equal to the full annual cost of such increase in benefit payments to achieve said minimum monthly benefit.~~
- ~~(c) Payment of a pension granted under the provisions of section 2-163.7 with respect to normal retirement shall be suspended if the retiree becomes employed by the city. Suspension of payment shall become effective the first day of the calendar month coincident with or next following employment. Payment of the pension shall resume, without change in amount or conditions by reason of the employment, on the first day of the calendar month next following termination of employment. The employed retiree shall not be a member during the period of employment following retirement.~~
- ~~(d) Notwithstanding the provisions of this act, a member may not receive a benefit, which exceeds the maximum amount allowed under Section 415 of the Internal Revenue Code, which is incorporated herein by reference.~~
- ~~(e) Deferred Retirement Option Program. In general, and subject to the provisions of this section, the Deferred Retirement Option Program, hereinafter referred to as the DROP, is a program under which an eligible member of the retirement system may elect to participate prior to June 23, 2014, deferring receipt of retirement benefits while continuing employment with the city. The deferred monthly benefits shall accrue in the reserve for pension payments fund on behalf of the participant, plus interest compounded monthly, for the specified period of the DROP participation, as provided in subsection (e)(3) of this section. Upon termination of employment, the participant shall receive the total DROP benefits and begin to receive the previously determined normal retirement benefits. Employment in the DROP does not guarantee employment for the specified period of DROP.~~
- ~~(1) Eligibility of member to participate in the DROP. All retirement system members are eligible to elect participation in the DROP provided that election to participate is made prior to June 23, 2014 and on or after the member first reaches normal retirement date or age. The member shall advise the city and the retirement system in writing of the date on which the DROP shall begin. The DROP shall be closed to new members on June 23, 2014.~~
 - ~~(2) Participation in the DROP.
 - ~~a. An eligible member may elect to participate in the DROP for a period not to exceed a maximum of thirty-six (36) consecutive months. Any member who has exceeded the thirty-six month limitation shall not be eligible to participate in the DROP.~~
 - ~~b. Upon deciding to participate in the DROP, the member shall submit on forms required by the retirement system:
 - ~~1. A written election to participate in the DROP.~~~~~~

- ~~2. Selection of the DROP participation and termination dates, which satisfy the limitations stated in subsections (d)(1) and (d)(2)a. of this section. Such termination date shall be in a binding letter of resignation with the city, establishing a deferred termination date. The member may terminate before the termination date within the limitations of subsection (d)(2)a. of this section, but only with advance written notice to the city.~~
 - ~~3. A properly completed DROP application for service retirement as provided in this section.~~
 - ~~4. A written election of form of pension payment, pursuant to section 2-163.10.~~
 - ~~5. Any other information required by the retirement system.~~
 - ~~c. The DROP participant shall be a retirant under the retirement system for all purposes except that payment of benefits to the retirant shall be deferred until separation from city employment.~~
 - ~~d. A re-employed retirant with renewed membership is not eligible for DROP participation.~~
- ~~(3) Benefits payable under the DROP.~~
- ~~a. Effective with the date of DROP participation, the member's initial normal monthly benefit, including credited service and final average compensation, shall be fixed. Such retirement benefit, any annual cost-of-living adjustments which may be provided, and interest shall accrue monthly in the retirement system's reserve for pension payments. Such interest shall accrue at an annual rate set quarterly by the board of trustees, which shall not be less than three and one half (3.5) percent compounded monthly, on the prior month's accumulated ending balance, up to the month of termination or death. An annual administration fee of three quarters of one (0.75) percent shall be deducted from each DROP participant's accrued benefits, prorated monthly.~~
 - ~~b. The effective date of retirement of a DROP participant shall be the first day of the month selected by the member to begin participation in the DROP.~~
 - ~~c. Normal retirement benefits and interest thereon shall continue to accrue in the DROP until the established termination date of the DROP, or until the participant terminates employment or dies prior to such date. Although individual DROP accounts shall not be established, a separate accounting of each participant's accrued benefits under the DROP shall be calculated and provided to participants annually.~~
 - ~~d. At the conclusion of the participant's DROP, the retirement system shall distribute the participant's total accumulated DROP benefits, subject to the following provisions:
 - ~~1. The retirement system shall receive verification from the city that the participant has terminated employment.~~
 - ~~2. The terminated DROP participant or if deceased, such participant's named beneficiary, shall elect on forms provided by the retirement system to receive payment of the DROP benefits in accordance with one of the options listed below. For a participant or beneficiary who fails to elect a method of payment within sixty (60) days of termination of the DROP, the retirement system will pay a lump sum as provided in (i).~~
 - ~~(i) Lump sum. All accrued DROP benefits, plus interest, less withholding taxes remitted to the Internal Revenue Service, shall be paid to the DROP participant or surviving beneficiary.~~
 - ~~(ii) Direct rollover. All accrued DROP benefits, plus interest, shall be paid from the DROP directly to the custodian of an eligible retirement plan as defined in Section 402(c)(8)(B) of the Internal Revenue Code. However, in the case of an eligible rollover distribution to the surviving spouse of a deceased participant, an eligible retirement plan is an individual retirement account or an individual~~~~

~~retirement annuity as described in Section 402(c)(9) of the Internal Revenue Code.~~

~~(III) Partial lump sum. A portion of the accrued DROP benefits shall be paid to the DROP participant or surviving spouse, less withholding taxes remitted to the Internal Revenue Service, and the remaining DROP benefits shall be transferred directly to the custodian of an eligible retirement plan as defined in Section 402(c)(8)(B) of the Internal Revenue Code. However, in the case of an eligible rollover distribution to the surviving spouse of a deceased participant, an eligible retirement plan is an individual retirement account or an individual retirement annuity as described in Section 402(c)(9) of the Internal Revenue Code. The proportions shall be specified by the DROP participant or surviving beneficiary.~~

~~3. Regardless of the form of payout, a participant's DROP account continues until the account balance is exhausted.~~

~~4. For a DROP participant who fails to terminate city employment at the expiration of the 36-month maximum DROP participation period, the member shall be deemed not to be retired, the DROP election shall be null and void, and the member shall have no accumulated DROP benefits. Retirement system membership shall be reestablished retroactively to the date of the commencement of the DROP, and the member shall be required to pay to the retirement system the member contributions at the rate set forth in section 2-163.20, and the city contributions, as established pursuant to section 2-163.32, required during the period the member participated in the DROP, plus six and one-half (6.5) percent interest compounded annually.~~

~~e. The accrued benefits of any DROP participant, and any contributions accumulated under such program, shall not be subject to assignment or attachment.~~

~~f. DROP participants shall not be eligible for disability retirement benefits as provided in sections 2-163.15, 2-163.16, 2-163.17, and 2-163.18, and the participant's beneficiaries and survivors shall not be eligible for the automatic survivor pension, death in the line of duty pension, or survivor pension as provided respectively in sections 2-163.12, 2-163.13, and 2-163.14.~~

~~(4) Death benefits under the DROP.~~

~~a. Upon the death of a DROP participant, the named beneficiary shall be entitled to apply for and receive the accrued benefits in the DROP as provided in subparagraph (d)(3)d.2. of this section.~~

~~b. The normal retirement benefit accrued to the DROP during the month of a participant's death shall be the final monthly benefit credited for such DROP participant.~~

~~c. Eligibility to participate in the DROP terminates upon death of the participant. If the participant dies on or after the effective date of enrollment in the DROP, but prior to the first monthly benefit being credited to the DROP, retirement system benefits shall be paid as though the DROP election had not been made.~~

~~(5) Contributions.~~

~~a. Member contributions shall not be made, due, or payable during a participant's DROP participation, section 2-163.20 hereof notwithstanding.~~

~~b. The city shall not pick up member contributions of a DROP participant during a participant's DROP participation; section 2-163.21 hereof notwithstanding, but instead shall be paid to the DROP participant as wages or salary.~~

~~(6) Back DROP. Effective June 23, 2014, and subject to the provisions of this section, eligible members may elect to participate in the Back DROP in accordance with this subsection (6).~~

~~a. Eligibility of member to participate in the Back DROP. A member who is employed and not participating in DROP on June 23, 2014, and continues employment beyond the normal~~

retirement date, and any member who reaches normal retirement eligibility on or after June 23, 2014, and continues employment beyond the normal retirement date, is eligible to elect the Back DROP. The member shall advise the city and the retirement system in writing of their Back DROP election prior to separation from employment. A member may elect the Back DROP only once.

b. ~~Back DROP date.~~ A member's Back DROP date shall be a date selected by the member that is on or after the member's normal retirement date but no more than thirty-six (36) months prior to their separation date.

c. ~~Maximum Back DROP period.~~ An eligible member may elect the Back DROP for a maximum period of thirty-six (36) months.

d. ~~Benefits payable under the Back DROP.~~ A member who elects the Back DROP shall be entitled to a monthly pension determined as of the member's Back DROP date, plus a lump sum payment equal to the pension benefits the member would have received had he/she retired on the Back DROP date, with interest at the rate of three (3) percent per annum. The member's monthly benefit will be actuarially-adjusted to reflect the lump sum payment. The lump sum Back DROP benefit, less applicable withholding taxes, shall be distributed to the member within sixty (60) days following separation from employment. Alternatively, a member may elect to roll some or all of the lump sum Back DROP benefit into an IRA or other qualified retirement plan, in accordance with applicable law.

(7) ~~Forfeiture of retirement benefits.~~ Nothing in this section shall be construed to remove DROP or Back DROP participants from the scope of Section 8(d), Art. II of the State Constitution, and F.S. § 112.3173. DROP and Back DROP participants who commit a specified felony offense while employed will be subject to forfeiture of all retirement benefits, including DROP and Back DROP benefits, pursuant to those provisions of law.

(8) ~~Administration of program.~~ The board of trustees shall make such rules as are necessary for the effective and efficient administration of this subsection. The retirement system shall not be required to advise members of the federal tax consequences of an election related to the DROP or Back DROP, but may advise members to seek independent advice.

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2002-7844, § 3, 1-21-03; Ord. No. 2014-8048, § 2, 2-17-14; Ord. No. 2014-8056, § 4, 6-16-14)~~

~~Sec. 2-163.10. Forms of payment of a pension.~~

~~A member or a vested member may elect to have pension payments made under any one of the following forms of payment and name a survivor beneficiary. The election and naming of a survivor beneficiary shall be in writing and filed with the retirement system prior to the date the first pension payment is made. An election of form of payment may not be changed on or after the date the first pension payment is made. A named survivor beneficiary may be changed on or after the date the first pension payment is made up to two (2) times as provided in § 175.333, Florida Statutes, without the approval of the board of trustees or the current survivor beneficiary. The member need not provide proof of the good health of the survivor beneficiary being removed, and the joint annuitant or beneficiary being removed need not be living. After any such change in joint survivor or beneficiary, the member's pension benefit will be recalculated accordingly by the actuary and their retirement income shall be payable to the member based on the new calculation. A named survivor beneficiary may be more than one person if Form of Payment I is elected. Payment shall be made under Form of Payment I if there is not a timely election of form of payment. The amount of pension under Forms of Payment I, II, and III, shall have the same actuarial present value, computed as of the date of retirement, as the amount of pension under Form of Payment I.~~

(1) ~~Form of Payment I (Life with Period Certain Guarantee).~~ Under Form of Payment I, the retirant is paid a reduced pension for life. Upon the death of the retirant during the guaranteed period, the named survivor beneficiary is paid the full amount of the Form of Payment I pension for

~~remainder of the guaranteed period. The guaranteed period is one hundred twenty (120) months. The actuarial present value of remaining guaranteed pension payments shall be paid to the legal representative of the retirant or the named survivor beneficiary, whichever survives the longest, if both the retirant and named survivor beneficiary die during the guaranteed period.~~

- ~~(2) *Form of Payment II (Life with Full Continuation to Survivor Beneficiary).* Under Form of Payment II, the retirant is paid a reduced pension until the retirant dies. Upon death of the retirant during the lifetime of the named survivor beneficiary, the named survivor beneficiary is paid the full amount of the reduced Form of Payment II pension over the named survivor beneficiary's remaining life.~~
- ~~(3) *Form of Payment III (Life with reduced Continuation to Survivor Beneficiary).* Under Form of Payment III, the retirant is paid a reduced pension until the retirant dies. Upon the death of the retirant during the lifetime of the named survivor beneficiary, the named survivor beneficiary is paid one-half ($\frac{1}{2}$), two-thirds ($\frac{2}{3}$) or three-fourths ($\frac{3}{4}$) of the amount of the reduced Form of Payment III pension over the named survivor beneficiary's remaining life.~~
- ~~(4) *Form of Payment IV (Straight Life or Lifetime Annuity).* A retirement income of larger monthly amount, payable to the retirant for his or her lifetime only.~~
- ~~(5) *Pop-up on election of Form of Payment II or Form of Payment III.* All members who enter the DROP or retire on or after October 1, 2009, shall have an automatic pop-up provision configured into their form of payment election. If a member of the DROP or retirant has elected either Form of Payment II or Form of Payment III, and the designated survivor pre-deceases them after benefit payments have commenced, then the retirant's benefit shall be recalculated and automatically revert to the Form of Payment SL as of the date of death of the named survivor beneficiary. Election of a joint and last survivor option and its accompanying pop-up protection shall be the actuarial equivalent of the Form of Payment SL.~~
- ~~(6) *DROP participant pop-up.* Effective October 1, 2009, benefit calculations for current DROP participants that elected Form of Payment II or Form of Payment III shall be recalculated retroactively to the member's DROP entry date to include the automatic pop-up provided for herein. All costs associated with such recalculation, including interest as determined by the board, shall be borne by the DROP participant and automatically deducted from their DROP account balance as of October 1, 2009. DROP participants that elected Form of Payment II or Form of Payment III shall have the option of retaining their original benefit calculation without the pop-up by notifying the pension board of trustees in writing within sixty (60) days of the enactment of this provision.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2000-7798, § 1, 10-2-00; Ord. No. 2001-7811, § 1, 5-7-01; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2009-7983, § 1, 12-21-09; Ord. No. 2009-7986, § 1, 12-21-09; Ord. No. 2012-8021, § 1, 10-1-12; Ord. No. 2012-8022, § 1, 10-1-12)~~

~~Sec. 2-163.11.—Accumulated member contribution guarantee.~~

~~In the event all pension payments terminate before there has been paid an aggregate amount equal to the retirant's accumulated member contributions at the date of retirement, the difference between the retirant's accumulated member contributions and the aggregate amount of pension payments made shall be paid to such person or persons as the retirant shall have designated in writing and filed with the retirement system. If there be no such individual surviving the retirant, the difference shall be paid to the estate of the last survivor among the retirant and the designated person or persons.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.12.—Automatic survivor pension to spouse or children.~~

- ~~(a) (1) A pension shall be paid for life to the surviving spouse of a deceased member if each of the following conditions is met:~~
- ~~a. The member has ten (10) or more years of credited service.~~
 - ~~b. The member was married to the surviving spouse at the time of death.~~
 - ~~c. The member died while an employee of the city.~~
- ~~(2) The amount of a surviving spouse's pension shall be the deceased member's accrued pension.~~
- ~~(b) (1) A pension shall be paid to each surviving child of a deceased member if each of the following conditions is met:~~
- ~~a. The member has ten (10) or more years of credited service.~~
 - ~~b. The child is unmarried and has not attained age eighteen (18) years.~~
- ~~(2) Payment of a pension to a surviving child shall not be made for any month for which a surviving spouse is paid a pension. A surviving child's pension shall terminate at the end of the calendar month in which occurs the child's eighteenth (18th) birthday, marriage, or death. The amount of a surviving child's pension shall be an equal share of the deceased member's accrued pension. A child's share shall be recomputed each time there is a change in the number of surviving children eligible for payment of a pension.~~
- ~~(c) (1) A deceased member's accrued pension shall be computed under the following presumptions:~~
- ~~a. The deceased member shall be presumed to have retired under the provisions of section 2-163.7 on the day preceding the member's death.~~
 - ~~b. The deceased member shall be presumed to have elected Form of Payment I.~~
- ~~(2) The presumptions of retiring and election of Form of Payment shall be effective notwithstanding the failure to satisfy the specific requirements of sections 2-163.7 and 2-163.10 with regard to these activities.~~
- ~~(3) Death while performing USERRA-qualified active military service. In the case of a member who dies on or after January 1, 2007, while performing "Qualified Military Service" under Title 38, United States Code, Chapter 43, Uniformed Services Employment and Reemployment Rights Act ("USERRA") within the meaning of Section 414(u) of the Internal Revenue Code, any "additional benefits" (as defined by Section 401(a)(37) of the Internal Revenue Code) provided under the plan that are contingent upon a member's termination of employment due to death shall be determined as though the member had resumed employment immediately prior to his death. With respect to any such "additional benefits," for vesting purposes only, credit shall be given for the period of the member's absence from covered employment during "Qualified Military Service".~~
- ~~(d) No pension shall be paid under the provisions of this section if any pension is paid under the provisions of section 2-163.14.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2000-7798, § 1, 10-2-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2014-8048, § 3, 2-17-14)~~

~~Sec. 2-163.13. Special conditions applicable to death in line of duty.~~

~~In the event the death of a member is found by the board of trustees to be the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of the member's actual performance of duty with the city, the following additional provisions shall apply to section 2-163.12:~~

- ~~(1) The age and credited service requirements specified in section 2-163.12 shall be waived.~~

- (2) ~~The amount of pension paid a surviving spouse shall not be less than thirty-five (35) percent of the deceased member's final average compensation.~~
- (3) ~~The amount of pension paid a surviving child shall not be less than an equal share of fifty (50) percent of the deceased member's final average compensation.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.14.—Survivor pension to named beneficiary.~~

- (a) ~~A member may name a contingent survivor beneficiary for the exclusive purpose of being paid a pension that may become payable under the provisions of this section. The naming of a contingent survivor beneficiary shall be in writing and filed with the retirement system. The contingent survivor beneficiary may be changed at any time prior to termination of membership. The contingent survivor beneficiary shall be a person other than the spouse or child of the member.~~
- (b) ~~A pension shall be paid to the contingent survivor beneficiary, for life, if each of the following conditions is met:~~
 - (1) ~~The member dies while employed by the city.~~
 - (2) ~~The member, at time of death, has ten (10) or more years of credited service.~~
 - (3) ~~No pension is payable under the provisions of section 2-163.13 to the member's spouse or children.~~
- (c) ~~(1) The amount of pension shall be computed under the following presumptions:~~
 - a. ~~The deceased member shall be presumed to have retired under the provisions of section 2-163.7 on the day preceding the member's death.~~
 - b. ~~The deceased member shall be presumed to have elected Form of Payment II and named the contingent survivor beneficiary as survivor beneficiary.~~
 - (2) ~~The presumptions of retiring, election of Form of Payment, and naming of survivor beneficiary shall be effective notwithstanding the failure to satisfy the specific requirements of sections 2-163.7 and 2-163.10 with regard to these activities.~~
 - (3) ~~Death while performing USERRA-qualified active military service. In the case of a member who dies on or after January 1, 2007, while performing "Qualified Military Service" under Title 38, United States Code, Chapter 43, Uniformed Services Employment and Reemployment Rights Act ("USERRA") within the meaning of Section 414(u) of the Internal Revenue Code, any "additional benefits" (as defined by Section 401(a)(37) of the Internal Revenue Code) provided under the plan that are contingent upon a member's termination of employment due to death shall be determined as though the member had resumed employment immediately prior to his death. With respect to any such "additional benefits," for vesting purposes only, credit shall be given for the period of the member's absence from covered employment during "Qualified Military Service".~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2000-7798, § 1, 10-2-00; Ord. No. 2014-8048, § 4, 2-17-14)~~

~~Sec. 2-163.15.—Disability retirement—General conditions.~~

- (a) ~~The board of trustees may retire a member who becomes incapacitated for continued employment by the city if each of the following conditions is met:~~
 - (1) ~~Application for disability retirement is filed with the retirement system by either the member or the city.~~

- ~~(2) The member has ten (10) or more years of credited service.~~
- ~~(3) The member undergoes the medical examinations and tests ordered by the retirement system.~~
- ~~(4) The medical advisor certifies to the board of trustees that the member is incapacitated, that the incapacity is likely to be permanent, and that the member should be retired, and, the member is wholly incapacitated from rendering useful and efficient service as a police officer.~~
- ~~(b) The amount of disability pension shall be computed according to section 2-163.9 and the disability retiree shall have the right to elect a Form of Payment provided in section 2-163.10. However, in no event shall such benefit be less than twenty five (25) percent of the member's average final compensation.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2000-7798, § 1, 10-2-00)~~

~~Sec. 2-163.16. Same—Special conditions applicable to duty disability.~~

~~If the board of trustees finds that the member's disability is the natural and proximate result of a personal injury or disease arising out of and in the course of the member's actual performance of duty in the employ of the city, the following additional provisions shall apply to section 2-163.15:~~

- ~~(1) The requirement of ten (10) or more years of credited service shall be waived.~~
- ~~(2) A member who is retired on account of duty disability, as provided in section 2-163.18, shall be paid a duty disability pension during the member's duty disability benefit period. A member's duty disability benefit period begins on the first day of the first month after the board of trustees determines entitlement, provided that the monthly retirement income shall be payable as of the date the board of trustees determines such entitlement. A member's duty disability benefit period ends on the first to occur of the following dates: the date the pension is terminated as provided in section 2-163.17 or the date the pension has been paid for the maximum disability benefit period. The maximum disability benefit period is as follows:~~

| Members Age When Duty Disability Benefit Period Begins | Maximum Benefit Period |
|---|---------------------------------------|
| Less than age 50 | To age 55 |
| Age 50 and over | 60 months |

- ~~a. The amount of a duty disability pension is the larger of the member's accrued pension calculated as provided in section 2-163.15 and fifty (50) percent of the member's average final compensation.~~
- ~~b. Upon termination of the member's duty disability benefit period, the member's credited service shall be increased by the member's duty disability benefit period.~~
- ~~c. The duty disability pension shall be subject to the provisions of sections 2-163.17 and 2-163.18.~~
- ~~(3) A member may elect to continue to be covered by the duty disability, in lieu of the benefit provided in subsection (2) of this section. The election shall be made in accordance with~~

~~procedures established by the board. A member who so elects shall thereby be precluded from claiming age discrimination with respect to the duty disability benefit.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2000-7798, § 1, 10-2-00; Ord. No. 2006-7922, § 2, 4-3-06; Ord. No. 2007-7943, § 2, 10-16-07)~~

~~Sec. 2-163.17. Same—Effect on gainful employment.~~

- ~~(a) The provisions of this section shall apply during the period, if any, between the effective date of disability retirement and the date the disability retiree first satisfies the age and/or service requirement for normal retirement pursuant to subsection 2-163.7(b). Application for the limitation shall be to the amount of pension under Form of Payment I. The effect of an election of any other form of payment shall be taken into account after application of the provisions of this section.~~
- ~~(b) The amount of pension shall not exceed the difference between one hundred ten (110) percent of the disability retiree's final average compensation and the amount of the disability retiree's considered income, however in no event shall such disability retirement benefit be reduced below the minimums required in F.S. § 185.18. A disability retiree's considered income is the annual amount or remuneration for personal services rendered in any gainful employment. Gainful employment existing at the time of disability retirement, other than with the city, shall not be considered to the extent of the amount of remuneration in the last calendar year preceding retirement.~~
- ~~(c) The retirement system shall periodically request substantiated income information from disability retirees subject to the provisions of this section. Failure to provide requested information within ninety (90) days of the request shall cause suspension of payment of the pension until the information is received.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2000-7798, § 1, 10-2-00; Ord. No. 2002-7835, § 1, 6-17-02)~~

~~Sec. 2-163.18. Same—Continuation subject to reexamination; return to employment.~~

- ~~(a) The board of trustees may require a disability retiree to undergo periodic medical examination, by or under the direction of a medical advisor selected by the board of trustees, if the disability retiree has not satisfied the age and/or service requirement for normal retirement pursuant to subsection 7(2). If a disability retiree refuses to submit to a medical examination, payment of the pension may be suspended by the board of trustees until withdrawal of the refusal. The terminated disability retiree may be restored to active employment with the city. A disability pension shall be discontinued if, following medical examination, the medical advisor certifies that the disability retiree is mentally and physically able and capable of resuming employment as a police officer with the city, and the board of trustees concurs in the certification of the medical advisor. The city shall be allowed reasonable latitude in placing the terminated disability retiree in a position commensurate with the position held at the time of disability retirement.~~
- ~~(b) The membership status of a disability retiree who has been restored to employment with the city as provided in subsection (a) of this section shall be governed by section 2-163.3. The disability retiree's credited service at the time of retirement shall be restored. Service shall be credited for the period the disability retiree was being paid a disability pension if the provisions of section 2-163.16 were applicable; otherwise, credited service shall not be given for the period of disability retirement.~~
- ~~(c) A terminated disability retiree who does not return to city employment and membership, and who had ten (10) or more years of credited service at the time of disability retirement, shall become a vested former member and entitled to deferred retirement as provided in section 2-163.8.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.19.— Commencement and termination dates of pensions.~~

~~A service or disability pension pursuant to sections 2-163.7, 2-163.15, and 2-163.16, shall commence the first day of the calendar month coincident with or next following the member's or vested former member's date of retirement. A pre-retirement survivor pension pursuant to sections 2-163.12, 2-163.13, and 2-163.14 shall commence the first day of the calendar month in which occurs the death causing payment of the pension. A post-retirement survivor pension pursuant to section 2-163.10 shall commence the first day of the calendar month next following the death causing payment of the pension. Termination of a pension shall occur at the end of the month in which occurs the event causing termination. Payment shall be made for the full month of termination. A change in the amount of a pension shall occur on the first day of the calendar month next following the month in which occurs the event causing the change.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.19A.— Early retirement.~~

~~(a) — *Early retirement date.* The early retirement date for members who retire on or before June 23, 2014, and members who have attained age fifty (50) with ten (10) or more years of credited service, or twenty (20) years of credited service regardless of age, on or before June 23, 2014, shall be the first day of any month coincident with or next following the member's completion of twenty (20) years of service, or the attainment of age fifty (50) with the completion of ten (10) years of service. Members who have not attained age fifty (50) with ten (10) or more years of credited service, or twenty (20) years of service regardless of age on or before June 23, 2014, shall not be eligible for early retirement benefits.~~

~~(b) — *Early retirement benefit.* Subject to the eligibility requirements in subsection (a) above, an eligible member retiring hereunder or after the member's early retirement date but before the member's normal retirement date shall receive the monthly benefit level provided in section 2-163.9 reduced to take into account the member's younger age and the earlier commencement of income payments. Such reduction shall not exceed three (3) percent per year for the years and fractional parts of years that the early retirement date precedes the normal retirement date. The early retirement benefit shall commence no sooner than the member's early retirement date and shall be paid under the forms of payment set forth in section 2-163.10.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2005-7900, § 2, 3-21-05; Ord. No. 2014-8056, § 5, 6-16-14)~~

~~Sec. 2-163.20.— Member contributions.~~

~~Member contributions to the retirement system prior to October 2, 2000 shall be seven and ninety-five hundredths (7.95) percent of compensation for services rendered. Effective October 2, 2000 through June 22, 2014, member contributions shall be six and forty-five hundredths (6.45) percent of compensation for services rendered. Effective June 23, 2014, member contributions shall be seven and ninety-five one-hundredths (7.95) percent of compensation for services rendered.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2000-7798, § 1, 10-2-00; Ord. No. 2014-8056, § 6, 6-16-14)~~

~~Sec. 2-163.21.— City pickup of member contributions for Federal Income Tax purposes.~~

~~The city shall pick up the member contributions required of members on account of compensation earned after the effective date specified in the resolution of the city council activating the provisions of this~~

~~section. The picked-up contributions shall be treated as city contributions for the purposes of determining tax treatment under the United States Internal Revenue Code. The specified effective date shall not be prior to ninety (90) days after the retirement system has received notification from the United States Internal Revenue Service that, pursuant to Section 414(h) of the United States Internal Revenue Code, the member contributions picked up shall not be included in gross income for income tax purposes until such time as the picked up contributions are distributed established and available in the retirement deduction account, which funds would otherwise have been designated as member contributions and paid to the retirement system. Member contributions picked up pursuant to this section shall be treated for all other purposes, in the same manner and to the same extent, as member contributions made prior to the specified effective date.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.22. — Refund of accumulated member contributions.~~

- ~~(a) — An individual who ceases to be a member for any reason except retirement or death, prior to satisfying the applicable age and/or service requirement for normal retirement pursuant to subsection 2-163.7(b) shall be paid his or her accumulated member contributions upon written request filed with the retirement system.~~
- ~~(b) — If an individual dies and no pension becomes or will become payable by the retirement system on account of the death, the deceased individual's accumulated member contributions shall be paid to such individual or individuals as the deceased individual shall have named by written designation duly executed and filed with the retirement system. If there be no such named individual surviving the deceased individual, the accumulated member contributions shall be paid to the deceased individual's estate.~~
- ~~(c) — Payment of accumulated member contributions as provided in this section may be made in installments.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.23. — Procedure if claim for benefits denied.~~

~~In the event a claim for benefits is denied by the board of trustees, the claimant shall be notified of the denial, in writing, within thirty (30) days of the board's action. The notification shall set forth the reasons for the denial. The claimant may appeal the denial and request a hearing before the board. The appeal shall be in writing to the city clerk and filed within ninety (90) days of the board's denial. The request shall contain a written statement of the claimant's position regarding the claim. The board of trustees shall schedule a hearing within sixty (60) days of receipt of the appeal.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.24. — Board of trustees — Responsibilities and compensation.~~

- ~~(a) — The retirement system is created, established, and maintained as an irrevocable trust pursuant to §§ 112.66(8), and 185.03 Florida Statutes. The board of trustees shall receive, hold, manage, control, and administer the retirement system for the purpose of providing such benefits as now are, or hereafter may be, authorized or permitted by law, for members and beneficiaries of the retirement system and for paying the reasonable expenses of administering the system. No portion of the assets of the retirement system shall revert to or be the property of the City of Jacksonville Beach, Florida.~~
- ~~(b) — The board of trustees shall consist of the following five (5) individuals:~~

- (1) ~~Two (2) members appointed by the city council, who shall be residents of the city.~~
- (2) ~~Two (2) police officers who shall be elected by active police officers of the city.~~
- (3) ~~A fifth member selected by the other four (4) members and appointed, as a ministerial act by the city council.~~
- (c) ~~Elections of member trustees shall be conducted in accordance with rules adopted by the board of trustees.~~
- (d) ~~The board of trustees shall adopt its own rules of procedure and shall keep a record of its proceedings in accordance with § 185.05, Florida Statutes. Three (3) trustees shall constitute a quorum at any meeting of the board and at least three (3) concurring votes shall be necessary for a decision. Each trustee shall be entitled to one (1) vote on each question before the board.~~
- (e) ~~The city, any member, or beneficiary, shall not have any right, title, or interest in or to the retirement system or any part thereof other than vesting and other than a pension or other benefit for which a member or beneficiary is entitled under the terms and conditions set forth herein. There shall be no pro-rata or other distribution of any of the assets of the retirement system as a result of any group of members and/or beneficiaries, ceasing their participation in the retirement system for any purpose or reason, except as required by law.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02)~~

~~Sec. 2-163.25. — Same — Term of office; oath of office; vacancies.~~

- (a) ~~The term of office of member-elected trustees shall be two (2) years. The city council trustees shall serve two-year terms at the pleasure of the city council. The fifth member shall serve for a two-year term.~~
- (b) ~~Each trustee shall, before assuming the duties of trustee, qualify by taking an oath of office to be administered by the city clerk.~~
- (c) ~~A vacancy shall occur on the board of trustees if a member-elected trustee ceases to be a member, ceases to be employed by the city, and a trustee resigns or is removed from office. In the event a vacancy occurs on the board of trustees, the vacancy shall be filled within ninety (90) days, for the unexpired term, in the same manner as the position was previously filled.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.26. — Same — Officers; administrative services.~~

- (a) ~~The officers of the retirement system shall be:~~
 - (1) ~~Chairperson.~~ The board of trustees shall annually elect a chairperson and a chairperson pro tem from its members.
 - (2) ~~Secretary.~~ The board of trustees shall annually elect a secretary from its members.
 - (3) ~~Legal advisor.~~ The city attorney may be legal advisor to the board of trustees. However, the board of trustees is authorized to retain independent legal counsel.
- (b) ~~The board of trustees is authorized and empowered to employ such professional and other services as are required for the proper discharge of their responsibilities.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.27. — Same — Annual report; data and tables.~~

- (a) ~~The retirement system shall prepare an annual report for each fiscal year. The report shall contain information regarding the financial, actuarial, and other activities of the retirement system during the fiscal year. A copy of the report shall be furnished to the mayor and city council prior to the February 1 following the end of the fiscal year covered by the report.~~
- (b) ~~The retirement system shall prepare and distribute other reports required by applicable laws of the State of Florida or the United States, as required by such laws.~~
- (c) ~~The board of trustees shall adopt the experience tables, which are necessary for the operation of the retirement system on the actuarial basis specified in this act. Sufficient data and information shall be kept by the retirement system to facilitate the actuarial operation of the retirement system.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.28.—Investment of retirement system assets.~~

~~The board of trustees shall have full power and authority to invest and reinvest such moneys and assets, subject to all terms, conditions, limitations, and restrictions imposed by the State of Florida on the investments of public employee retirement systems, by investing on a market value basis up to sixty-five (65) percent of the retirement system's assets in equities (common stocks or capital stocks) as well as allowing for the investment of up to twenty-five (25) percent of plan assets in foreign securities on a market value basis. The board of trustees may invest up to ten (10) percent of the retirement system's assets, on a market value basis, in real estate. The board of trustees shall invest and reinvest such moneys in these securities or in that property, real or personal, wherever situated, as the trustee shall deem advisable, including but not limited to, stocks, common or preferred, bonds, mortgages, trusts, and other evidences of indebtedness or ownership. The board of trustees shall identify and publicly report any direct or indirect holdings it may have in any scrutinized company, as defined in F.S. § 215.473, and proceed to sell, redeem, divest, or withdraw all publicly traded securities it may have in such company beginning January 1, 2010 and shall thereafter be prohibited from purchasing or holding such securities. The divestiture of any such security must be completed by September 30, 2010. In accordance with Ch. 2009-07, Laws of Florida, no person may bring any civil, criminal, or administrative action against the board or any employee, officer, director, or advisor of such board based upon the divestiture of any security pursuant to this paragraph. The board of trustees may employ investment managers to manage, invest, and reinvest the assets of the retirement system. Such investment managers shall be a named fiduciary with respect to the retirement system, provided the retirement system's assets are in a separately managed account, and shall so acknowledge in writing. All moneys and assets of the retirement system shall be held and invested for the sole purpose of meeting disbursements authorized in accordance with the provisions of this retirement system and shall be used for no other purposes. The board of trustees may engage a custodian to hold the funds and securities of the retirement system. Said custodian shall be a qualified public depository as defined in F.S. § 280.02. In exercising its discretionary authority with respect to the management of the moneys and assets of the retirement system, the board of trustees and the investment managers shall exercise care, skill, prudence, and diligence, under the circumstances then prevailing, that a person of prudence, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character with like aims.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2009-7983, § 2, 12-21-09; Ord. No. 2013-8037, § 1, 2-3-14)~~

~~Sec. 2-163.29.—Method of making payments.~~

~~All payments from moneys of the retirement system shall be made according to procedures governing the disbursement of city general fund moneys. No payment shall be made unless it shall have been previously authorized by a specific or continuing resolution of the board of trustees.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.30. Reserve for accumulated member contributions.~~

- ~~(a) The reserve for accumulated member contributions is the account in which is accumulated the contributions deducted from the compensation of members, or otherwise paid to the retirement system by the member or on the member's behalf, and from which shall be made refunds and transfers of accumulated member contributions.~~
- ~~(b) The individual or individuals responsible for preparing the city payroll shall cause the contributions provided for in section 2-163.20 to be deducted from the compensation of each member on each and every payroll. The deducted contributions shall be paid to the retirement system and shall be credited to the members' individual accounts in the reserve for accumulated member contributions. Members' contributions shall be made notwithstanding that the minimum compensation provided by law for any member shall be changed thereby. Every member shall be deemed to consent and agree to the deductions made and provided herein. Payment of compensation, less the deduction, shall be a full and complete discharge and acquittance of all claims and demands whatsoever for services rendered by the member during the period covered by such payment, except as to benefits provided by the retirement system.~~
- ~~(c) The accumulated contributions of a member shall be transferred from the reserve for accumulated member contributions to the reserve for pension payments if a pension is payable on account of a member's retirement or death. At the expiration of a period of three (3) years from the date an individual without entitlement to a vested termination pension provided in section 2-163.8 ceases to be a member, any balance in the reserve for accumulated member contributions unclaimed by the individual or the individual's legal representative shall be transferred to the reserve for undistributed investment income.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.31. Reserve for pension payments.~~

- ~~(a) The reserve for pension payments is the account to which is credited contributions made by the city to the retirement system, all interest, dividends, and other income from the investment of retirement system assets; all gifts and bequests received by the retirement system; and all other moneys received by the retirement system the disposition of which is not specifically provided for, and from which shall be paid all pensions and refunds required by section 2-163.11.~~
- ~~(b) A majority of the city's police officers having approved the placement of the income from Chapter 185, Florida Statutes, premium tax into the retirement system for payments received by the city from the State of Florida pursuant to Chapter 185, Florida Statutes, such income shall therefore be paid to the retirement system and credited to the reserve for pension payments. All moneys received pursuant to such chapters shall be used exclusively to finance the benefits of members who are police officers as provided by such chapter. However, local law plans in effect on October 1, 1998, shall be required to comply with the minimum benefits of Chapter 185, Florida Statutes, only to the extent that additional premium tax revenues become available to incrementally fund the cost of such compliance. Notwithstanding the foregoing, effective June 23, 2014, the City and Fraternal Order of Police have agreed, and a majority of the city's police officers have approved the agreement, that all accumulated additional premium tax revenues as reflected in the October 1, 2012, actuarial valuation, shall be used to reduce the unfunded actuarial accrued liability of the retirement system.~~
- ~~(c) The retirement system shall be funded by the city in compliance with the requirements of Section 14, Art. X of the State Constitution and Part VII of Chapters 112 and 185, Florida Statutes.~~
- ~~(d) City contributions to the retirement system each fiscal year which, together with the contributions made by members during the fiscal year and moneys received pursuant to Chapter 185, Florida Statutes, shall be sufficient to fully fund the cost of benefits likely to be paid on account of service~~

~~rendered by members during the year and to finance unfunded costs of benefits likely to be paid on account of service rendered by members prior to the current year over periods established by the trustees which shall not exceed the maximum periods specified in Part VII of Chapters 112 and 185, Florida Statutes. The contributions shall be computed by actuarial valuation as level percents of member payroll in accordance with generally recognized actuarial principles. The city shall also contribute the anticipated cost of any other benefits provided retirants and beneficiaries through the retirement system. The board of trustees shall annually certify to the city council and the city manager the contributions determined according to this section, and the city council shall appropriate and pay to the retirement system the contributions so certified.~~

- ~~(e) Should a disability pension be terminated and the retirant be returned to the employ of the city, the excess of the retirant's accumulated member contributions at the time of retirement over the aggregate amount of pension paid shall be transferred from the reserve for pension payments to the reserve for accumulated member contributions.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2004-7887, § 2, 9-20-04; Ord. No. 2014-8056, § 7, 6-16-14)~~

~~Sec. 2-163.32.—Reserved.~~

~~**Editor's note**—Ord. No. 2004-7887, § 2, adopted Sept. 20, 2004, repealed § 2-163.32, which pertained to reserve for employer contributions and derived from Ord. No. 2000-7782, § 1, adopted Feb. 7, 2000.~~

~~Sec. 2-163.33.—Reserved.~~

~~**Editor's note**—Ord. No. 2004-7887, § 2, adopted Sept. 20, 2004, repealed § 2-163.33, which pertained to reserve for undistributed investment income and derived from Ord. No. 2000-7782, § 1, adopted Feb. 7, 2000.~~

~~Sec. 2-163.34.—Reserve for administrative expenses.~~

~~The reserve for administrative expenses is the account from, which shall be paid the expenses of administering the retirement system.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.35.—Interest credited to reserve accounts.~~

~~The board of trustees shall at least annually credit interest on the individual balances in the reserve for accumulated member contributions, and on the balance in the reserve for pension payments. The amounts so credited shall be charged to the reserve for undistributed investment income. The board of trustees shall determine the rate or rates of interest to be used in the crediting on interest.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2004-7887, § 2, 9-20-04)~~

~~Sec. 2-163.36.—Assets not segregated.~~

~~The description of the various reserves of the retirement system shall be interpreted to refer to the accounting records of the system and not to the segregation of moneys or assets in the reserve accounts of the system.~~

(Ord. No. 2000 7782, § 1, 2 7-00)

Sec. 2-163.36A. Internal Revenue Code compliance.

(a) — *Maximum amount of retirement income.*

- (1) ~~The limitations of this subsection (a) shall apply in limitation years beginning on or after July 1, 2007, except as otherwise provided herein, and are intended to comply with the requirements of the Pension Protection Act of 2006 and shall be construed in accordance with said Act and guidance issued thereunder. The provisions of this subsection (a) shall supersede any provision of the plan to the extent such provision is inconsistent with this subsection.~~

~~The annual pension as defined in paragraph (2) below otherwise payable to a member at any time shall not exceed the dollar limitation for the member multiplied by a fraction whose value cannot exceed one, the numerator of which is the member's number of years (or part thereof, but not less than one year) of service with the city and the denominator of which is 10. For this purpose, no more than one year of service may be credited for any plan year. If the benefit the member would otherwise accrue in a limitation year would produce an annual pension in excess of the dollar limitation, the benefit shall be limited (or the rate of accrual reduced) to a benefit that does not exceed the dollar limitation.~~

- (2) ~~"Annual pension" means the sum of all annual benefits, payable in the form of a straight life annuity. Benefits payable in any other form shall be adjusted to the larger of:~~

~~(A) — *For limitation years beginning on or after July 1, 2007.*~~

- ~~(I) — The straight life annuity (if any) payable to the member under the plan commencing at the same annuity starting date as the member's form of benefit, or~~
- ~~(II) — The actuarially equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).~~

~~(B) — *For limitation years beginning before July 1, 2007.*~~

- ~~(I) — The actuarially equivalent straight life annuity commencing at the same annuity starting date, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan for the particular form of payment, or~~
- ~~(II) — The actuarially equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).~~

~~No actuarial adjustment to the benefit shall be made for benefits that are not directly related to retirement benefits (such as a qualified disability benefit, preretirement incidental death benefits, and postretirement medical benefits); or the inclusion in the form of benefit of an automatic benefit increase feature, provided the form of benefit is not subject to Section 417(e)(3) of the Internal Revenue Code and would otherwise satisfy the limitations of this subsection (a), and the amount payable under the form of benefit in any limitation year shall not exceed the limits of this subsection (a) applicable at the annuity starting date, as increased in subsequent years pursuant to Section 415(d) of the Code. For this purpose, an automatic benefit increase feature is included in a form of benefit if the form of benefit provides for automatic, periodic increases to the benefits paid in that form.~~

- (3) ~~"Dollar limitation" means, effective for the first limitation year beginning after January 1, 2001, one hundred sixty thousand dollars (\$160,000.00), automatically adjusted under Code Section 415(d), effective January 1 of each year, as published in the Internal Revenue Bulletin, and payable in the form of a straight life annuity. The new limitation shall apply to limitation years ending with or within the calendar year of the date of the adjustment, but a member's benefits~~

shall not reflect the adjusted limit prior to January 1 of that calendar year. The dollar limitation shall be further adjusted based on the age of the member when the benefit begins as follows:

(A) ~~For annuity starting dates in limitation years beginning on or after July 1, 2007.~~

~~(I) If the annuity starting date for the member's benefit is after age sixty-five (65):~~

~~(i) If the plan does not have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement~~

~~The dollar limitation at the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the member's age based on completed calendar months as of the annuity starting date).~~

~~(ii) If the plan does have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement.~~

~~The dollar limitation at the member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(1)(i) of this subsection (a). For this purpose, the adjusted immediately commencing straight life annuity under the plan at the member's annuity starting date is the annual amount of such annuity payable to the member, computed disregarding the member's accruals after age sixty-five (65) but including actuarial adjustments even if those actuarial adjustments are used to offset accruals; and the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65) is the annual amount of such annuity that would be payable under the plan to a hypothetical member who is age sixty-five (65) and has the same Accrued Benefit as the member.~~

~~(II) Except with respect to a member who is a "Qualified Member" as defined in Section 415(b)(2)(H) of the Code, for benefits (except survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code), if the annuity starting date for the member's benefit is before age sixty-two (62):~~

~~(i) If the plan does not have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement~~

~~The dollar limitation at the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the member's age based on completed calendar months as of the annuity starting date).~~

~~(ii) If the plan does have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement~~

~~The dollar limitation at the member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the member's~~

~~annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-two (62), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(II)(i) of this subsection (a).~~

~~(B) For annuity starting dates in limitation years beginning before July 1, 2007.~~

| Age as of Annuity Starting Date: | Adjustment of Dollar Limitation: |
|----------------------------------|---|
| Over 65 | <p>The smaller of:</p> <p>(a) The actuarial equivalent of the limitation for age 65, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or</p> |
| | <p>(b) The actuarial equivalent of the limitation for age 65, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).</p> |
| | <p>Any increase in the dollar limitation determined in accordance with this paragraph shall not reflect a mortality decrement between age 65 and the age at which benefits commence if benefits are not forfeited upon the death of the member. If any benefits are forfeited upon death, the full mortality decrement is taken into account.</p> |
| 62 to 65 | No adjustment. |
| Less than 62 | <p>The smaller of:</p> <p>(a) The actuarial equivalent of the limitation for age 62, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or</p> |
| | <p>(b) The actuarial equivalent of the limitation for age 62, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).</p> |
| | <p>This adjustment shall not apply to any "Qualified Member" as defined in Section 415(b)(2)(H), nor to survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code.</p> |

~~(4) With respect to clause (3)(A)(I)(i), clause (3)(A)(II)(i) and paragraph (3)(B) above, no adjustment shall be made to the dollar limitation to reflect the probability of a member's death~~

between the annuity starting date and age sixty-two (62), or between age sixty-five (65) and the annuity starting date, as applicable, if benefits are not forfeited upon the death of the member prior to the annuity starting date. To the extent benefits are forfeited upon death before the annuity starting date, such an adjustment shall be made. For this purpose, no forfeiture shall be treated as occurring upon the member's death if the plan does not charge members for providing a qualified preretirement survivor annuity, as defined in Code Section 417(e), upon the member's death.

- (5) ~~The term "limitation year" is the 12-month period, which is used for application of the limitations under Code Section 415 and shall be the calendar year.~~
- (6) ~~The limitations set forth in this subsection (a) shall not apply if the annual pension does not exceed ten thousand dollars (\$10,000.00) provided the member has never participated in a defined contribution plan maintained by the city.~~
- (7) ~~Cost-of-living adjustments in the dollar limitation for benefits shall be limited to scheduled annual increases determined by the Secretary of the Treasury under Section Subsection 415(d) of the Code.~~
- (8) ~~In the case of a member who has fewer than ten (10) years of participation in the plan, the dollar limitation set forth in Paragraph (3) of this Subsection (a) 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.~~
- (9) ~~Any portion of a member's benefit that is attributable to mandatory member contributions (unless picked up by the city) or rollover contributions, shall be taken into account in the manner prescribed in the regulations under Section 415 of the Code.~~
- (10) ~~Should any member participate in more than one defined benefit plan maintained by the city, in any case in which the member's benefits under all such defined benefit plans (determined as of the same age) would exceed the dollar limitation applicable at that age, the accrual of the member's benefit under this plan shall be reduced so that the member's combined benefits will equal the dollar limitation.~~
- (11) ~~For a member who has or will have distributions commencing at more than one annuity starting date, the annual benefit shall be determined as of each such annuity starting date (and shall satisfy the limitations of this Section as of each such date), actuarially adjusting for past and future distributions of benefits commencing at the other annuity starting dates. For this purpose, the determination of whether a new starting date has occurred shall be made without regard to Section 1.401(a)-20, Q&A 10(d), and with regard to Section 1.415(b)-1(b)(1)(iii)(B) and (C) of the Income Tax Regulations.~~
- (12) ~~The determination of the annual pension under paragraph (A)(1) of this subsection (a) shall take into account (in the manner prescribed by the regulations under Section 415 of the Code) social security supplements described in Section 411(a)(9) of the Internal Revenue Code and benefits transferred from another defined benefit plan, other than transfers of distributable benefits pursuant Section 1.411(d)-4, Q&A-3(c) of the Income Tax Regulations.~~
- (13) ~~The above limitations are intended to comply with the provisions of Section 415 of the Code, as amended, so that the maximum benefits provided by plans of the city shall be exactly equal to the maximum amounts allowed under Section 415 of the Code and regulations thereunder. If there is any discrepancy between the provisions of this subsection (a) and the provisions of Section 415 of the Code and regulations thereunder, such discrepancy shall be resolved in such a way as to give full effect to the provisions of Section 415 of the Code. The value of any benefits forfeited as a result of the application of this subsection (a) shall be used to decrease future employer contributions.~~
- (14) ~~For the purpose of applying the limitations set forth in Sections 401(a)(17) and 415 of the Internal Revenue Code, Compensation shall include any elective deferral (as defined in Code Section 402(g)(3) of the Internal Revenue Code), and any amount which is contributed or deferred by the employer at the election of the member and which is not includible in the gross~~

~~income of the member by reason of Section 125 or 457 of the Internal Revenue Code. For limitation years beginning on and after January 1, 2001, for the purposes of applying the limitations described in this subsection (a), compensation paid or made available during such limitation years shall include elective amounts that are not includible in the gross income of the member by reason of Section 132(f)(4) of the Internal Revenue Code. For limitation years on or after July 1, 2007, compensation shall include payments that otherwise qualify as compensation and that are made by the later of: (a) two and one-half (2½) months after severance from employment with the employer, and (b) the end of the limitation year that includes the date of severance.~~

~~(b) — *Required beginning date.* Notwithstanding any other provision of the plan, payment of a participant's retirement benefits under the plan shall commence not later than the participant's required beginning date, which is defined as the later of:~~

~~• April 1 of the calendar year that next follows the calendar year in which the participant attains or will attain the age of seventy and one-half (70½) years; or~~

~~• April 1 of the calendar year that next follows the calendar year in which the participant retires.~~

~~(c) — *Required minimum distributions.*~~

~~(1) — *Required beginning date.* The participant's entire interest will be distributed, or begin to be distributed, to the participant no later than the participant's required beginning date as defined in subsection (b) of this section 2-163.36A.~~

~~(2) — *Death of participant before distributions begin.*~~

~~(A) — If the participant dies before distributions begin, the participant's entire interest will be distributed, or begin to be distributed, no later than as follows:~~

~~(i) — If the participant's surviving spouse is the participant's sole designated beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the participant died, or by December 31 of the calendar year in which the participant would have attained age seventy and one-half (70½), if later.~~

~~(ii) — If the participant's surviving spouse is not the participant's sole designated beneficiary, then distributions to the designated beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the participant died.~~

~~(iii) — If there is no designated beneficiary as of September 30 of the year following the year of the participant's death, the participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the participant's death.~~

~~(B) — The participant's entire interest shall be distributed as follows:~~

~~(i) — *Participant survived by designated beneficiary.* If the participant dies before the date distribution of his or her interest begins and there is a designated beneficiary, the participant's entire interest will be distributed, beginning no later than the time described in subparagraph (2)(A) above, over the life of the designated beneficiary or over a period certain not exceeding:~~

~~(I) — Unless the annuity starting date is before the first distribution calendar year, the life expectancy of the designated beneficiary determined using the beneficiary's age as of the beneficiary's birthday in the calendar year immediately following the calendar year of the participant's death; or~~

- (ii) — ~~If the annuity starting date is before the first distribution calendar year, the life expectancy of the designated beneficiary determined using the beneficiary's age as of the beneficiary's birthday in the calendar year that contains the annuity starting date.~~
 - (ii) — ~~No designated beneficiary.~~ If the participant dies before the date distributions begin and there is no designated beneficiary as of September 30 of the year following the year of the participant's death, distribution of the participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the participant's death.
 - (C) — ~~Death of surviving spouse before distributions to surviving spouse begin. In any case in which (i) the participant dies before the date distribution of his or her interest begins, (ii) the participant's surviving spouse is the participant's sole designated beneficiary, and (iii) the surviving spouse dies before distributions to the surviving spouse begin, subparagraphs (2)(A) and 2(B) above shall apply as though the surviving spouse were the participant.~~
- (3) — ~~Requirements for annuity distributions that commence during participant's lifetime.~~
- (A) — ~~Joint life annuities where the beneficiary is not the participant's spouse. If the participant's interest is being distributed in the form of a joint and survivor annuity for the joint lives of the participant and a nonspousal beneficiary, annuity payments to be made on or after the participant's required beginning date to the designated beneficiary after the participant's death must not at any time exceed the applicable percentage of the annuity payment for such period that would have been payable to the participant using the table set forth in Q&A-2 of Section 1.401(a)(9)-6 of the Treasury regulations. If the form of distribution combines a joint and survivor annuity for the joint lives of the participant and a nonspousal beneficiary and a period certain annuity, the requirement in the preceding sentence will apply to annuity payments to be made to the designated beneficiary after the expiration of the period certain.~~
 - (B) — ~~Period certain annuities. Unless the participant's spouse is the sole designated beneficiary and the form of distribution is a period certain and no life annuity, the period certain for an annuity distribution commencing during the participant's lifetime may not exceed the applicable distribution period for the participant under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations for the calendar year that contains the annuity starting date. If the annuity starting date precedes the year in which the participant reaches age seventy (70), the applicable distribution period for the participant is the distribution period for age seventy (70) under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations plus the excess of seventy (70) over the age of the participant as of the participant's birthday in the year that contains the annuity starting date. If the participant's spouse is the participant's sole designated beneficiary and the form of distribution is a period certain and no life annuity, the period certain may not exceed the longer of the participant's applicable distribution period, as determined under this subparagraph (3)(B), or the joint life and last survivor expectancy of the participant and the participant's spouse as determined under the Joint and Last Survivor Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations, using the participant's and spouse's attained ages as of the participant's and spouse's birthdays in the calendar year that contains the annuity starting date.~~
- (4) — ~~Form of distribution. Unless the participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with subparagraphs (4)(A), (4)(B) and (4)(C) below. If the participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 401(a)(9) of the Code and the Treasury regulations. Any part of the participant's interest which is in the form of an individual account described in Section 414(k) of the Code will be distributed in a manner satisfying the~~

requirements of Section 401(a)(9) of the Code and the Treasury regulations that apply to individual accounts.

(A) ~~General annuity requirements.~~ If the participant's interest is paid in the form of annuity distributions under the plan, payments under the annuity will satisfy the following requirements:

- (i) ~~The annuity distributions will be paid in periodic payments made at intervals not longer than one year;~~
- (ii) ~~The distribution period will be over a life (or lives) or over a period certain, not longer than the distribution period described in paragraphs (2) or (3) above, whichever is applicable, of this subsection (c);~~
- (iii) ~~Once payments have begun over a period certain, the period certain will not be changed even if the period certain is shorter than the maximum permitted;~~
- (iv) ~~Payments will either be non-increasing or increase only as follows:~~
 - (I) ~~By an annual percentage increase that does not exceed the annual percentage increase in a cost of living index that is based on prices of all items and issued by the Bureau of Labor Statistics;~~
 - (II) ~~To the extent of the reduction in the amount of the participant's payments to provide for a survivor benefit upon death, but only if the beneficiary whose life was being used to determine the distribution period dies or is no longer the participant's beneficiary pursuant to a qualified domestic relations order within the meaning of Section 414(p) of the Code;~~
 - (III) ~~To provide cash refunds of employee contributions upon the participant's death;~~
~~or~~
 - (IV) ~~To pay increased benefits that result from a plan amendment.~~

(B) ~~Amount required to be distributed by required beginning date.~~ The amount that must be distributed on or before the participant's required beginning date (or, if the participant dies before distributions begin, the date distributions are required to begin under subparagraph (2)(A)(i) or (2)(A)(ii), whichever is applicable) is the payment that is required for one payment interval. The second payment need not be made until the end of the next payment interval even if that payment interval ends in the next calendar year. Payment intervals are the periods for which payments are received, e.g., bi-monthly, monthly, semi-annually, or annually. All of the participant's benefit accruals as of the last day of the first distribution calendar year will be included in the calculation of the amount of the annuity payments for payment intervals ending on or after the participant's required beginning date.

(C) ~~Additional accruals after first distribution calendar year.~~ Any additional benefits accruing to the participant in a calendar year after the first distribution calendar year will be distributed beginning with the first payment interval ending in the calendar year immediately following the calendar year in which such amount accrues.

(5) ~~[Beginning date.]~~ For purposes of this subsection (c), distributions are considered to begin on the participant's required beginning date. If annuity payments irrevocably commence to the participant (or to the participant's surviving spouse) before the participant's required beginning date (or, if to the participant's surviving spouse, before the date distributions are required to begin in accordance with subparagraph (2)(A) above), the date distributions are considered to begin is the date distributions actually commence.

(6) ~~Definitions.~~

(A) ~~Designated beneficiary.~~ The individual who is designated as the beneficiary under the plan and is the designated beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-4 of the Treasury regulations.

~~(B) — *Distribution calendar year.* A calendar year for which a minimum distribution is required. For distributions beginning before the participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the participant's required beginning date. For distributions beginning after the participant's death, the first distribution calendar year is the calendar year in which distributions are required to begin pursuant to paragraph (2) of this subsection (c).~~

~~(C) — *Life expectancy.* Life expectancy as computed by use of the Single Life Table in Section 1.401(a)(9)-9 of the Treasury regulations.~~

~~(d) — (1) — 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.~~

~~(2) — *Definitions.* The following definitions apply to this section:~~

~~(A) — *Eligible rollover distribution.* 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 of ten (10) years or more;~~

~~(ii) — Any distribution to the extent such distribution is required under Section 401(a)(9) of the Code;~~

~~(iii) — The portion of any distribution which is made upon hardship of the member; and~~

~~(iv) — The portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities), provided that a portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions which are not includible in gross income. However, such portion may be transferred only to an individual retirement account or annuity described in Section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in Section 401(a) or 403(a) of the Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.~~

~~(3) — *Eligible retirement plan.* An eligible retirement plan is an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, an annuity plan described in Section 403(a) of the Code, an annuity contract described in Section 403(b) of the Code, a qualified trust described in Section 401 (a) of the Code, an eligible plan under Section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this plan, or, with respect to distributions on or after January 1, 2008, a Roth IRA (subject to the limitations of Code Section 408A(c)(3)) that accepts the distributee's eligible rollover distribution.~~

~~(4) — *Distributee.* 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 Section 414(p) of the Code, are distributees with regard to the interest of the spouse or former spouse. Furthermore, effective January 1, 2007, a surviving designated beneficiary as defined in Section 401(a)(9)(E) of the Code who is not the surviving spouse and who elects a direct rollover to an individual retirement account described in Section 408(a) of~~

~~the Code or an individual retirement annuity described in Section 408(b) of the Code shall be considered a distributee.~~

- ~~(5) Direct rollover: A direct rollover is a payment by the plan to the eligible retirement plan specified by the distributee.~~
- ~~(e) [Maximum mandatory distribution.] Notwithstanding any other provision of this plan, the maximum amount of any mandatory distribution, as defined in Section 401(a)(31) of the Code, payable under the plan shall be one thousand dollars (\$1,000.00).~~
- ~~(f) Compensation limitations under 401(a)(17). In addition to other applicable limitations set forth in the plan, and notwithstanding any other provision of the plan to the contrary, the annual compensation of each participant taken into account under the plan shall not exceed the EGTRRA annual compensation limit for limitation years beginning after December 31, 2001. The EGTRRA annual compensation limit is two hundred thousand dollars (\$200,000.00), as adjusted by the commissioner for increases in the cost of living in accordance with Section 401(a)(17)(B) of the Code. The cost-of-living adjustment in effect for a calendar year applies to any period, not exceeding twelve (12) months, over which compensation is determined (determination period) beginning in such calendar year. If a determination period consists of fewer than twelve (12) months, the EGTRRA annual compensation limit will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is twelve (12).~~

~~Any reference in the plan to the limitation under Section 401 (a)(17) of the Code shall mean the EGTRRA annual compensation limit set forth in this provision.~~

- ~~(g) At no time prior to the satisfaction of all liabilities under the plan with respect to members and their spouses or beneficiaries, shall any part of the corpus or income of the fund be used for or diverted to any purpose other than for their exclusive benefit.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2014-8048, § 5, 2-17-14)~~

~~Sec. 2-163.37. Assignments prohibited.~~

~~The right of an individual to a pension, to the return of accumulated member contributions, the pension itself, any optional benefit, any other right accrued or accruing to any individual under the provisions of the retirement system, and any moneys belonging to the retirement system, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency law, or any other process of law whatsoever, and shall be unassignable, except as is otherwise specifically provided herein; except the recipient of any monthly benefit may authorize the board of trustees to withhold from the monthly benefit those funds necessary to pay for the benefits being received through the city, to pay the certified bargaining agent of the city, and to make any payments for child support or alimony. The board of trustees may, upon the written request of the retiree of the pension plan, authorize the plan administrator to withhold from the retirement payment those funds that are necessary to pay for premiums for accident, health, and long-term care insurance for the retiree and the retiree's spouse and dependents. The pension plan, and its board of trustees, shall not incur any liability for participation in this permissive program should its actions be taken in good faith. The city shall have the right to setoff for any claim arising from embezzlement by a fraud of a member, retirant, or beneficiary as provided in F.S. § 185.185.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2000-7798, § 1, 10-2-00; Ord. No. 2004-7884, § 3, 9-7-04; Ord. No. 2009-7983, § 3, 12-21-09)~~

~~Sec. 2-163.38. Subrogation.~~

- ~~(a) The retirement system has a right of subrogation against any third-party tortfeasor or insurance carriers representing such third-party tortfeasor, to the extent that the retirement system becomes~~

~~obligated to make any disability benefit payments to a member as a result of injuries caused by the third-party tortfeasor.~~

- ~~(b) A member shall execute a subrogation agreement on a form provided by the retirement system or such other documents which may be necessary to document the retirement system's subrogation rights. The member shall notify the retirement system of any claim or legal action asserted against any party or insurance carrier for such injuries and shall notify the retirement system of the name and address of such party and any insurance carrier. The member shall take no action inconsistent with the requirements of this section, nor settle any claim without obtaining the prior consent of the retirement system.~~
- ~~(c) The retirement system's subrogation rights shall not be subject to equitable distribution or to any reduction for costs or attorneys' fees incurred by the member in pursuit of his or her claim against a third-party tortfeasor or any insurance carrier. Further, the retirement system's subrogation rights shall not be subject to reduction regardless of whether the member recovers the full value of his or her claim against a third-party and/or any insurance carrier.~~
- ~~(d) In the event that the member fails to execute a subrogation agreement, or otherwise fails to comply with the terms of this section, then such shall be considered a breach of this retirement system and disability pension benefits may be denied and/or discontinued by the board of trustees upon a uniform and nondiscriminatory basis.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.39.—Correction of errors.~~

~~The retirement system shall correct errors in the records of the retirement system. The retirement system shall seek to recover any overpayments, and shall make up any underpayments, which have been made. The recovery of overpayments may be accomplished by reducing the amount of future payments so that the actuarial present value of actual payments to the recipient is equal to the actuarial present value of the payments to which the recipient was correctly entitled.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.40.—Liability.~~

~~Payments made by the retirement system to a retirant or beneficiary shall operate as a full discharge, release, and acquittance of the liability of the city and the retirement system and there shall be no obligation on the part of the city or the retirement system to assure that such payments are actually used and applied for the benefit of the retirant or beneficiary.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.41.—Qualified retirement system.~~

~~The city intends the retirement system to be a qualified pension plan under Section 401 of the Internal Revenue Code of 1954, as amended, or successor provisions of law and that the trust be an exempt organization in compliance with Section 501 of said Code. The board of trustees may adopt such additional provisions to the retirement system as are necessary to fulfill the intent of being a qualified pension plan.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.42.—Severability.~~

~~If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared severable.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00)~~

~~Sec. 2-163.43. Merger and termination.~~

~~(a) *Merger.* This retirement system shall not merge or consolidate with any other retirement system or pension plan, nor transfer any assets or liabilities to any other retirement system or pension plan, unless each member and beneficiary of the retirement system will receive a benefit immediately after such merger, consolidation, or transfer which is at least equal to the benefit the member or beneficiary was entitled to immediately before such merger, consolidation, or transfer.~~

~~(b) *Termination.* In the event of termination of the retirement system, the board of trustees shall follow the procedures contained in F.S. § 175.361, and the Internal Revenue Code.~~

~~(Ord. No. 2000-7782, § 1, 2-7-00; Ord. No. 2009-7983, § 4, 12-21-09)~~

City of

Jacksonville Beach

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MEMORANDUM

TO: Michael J. Staffopoulos, City Manager

FROM: Ann Meuse, Human Resources Director

SUBJECT: Ordinances number 2019-8126, 2019-8127 and 2019-8128 amending Chapter 2, Article V, Division 5 - General Employees' Retirement System, Division 6 – Police Officers' Retirement System and Division 7- Firefighters' Retirement System of the City of Jacksonville Beach Code of Ordinances.

DATE: November 14, 2019

ACTION REQUESTED

Adopt ordinances number 2019-8126, 2019-8127 and 2019-8128 amending Chapter 2, Article V, Division 5 - General Employees' Retirement System, Division 6 – Police Officers' Retirement System and Division 7- Firefighters' Retirement System of the City of Jacksonville Beach; Providing for Severability; Providing for the Repeal of Ordinances in Conflict Herewith; And Providing an Effective Date.

BACKGROUND

The General Employees', Police Officers' and Firefighters' Retirement Systems' ordinances have been amended multiple times over the years. Many of these amendments were made in a manner that did not follow a logical sequence, referred to sections of the ordinances that no longer existed, and contained conflicting provisions that made the ordinances difficult to understand and administer. The Board of Trustees for the City's pension plans initiated a project to restate the City's pension ordinances to resolve these issues. Attached are the restated ordinances for the General Employees', Police Officers' and Firefighters' Retirement Systems' along with summaries of the changes made.

The ordinances have been completely re-written in order to make them easier to read, understand and to administer. Definitions and clarification language has been added, outdated provisions and extraneous language has been removed and the ordinances have been re-sequenced to follow a logical order. None of the changes made have any financial impact on the participants or the City or



Memo
November 14, 2109
Page 2

change the way in which benefits are determined, administrated and paid.

The Firefighters' Retirement System ordinance has also been amended to reflect the City's Interlocal Agreement with the City of Jacksonville to take over fire services on November 23, 2019.

As a result of the Interlocal Agreement, the Firefighters' Retirement System will be closed to new hires and active members will be allowed to either remain active members in the plan or join the City of Jacksonville's Defined Contribution Plan. Attached is a letter from the plan's actuary describing the financial effect of closing the plan and other provisions in the Interlocal Agreement.

RECOMMENDATION

Adopt ordinances number 2019-8126, 2019-8127 and 2019-8128 amending Chapter 2, Article V, Division 5 - General Employees' Retirement System, Division 6 – Police Officers' Retirement System and Division 7- Firefighters' Retirement System of the City of Jacksonville Beach.



November 8, 2019

CONFIDENTIAL

Mr. Duston Scott
Pension Administrator
City of Jacksonville Beach
11 North Third Street
Jacksonville Beach, Florida 32250

Re: Actuarial Impact Statement – Proposed Ordinance for the Firefighters' Retirement System

Dear Duston:

Enclosed is the Actuarial Impact Statement pertaining to the proposed ordinance affecting current and future members of the Firefighters' Retirement System.

We welcome your questions and comments.

Sincerely,

A handwritten signature in black ink that reads "Brad Lee Armstrong". The signature is stylized and includes a long horizontal line extending to the right.

Brad Lee Armstrong, ASA, EA, FCA, MAAA

BLA:bd
Enclosure

City of Jacksonville Beach Firefighters' Retirement System

Actuarial Impact Statement

November 8, 2019

Description of Amendments

The restatement of the Firefighters' Retirement System closes the plan to new hires and allows active members to either remain active members in the plan, or to join the City of Jacksonville's Defined Contribution Plan. Those who join the Defined Contribution Plan may either become inactive members of the Firefighters' Retirement System if they are vested or withdraw from the Firefighters' Retirement System and receive a refund of their accumulated contributions.

The interlocal agreement also requires that the City of Jacksonville make contributions toward the Firefighters' Retirement System, and that the City would use an assumed rate of interest of 7.00% to determine these contributions.

Funding Implications of the Amendments

An actuarial cost estimate for the amendments is attached.

Certification of Administrator

The actuary has been furnished with a description of the amendments.

I believe the amendment to be in compliance with Part VII, Chapter 112, Florida Statutes and Section 14, Article X of the Constitution of the State of Florida.

Duston G. Scott, Pension Administrator
City of Jacksonville Beach
Firefighters' Retirement System

City of Jacksonville Beach Firefighters' Retirement System

Actuarial Cost Estimate

November 8, 2019

Description of Proposed Amendments

The restatement of the Firefighters' Retirement System closes the plan to new hires and allows active members to either remain active members in the plan, or to join the City of Jacksonville's Defined Contribution Plan. Those who join the Defined Contribution Plan may either become inactive members of the Firefighters' Retirement System if they are vested or withdraw from the Firefighters' Retirement System and receive a refund of their accumulated contributions.

The interlocal agreement also requires that the City of Jacksonville make contributions toward the Firefighters' Retirement System, and that the City would use an assumed rate of interest of 7.00% to determine these contributions.

Data and Actuarial Assumptions

This report contains the results of an actuarial valuation of a proposed change in assumptions and funding policy for the City of Jacksonville Beach Firefighters' Retirement System. In particular, the assumed rate of return was lowered from 7.75% to 7.00% and the unfunded accrued liability was amortized over a level dollar amortization period of 10 years.

It was assumed for the purpose of this report that no members would change their current status in the plan as a result of the changes to the Retirement System.

Actuarial assumptions, methods, and valuation data were consistent with those used in the regular actuarial valuation of the System on the valuation date, unless otherwise noted. Actuarial assumptions are adopted by the Board of Trustees.

Actuarial Disclosures

This report was prepared at the request of the Pension Administrator and is intended for use by the City of Jacksonville Beach Firefighters' Retirement System and those designated or approved by the City. This report may be provided to other parties only in its entirety and only with the permission of the City.

This report is intended to describe the financial effect of the proposed plan changes on the Retirement System. Except as otherwise noted, potential effects on other benefit plans were not considered. No statement in this report is intended to be interpreted as a recommendation in favor of the changes, or in opposition to them. This report should not be relied on for any purpose other than the purpose described above. GRS is not responsible for unauthorized use of this report.

The date of the valuation was October 1, 2018. This means that the results of the supplemental valuation indicate what the October 1, 2018 valuation would have shown if the proposed benefit changes had been in effect on that date. Supplemental valuations do not predict the result of future actuarial valuations. Rather, supplemental valuations give an indication of the cost of the benefit change only without comment on the complete end result of future valuations.

City of Jacksonville Beach Firefighters' Retirement System

Actuarial Cost Estimate

November 8, 2019

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We did not perform an analysis of the potential range of such future measurements under the scope of this assignment.

If you have reason to believe that the assumptions that were used are unreasonable, that the plan provisions are incorrectly described, that important plan provisions relevant to this proposal are not described, or that conditions have changed since the calculations were made, you should contact the author of the report prior to relying on information in the report.

Brad Lee Armstrong is a Member of the American Academy of Actuaries (MAAA) and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. We certify that, to the best of our knowledge, this report is complete and accurate and has been prepared in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the Code of Professional Conduct and applicable Actuarial Standards of Practice as promulgated by the Actuarial Standards Board.

Gabriel, Roeder, Smith & Company will be pleased to review this valuation and report with the Board of Trustees and to answer any questions pertaining to the valuation.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Brad Lee Armstrong, ASA, EA, MAAA, FCA [17-5614]

City of Jacksonville Beach Firefighters' Retirement System

Actuarial Cost Estimate

November 8, 2019

Demographic Information

| | <u>Count</u> | <u>Payroll</u> | <u>Avg. Pay</u> | <u>Avg. Age</u> | <u>Avg. Service</u> |
|------------------|--------------|------------------------|-----------------|-----------------|---------------------|
| Active Members | 30 | \$2,153,226 | \$71,774 | 41.6 | 13.8 |
| | <u>Count</u> | <u>Annual Benefits</u> | | | |
| Retired Members | 24 | \$772,485 | | | |
| Deferred Members | 0 | \$0 | | | |

City of Jacksonville Beach Firefighters' Retirement System

Actuarial Cost Estimate

November 8, 2019

Actuarial Statement

Change in Contribution due to Changes in Assumed Rate of Interest and Asset Valuation Method

| | 7.75% | | 7.00% | |
|---------------------------------------|----------------------------|---|----------------------------|-------------|
| | Interest Rate Using AVA | % | Interest Rate Using MVA | Change |
| Total Normal Cost | 15.87 | % | 19.01 | 3.14 % |
| Unfunded Actuarial Accrued Liability* | 20.48 | | 23.73 | 3.25 |
| FS 112.64 (5) Compliance # | 1.58 | | 2.12 | 0.54 |
| Administrative Expenses | 3.52 | | 3.52 | 0.00 |
| Total | 41.45 | | 48.38 | 6.93 |
| Member Portion | 7.95 | | 7.95 | 0.00 |
| Est. Chap. 175 Portion | 6.63 | | 6.63 | 0.00 |
| Additional Premium Tax Revenue | 0.00 | | 0.00 | 0.00 |
| City Portion | 26.87 | | 33.80 | 6.93 |
| Illustrative City Portion | \$ 605,793 | | \$ 760,642 | \$ 154,849 |

* Changes in the Unfunded Actuarial Accrued Liability (UAAL) were amortized as a layered, level percent-of-payroll over 25 years.

This amount is temporary. It cannot be relied upon to be consistent or even comparable from one year to the next.

Changes in Contribution due to Changes in Amortization Policy

| | 25-Year Layered Schedule, Level % of Payroll | | 10-Year Period Level Dollar | | Change |
|---|--|----------|--------------------------------|----------|---------------|
| | | % | | % | |
| Total Normal Cost | 19.01 | % | 19.01 | % | 0.00 % |
| Administrative Expenses | 3.52 | | 3.52 | | 0.00 |
| Member Portion | 7.95 | | 7.95 | | 0.00 |
| Employer Normal Cost and Administrative Expenses | 14.58 | % | 14.58 | % | 0.00 % |
| | \$ 325,786 | | \$ 325,786 | | \$ - |
| Estimated Chapter 175 Portion | 6.63 | % | 6.63 | % | 0.00 % |
| | \$ 142,756 | | \$ 142,756 | | \$ - |
| Unfunded Actuarial Accrued Liability (UAAL)@ | 23.73 | % | 33.11 | % | 9.38 % |
| Illustrative City of Jacksonville Beach UAAL Portion | \$ 577,612 | | \$ 713,030 | | \$ 135,418 |

@ The Actuarial Value of Assets was set equal to the Market Value of Assets as of October 1, 2018.

City of Jacksonville Beach Firefighters' Retirement System

Actuarial Cost Estimate

November 8, 2019

Actuarial Present Values

| | 7.75% | 7.00% | Change |
|--------------------------------------|----------------------|----------------------|---------------------|
| | Interest Rate | Interest Rate | Change |
| Actuarial Present Value for: | | | |
| Retired members & beneficiaries | \$ 7,629,857 | \$ 8,114,510 | \$ 484,653 |
| Vested terminated members | - | - | - |
| DROP & extra benefit reserve | 27,608 | 27,608 | - |
| Active Member | | | |
| Service pensions | 9,276,066 | 10,637,287 | 1,361,221 |
| Vested terminated pension | 1,109,941 | 1,324,946 | 215,005 |
| Disability pension | 853,897 | 959,313 | 105,416 |
| Survivor pension (pre-retirement) | 260,734 | 299,568 | 38,834 |
| Termination refunds | 37,583 | 38,283 | 700 |
| Total - Active Member | \$ 11,538,221 | \$ 13,259,397 | \$ 1,721,176 |
| Total APV of Prospective Benefits | \$ 19,195,686 | \$ 21,401,515 | \$ 2,205,829 |
| Actuarial Accrued Liability | 16,887,961 | 18,525,530 | 1,637,569 |
| Actuarial Value of Assets * | 13,027,802 | 13,344,201 | 316,399 |
| Unfunded Actuarial Accrued Liability | 3,860,159 | 5,181,329 | 1,321,170 |
| APV Member Future Salary | 14,999,891 | 15,601,798 | 601,907 |
| APV Member Future Contributions | 1,192,491 | 1,240,343 | 47,852 |

* 4-year smoothed funding value as of the October 1, 2018 actuarial valuation. Market value of assets used for the 7.00% interest rate scenario.

Introduced By: _____
1st Reading: _____
2nd Reading: _____

ORDINANCE NO. 2019-8128

AN ORDINANCE OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AMENDING AND RESTATING IN ITS ENTIRETY CHAPTER 2, ARTICLE V, DIVISION 7, FIREFIGHTERS' RETIREMENT SYSTEM, OF THE CITY OF JACKSONVILLE BEACH CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Ordinance No. 2000-7783 restated the Firefighters' Retirement System; and

WHEREAS, since its original adoption, the Retirement System has been amended by several subsequent ordinances; and

WHEREAS, the trustees of the City of Jacksonville Beach Firefighters' Retirement System have requested and approved such restatement as being in the best interests of the participants and beneficiaries as well as improving the administration of the plan, and

WHEREAS, the City Council desires to restate the provisions of the Retirement System in order to facilitate the administration thereof by the Board of Trustees; and

WHEREAS, the City Council has received, reviewed and considered an actuarial impact statement describing the actual impact of the amendments provided for herein

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE BEACH, FLORIDA:

SECTION 1. That Chapter 2, Administration, Article V, Employee Benefits, Division 7, Firefighters' Retirement System, of the Code of Ordinances of the City of

Jacksonville Beach, Florida, restated by Ordinance No. 2000-7783, and subsequently amended by Ordinance No. 2000-7799, Ordinance No. 2000-7802, Ordinance No. 2001-7812, Ordinance No. 2002-7835, Ordinance No. 2002-7844, Ordinance No. 2004-7885, Ordinance No. 2004-7887, Ordinance No. 2006-7922, Ordinance No. 2007-7942, Ordinance No. 2007-7943, Ordinance No. 2009-7974, Ordinance No. 2009-7982, Ordinance No. 2009-7985, Ordinance No. 2012-8020, Ordinance No. 2012-8022, Ordinance No. 2013-8038, Ordinance No. 2014-8046, Ordinance No. 2014-8049, Ordinance No. 2014-8057 is hereby amended and restated in its entirety as set forth in Attachment A.

SECTION 2. That all ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 3. That this Ordinance shall become effective immediately upon adoption in accordance with the Charter of the City of Jacksonville Beach, except as otherwise specified above.

SECTION 4. That this Ordinance was adopted on the second reading at a regular meeting of the City Council on the 18th day of November, 2019.

William C. Latham, Mayor

Laurie Scott, City Clerk

ATTACHMENT A
Ordinance No. 2019-8128

Division 7. – FIREFIGHTERS' RETIREMENT SYSTEM

Sec. 2-164.1. - Name, establishment; effective date.

The City of Jacksonville Beach Firefighters' Retirement System established effective November 1, 1951, is continued for the purpose of providing retirement income to qualifying employees and former employees, and survivor income to their qualifying beneficiaries. The effective date of the Retirement System is November 1, 1951.

Sec. 2-164.1.A. – Interlocal Agreement with City of Jacksonville; member election; System Closed to new members.

(a) The City of Jacksonville Beach entered into an Interlocal Agreement with the City of Jacksonville, effective November 23, 2019. All City of Jacksonville Beach firefighters shall become employees of the City of Jacksonville on November 23, 2019.

(b) All City of Jacksonville Beach firefighters who are members of this Retirement System on November 23, 2019 shall be given an opportunity to individually elect to continue participating in this Retirement System, or join the City of Jacksonville defined contribution retirement plan, as follows:

1. Those firefighters who elect to continue participating in this Retirement System shall continue to participate in, make legally required contributions to, and accrue service and benefits under this Retirement System for as long as they are employed as certified firefighters by the City of Jacksonville. Firefighters who elect to continue participating in this Retirement System shall also continue to have Social Security coverage and make legally required Social Security contributions for as long as they are employed as certified firefighters by the City of Jacksonville and members of this Retirement System.
2. Those firefighters who elect to join the City of Jacksonville defined contribution retirement plan shall receive a refund of their accumulated member contributions (with interest) from this Retirement System, or may roll over such contributions and interest to an IRA or other qualified plan in accordance with federal law. Notwithstanding the preceding sentence, Jacksonville Beach Firefighters with ten (10) or more years of credited service in this Retirement System on November 23, 2019 who elect to join the City of Jacksonville defined contribution retirement plan may keep their accumulated member contributions in this Retirement System, and shall be eligible to receive a deferred pension benefit, based on their credited service and average final compensation on the day before November 23, 2019, payable upon attaining the age and service requirements for normal retirement under this Retirement System and separation from employment by the City of Jacksonville. Firefighters who elect to join the City of Jacksonville defined contribution retirement plan shall not be eligible for social security coverage.

ATTACHMENT A
Ordinance No. 2019-8128

(e) This Retirement System shall be closed to new members on November 23, 2019.

Sec. 2-164.2. - Definitions.

As used in this division:

Accumulated Member Contributions means the sum of all amounts credited to a Member's individual account in the reserve for Member contributions, including the interest applied thereto in accordance with Section 2-164.34.

Actuarially Equivalent means, for a specified date of reference, the equivalence of the present values of different forms of payment of a benefit, using such actuarial assumptions as shall from time to time be recommended by the Retirement System's actuary and adopted by the board of trustees.

Beneficiary means an individual who is being paid, or who may become eligible to be paid, a Pension on account of the death of a Member.

City means the City of Jacksonville Beach, Florida. City also means the City of Jacksonville, Florida, for the purpose of identifying the employer of members of this Retirement System on and after November 23, 2019.

Compensation means base pay, incentive pay, and longevity pay, provided:

- (1) For Service prior to July 21, 2014, Compensation shall also include overtime pay; shift differentials; pay for periods of absence from work by reason of vacation, holiday and sickness; and deferred compensation amounts under deferred compensation programs recognized by the board of trustees;
- (3) Compensation shall not include any remuneration or reimbursement not specifically included above, such as, but not limited to, allowances for clothing, equipment, cleaning, and travel; reimbursement of expenses; bonuses; termination of pay; severance pay; payments in consideration of unused vacation or sick leave; and the value of fringe benefits.
- (4) A Member's annual Compensation in excess of the limitations set forth in Section 401(a)(17) of the Internal Revenue Code shall be disregarded. However, for those Members who commenced participation in the Retirement System prior to the first Plan Year beginning after December 31, 1995, the limitation on Compensation shall not be less than the amount that was allowed to be taken into account under the Retirement System as in effect on July 1, 1993.

Final Average Compensation means one-fifth of the aggregate amount of a Member's Compensation during the five (5) years of the Member's last ten (10) years of credited service in which the aggregate amount of Compensation is greatest. For this purpose, a year of credited service shall mean each consecutive twelve-month period counting

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backward from the Member's last day of employment. If the Member has less than five (5) years of credited service, "Final Average Compensation" means the aggregate amount of the Member's Compensation divided by the Member's credited service.

Firefighter means any person employed solely by the City, who is certified as a firefighter as a condition of employment in accordance with the provisions of Sections 175.032(11)(a) and 633.408, Florida Statutes and whose duty it is to extinguish fires, to protect life, or to protect property.

Member means an individual who is rendering Service to the City; an individual who has separated from Service to the City, other than by death or retirement, and who has Accumulated Member Contributions in the Retirement System; a Retiree.

Pension means the death and retirement benefits provided herein. Payment may be for a temporary period or throughout the future life of a Retiree or Beneficiary.

Plan Year means the 12 month period from October 1 through September 30.

Retiree means an individual who is being paid a Pension on account of the individual's membership in the Retirement System.

Retirement System means the City of Jacksonville Beach Firefighters' Retirement System.

Service means personal service rendered to the City in a position included in Section 2-164.3(a), and qualifying military service pursuant to section 2-164.5. For firefighters who elect to continue participating in this Retirement System in accordance with section 2-164.1.A, Service shall include personal service in a position of full-time firefighter rendered to the City of Jacksonville on and after November 23, 2019.

Vested Member means a Member who: has ten (10) or more years of credited service; or had at least five (5) years of credited service on June 23, 2014; or has reached normal retirement age as defined in Section 2-164.9. For the purposes of determining a Member's vested status and benefit eligibility (but not the amount of a Member's benefit) the Member shall receive credited service for all years with respect to which the member has earned credited service in any other retirement plan of the City.

Sec. 2-164.3. – Membership of Firefighters' Retirement System.

- (a) An individual who is employed by the City in a position of full-time Firefighter shall be a Member of the Retirement System, unless employed in an excluded position described in subsection (b) of this section.
- (b) Excluded positions are:
 - (1) Reserve Firefighters;
 - (2) Firefighters employed temporarily during an emergency.
 - (3) Firefighters who elect to participate in the City of Jacksonville defined contribution retirement plan in accordance with section 2-164.1.A, other than those firefighters with ten (10) or more years of credited service in this Retirement System on

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November 23, 2019 who elect to join the City of Jacksonville defined contribution retirement plan and keep their accumulated member contributions in this Retirement System.

- (c) An individual shall continue to be a Member until the earlier of the following: the date upon which all Accumulated Member Contributions have been refunded to the Member following termination of Service in accordance with Sections 2-164.1.A or 2-164.7; the date upon which the entirety of the Member's accrued benefit has been paid; the date of the Member's death.

Sec. 2-164.4- - Credited service.

- (a) Service rendered by the Member shall be credited to the Member's individual credited service account in accordance with rules the board of trustees shall from time to time prescribe. Service shall be credited to the nearest day and in no case shall more than one (1) year of credited service be credited on account of all Service rendered by a Member in any one (1) Plan Year.
- (b) Except as provided in Subsection (c) below, credited service shall not include any year (and/or fraction thereof) of Service with regard to which a Member has received a refund of his Accumulated Member Contributions pursuant to Section 2-164.7.
- (c) A former Member who has received a refund of his or her Accumulated Member Contributions as provided in Subsection 2-164.7, and who subsequently recommences Service **with the City before November 23, 2019**, may restore his or her previous credited service for which he or she received a refund, if the effective date of recommencement of Service is within five (5) years of the effective date of the termination of Service. Credited service shall be restored by paying to the Retirement System, within ninety (90) days following the effective date of recommencement of Service, the total amount of the refund of Accumulated Member Contributions that the Member received, plus interest compounded monthly from the date of the refund to the date of repayment at the Retirement System's assumed rate(s) of return in effect for the period to which the interest applies, as calculated by the Retirement System's actuary. Notwithstanding any other provision of this section, a Member who becomes an employee of the City of Jacksonville as provided in section 2-164.1.A and subsequently separates from employment as a City of Jacksonville firefighter shall not thereafter be eligible to participate in this Retirement System.

Sec. 2-164.5. - Intervening military service.

A Member whose Service is terminated for the purpose of entering any armed service of the United States shall be entitled to credited service for periods of active duty, without payment of employee contributions for such period, subject to the following conditions:

- (1) The individual becomes a Member within the time periods provided in the Uniformed Service Employment and Reemployment Rights Act (USERRA) and F.S. § 175.032.

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- (2) The Member pays the Retirement System the total amount of any Accumulated Member Contributions withdrawn at the time of, or subsequent to, the termination of Service to enter armed service, in accordance with the provisions of USERRA.
- (3) No more than five (5) years of credited service shall be granted a Member under the provisions of this section. Credited service shall not be granted for periods of armed service which are or could be used for obtaining or increasing a benefit from another retirement system.

Sec. 2-164.6. - Benefit group Firefighter.

- (a) The benefit group "Firefighter" is designated for the purpose of determining benefit conditions, benefit amounts, and Member contribution rates applicable to Members of the Retirement System.
- (b) Except as provided in Section 2-164.8, benefit eligibility conditions shall be those applicable to the Member at the time of death or retirement, whichever is earlier.
- (c) Pension amounts shall be separately determined for each retirement system for which a Member has credited service, and, except as provided in Section 2-164.8 (or its equivalent in any other retirement system), shall be calculated using Retirement System provisions in effect at the time of retirement or death, whichever is earlier.

Sec. 2-164.7 Refund of Accumulated Member Contributions.

- (a) A non-Vested Member who ceases Service for the City for any reason except retirement or death, shall, upon written request of the Member, receive a refund of his or her Accumulated Member Contributions. The Member's credited service in the plan shall be nullified as of the end of the five (5) year period beginning on the effective date of the termination of Service, or the date upon which the member receives a refund of his or her contributions, whichever is earlier.
- (b) If an individual dies and no Pension becomes or will become payable by the Retirement System on account of the death, the deceased individual's Accumulated Member Contributions shall be paid to such individual or individuals as the deceased individual shall have named by written designation duly executed and filed with the Retirement System. If there is no such named individual surviving the deceased individual, the Accumulated Member Contributions shall be paid to the deceased individual's estate.

Sec. 2-164.8. - Vested termination of membership.

The rights of a Vested Member whose Service terminated prior to November 18, 2019, shall be determined in accordance with the plan provisions in effect on the date of the termination of Service.

A Vested Member whose Service is terminated on or after November 18, 2019 and prior to the normal retirement age in effect on the date of the termination of service, shall become eligible for deferred vested benefits upon attainment of the early or normal

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retirement age in effect on the date of the termination of Service, and any in case upon attainment of age 50 (in which case the benefit shall be actuarially reduced). Deferred vested benefits shall be calculated and payable in accordance with the provisions for early or normal retirement, whichever applies, in effect on the date of the termination of Service, including Sections 2-164.11 and 2-164.18 relating respectively to the form and to the commencement of benefit payments. In the event that any such Vested Member shall die from any cause before the Member receives a deferred benefit in accordance with this Section and before satisfaction of the requirements for normal retirement under 2-164.9, then a pre-retirement death pension shall be payable to the deceased Vested Member's surviving Beneficiary(ies) as provided in Section 164.12.

Sec. 2-164.9. – Early and Normal Retirement conditions.

- (a) An individual may retire upon satisfaction of each of the following requirements:
 - (1) A written application for retirement, in the form established by the board of trustees, has been filed with the Retirement System.
 - (2) Service is terminated prior to the date of retirement.
 - (3) The individual reaches his/her early or normal retirement age.
- (b) Normal retirement age means:
 - (1) For any Member retiring on or after July 21, 2014, who on said date had ten (10) or more years of credited service or had attained the age and/or service requirements in Subparagraph (A), (B), or (C) below, the date upon which the Member attains or attained-
 - (A) Age fifty-five (55) or older with five (5) or more years of credited service; or
 - (B) Age fifty-two (52) or older with twenty-five or more years of credited service; or
 - (C) Thirty (30) or more years of credited service without regard to age.
 - (2) For any Member retiring on or after July 21, 2014, who on said date was a Vested Member, had fewer than ten (10) years of credited service, and had not attained the age and Service requirements under Paragraph (1)(A), (1)(B), or (1)(C) above, the date upon which the Member attains-
 - (A) Age sixty-five (65) or older with five (5) or more years of credited service;
 - (B) Age fifty-five (55) or older with ten (10) or more years of credited service;
 - (C) Age fifty-two (52) or older with twenty-five or more years of credited service;
 - (D) Thirty (30) or more years of credited service without regard to age.

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- (3) For all other Members retiring on or after July 21, 2014, the date upon which the Member attains-
- (A) Age fifty-five (55) or older with ten (10) or more years of credited service;
 - (B) Age fifty-two (52) or older with twenty-five or more years of credited service;
 - (C) Thirty (30) or more years of credited service without regard to age.
- (c) Early retirement age means the date upon which the Member attains age fifty (50) with ten (10) years of credited service, or completes 20 years of credited service regardless of age, provided that only Members who met said age and/or credited service requirements on or before July 21, 2014 shall be eligible for early retirement.
- (d) The amount of a Member's retirement benefits under this Section shall be determined in accordance with Section 2-164.10. Benefits shall be payable in a form set forth in Section 2-164.11 and shall commence as set forth in Section 2-164.18.
- (e) Notwithstanding any other provision hereunder, a Member's accrued benefit under the plan shall become non-forfeitable upon his/her normal retirement age.

Sec. 2-164.10-. - Amount of a Pension.

- (a) (1) The Accumulated Member Contribution Guarantee under Section 2-164.19 shall apply to all benefits provided under this Section.
- (2) The amount of Pension under optional form of payment I pursuant to section 2-164.11 shall be equal to the sum of separate amounts determined in accordance with the benefit formula applicable to each retirement system for which the retiring individual has credited service in force.
- (3) The amount of Pension attributable to credited service under a particular retirement system shall be equal to a fraction of the amount of Pension determined as if the individual's total credited services were under the retirement system. The fraction shall be the individual's credited service under the retirement system over the individual's total credited service.
- (b) The benefit formula is:
- (1) For Normal Retirement:
- a. For retirements with an effective date prior to October 1, 1990, two and one-half (2 1/2) percent of Final Average Compensation multiplied by credited service, to a maximum of seventy-five (75) percent of Final Average Compensation.
 - b. For retirements with an effective date after September 30, 1990 (except as provided in Subparagraphs c and d below), three (3) percent of Final Average Compensation multiplied by credited service, to a maximum of thirty (30) years, and two (2) percent of Final Average Compensation multiplied by all years of credited service in excess of 30, subject to the limitations of F.S. §112.65.

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- c. For retirements on or after July 21, 2014 with regard to Members who were not eligible for normal retirement on said date, three (3) percent of Final Average Compensation multiplied by credited service, for all years of credited service earned on and after July 21, 2014, subject to the maximum benefit provided in Subparagraph d below. Such individuals shall retain their accrued benefits based on credited service earned prior to July 21, 2014.
- d. For retirements on or after July 21, 2014, the maximum benefit shall be ninety (90) percent of Final Average Compensation or ninety thousand dollars (\$90,000.00) annually, whichever is less; provided, any Member who has an accrued benefit percentage in excess of ninety (90) percent or an annual benefit of more than ninety thousand dollars (\$90,000.00) on July 21, 2014 shall retain that accrued benefit, but shall not accrue any additional benefit after that date.
- e. A minimum monthly benefit amount shall apply to Retirees who have been retired for thirty (30) or more years or who have accumulated ten (10) or more years of credited service, as periodically established by the City. Such monthly benefit shall be reduced by the applicable survivor benefit as elected by the Retiree pursuant to section 2-164.11. The City shall make deposits into the Firefighters' Retirement System equal to the full annual cost of such increase in benefit payments to achieve said minimum monthly benefit.

(2) For Early Retirement:

A Member retiring on or after his or her early retirement age but before the Member's normal retirement age shall receive the monthly benefit level provided in Paragraph (1) above relating to normal retirement, reduced to take into account the Member's younger age and the earlier commencement of income payments. Such reduction shall not exceed (3) percent per year for the years and fractional parts of years that the early retirement date precedes the normal retirement date. The early retirement benefit shall commence in accordance with Section 2-164.18 and no sooner than the Member's early retirement age. Benefits shall be payable in a form set forth in Section 2-164.11.

(c) Cost of living adjustment. There shall be a cost of living adjustment (COLA) to the monthly benefit of each member employed on July 21, 2014 and who was employed by the city on the day prior to retirement from the city and is receiving benefits under this plan as follows:

(1) Effective October 1, 2009, the monthly benefit of each individual who retired prior to January 1, 2009, shall be increased by two (2) percent as a one-time benefit adjustment.

(2) The monthly benefit of all individuals who retire on or after January 1, 2009, shall be increased by two (2) percent on the second anniversary date of their retirement and each anniversary date thereafter. This annual benefit increase shall

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also be paid to annuitants and beneficiaries of deceased firefighters or deceased retired firefighters, based on the date of the deceased firefighter's or deceased retired firefighter's retirement.

(3) Except as provided herein, for all individuals who are employed on July 21, 2014 and who retire on or after that date, the monthly benefit based on credited service earned prior to July 21, 2014, shall be increased by two (2) percent on the second anniversary date of their retirement and each anniversary date thereafter. The monthly benefit based on credited service earned on or after July 21, 2014, shall be increased by one (1) percent on the second anniversary date of their retirement and each anniversary date thereafter. The provisions of this paragraph (3) shall not apply to members who, as of July 21, 2014, had attained age fifty-two (52) with twenty-five (25) years of credited service, age fifty-five (55) with five (5) years of credited service, or thirty (30) years of credited service regardless of age.

(4) Members hired on or after July 21, 2014, shall not be eligible for a cost of living adjustment.

Sec. 2-164.11. - Forms of payment of a Pension.

A Member may elect to have Pension payments made under any one (1) of the following forms of payment and name a survivor Beneficiary. The election and naming of a survivor Beneficiary shall be in writing and filed with the Retirement System prior to the date the first Pension payment is made. An election of form of payment may not be changed on or after the date the first Pension payment is made. A named survivor Beneficiary may be changed on or after the date the first Pension payment is made up to two (2) times as provided in § 175.333, Florida Statutes, without the approval of the board of trustees or the current survivor beneficiary. The Member need not provide proof of the good health of the survivor Beneficiary being removed, and the joint annuitant or Beneficiary being removed need not be living. After any such change in joint survivor or Beneficiary, the Member's Pension benefit will be recalculated accordingly by the actuary and the retirement income payable to the Member shall be based on the recalculation. If the Member chooses not to provide proof of good health of the survivor Beneficiary being removed, the actuarial calculation shall assume that the Retiree and new survivor Beneficiary are five (5) years older than their actual age. A named survivor Beneficiary may be more than one (1) person if Form of Payment I is elected. Payment shall be made under Form of Payment I if there is not a timely election of form of payment. The amount of Pension under Forms of Payment II, III and IV, shall be Actuarially Equivalent, computed as of the date of retirement (and, if applicable, as of the effective date of any change of Beneficiary as permitted above), to the amount of Pension under Form of Payment I.

(1) *Form of Payment I (Life with Period Certain Guarantee).* Under Form of Payment I, the Retiree is paid a Pension for life. Upon the death of the Retiree during the guaranteed period, the named survivor Beneficiary is paid the full amount of the

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Form of Payment I Pension for the remainder of the guaranteed period. The guaranteed period is one hundred twenty (120) months. If both the Retiree and the named survivor Beneficiary die during the guaranteed period, the actuarial present value of the remaining guaranteed Pension payments shall be paid in lump-sum to the estate of the one who survived the other.

- (2) *Form of Payment II (Life with Full Continuation to Survivor Beneficiary).* Under Form of Payment II, the Retiree is paid a reduced Pension until the Retiree dies. Upon the death of the Retiree during the lifetime of the named survivor Beneficiary, the named survivor Beneficiary is paid the full amount of the reduced Form of Payment II Pension over the named survivor Beneficiary's remaining life.
- (3) *Form of Payment III (Life with Reduced Continuation to Survivor Beneficiary).* Under Form of Payment III, the Retiree is paid a reduced Pension until the Retiree dies. Upon the death of the Retiree during the lifetime of the named survivor Beneficiary, the named survivor Beneficiary is paid one-half ($\frac{1}{2}$), two-thirds ($\frac{2}{3}$) or three-fourths ($\frac{3}{4}$) of the amount of the reduced Form of Payment III Pension over the named survivor Beneficiary's remaining life.
- (4) *Form of Payment IV (Straight Life or Lifetime Annuity).* A retirement income of larger monthly amount, payable to the Retiree for his or her lifetime only.
- (5) **POP-UP Protection for Forms of Payment II and III.** If a Member who retired on or after October 1, 2009 and who elected Form of Payment II or III is predeceased by his or her designated Beneficiary after benefit payments have commenced, then the Retiree's benefit shall be recalculated and automatically revert to the Form of Payment I as of the date of death of the named survivor Beneficiary. Said "pop-up" protection shall be included in determining actuarial equivalence with the Form of Payment I.
- (6) **Back-DROP.** Effective July 21, 2014, and subject to the provisions of this section, eligible Members may elect to participate in the Back-DROP in accordance with this Paragraph (6).
 - a. *Eligibility of Member to participate in the Back-DROP.* A Member who was employed and not participating in DROP on July 21, 2014, and who continues employment beyond the normal retirement age, and any Member who reaches normal retirement eligibility on or after July 21, 2014, and continues employment beyond the normal retirement age, is eligible to elect the Back-DROP. The Member shall advise the City and the Retirement System in writing of their Back-DROP election prior to separation from employment. A Member may elect the Back-DROP only once.
 - b. *Back-DROP date.* A Member's Back-DROP date shall be a date selected by the Member that is on or after the Member's normal retirement age but no more than thirty-six (36) months prior to their separation date.
 - c. *Maximum Back-DROP Period.* An eligible Member may elect the Back-DROP for a period equal to the number of months the Member has been

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employed beyond the normal retirement age, up to a maximum period of thirty-six (36) months.

- d. *Benefits payable under the Back-DROP.* A Member who elects the Back-DROP shall be entitled to a monthly Pension determined as of the Member's Back-DROP date, plus a lump sum payment equal to the Pension benefits the Member would have received had he/she retired on the Back-DROP date, with interest at the annual rate of three (3) percent compounded monthly. The Member's monthly benefit will be actuarially adjusted to reflect the lump sum payment. The lump sum Back-DROP benefit, less applicable withholding taxes, shall be distributed to the Member within sixty (60) days following separation from employment. Alternatively, a Member may elect to rollover some or all of the lump sum Back-DROP benefit into an eligible retirement plan in accordance with Sec. 2-164.36(d) hereof.
- e. *Forfeiture of retirement benefits.* Nothing in this subsection shall be construed to remove Back-DROP participants from the scope of Section 8(d), Art. II of the State Constitution, and F.S. § 112.3173. Back-DROP participants who commit a specified offense while employed will be subject to forfeiture of all retirement benefits, including Back-DROP benefits, pursuant to those provisions of law.
- f. *Administration of program.* The board of trustees shall make such rules as are necessary for the effective and efficient administration of this subsection. The Retirement System shall not be required to advise Members of the federal tax consequences of an election related to the Back-DROP, but may advise Members to seek independent advice.

Sec. 2-164.12. Pre-Retirement Death Pension.

- (a) In the event of the death of a Vested Member prior to retirement, a pre-retirement death pension shall be paid, as provided below, to the surviving Beneficiary(ies) of the Vested Member, which Pension shall be equal to the Vested Member's accrued benefit on that date, and shall be subject to the Accumulated Member Contributions Guarantee under Section 2-164.19. Benefits shall commence as set forth in Section 2-164.18.
- (b) Except as otherwise provided in Subsection (e) below, the pre-retirement death pension shall be paid to:
 - (1) the surviving spouse of the deceased Vested Member for life; or, if none,
 - (2) each surviving child of the deceased Vested Member, who is unmarried and has not attained age eighteen (18).
- (c) For the purposes of this Section, surviving spouse means the person to whom the Member is married at the time of death.
- (d) A surviving child's Pension shall terminate at the end of the calendar month in which occurs the child's eighteenth (18th) birthday, marriage, or death. The amount of a

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surviving child's Pension shall be an equal share of the deceased Vested Member's accrued Pension. A child's share shall be recomputed each time there is a change in the number of surviving children eligible for payment of a Pension.

- (e) A Member may at any time designate a person(s) to receive the pre-retirement death pension provided herein in place of the surviving spouse, if the spouse consents to such election in writing bearing the notarized signature of the spouse. Such consent shall be valid only with regard to a benefit otherwise payable to the consenting person as the surviving spouse.
- (f) (1) A deceased Vested Member's accrued Pension shall be computed under the following presumptions:
 - a. The deceased Vested Member shall be presumed to have retired under the normal retirement provisions of Section 2-164.9 on the day preceding the Member's death.
 - b. The deceased Member shall be presumed to have elected Form of Payment I, if the pre-retirement death pension is to be paid to a surviving spouse or an eligible child. If there is no surviving spouse or eligible child, or if the surviving spouse has consented to the payment of the benefit to a Beneficiary designated under Subsection (e) above, then the deceased Vested Member shall be presumed to have elected Form of Payment II and named the designated Beneficiary(ies) as survivor Beneficiary(ies).
- (2) The spouse may designate a beneficiary to receive any remainder benefit due in the event of his or her death before the end of the benefit certain period.
- (3) In the case of a Member who dies on or after January 1, 2007, while performing "Qualified Military Service" under Title 38, United States Code, Chapter 43, Uniformed Services Employment and Reemployment Rights Act ("USERRA") within the meaning of Section 414(u) of the Internal Revenue Code, any "additional benefits" (as defined by Section 401(a)(37) of the Internal Revenue Code) provided under the plan that are contingent upon a Member's termination of employment due to death shall be determined as though the Member had resumed employment immediately prior to his death. With respect to any such "additional benefits," for vesting purposes only, credit shall be given for the period of the Member's absence from covered employment during "Qualified Military Service".

Sec. 2-164.13. - Special conditions applicable to death in line of duty.

In the event the death of a Member is found by the board of trustees to be the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of the Member's actual performance of duty with the City, the following additional provisions shall apply to section 2-164.12:

- (1) The Member's eligibility shall be determined without regard to the vesting requirement specified in Section 2-164.12.

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- (2) The amount of Pension paid a surviving spouse shall not be less than thirty-five (35) percent of the deceased Member's Final Average Compensation.
- (3) The amount of Pension paid a surviving child shall not be less than an equal share of fifty (50) percent of the deceased Member's Final Average Compensation.

Sec. 2-164.14. - Disability retirement—General conditions.

- (a) The board of trustees may retire a Member who becomes incapacitated for continued employment by the City if each of the following conditions is met:
 - (1) Application for disability retirement is filed with the Retirement System by the Member. In the event that a Member's employment with the City is administratively terminated prior to the Member's filing of a disability application, the Member must file his/her application no later than ninety (90) days following the effective date of the termination of the Member's employment.
 - (2) The Member has ten (10) or more years of credited service.
 - (3) The Member undergoes the medical examinations and tests ordered by the Retirement System.
 - (4) The medical advisor certifies to the board of trustees that the Member is incapacitated, that the incapacity is likely to be permanent, and that the Member should be retired, and, the Member is wholly incapacitated from rendering useful and efficient Service as a Firefighter.
- (b) The amount of disability Pension shall be computed in accordance with the rules for normal retirement under Section 2-164.10 based upon the Member's years of credited service on the date of separation from Service, and the disability Retiree shall have the right to elect a Form of Payment provided in Section 2-164.11. However, in no event shall such benefit be less than twenty-five (25) percent of the Member's Final Average Compensation. The disability Pension shall be subject to the Accumulated Member Contributions Guarantee under Section 2-164.19. Benefits shall commence as set forth in Section 2-164.18

Sec. 2-164.15. - Same—Special conditions applicable to duty disability.

If the board of trustees finds that the Member's disability is the natural and proximate result of a personal injury or disease arising out of and in the course of the Member's actual performance of duty in the employ of the City, the following additional provisions shall apply to section 2-164.14:

- (1) The Member's eligibility shall be determined without regard to the credited service requirement in Section 2-164.14.
- (2) A Member who is retired on account of duty disability, shall be paid a duty disability Pension during the Member's duty disability benefit period. A Member's duty disability benefit period begins on the first day of the first month after the

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board of trustees determines entitlement, provided that the monthly retirement income shall be effective as of the date the board of trustees determines such entitlement. A Member's duty disability benefit period ends on the first to occur of the following dates: the date the Pension is terminated as provided in section 2-164.16 or the date the Pension has been paid for the maximum disability benefit period. The maximum disability benefit period is

| Member's Age When Duty Disability Benefit Period Begins | Maximum Benefit Period |
|---|------------------------|
| Less than age 50 | To age 55 |
| Age 50 and over | 60 months |

- a. The amount of a duty disability Pension is the larger of the Member's accrued Pension calculated as provided in section 2-164.14 and fifty (50) percent of the Member's Final Average Compensation.
 - b. Upon termination of the Member's duty disability benefit period, the Member's credited service shall be increased by the Member's duty disability benefit period.
 - c. The duty disability Pension shall be subject to the provisions of sections 2-164.16 and 2-164.17.
- (3) A Member may elect to continue to be covered by the duty disability, in lieu of the benefit provided in subsection (2) of this section. The election shall be made in accordance with procedures established by the board. A Member who so elects shall thereby be precluded from claiming age discrimination with respect to the duty disability benefit.

Sec. 2-164.16. - Same—Effect on gainful employment.

- (a) The provisions of this section shall apply during the period, if any, between the effective date of disability retirement and the date the disability Retiree first satisfies the age and/or Service requirement for normal retirement pursuant to subsection 2-164.9. Application of the limitation shall be to the amount of Pension under Form of Payment I. The effect of an election of any other form of payment shall be taken into account after application of the provisions of this section.
- (b) The amount of Pension shall not exceed the difference between one hundred ten (110) percent of the disability Retiree's Final Average Compensation and the amount of the disability Retiree's considered income, however in no event shall such disability retirement benefit be reduced below the minimums required in F.S. §175.191. A

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disability Retiree's considered income is the annual amount of remuneration for personal services rendered in any gainful employment. Gainful employment existing at the time of disability retirement, other than with the City, shall not be considered to the extent of the amount of remuneration in the last calendar year preceding retirement.

- (c) The Retirement System shall periodically request substantiated income information from disability Retirees subject to the provisions of this section. Failure to provide requested information within ninety (90) days of the request shall cause suspension of payment of the Pension until the information is received.

Sec. 2-164.17. - Same—Continuation subject to reexamination; return to employment.

- (a) The board of trustees may require a disability Retiree to undergo periodic medical examination, by or under the direction of a medical advisor selected by the board of trustees, if the disability Retiree has not satisfied the age and/or Service requirement for normal retirement pursuant to subsection 2-164.9. If a disability Retiree refuses to submit to a medical examination, payment of the Pension may be suspended by the board of trustees until withdrawal of the refusal. The terminated disability Retiree may be restored to active employment with the City. A disability Pension shall be discontinued if, following medical examination, the medical advisor certifies that the disability Retiree is mentally and physically able and capable of resuming employment as a Firefighter with the City, and the board of trustees concurs in the certification of the medical advisor. The City shall be allowed reasonable latitude in placing the terminated disability Retiree in a position commensurate with the position held at the time of disability retirement.
- (b) The membership status of a disability Retiree who has been restored to employment with the City as provided in subsection (a) of this section shall be governed by section 2-164.3. The disability Retiree's years of credited service as of the date of disability retirement shall be retained. Service shall be credited for the period the disability Retiree was being paid a disability Pension if the provisions of section 2-164.15 were applicable; otherwise, credited service shall not be given for the period of disability retirement.
- (c) A terminated disability Retiree who does not return to Service for the City, and who had ten (10) or more years of credited service at the time of disability retirement, shall be entitled to deferred retirement as provided in section 2-164.8.

Sec. 2-164.18. - Commencement and termination dates of Pensions.

Deferred vested benefits under Section 2-164.8 and early and normal retirement benefits under Section 2-164.9 (except as provided for BACK-DROP under Paragraph (6) of Section 2-164.11) shall be payable effective the later of the first day of the calendar month coincident with or next following the Member's early or normal retirement age, whichever applies, and the first day of the calendar month coincident with or next following the approval of the application by the Board of Trustees. A pre-retirement death Pension

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pursuant to section 2-164.12, or 2-164.13 shall be payable effective the first day of the calendar month in which occurs the death causing payment of the Pension. A post-retirement survivor Pension pursuant to section 2-164.11 shall be payable effective the first day of the calendar month next following the death causing payment of the Pension. Disability retirement benefits under Section 2-164.14 shall be payable effective the first day of the calendar month coincident with or next following the date of approval of the application by the Board of Trustees. Disability retirement benefits under Section 2-164.15 shall be payable effective as of the date of approval of the application by the Board of Trustees.

Once commenced, benefit payments shall be made on the first business day of each calendar month until termination, which shall occur at the end of the month in which occurs the event causing termination. Payment shall be made for the full month of termination. A change in the amount of a Pension shall occur on the first day of the calendar month next following the month in which occurs the event causing the change.

Sec. 2-164.19. - Accumulated Member Contribution guarantee.

In the event all Pension payments provided in Sections 2-164.10, 2-164.12, 2-164.13, 2-164.14, 2-164.15, terminate before there has been paid an aggregate amount equal to the Retiree's Accumulated Member Contributions at the date of retirement, the difference between the Retiree's Accumulated Member Contributions and the aggregate amount of Pension payments made shall be paid to such person or persons as the Retiree shall have designated in writing and filed with the Retirement System. If there be no such individual surviving the Retiree, the difference shall be paid to the estate of the last survivor among the Retiree and the designated person or persons.

Sec. 2-164.20. - Member contributions.

Member contributions to the Retirement System shall be 7.95 percent of Compensation. For the period February 5, 2001 through July 20, 2014, Member contributions were 6.45 percent of Compensation.

Sec. 2-164.21. - City pickup of Member contributions for Federal Income Tax purposes.

The City shall pick up the Member contributions required of Members on account of Compensation earned after the effective date specified in the resolution of the City Council activating the provisions of this section. The picked-up contributions shall be treated as City contributions for the purposes of determining tax treatment under the United States Internal Revenue Code. The specified effective date shall not be prior to ninety (90) days after the Retirement System has received notification from the United States Internal Revenue Service that, pursuant to Section 414(h) of the United States Internal Revenue Code, the Member contributions picked up shall not be included in gross income for income tax purposes until such time as the picked-up contributions are distributed by refund or Pension payments. The City shall pick up the Member contributions from funds designated as Member contributions and paid to the Retirement

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System. Member contributions picked up pursuant to this section shall be treated for all other purposes, in the same manner and to the same extent, as Member contributions made prior to the specified effective date.

Sec. 2-164.22. - Procedure if claim for benefits denied.

In the event a claim for benefits is denied by the board of trustees, the claimant shall be notified of the denial, in writing, within thirty (30) days of the board's action. The notification shall set forth the reasons for the denial. The claimant may appeal the denial and request a hearing before the board. The appeal shall be in writing to the City Clerk and filed within ninety (90) days of the board's denial. The request shall contain a written statement of the claimant's position regarding the claim. The board of trustees shall schedule a hearing within ninety (90) days of receipt of the appeal.

Sec. 2-164.23. - Board of trustees—Responsibilities and compensation.

- (a) The Retirement System is created, established, and maintained as an irrevocable trust pursuant to §§ 112.66(8), and 175.041 Florida Statutes. The board of trustees shall receive, hold, manage, control, and administer the Retirement System for the purpose of providing such benefits as now are, or hereafter may be, authorized or permitted by law, for Members and beneficiaries of the Retirement System and for paying the reasonable expenses of administering the system. No portion of the assets of the Retirement System shall revert to or be the property of the City of Jacksonville Beach, Florida.
- (b) The board of trustees shall consist of the following five (5) individuals:
 - (1) Two (2) members appointed by the City Council, who shall be residents of the City.
 - (2) Two (2) Firefighters who shall be elected by active Firefighters of the City.
 - (3) A fifth member selected by the other four (4) members and appointed, as a ministerial act, by the City Council.
- (c) Elections of member trustees shall be conducted in accordance with rules adopted by the board of trustees.
- (d) The board of trustees shall adopt its own rules of procedure and shall keep a record of its proceedings in accordance with § 175.061, Florida Statutes. Three (3) trustees shall constitute a quorum at any meeting of the board and at least three (3) concurring votes shall be necessary for a decision. Each trustee shall be entitled to one (1) vote on each question before the board.
- (e) The City, any Member, or Beneficiary, shall not have any right, title, or interest in or to the Retirement System or any part thereof other than vesting and other than a Pension or other benefit for which a Member or Beneficiary is entitled under the terms and conditions set forth herein. There shall be no pro rata or other distribution of any of the assets of the Retirement System as a result of any group of Members and/or

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beneficiaries, ceasing their participation in the Retirement System for any purpose or reason, except as required by law.

Sec. 2-164.24. - Same—Term of office; oath of office; vacancies.

- (a) The term of office of Member-elected trustees shall be two (2) years. The City Council trustees shall serve two-year terms at the pleasure of the City Council. The fifth member shall serve for a two-year term.
- (b) Each trustee shall, before assuming the duties of trustee, qualify by taking an oath of office to be administered by the City Clerk.
- (c) A vacancy shall occur on the board of trustees if a Member-elected trustee ceases to be employed by the City, if an appointed trustee resigns or is removed from office by the appointing body, or if the fifth trustee resigns. In the event a vacancy occurs on the board of trustees, the vacancy shall be filled within ninety (90) days, for the unexpired term, in the same manner as the position was previously filled.

Sec. 2-164.25. - Same—Officers; administrative services.

- (a) The officers of the Retirement System shall be:
 - (1) *Chairperson*. The board of trustees shall annually elect a chairperson and a chairperson pro tem from its members.
 - (2) *Secretary*. The board of trustees shall annually elect a secretary from its members.
 - (3) *Legal advisor*. The City Attorney may be legal advisor to the board of trustees. However, the board of trustees is authorized to retain independent legal counsel.
- (b) The board of trustees is authorized and empowered to employ such professional and other services as are required for the proper discharge of their responsibilities.

Sec. 2-164.26. - Same—Annual report; data and tables.

- (a) The Retirement System shall prepare an annual report for each fiscal year. The report shall contain information regarding the financial, actuarial, and other activities of the Retirement System during the fiscal year. A copy of the report shall be furnished to the mayor and City Council no later than the February 1 following the end of the fiscal year covered by the report.
- (b) The Retirement System shall prepare and distribute other reports required by applicable laws of the State of Florida or the United States, as required by such laws.
- (c) The board of trustees shall adopt the experience tables, which are necessary for the operation of the retirement system on the actuarial basis specified in this act. Sufficient data and information shall be kept by the retirement system to facilitate the actuarial operation of the retirement system.

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Sec. 2-164.27. - Investment of Retirement System assets.

The board of trustees shall have full power and authority to invest and reinvest such moneys and assets, subject to all terms, conditions, limitations, and restrictions imposed by the State of Florida on the investments of public employee retirement systems, by investing on a market value basis up to sixty-five (65) percent of the Retirement System's assets in equities (common stocks or capital stocks) as well as allowing for the investment of up to twenty-five (25) percent of plan assets in foreign securities on a market-value basis. The board of trustees may invest up to ten (10) percent of the Retirement System's assets, on a market value basis, in real estate. The board of trustees shall invest and reinvest such moneys in those securities or in that property, real or personal, wherever situated, as the trustee shall deem advisable, including but not limited to, stocks, common or preferred, bonds, mortgages, trusts, and other evidences of indebtedness or ownership. The board of trustees shall identify and publicly report any direct or indirect holdings it may have in any scrutinized company, as defined in F.S. § 215.473, and proceed to sell, redeem, divest, or withdraw all publicly traded securities it may have in such company beginning January 1, 2010 and shall thereafter be prohibited from purchasing or holding such securities. The divestiture of any such security must be completed by September 30, 2010. In accordance with Ch. 2009-97, Laws of Florida, no person may bring any civil, criminal, or administrative action against the board or any employee, officer, director, or advisor of such board based upon the divestiture of any security pursuant to this paragraph. The board of trustees may employ investment managers to manage, invest, and reinvest the assets of the Retirement System. Such investment managers shall be a named fiduciary with respect to the Retirement System, provided the Retirement System's assets are in a separately managed account, and shall so acknowledge in writing. All moneys and assets of the Retirement System shall be held and invested for the sole purpose of meeting disbursements authorized in accordance with the provisions of this Retirement System and shall be used for no other purposes. The board of trustees may engage a custodian to hold the funds and securities of the Retirement System. Said custodian shall be a qualified public depository as defined in F.S. §280.02. In exercising its discretionary authority with respect to the management of the moneys and assets of the Retirement System, the board of trustees and the investment managers shall exercise care, skill, prudence, and diligence, under the circumstances then prevailing, that a person of prudence, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character with like aims.

Sec. 2-164.28. - Method of making payments.

All payments from moneys of the Retirement System shall be made according to procedures governing the disbursement of City general fund moneys. No payment shall be made unless it shall have been previously authorized by a specific or continuing resolution of the board of trustees.

Sec. 2-164.29. - Reserve for Accumulated Member Contributions.

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- (a) The reserve for Accumulated Member Contributions is the account in which is accumulated the contributions deducted from the Compensation of Members, or otherwise paid to the Retirement System by the Member or on the Member's behalf, and from which shall be made refunds and transfers of Accumulated Member Contributions.
- (b) The individual or individuals responsible for preparing the City payroll shall cause the contributions provided for in section 2-164.20 to be deducted from the Compensation of each Member on each and every payroll. The deducted contributions shall be paid to the Retirement System and shall be credited to the Members' individual accounts in the reserve for Accumulated Member Contributions. Members' contributions shall be made notwithstanding that the minimum compensation provided by law for any Member shall be changed thereby. Every Member shall be deemed to consent and agree to the deductions made and provided herein. Payment of Compensation, less the deduction, shall be a full and complete discharge and acquittance of all claims and demands whatsoever for services rendered by the Member during the period covered by such payment, except as to benefits provided by the Retirement System.
- (c) The accumulated contributions of a Member shall be transferred from the reserve for Accumulated Member Contributions to the reserve for Pension payments if a Pension is payable on account of a Member's retirement or death.

Sec. 2-164.30. - Reserve for Pension payments.

- (a) The reserve for Pension payments is the account to which is credited contributions made by the City to the Retirement System, all interest, dividends, and other income from the investment of Retirement System assets; all gifts and bequests received by the Retirement System; and all other moneys received by the Retirement System the disposition of which is not specifically provided for, and from which shall be paid all Pensions and refunds required by section 2.164.19.
- (b) A majority of the Firefighters having approved the placement of the income from Chapter 175, Florida Statutes, premium tax into the Retirement System for payments received by the City from the State of Florida pursuant to Chapter 175, Florida Statutes, such income shall therefore be paid to the Retirement System and credited to the reserve for pension payments. All moneys received pursuant to such chapter shall be used exclusively to finance the benefits of Members who are Firefighters as provided by such chapters. However, a local law plan in effect on October 1, 1998, shall be required to comply with the minimum benefits of Chapter 175, Florida Statutes, only to the extent that additional premium tax revenues become available to incrementally fund the cost of such compliance. Notwithstanding the foregoing, effective July 21, 2014, the City and International Association of Firefighters have agreed, and a majority of the Firefighters have approved the agreement, that all accumulated additional premium tax revenues as reflected in the October 1, 2012 actuarial valuation, shall be used to reduce the unfunded actuarial accrued liability of the Retirement System.

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- (c) The Retirement System shall be funded by the City in compliance with the requirements of Section 14, Art. X of the State Constitution, Chapter 112, Part VII, and Chapter 175, Florida Statutes, and effective November 23, 2019, by the City and City of Jacksonville in accordance the 2019 Interlocal Agreement between the City of Jacksonville Beach and the City of Jacksonville, for Advanced Life Support and Fire Services.

- (d) City contributions to the Retirement System each fiscal year which, together with the contributions made by Members during the fiscal year and moneys received pursuant to Chapter 185, Florida Statutes, shall be sufficient to fully fund the cost of benefits likely to be paid on account of Service rendered by Members during the year and to finance unfunded costs of benefits likely to be paid on account of Service rendered by Members prior to the current year over periods established by the trustees which shall not exceed the maximum periods specified in Part VII of Chapters 112 and 175, Florida Statutes. The contributions shall be computed by actuarial valuation as level percents of Member payroll in accordance with generally recognized actuarial principles. The City shall also contribute the anticipated cost of any other benefits provided Retirees and Beneficiaries through the Retirement System. The board of trustees shall annually certify to the City Council and the City Manager the contributions determined according to this section, and the City Council shall appropriate and pay to the Retirement System the contributions so certified, except as otherwise provided in the 2019 Interlocal Agreement between the City of Jacksonville Beach and the City of Jacksonville, for Advanced Life Support and Fire Services.

- (e) Should a disability Pension be terminated and the Retiree be returned to the employ of the City, the excess of the Retiree's Accumulated Member Contributions at the time of retirement over the aggregate amount of Pension paid shall be transferred from the reserve for Pension payments to the reserve for Accumulated Member Contributions.

Sec. 2-164.31. – Defined Contribution Supplemental Retirement Benefit.

In accordance with section 175.351(6), Florida Statutes, a defined contribution supplemental retirement benefit is hereby established as part of the defined benefit pension plan, to be funded exclusively with Chapter 175 premium tax revenues. However, the City and firefighters' union have mutually agreed that no Chapter 175 premium tax revenues will be allocated to the defined contribution supplemental retirement benefit at this time. The defined contribution supplemental retirement benefit shall not be activated until Chapter 175 premium tax revenues are allocated to the share plan.

Sec. 2-164.32. - Reserved.

Sec. 2-164.33. - Reserve for administrative expenses.

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The reserve for administrative expenses is the account from, which shall be paid the expenses of administering the Retirement System.

Sec. 2-164.34. - Interest credited to reserve accounts.

The board of trustees shall at least annually credit interest on the individual balances in the reserve for Accumulated Member Contributions. Interest shall accrue on the prior month's Accumulated Member Contributions ending balance at an annual rate determined by the board of trustees and compounded monthly.

Sec. 2-164.35. - Assets not segregated.

The description of the various reserves of the Retirement System shall be interpreted to refer to the accounting records of the system and not to the segregation of moneys or assets in the reserve accounts of the system.

Sec. 2-164.36. - Internal Revenue Code compliance.

(a) *Maximum amount of retirement income.*

- (1) The limitations of this subsection (a) shall apply in limitation years beginning on or after July 1, 2007, except as otherwise provided herein, and are intended to comply with the requirements of the Pension Protection Act of 2006 and shall be construed in accordance with said Act and guidance issued thereunder. The provisions of this subsection (a) shall supersede any provision of the plan to the extent such provision is inconsistent with this subsection.

The annual pension as defined in paragraph (2) below otherwise payable to a Member at any time shall not exceed the dollar limitation for the Member multiplied by a fraction whose value cannot exceed one (1), the numerator of which is the Member's number of years (or part thereof, but not less than one (1) year) of Service with the City and the denominator of which is ten (10). For this purpose, no more than one (1) year of Service may be credited for any Plan Year. If the benefit the Member would otherwise accrue in a limitation year would produce an annual pension in excess of the dollar limitation, the benefit shall be limited (or the rate of accrual reduced) to a benefit that does not exceed the dollar limitation.

- (2) "*Annual pension*" means the sum of all annual benefits, payable in the form of a straight life annuity. Benefits payable in any other form shall be adjusted to the larger of:
- (A) For limitation years beginning on or after July 1, 2007:
- (I) The straight life annuity (if any) payable to the Member under the plan commencing at the same annuity starting date as the Member's form of benefit, or

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- (II) The Actuarially Equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).
- (B) For limitation years beginning before July 1, 2007
 - (I) The Actuarially Equivalent straight life annuity commencing at the same annuity starting date, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan for the particular form of payment, or
 - (II) The Actuarially Equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).

No actuarial adjustment to the benefit shall be made for benefits that are not directly related to retirement benefits (such as a qualified disability benefit, preretirement incidental death benefits, and postretirement medical benefits); or the inclusion in the form of benefit of an automatic benefit increase feature, provided the form of benefit is not subject to § 417(e)(3) of the Internal Revenue Code and would otherwise satisfy the limitations of this subsection (a), and the amount payable under the form of benefit in any limitation year shall not exceed the limits of this subsection (a) applicable at the annuity starting date, as increased in subsequent years pursuant to § 415(d) of the Code. For this purpose, an automatic benefit increase feature is included in a form of benefit if the form of benefit provides for automatic, periodic increases to the benefits paid in that form.

- (3) "*Dollar limitation*" means, effective for the first limitation year beginning after January 1, 2001, one hundred sixty thousand dollars (\$160,000.00), automatically adjusted under Code Section 415(d), effective January 1 of each year, as published in the Internal Revenue Bulletin, and payable in the form of a straight life annuity. The new limitation shall apply to limitation years ending with or within the calendar year of the date of the adjustment, but a Member's benefits shall not reflect the adjusted limit prior to January 1 of that calendar year. The dollar limitation shall be further adjusted based on the age of the Member when the benefit begins as follows:

- (A) *For annuity starting dates in limitation years beginning on or after July 1, 2007:*

- (I) If the annuity starting date for the Member's benefit is after age sixty-five (65):
 - (i) If the plan does not have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the annual amount of a benefit payable in the form of a straight life

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annuity commencing at the Member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the Member's age based on completed calendar months as of the annuity starting date).

- (ii) If the plan does have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the Member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(I)(i) of this subsection (a). For this purpose, the adjusted immediately commencing straight life annuity under the plan at the Member's annuity starting date is the annual amount of such annuity payable to the Member, computed disregarding the Member's accruals after age sixty-five (65) but including actuarial adjustments even if those actuarial adjustments are used to offset accruals; and the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65) is the annual amount of such annuity that would be payable under the plan to a hypothetical Member who is age sixty-five (65) and has the same accrued benefit as the Member.

- (II) Except with respect to a Member who is a "qualified member" as defined in Section 415(b)(2)(H) of the Code, for benefits (except survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code), if the annuity starting date for the Member's benefit is before age sixty-two (62):

- (i) If the plan does not have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the Member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the Member's age based on completed calendar months as of the annuity starting date).

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(ii) If the plan does have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement

The dollar limitation at the Member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the Member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-two (62), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(II)(i) of this subsection (a).

(B) *For annuity starting dates in limitation years beginning before July 1, 2007.*

| | |
|----------------------------------|--|
| Age as of Annuity Starting Date: | Adjustment of Dollar Limitation: |
| Over 65 | The smaller of: (a) The actuarial equivalent of the limitation for age 65, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or |
| | (b) The actuarial equivalent of the limitation for age 65, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v). |
| | Any increase in the dollar limitation determined in accordance with this paragraph shall not reflect a mortality decrement between age 65 and the age at which benefits commence if benefits are not forfeited upon the death of the Member. If any benefits are forfeited upon death, the full mortality decrement is taken into account. |
| 62 to 65 | No adjustment. |
| Less than 62 | The smaller of: (a) The actuarial equivalent of the limitation for age 62, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or |

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| | (b) The actuarial equivalent of the limitation for age 62, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v). |
| | This adjustment shall not apply to any "Qualified Member" as defined in Section 415(b)(2)(H), nor to survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code. |

- (4) With respect to clause (3)(A)(I)(i), clause (3)(A)(II)(i) and paragraph (3)(B) above, no adjustment shall be made to the dollar limitation to reflect the probability of a Member's death between the annuity starting date and age sixty-two (62), or between age sixty-five (65) and the annuity starting date, as applicable, if benefits are not forfeited upon the death of the Member prior to the annuity starting date. To the extent benefits are forfeited upon death before the annuity starting date, such an adjustment shall be made. For this purpose, no forfeiture shall be treated as occurring upon the Member's death if the plan does not charge Members for providing a qualified preretirement survivor annuity, as defined in Code Section 417(c), upon the Member's death.
- (5) The term "limitation year" is the 12-month period which is used for application of the limitations under Code Section 415 and shall be the calendar year.
- (6) The limitations set forth in this subsection (a) shall not apply if the annual pension does not exceed ten thousand dollars (\$10,000.00) provided the Member has never participated in a defined contribution plan maintained by the City.
- (7) Cost-of-living adjustments in the dollar limitation for benefits shall be limited to scheduled annual increases determined by the Secretary of the Treasury under Section Subsection 415(d) of the Code.
- (8) In the case of a Member who has fewer than ten (10) years of participation in the plan, the dollar limitation set forth in paragraph (3) of this subsection (a) 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.
- (9) Any portion of a Member's benefit that is attributable to mandatory Member contributions (unless picked-up by the City) or rollover contributions shall be taken into account in the manner prescribed in the regulations under Section 415 of the Code.
- (10) Should any Member participate in more than one defined benefit plan maintained by the City, in any case in which the Member's benefits under all such defined benefit plans (determined as of the same age) would exceed the dollar limitation applicable at that age, the accrual of the Member's benefit under this plan shall be reduced so that the Member's combined benefits will equal the dollar limitation.

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- (11) For a Member who has or will have distributions commencing at more than one annuity starting date, the annual benefit shall be determined as of each such annuity starting date (and shall satisfy the limitations of this section as of each such date), actuarially adjusting for past and future distributions of benefits commencing at the other annuity starting dates. For this purpose, the determination of whether a new starting date has occurred shall be made without regard to § 1.401(a)-20, Q&A 10(d), and with regard to § 1.415(b)(1)(b)(1)(iii)(B) and (C) of the Income Tax Regulations.
- (12) The determination of the annual pension under paragraph (A)(1) of this subsection (a) shall take into account (in the manner prescribed by the regulations under Section 415 of the Code) social security supplements described in § 411(a)(9) of the Internal Revenue Code and benefits transferred from another defined benefit plan, other than transfers of distributable benefits pursuant § 1.411(d)-4, Q&A-3(c) of the Income Tax Regulations.
- (13) The above limitations are intended to comply with the provisions of Section 415 of the Code, as amended, so that the maximum benefits provided by plans of the City shall be exactly equal to the maximum amounts allowed under Section 415 of the Code and regulations thereunder. If there is any discrepancy between the provisions of this subsection (a) and the provisions of Section 415 of the Code and regulations thereunder, such discrepancy shall be resolved in such a way as to give full effect to the provisions of Section 415 of the Code. The value of any benefits forfeited as a result of the application of this subsection (a) shall be used to decrease future employer contributions.
- (14) For the purpose of applying the limitations set forth in Sections 401(a)(17) and 415 of the Internal Revenue Code, Compensation shall include any elective deferral (as defined in Code Section 402(g)(3) of the Internal Revenue Code), and any amount which is contributed or deferred by the employer at the election of the Member and which is not includible in the gross income of the Member by reason of Section 125 or 457 of the Internal Revenue Code. For limitation years beginning on and after January 1, 2001, for the purposes of applying the limitations described in this subsection (a), Compensation paid or made available during such limitation years shall include elective amounts that are not includible in the gross income of the Member by reason of Section 132(f)(4) of the Internal Revenue Code. For limitation years on or after July 1, 2007, Compensation shall include payments that otherwise qualify as Compensation and that are made by the later of: (a) two and one-half (2½) months after severance from employment with the employer, and (b) the end of the limitation year that includes the date of severance.
- (b) *Required beginning date.* Notwithstanding any other provision of the plan, payment of a participant's retirement benefits under the plan shall commence not later than the participant's required beginning date, which is defined as the later of:
- April 1 of the calendar year that next follows the calendar year in which the participant attains or will attain the age of seventy and one-half (70½) years; or

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- April 1 of the calendar year that next follows the calendar year in which the participant retires.
- (c) *Required minimum distributions.*
- (1) *Required beginning date.* The participant's entire interest will be distributed, or begin to be distributed, to the participant no later than the participant's required beginning date as defined in subsection (b) of this section 2-164.36.
 - (2) *Death of participant before distributions begin.*
 - (A) If the participant dies before distributions begin, the participant's entire interest will be distributed, or begin to be distributed, no later than as follows:
 - (i) If the participant's surviving spouse is the participant's sole designated Beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the participant died, or by December 31 of the calendar year in which the participant would have attained age seventy and one-half (70½), if later.
 - (ii) If the participant's surviving spouse is not the participant's sole designated Beneficiary, then distributions to the designated Beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the participant died.
 - (iii) If there is no designated Beneficiary as of September 30 of the year following the year of the participant's death, the participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the participant's death.
 - (B) The participant's entire interest shall be distributed as follows:
 - (i) *Participant survived by designated Beneficiary.* If the participant dies before the date distribution of his or her interest begins and there is a designated Beneficiary, the participant's entire interest will be distributed, beginning no later than the time described in subparagraph (2)(A) above, over the life of the designated Beneficiary or over a period certain not exceeding:
 - (I) Unless the annuity starting date is before the first distribution calendar year, the life expectancy of the designated Beneficiary determined using the Beneficiary's age as of the Beneficiary's birthday in the calendar year immediately following the calendar year of the participant's death; or
 - (II) If the annuity starting date is before the first distribution calendar year, the life expectancy of the designated Beneficiary determined using the Beneficiary's age as of the Beneficiary's birthday in the calendar year that contains the annuity starting date.

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- (ii) *No designated Beneficiary.* If the participant dies before the date distributions begin and there is no designated Beneficiary as of September 30 of the year following the year of the participant's death, distribution of the participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the participant's death.
- (C) Death of surviving spouse before distributions to surviving spouse begin. In any case in which (i) the participant dies before the date distribution of his or her interest begins, (ii) the participant's surviving spouse is the participant's sole designated Beneficiary, and (iii) the surviving spouse dies before distributions to the surviving spouse begin, subparagraphs (2)(A) and (2)(B) above shall apply as though the surviving spouse were the participant.
- (3) *Requirements for annuity distributions that commence during participant's lifetime.*
 - (A) Joint life annuities where the Beneficiary is not the participant's spouse. If the participant's interest is being distributed in the form of a joint and survivor annuity for the joint lives of the participant and a nonspousal Beneficiary, annuity payments to be made on or after the participant's required beginning date to the designated Beneficiary after the participant's death must not at any time exceed the applicable percentage of the annuity payment for such period that would have been payable to the participant using the table set forth in Q&A-2 of Section 1.401(a)(9)-6 of the Treasury regulations. If the form of distribution combines a joint and survivor annuity for the joint lives of the participant and a nonspousal Beneficiary and a period certain annuity, the requirement in the preceding sentence will apply to annuity payments to be made to the designated Beneficiary after the expiration of the period certain.
 - (B) Period certain annuities. Unless the participant's spouse is the sole designated Beneficiary and the form of distribution is a period certain and no life annuity, the period certain for an annuity distribution commencing during the participant's lifetime may not exceed the applicable distribution period for the participant under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations for the calendar year that contains the annuity starting date. If the annuity starting date precedes the year in which the participant reaches age seventy (70), the applicable distribution period for the participant is the distribution period for age seventy (70) under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations plus the excess of seventy (70) over the age of the participant as of the participant's birthday in the year that contains the annuity starting date. If the participant's spouse is the participant's sole designated Beneficiary and the form of distribution is a period certain and no life annuity, the period certain may not exceed the longer of the participant's applicable distribution period, as determined under this subparagraph (3)(B), or the joint life and last survivor expectancy of the participant and the participant's spouse as

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determined under the Joint and Last Survivor Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations, using the participant's and spouse's attained ages as of the participant's and spouse's birthdays in the calendar year that contains the annuity starting date.

- (4) *Form of distribution.* Unless the participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with subparagraphs (4)(A), (4)(B) and (4)(C) below. If the participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 401(a)(9) of the Code and the Treasury regulations. Any part of the participant's interest which is in the form of an individual account described in Section 414(k) of the Code will be distributed in a manner satisfying the requirements of Section 401(a)(9) of the Code and the Treasury regulations that apply to individual accounts.
- (A) *General annuity requirements.* If the participant's interest is paid in the form of annuity distributions under the plan, payments under the annuity will satisfy the following requirements:
- (i) The annuity distributions will be paid in periodic payments made at intervals not longer than one year;
 - (ii) The distribution period will be over a life (or lives) or over a period certain, not longer than the distribution period described in paragraphs (2) or (3) above, whichever is applicable, of this subsection (c);
 - (iii) Once payments have begun over a period certain, the period certain will not be changed even if the period certain is shorter than the maximum permitted;
 - (iv) Payments will either be non-increasing or increase only as follows:
 - (I) By an annual percentage increase that does not exceed the annual percentage increase in a cost-of-living index that is based on prices of all items and issued by the Bureau of Labor Statistics;
 - (II) To the extent of the reduction in the amount of the participant's payments to provide for a survivor benefit upon death, but only if the Beneficiary whose life was being used to determine the distribution period dies or is no longer the participant's Beneficiary pursuant to a qualified domestic relations order within the meaning of Section 414(p) of the Code;
 - (III) To provide cash refunds of employee contributions upon the participant's death; or
 - (IV) To pay increased benefits that result from a plan amendment.
- (B) *Amount required to be distributed by required beginning date.* The amount that must be distributed on or before the participant's required beginning date

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(or, if the participant dies before distributions begin, the date distributions are required to begin under subparagraph (2)(A)(i) or (2)(A)(ii), whichever is applicable) is the payment that is required for one payment interval. The second payment need not be made until the end of the next payment interval even if that payment interval ends in the next calendar year. Payment intervals are the periods for which payments are received, e.g., bi-monthly, monthly, semi-annually, or annually. All of the participant's benefit accruals as of the last day of the first distribution calendar year will be included in the calculation of the amount of the annuity payments for payment intervals ending on or after the participant's required beginning date.

- (C) *Additional accruals after first distribution calendar year.* Any additional benefits accruing to the participant in a calendar year after the first distribution calendar year will be distributed beginning with the first payment interval ending in the calendar year immediately following the calendar year in which such amount accrues.
- (5) *Beginning date.* For purposes of this subsection (c), distributions are considered to begin on the participant's required beginning date. If annuity payments irrevocably commence to the participant (or to the participant's surviving spouse) before the participant's required beginning date (or, if to the participant's surviving spouse, before the date distributions are required to begin in accordance with subparagraph (2)(A) above), the date distributions are considered to begin is the date distributions actually commence.
- (6) *Definitions.*
 - (A) *Designated Beneficiary.* The individual who is designated as the Beneficiary under the plan and is the designated Beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-4 of the Treasury regulations.
 - (B) *Distribution calendar year.* A calendar year for which a minimum distribution is required. For distributions beginning before the participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the participant's required beginning date. For distributions beginning after the participant's death, the first distribution calendar year is the calendar year in which distributions are required to begin pursuant to paragraph (2) of this subsection (c).
 - (C) *Life expectancy.* Life expectancy as computed by use of the Single Life Table in Section 1.401(a)(9)-9 of the Treasury regulations.
- (d) (1) 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.
- (2) *Definitions.* The following definitions apply to this section:

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- (A) *Eligible rollover distribution:* 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 of ten (10) years or more;
 - (ii) Any distribution to the extent such distribution is required under Section 401(a)(9) of the Code;
 - (iii) The portion of any distribution which is made upon hardship of the Member; and
 - (iv) The portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities), provided that a portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions which are not includible in gross income. However, such portion may be transferred only to an individual retirement account or annuity described in Section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in Section 401(a) or 403(a) of the Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.
- (3) **Eligible retirement plan:** An eligible retirement plan is an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, an annuity plan described in Section 403(a) of the Code, an annuity contract described in Section 403(b) of the Code, a qualified trust described in Section 401 (a) of the Code, an eligible plan under Section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this plan, or, with respect to distributions on or after January 1, 2008, a Roth IRA (subject to the limitations of Code Section 408A(c)(3)) that accepts the distributee's eligible rollover distribution.
- (4) **Distributee:** 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 Section 414(p) of the Code, are distributees with regard to the interest of the spouse or former spouse. Furthermore, effective January 1, 2007, a surviving designated Beneficiary as defined in Section 401(a)(9)(E) of the Code who is not the surviving spouse and who elects a direct rollover to an individual retirement account described in

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Section 408(a) of the Code or an individual retirement annuity described in Section 408(b) of the Code shall be considered a distributee.

- (5) Direct rollover: A direct rollover is a payment by the plan to the eligible retirement plan specified by the distributee.
- (e) *Maximum mandatory distribution* Notwithstanding any other provision of this plan, the maximum amount of any mandatory distribution, as defined in Section 401(a)(31) of the Code, payable under the plan shall be one thousand dollars (\$1,000.00).
- (f) *Compensation limitations under 401(a)(17)*. In addition to other applicable limitations set forth in the plan, and notwithstanding any other provision of the plan to the contrary, the annual Compensation of each participant taken into account under the plan shall not exceed the EGTRRA annual Compensation limit for limitation years beginning after December 31, 2001. The EGTRRA annual Compensation limit is two hundred thousand dollars (\$200,000.00), as adjusted by the Commissioner for increases in the cost of living in accordance with Section 401(a)(17)(B) of the Code. The cost-of-living adjustment in effect for a calendar year applies to any period, not exceeding twelve (12) months, over which Compensation is determined (determination period) beginning in such calendar year. If a determination period consists of fewer than twelve (12) months, the EGTRRA annual Compensation limit will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is twelve (12).

Any reference in the plan to the limitation under Section 401(a)(17) of the Code shall mean the EGTRRA annual Compensation limit set forth in this provision.

- (g) At no time prior to the satisfaction of all liabilities under the plan with respect to Members and their spouses or beneficiaries, shall any part of the corpus or income of the fund be used for or diverted to any purpose other than for their exclusive benefit.

Sec. 2-164.37. - Assignments prohibited.

The right of an individual to a Pension, to the return of Accumulated Member Contributions, the Pension itself, any optional benefit, any other right accrued or accruing to any individual under the provisions of the Retirement System, and any moneys belonging to the Retirement System, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency law, or any other process of law whatsoever, and shall be unassignable, except as is otherwise specifically provided herein, except the recipient of any monthly benefit may authorize the board of trustees to withhold from the monthly benefit those funds necessary to pay for the benefits being received through the City, to pay the certified bargaining agent, and to make any payments for child support or alimony. The board of trustees may, upon the written request of the Retiree of the pension plan, authorize the plan administrator to withhold from the retirement payment those funds that are necessary to pay for premiums for accident, health, and long-term care insurance for the Retiree and the Retiree's spouse and dependents. The Retirement System, and its board of trustees, shall not incur any liability for participation in this permissive program should its actions be taken in good

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faith. The City shall have the right to setoff for any claim arising from embezzlement by a fraud of a Member, Retiree, or Beneficiary as provided in F.S. § 175.195.

Sec. 2-164.38. - Subrogation.

- (a) The Retirement System has a right of subrogation against any third-party tortfeasor or insurance carriers representing such third-party tortfeasor, to the extent that the Retirement System becomes obligated to make any disability benefit payments to a Member as a result of injuries caused by the third-party tortfeasor.
- (b) A Member shall execute a subrogation agreement on a form provided by the Retirement System or such other documents, which may be necessary to document the Retirement System's subrogation rights. The Member shall notify the Retirement System of any claim or legal action asserted against any party or insurance carrier for such injuries and shall notify the Retirement System of the name and address of such party and any insurance carrier. The Member shall take no action inconsistent with the requirements of this section, nor settle any claim without obtaining the prior consent of the Retirement System.
- (c) The Retirement System's subrogation rights shall not be subject to equitable distribution or to any reduction for costs or attorneys' fees incurred by the Member in pursuit of his or her claim against a third-party tortfeasor or any insurance carrier. Further, the Retirement System's subrogation rights shall not be subject to reduction regardless of whether the Member recovers the full value of his or her claim against a third-party and/or any insurance carrier.
- (d) In the event that the Member fails to execute a subrogation agreement, or otherwise fails to comply with the terms of this section, then such shall be considered a breach of this Retirement System and disability Pension benefits may be denied and/or discontinued by the board of trustees upon a uniform and nondiscriminatory basis.

Sec. 2-164.39. - Correction of errors.

The Retirement System shall correct errors in the records of the Retirement System. The Retirement System shall seek to recover any overpayments, and shall make up any underpayments, which have been made. The recovery of overpayments may be accomplished by reducing the amount of future payments so that the actuarial present value of actual payments to the recipient is equal to the actuarial present value of the payments to which the recipient was correctly entitled.

Sec. 2-164.40. - Liability.

Payments made by the Retirement System to a Retiree or Beneficiary shall operate as a full discharge, release, and acquittance of the liability of the City and the Retirement System and there shall be no obligation on the part of the City or the Retirement System to assure that such payments are actually used and applied for the benefit of the Retiree or Beneficiary.

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Sec. 2-164.41. - Qualified retirement system.

The City intends the Retirement System to be a qualified pension plan under Section 401 of the Internal Revenue Code of 1986, as amended, or successor provisions of law and that the trust be an exempt organization in compliance with Section 501 of said code. The board of trustees may adopt such additional provisions to the Retirement System as are necessary to fulfill the intent of being a qualified pension plan.

Sec. 2-164.42. - Severability.

If any provision of this Act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared severable.

Sec. 2-164.43. - Merger and termination.

- (a) *Merger.* This Retirement System shall not merge or consolidate with any other retirement system or pension plan, nor transfer any assets or liabilities to any other retirement system or pension plan, unless each Member and Beneficiary of the Retirement System will receive a benefit immediately after such merger, consolidation, or transfer which is at least equal to the benefit the Member or Beneficiary was entitled to immediately before such merger, consolidation, or transfer.
- (b) *Termination.* In the event of termination of the Retirement System, the board of trustees shall follow the procedures contained in § 175.361, Florida Statutes and the Internal Revenue Code. A Member's accrued benefit shall become one hundred (100) percent fully vested (non-forfeitable) upon the termination of this plan.

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October 29, 2019

Board of Trustees
City of Jacksonville Beach Firefighters' Retirement System
c/o Duston Scott, Payroll/Benefits Administrator
11 North 3rd Street
Jacksonville Beach, FL 32250

*Re: Draft Ordinance Restatement for the City of Jacksonville Beach Firefighters'
Retirement System*

Dear Trustees:

It is with great pleasure that we present to you the enclosed draft ordinance restatement of the City of Jacksonville Beach Firefighters' Retirement System. We hope that you will find the new plan document to be clearer and easier to administer.

The restatement contains substantial changes, both as to form and to content.

As to the form of the document, you will notice that we have changed the order of many of the sections, in an effort to achieve a more logical sequence of provisions.

Concerning the wording in the document, we have made extensive changes in order to clarify the meaning of certain sections, to resolve certain conflicting provisions, and to ensure that key words are employed in a uniform manner throughout the document. This should make the document easier to use and to understand. The most noteworthy of these changes are as follows:

1. Section 2-164.2 –The current definition of “Accumulated Member Contributions” does not state that a member’s accumulated member contributions include the interest earned thereupon. We have added language to state clearly that a member’s accumulated member contributions include the interest earned on the contributions.
2. Section 2-164.2 – The current plan document does not contain a definition of the term “Actuarially Equivalent,” despite the provision in current Section 2-164.10 that optional forms of benefits shall be actuarially equivalent to the Life with Period Certain Guarantee

form. We have added a definition of the term "Actuarially Equivalent" in Section 2-164.2 in order to ensure a uniform application of Section 2-164.10.

3. Section 2-164.2 –The current plan document does not contain a definition of the term "City." We have added a definition of "City," according to which the term includes both the City of Jacksonville Beach, and, upon the effective date of the interlocal agreement, the City of Jacksonville.
4. Section 2-164.2 – As a result of several changes over the years to the types of pay included in "Compensation," the definition of that term in the current plan document is cumbersome. We have simplified the language, taking into consideration the changes that entered into effect on June 23, 2014.
5. Section 2-164.2 – The current plan document does not contain a definition of "Member," though that term is employed throughout the document. Furthermore, under the current document, an individual who is no longer employed by the City, but who still has his/her accumulated member contributions in the fund, is referred to as a "former member," which has led to significant confusion in the administration of the document. Since member is a term that is used throughout the document, we have added a definition of member in Section 2-164.2. That definition clarifies that the term member includes any individual whose contributions are still in the fund.
6. Section 2-164.2 – The current plan document does not contain a definition of "Vested Member." We have made vested member a defined term, as the right to benefits under the system is limited to vested members.
7. Subsection 2-164.3(c) –We have added a new Subsection (c) to this Section to clarify that even following termination of employment, membership in the System does not cease until the member has received a refund of his/her contributions, or has received all of his/her vested benefits. This addition is consistent with the new definition of "Member" under Section 2-164.2 (see item 5 above). In accordance with Section 2-164.4(b) (see item 9 below), a Member whose employment has been terminated may leave his/her contributions in the plan for a period of five years from the date of termination pending the possibility of being rehired in covered service.
8. Subsection 2-164.4(a) – The current subsection provides for crediting of service to the nearest 1/12th of a year. That does not accurately reflect the actual administrative practice, which is to credit service to the nearest day. We have therefore amended this subsection to provide for crediting service to the nearest day.
9. Subsection 2-164.4(b) – We have redrafted this Subsection to provide that a member is not entitled to credited service for years with respect to which he/she has received a refund of his/her member contributions, unless the contributions are repaid to the system as provided in Section 2-164.4(c). Also, we have moved to new Subsection 2-164.7 the provision of

this Subsection that allows individuals to leave their contributions in the plan for a period of 5 years following termination of service.

10. Subsection 2-164.4(c) – Consistent with current Subsection 2-164.4(b) (which allows individuals to leave their contributions in the plan for a period of 5 years following termination of service), we have added language to clarify that an individual may repurchase years for which he/she received a refund following a termination of service only if he/she returns to service within five years following the termination.
11. We have re-ordered current Sections 2-164.7 (Normal retirement conditions), 2-164.8 (Vested termination of membership), 2-164.19A (Early retirement conditions), and 2-164.22 (Refund of accumulated member contributions for non-vested employees) in order to achieve a logical progression in the document from refund of contributions for non-vested employees (new Section 2-164.7) to vested termination of employment (new Section 2-164.8) to conditions for early and normal retirement (combined in new Section 2-164.9).
12. Section 2-164.8 – Currently this section refers to individuals who have a vested interest in the system, but whose employment is terminated prior to retirement, as “vested former members.” Under the new definition of Member (see items 5 and 8 above), such individuals are still considered to be members of the plan, and also meet the new definition of “Vested Member”, which we have recommended adding to the plan (see item 6 above).
13. Section 2-164.8 – Under the current section, vested members whose employment has been terminated prior to retirement, must wait until the attainment of Normal Retirement Age to begin to receive deferred benefits. We have recommended amending this section to permit vested members whose employment terminates following the effective date of the restatement to begin to receive their deferred benefits upon the attainment of eligibility for Early Retirement.
14. New Section 2-164.9 (Current Section 2-164.7) – As a result of recent changes to the eligibility for normal retirement, the wording in the current section is cumbersome. We have simplified the wording, taking into consideration the changes that entered into effect on June 23, 2014. We have also moved the conditions for early retirement eligibility into the same section (from current Section 2-164.19A) in order to consolidate into a single section the conditions for early and normal retirement.
15. New Subsection 2-164.9(d) (Current Section 2-164.7) – The current language does not specify the effective beginning date of benefits. We have added language referencing Section 2-164.18 (current Section 2-164.19) which sets forth the benefit beginning date. We have also revised 2-164.18 (current Section 2-164.19) to clarify that the effective date shall not be earlier than the date upon which an application is filed and approved. In other words, if a member delays filing until after his/her normal retirement age, benefits **will not** be payable retroactively to normal retirement age (except as provided in BACK DROP).

16. New Section 2-164.10(a) (Current Subsection 2-164.9) – We have added language to state clearly that the accumulated member contribution guarantee (which guarantees that the total amount of benefits paid must equal or exceed the accumulated member contributions) applies to all benefits payable under this Section.
17. New Section 2-164.10 (Current Subsection 2-164.9(c)) – Current Subsection 2-164.9(c) requires the suspension of benefits if a retiree returns to employment with the City. If the Subsection were to be deleted, retirees who have attained normal retirement age could continue to receive their pension benefits while working for the City.
18. New Section 2-164.10 (Current Subsections 2-164.9(d) and 2-164.9(e)) – We have moved the current Subsection 2-164.9(d) (relating to compliance with IRC Section 415) to Section 2-164.36 (General IRC compliance). With regard to current Subsection 2-164.9(e), we have deleted all provisions relating to DROP, to reflect the fact that the DROP has been discontinued. Paragraph (6) of that Subsection, which relates to BACK DROP, has been retained and moved to new Section 2-164.11 (which sets forth the different forms of benefit payment) by adding a new paragraph (6).
19. New Subsection 2-164.11(6)d. (Current Section 2-164.9(e)(6)d.) – We have amended the language to clarify that interest on Back DROP benefits shall be compounded monthly.
20. We have combined current Sections 2-164.12 and 2-164.14 into a single section (new Section 2-164.12) regarding pre-retirement death benefits. Furthermore, under the current sections 2-164.12 and 2-164.14, survivor benefits must be paid to the member's spouse or children, if any. The new section would permit members to designate a beneficiary other than his/her spouse, upon the notarized consent of the spouse.
21. New Section 2-164.12 (Current Sections 2-164.12 and 2-164.14) – Current Sections 2-164.8, 2-164.12 and 2-164.14 create a disparity between terminated vested employees and current employees with regard to pre-retirement death benefits. Under the last sentence of current Section 2-164.8, survivors of terminated employees who are vested with 5 years of service are entitled to such benefits under current Section 2-164.12. Current employees, however, under current Sections 2-164.12 and 2-164.14, must have 10 years of service in order for their survivors to be entitled to survivor benefits. The new Section 2-164.12 eliminates the disparity by making the automatic survivor benefit available to all vested members. Also, we have added language referencing Section 2-164.18 which sets forth the benefit beginning date.
22. New Subsection 2-164.14(a)(1) (Current Subsection 2-164.15(a)(1)) – We have added language requiring that an application for disability be filed no later than 90 days following the administrative termination of a member as a result of disability.

Board of Trustees
City of Jacksonville Beach Firefighters' Retirement System
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23. New Subsection 2-164.14(b) (Current Subsection 2-164.15(b)) – The current language does not specify the effective beginning date of disability benefits. We have added language referencing Section 2-164.18 which sets forth the benefit beginning date.
24. New Section 2-164.34 (Current Section 2-164.35) – We have added language to clarify that the interest that accrues on a member's accumulated contribution account shall be compounded monthly.

It is our sincere hope that the proposed restatement will facilitate your duties as trustees, as well as those of the administrator. We look forward to responding to any questions that you might have.

Sincerely,



DAVID E. ROBINSON

DER/jd

Enclosure

DIVISION 7.—FIREFIGHTERS' RETIREMENT SYSTEM

Sec. 2-164.1.—Name, establishment, effective date.

~~The City of Jacksonville Beach Firefighters' Retirement System established effective November 1, 1951, is continued for the purpose of providing retirement income to qualifying employees and former employees, and survivor income to their qualifying beneficiaries. The effective date of the retirement system is November 1, 1951.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

Sec. 2-164.2.—Definitions.

As used in this division:

~~*Accumulated member contributions* means the sum of all amounts credited to a member's individual account in the reserve for member contributions.~~

~~*Beneficiary* means an individual who is being paid or who has entitlement to the future payment of a pension on account of a reason other than the individual's membership in the retirement system.~~

~~*City* means the City of Jacksonville Beach, Florida.~~

~~*Compensation* means the salary or wages paid a member for personal services rendered the city while a member of the retirement system. Salary and wages shall include longevity pay; overtime pay; shift differentials; incentive pay; pay for periods of absence from work by reason of vacation, holiday, and sickness; and deferred compensation amounts under deferred compensation programs recognized by the board of trustees. Compensation shall not include any remuneration or reimbursement not specifically stated to be included, such as allowances for clothing, equipment, cleaning, and travel; reimbursement of expenses; bonuses; termination of pay; severance pay; payments in consideration of unused vacation or sick leave; and the value of fringe benefits. Notwithstanding any of the foregoing, a member's annual compensation in excess of the limitations set forth in Section 401(a)(17) of the Internal Revenue Code shall be disregarded. However, for those members who commence participation in the retirement system prior to the first plan year beginning after December 31, 1995, the limitation on compensation shall not be less than the amount that was allowed to be taken into account under the retirement system as in effect on July 1, 1993. Effective July 21, 2014, compensation shall include base pay, longevity pay, and incentive pay; and shall exclude overtime pay, leave payouts, and all other compensation. Notwithstanding the foregoing, payments for overtime accrued as of July 21, 2014, and attributable to service earned prior to July 21, 2014, shall be included in compensation even if payment is not made until on or after that date.~~

~~*Final average compensation* means one fifth of the aggregate amount of compensation paid a member during the sixty (60) months of the member's last one hundred twenty (120) months of credited service in which the aggregate amount of compensation paid is greatest. If the member has less than sixty (60) months of credited service, "final average compensation" means the aggregate amount of compensation paid a member divided by the member's credited service.~~

~~*Firefighter* means any person employed solely by the city who is certified as a firefighter as a condition of employment in accordance with the provisions of Sections 175.032(8) and 633.35, Florida Statutes and whose duty it is to extinguish fires, to protect life, or to protect property.~~

~~*Pension* means an annual amount payable, in monthly installments, by the retirement system. Payment may be for a temporary period or throughout the future life of a retirant or beneficiary.~~

~~*Retirant* means an individual who is being paid a retirement allowance on account of the individual's membership in the retirement system.~~

~~*Retirement system* means the firefighters' retirement system.~~

~~Service means personal service rendered the city while a member of the retirement system and qualifying military service pursuant to section 2-164.5.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2014-8057, § 1, 7-21-14)~~

~~• Sec. 2-164.3.—Membership of the firefighters' retirement system.~~

~~(a)—An individual who is employed by the city in a position of firefighter.~~

~~(b)—Any person initially employed as or promoted to a position designated by the city council, as the fire chief shall elect, within ninety (90) days of initial employment or promotion, to participate or not participate in the retirement system. Such election may be revoked only one (1) time prior to vesting, after which no further participation changes shall be allowed. Should any such member elect to discontinue participation in the retirement system, the retirement system shall return to such member all accumulated member contributions pursuant to the procedures described in section 2-164.22. If a member previously elected not to participate in the retirement system and later chooses to participate, the individual shall be required to pay to the retirement system any accumulated member contributions that were withdrawn from the retirement system, if any, and shall pay all member and employer contributions for the time that the person did not participate in the retirement system plus a rate of interest equal to the plan's assumed rate of return for the service purchased, as determined by the fund actuary.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2014-8046, § 1, 2-17-14)~~

~~Sec. 2-164.4.—Credited service.~~

~~(a)—Service rendered by the member shall be credited to the member's individual credited service account in accordance with rules the board of trustees shall from time to time prescribe. Service shall be credited to the nearest one-twelfth (1/12) of a year. In no case shall more than one (1) year of credited service be credited on account of all service rendered by a member in any one (1) year nor shall less than eighty (80) hours of service in a calendar month be credited as one-twelfth (1/12) of a year of credited service.~~

~~(b)—Credited service shall be forfeited and no longer in force in the event an individual has a break in membership or in the event an individual's accumulated member contributions are paid to the individual or the individual's beneficiary, including an estate. Provided that a member may voluntarily leave his or her contributions in the fund for a period of not more than five (5) years after leaving employment of the city, pending the possibility of being rehired by the city as a firefighter, without losing credit for the time he or she had participated as a member of the fund.~~

~~(c)—A former member with forfeited credited service who wishes to return to city employment as a firefighter, must restore the forfeited credited service to receive credit for prior service within ninety (90) days after return to city employment. Credited service shall be restored by paying the retirement system the total amount of accumulated member contributions previously withdrawn, plus compound interest from the date of withdrawal to the date of repayment. The rate of interest shall be equal to the rate of interest used to compute the contribution requirement under section 2-164.32.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2000-7799, § 1, 10-2-00; Ord. No. 2004-7885, § 2, 9-7-04)~~

~~Sec. 2-164.5.—Intervening military service.~~

A member who leaves or left the employ of the city to enter any Armed Service of the United States shall be entitled to credited service for periods of active duty subject to the following conditions:

- (1) ~~The individual becomes a member within the time periods provided in the Uniformed Service Employment and Reemployment Rights Act (USERRA) and F.S. § 175.032.~~
- (2) ~~The member pays the retirement system the total amount of accumulated member contributions withdrawn at the time of, or subsequent to, leaving employment by the city to enter armed service, in accordance with the provisions of USERRA.~~
- (3) ~~No more than five (5) years of credited service shall be granted a member under the provisions of this section. Credited service shall not be granted for periods of armed service which are or could be used for obtaining or increasing a benefit from another retirement system.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2000-7799, § 1, 10-2-00)~~

~~Sec. 2-164.6. — Benefit group firefighter.~~

- (a) ~~The benefit group firefighter is designated for the purpose of determining benefit conditions, benefit amounts, and member contribution rates applicable to firefighter members of the retirement system which shall consist of:~~
 - (1) ~~All members employed in the fire department who are state-certified firefighters. The benefit group shall not include any member who is temporarily employed as a firefighter during an emergency or any fire chief that opted not to participate in this retirement system.~~
- (b) ~~Benefit eligibility conditions shall be those applicable to the member at the time of termination of membership.~~
- (c) ~~Pension amounts shall be separately determined for each retirement system for which a member has credited service, using retirement system provisions in effect at the time of termination of membership.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

~~Sec. 2-164.7. — Normal retirement conditions.~~

- (a) ~~An individual may retire upon satisfaction of each of the following requirements:~~
 - (1) ~~A written application for retirement, in the form established by the board of trustees, has been filed with the retirement system.~~
 - (2) ~~Membership is terminated prior to the date of retirement.~~
 - (3) ~~The individual meets an applicable age and/or service requirement for normal retirement.~~
- (b) ~~The age and/or service requirements for normal retirement are:~~
 - (1) ~~For individuals with ten (10) or more years of credited service on July 21, 2014, or who have attained age fifty-five (55) with five (5) or more years of credited service on that date: age fifty-five (55) or older with five (5) or more years of credited service, or age fifty-two (52) or older with twenty-five (25) or more years of credited service, or the individual has attained thirty (30) years of credited service regardless of age.~~
 - (2) ~~Except as provided in subsection (b)(1) above, for individuals with less than ten (10) years of credited service on July 21, 2014, and individuals hired on or after that date: age fifty-five (55) with ten (10) or more years of credited service, or age fifty-two (52) with twenty-five (25) or more years of credited service, or the individual has attained thirty (30) years of credited service regardless of age.~~

~~(c) Upon retirement as provided in this section, an individual shall be paid a pension computed according to section 2-164.9.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 7812, § 1, 5-7-01; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2012-8020, § 1, 10-1-12; Ord. No. 2014-8049, § 1, 2-17-14; Ord. No. 2014-8057, § 2, 7-21-14.)~~

~~Sec. 2-164.8. — Vested termination of membership.~~

~~A member who has five (5) or more years of credited service on July 21, 2014, and who thereafter ceases to be a member, for a reason other than retirement or death, shall be a vested former member. A member who has less than five (5) years of credited service on July 21, 2014, and members hired on or after that date, who cease to be a member, for a reason other than retirement or death, shall be a vested former member if the member has ten (10) or more years of credited service at the time membership terminates. A vested former member may retire upon satisfaction of the requirements of section 2-164.7. The benefit programs applicable to a vested former member shall be determined as of the date of termination of membership and shall not be affected by any subsequent change in benefit programs. In the event that a vested former member shall die from any cause before that member is eligible to retire as provided by section 2-164.7, then in that event the benefits of this Act granted to non-duty, death-in-service automatic survivor's pension shall go to the surviving beneficiaries of the vested former member.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2014-8057, § 3, 7-21-14.)~~

~~Sec. 2-164.9. — Amount of a pension.~~

~~(a) (1) The amount of pension under optional Form of Payment I pursuant to section 2-164.10 shall be equal to the sum of separate amounts determined in accordance with the benefit formula applicable to each retirement system for which the retiring individual has credited service in force.~~

~~(2) The amount of pension attributable to credited service under a particular retirement system shall be equal to a fraction of the amount of pension determined as if the individual's total credited services were under the retirement system. The fraction shall be the individual's credited service under the retirement system over the individual's total credited service.~~

~~(b) The benefit formula is:~~

~~(1) For retirements with an effective date prior to October 1, 1990, two and one-half (2½) percent of final average compensation multiplied by credited service, to a maximum of seventy-five (75) percent of final average compensation. For retirements with an effective date after September 30, 1990, three (3) percent of final average compensation multiplied by credited service, to a maximum of thirty (30) years, at which time the benefit will be reduced to two (2) percent of final average compensation multiplied by credited service for each additional year of service, subject to the limitations of F.S. § 112.65.~~

~~(2) Effective July 21, 2014, for individuals who are not eligible for normal retirement in accordance with section 2-164.7(b)(1) on that date, three (3) percent of final average compensation multiplied by credited service, for all years of credited service earned on and after July 21, 2014, subject to the maximum benefit provided in paragraph (3) below. Such individuals shall retain their accrued benefits based on credited service earned prior to July 21, 2014.~~

~~(3) Effective July 21, 2014, the maximum benefit shall be ninety (90) percent of final average compensation or ninety thousand dollars (\$90,000.00) annually, whichever is less; provided, any individual who has accrued a benefit percentage in excess of ninety (90) percent or an annual benefit of more than ninety thousand dollars (\$90,000.00) on July 21, 2014, shall retain that accrued benefit, but shall not accrue any additional benefit percentage after that date.~~

- (4) ~~Notwithstanding the above, there shall be a minimum monthly benefit provided to retirants who have been retired for thirty (30) or more years or have accumulated ten (10) or more years of credited service, as periodically established by the city. Such monthly benefit shall be reduced by the applicable survivor benefit as elected by the retirant pursuant to section 2-164.10. The city shall make deposits into the firefighters' retirement system equal to the full annual cost of such increase in benefit payments to achieve said minimum monthly benefit.~~
- (c) ~~Payment of a pension granted under the provisions of section 2-164.7 with respect to normal retirement shall be suspended if the retirant becomes employed by the city. Suspension of payment shall become effective the first day of the calendar month coincident with or next following employment. Payment of the pension shall resume, without change in amount or conditions by reason of the employment, on the first day of the calendar month next following termination of employment. The employed retirant shall be a member during the period of employment following retirement.~~
- (d) ~~Notwithstanding the provisions of this act, a member may not receive a benefit, which exceeds the maximum amount allowed under Section 415 of the Internal Revenue Code, which is incorporated herein by reference.~~
- (e) ~~Deferred Retirement Option Program. In general, and subject to the provisions of this section, the Deferred Retirement Option Program, hereinafter referred to as the DROP, is a program under which an eligible member of the retirement system may elect to participate prior to July 21, 2014, deferring receipt of retirement benefits while continuing employment with the city. The deferred monthly benefits shall accrue in the reserve for pension payments fund on behalf of the participant, plus interest compounded monthly, for the specified period of the DROP participation, as provided in subsection (e)(3) of this section. Upon termination of employment, the participant shall receive the total DROP benefits and begin to receive the previously determined normal retirement benefits. Employment in the DROP does not guarantee employment for the specified period of DROP.~~
- (1) ~~Eligibility of member to participate in the DROP. All retirement system members are eligible to elect participation in the DROP provided that election to participate is made prior to July 21, 2014, and on or after the member first reaches normal retirement date or age. The member shall advise the city and the retirement system in writing of the date on which the DROP shall begin. The DROP shall be closed to new members on July 21, 2014.~~
- (2) ~~Participation in the DROP.~~
- a. ~~An eligible member may elect to participate in the DROP for a period not to exceed a maximum of thirty six (36) consecutive months. Any member who has exceeded the 36-month limitation shall not be eligible to participate in the DROP.~~
- b. ~~Upon deciding to participate in the DROP, the member shall submit on forms required by the retirement system:~~
- ~~1. A written election to participate in the DROP.~~
 - ~~2. Selection of the DROP participation and termination dates, which satisfy the limitations stated in subsections (d)(1) and (d)(2)a of this section. Such termination date shall be in a binding letter of resignation with the city, establishing a deferred termination date. The member may terminate before the termination date within the limitations of subsection (d)(2)a. of this section, but only with advance written notice to the city.~~
 - ~~3. A properly completed DROP application for service retirement as provided in this section.~~
 - ~~4. A written election of form of pension payment, pursuant to section 2-164.10.~~
 - ~~5. Any other information required by the retirement system.~~

- c. ~~The DROP participant shall be a retirant under the retirement system for all purposes except that payment of benefits to the retirant shall be deferred until separation from city employment.~~
- d. ~~A re-employed retirant with renewed membership is not eligible for DROP participation.~~

~~(3) Benefits payable under the DROP.~~

- a. ~~Effective with the date of DROP participation, the member's initial normal monthly benefit, including credited service and final average compensation, shall be fixed. Such retirement benefit, any annual cost-of-living adjustments which may be provided, and interest shall accrue monthly in the retirement system's reserve for pension payments. Such interest shall accrue at an annual rate set quarterly by the board of trustees, which shall not be less than three and one-half (3.5) percent compounded monthly, on the prior month's accumulated ending balance, up to the month of termination or death. An annual administration fee of three-quarters of one (0.75) percent shall be deducted from each DROP participant's accrued benefits, prorated monthly.~~
- b. ~~The effective date of retirement of a DROP participant shall be the first day of the month selected by the member to begin participation in the DROP.~~
- c. ~~Normal retirement benefits and interest thereon shall continue to accrue in the DROP until the established termination date of the DROP, or until the participant terminates employment or dies prior to such date. Although individual DROP accounts shall not be established, a separate accounting of each participant's accrued benefits under the DROP shall be calculated and provided to participants annually.~~
- d. ~~At the conclusion of the participant's DROP, the retirement system shall distribute the participant's total accumulated DROP benefits, subject to the following provisions:~~
 - 1. ~~The retirement system shall receive verification from the city that the participant has terminated employment.~~
 - 2. ~~The terminated DROP participant or if deceased, such participant's named beneficiary, shall elect on forms provided by the retirement system to receive payment of the DROP benefits in accordance with one of the options listed below. For a participant or beneficiary who fails to elect a method of payment within sixty (60) days of termination of the DROP, the retirement system will pay a lump sum as provided in (1).~~
 - (i) ~~Lump sum. All accrued DROP benefits, plus interest, less withholding taxes remitted to the Internal Revenue Service, shall be paid to the DROP participant or surviving beneficiary.~~
 - (ii) ~~Direct rollover. All accrued DROP benefits, plus interest, shall be paid from the DROP directly to the custodian of an eligible retirement plan as defined in Section 402(c)(8)(B) of the Internal Revenue Code. However, in the case of an eligible rollover distribution to the surviving spouse of a deceased participant, an eligible retirement plan is an individual retirement account or an individual retirement annuity as described in Section 402(c)(9) of the Internal Revenue Code.~~
 - (iii) ~~Partial lump sum. A portion of the accrued DROP benefits shall be paid to the DROP participant or surviving spouse, less withholding taxes remitted to the Internal Revenue Service, and the remaining DROP benefits shall be transferred directly to the custodian of an eligible retirement plan as defined in Section 402(c)(8)(B) of the Internal Revenue Code. However, in the case of an eligible rollover distribution to the surviving spouse of a deceased participant, an eligible retirement plan is an individual retirement account or an individual retirement annuity as described in Section 402(c)(9) of the Internal Revenue Code. The proportions shall be specified by the DROP participant or surviving beneficiary.~~

- ~~3. Regardless of the form of payout, a participant's DROP account continues until the account balance is exhausted.~~
 - ~~4. For a DROP participant who fails to terminate city employment at the expiration of the 36-month maximum DROP participation period, the member shall be deemed not to be retired, the DROP election shall be null and void, and the member shall have no accumulated DROP benefits. Retirement system membership shall be reestablished retroactively to the date of the commencement of the DROP, and the member shall be required to pay to the retirement system the member contributions at the rate set forth in section 2-164.20, and the city contributions, as established pursuant to section 2-164.32, required during the period the member participated in the DROP, plus six and one-half (6.5) percent interest compounded annually.~~
 - ~~e. The accrued benefits of any DROP participant, and any contributions accumulated under such program, shall not be subject to assignment or attachment.~~
 - ~~f. DROP participants shall not be eligible for disability retirement benefits as provided in sections 2-164.15, 2-164.16, 2-164.17, and 2-164.18, and the participant's beneficiaries and survivors shall not be eligible for the automatic survivor pension, death in the line of duty pension, or survivor pension as provided respectively in sections 2-164.12, 2-164.13, and 2-164.14.~~
- ~~(4) *Death benefits under the DROP.*~~
- ~~a. Upon the death of a DROP participant, the named beneficiary shall be entitled to apply for and receive the accrued benefits in the DROP as provided in subsection (d)(3)d.2. of this section.~~
 - ~~b. The normal retirement benefit accrued to the DROP during the month of a participant's death shall be the final monthly benefit credited for such DROP participant.~~
 - ~~c. Eligibility to participate in the DROP terminates upon death of the participant. If the participant dies on or after the effective date of enrollment in the DROP, but prior to the first monthly benefit being credited to the DROP, retirement system benefits shall be paid as though the DROP election had not been made.~~
- ~~(5) *Contributions.*~~
- ~~a. Member contributions shall not be made, due, or payable during a participant's DROP participation, section 2-164.20 hereof notwithstanding.~~
 - ~~b. The city shall not pick up member contributions of a DROP participant during a participant's DROP participation; section 2-164.21 hereof notwithstanding, but instead shall be paid to the DROP participant as wages or salary.~~
- ~~(6) *Back DROP.* Effective July 21, 2014, and subject to the provisions of this section, eligible members may elect to participate in the Back DROP in accordance with this subsection (6).~~
- ~~a. *Eligibility of member to participate in the Back DROP.* A member who is employed and not participating in DROP on July 21, 2014, and continues employment beyond the normal retirement date, and any member who reaches normal retirement eligibility on or after July 21, 2014, and continues employment beyond the normal retirement date, is eligible to elect the Back DROP. The member shall advise the city and the retirement system in writing of their Back DROP election prior to separation from employment. A member may elect the Back DROP only once.~~
 - ~~b. *Back DROP date.* A member's Back DROP date shall be a date selected by the member that is on or after the member's normal retirement date but no more than thirty six (36) months prior to their separation date.~~
 - ~~c. *Maximum Back DROP period.* An eligible member may elect the Back DROP for a maximum period of thirty six (36) months.~~

~~d.—Benefits payable under the Back DROP. A member who elects the Back DROP shall be entitled to a monthly pension determined as of the member's Back DROP date, plus a lump sum payment equal to the pension benefits the member would have received had he/she retired on the Back DROP date, with interest at the rate of three (3) percent per annum. The member's monthly benefit will be actuarially adjusted to reflect the lump sum payment. The lump sum Back DROP benefit, less applicable withholding taxes, shall be distributed to the member within sixty (60) days following separation from employment. Alternatively, a member may elect to roll some or all of the lump sum Back DROP benefit into an IRA or other qualified retirement plan, in accordance with applicable law.~~

~~(7)—Forfeiture of retirement benefits. Nothing in this section shall be construed to remove DROP or Back-DROP participants from the scope of Section 8(d), Art. II of the State Constitution, and F.S. § 112.3173. DROP and Back-DROP participants who commit a specified felony offense while employed will be subject to forfeiture of all retirement benefits, including DROP and Back-DROP benefits, pursuant to those provisions of law.~~

~~(8)—Administration of program. The board of trustees shall make such rules as are necessary for the effective and efficient administration of this subsection. The retirement system shall not be required to advise members of the federal tax consequences of an election related to the DROP or Back-DROP, but may advise members to seek independent advice.~~

~~(f)—Cost of living adjustment. There shall be a cost of living adjustment (COLA) to the monthly benefit of each member employed on July 21, 2014 and who was employed by the city on the day prior to retirement from the city and is receiving benefits under this plan as follows:~~

~~(1)—Effective October 1, 2009, the monthly benefit of each individual who retired prior to January 1, 2009, shall be increased by two (2) percent as a one-time benefit adjustment.~~

~~(2)—The monthly benefit of all individuals who retire on or after January 1, 2009, shall be increased by two (2) percent on the second anniversary date of their retirement and each anniversary date thereafter. This annual benefit increase shall also be paid to annuitants and beneficiaries of deceased firefighters or deceased retired firefighters, based on the date of the deceased firefighter's or deceased retired firefighter's retirement.~~

~~(3)—Except as provided herein, for all individuals who are employed on July 21, 2014 and who retire on or after that date, the monthly benefit based on credited service earned prior to July 21, 2014, shall be increased by two (2) percent on the second anniversary date of their retirement and each anniversary date thereafter. The monthly benefit based on credited service earned on or after July 21, 2014, shall be increased by one (1) percent on the second anniversary date of their retirement and each anniversary date thereafter. The provisions of this paragraph (3) shall not apply to members who, as of July 21, 2014, had attained age fifty-two (52) with twenty-five (25) years of credited service, age fifty-five (55) with five (5) years of credited service, or thirty (30) years of credited service regardless of age.~~

~~(4)—Members hired on or after July 21, 2014, shall not be eligible for a cost-of-living adjustment.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2002-7844, § 4, 1-21-03; Ord. No. 2009-7974, § 1, 8-17-09; Ord. No. 2014-8049, § 2, 2-17-14; Ord. No. 2014-8057, § 4, 7-21-14)~~

~~Sec. 2-164.10.—Forms of payment of a pension.~~

~~A member or a vested member may elect to have pension payments made under any one of the following forms of payment and name a survivor beneficiary. The election and naming of a survivor beneficiary shall be in writing and filed with the retirement system prior to the date the first pension payment is made. An election of form of payment may not be changed on or after the date the first pension payment is made. A named survivor beneficiary may be changed on or after the date the first pension payment is made up to two (2) times as provided in § 175.333, Florida Statutes, without the~~

approval of the board of trustees or the current survivor beneficiary. The member need not provide proof of the good health of the survivor beneficiary being removed, and the joint annuitant or beneficiary being removed need not be living. After any such change in joint survivor or beneficiary, the member's pension benefit will be recalculated accordingly by the actuary and their retirement income shall be payable to the member based on the new calculation. If the member chooses not to provide proof of good health of the survivor beneficiary being removed, the actuarial calculation will assume the retiree and new survivor beneficiary are five (5) years older than their actual age. A named survivor beneficiary may be more than one person if form of payment I is elected. Payment shall be made under Form of Payment I if there is not a timely election of form of payment. The amount of pension under forms of payment I, II, and III, shall have the same actuarial present value, computed as of the date of retirement, as the amount of pension under Form of Payment I.

- (1) ~~Form of Payment I (Life with Period Certain Guarantee)~~ Under Form of Payment I, the retirant is paid a pension for life. Upon the death of the retirant during the guaranteed period, the named survivor beneficiary is paid the full amount of the form of Payment I pension for remainder of the guaranteed period. The guaranteed period is one hundred twenty (120) months. The actuarial present value of remaining guaranteed pension payments shall be paid to the legal representative of the retirant or the named survivor beneficiary, whichever survives the longest, if both the retirant and named survivor beneficiary die during the guaranteed period.
- (2) ~~Form of Payment II (Life with Full Continuation to Survivor Beneficiary)~~ Under Form of Payment II, the retirant is paid a reduced pension until the retirant dies. Upon death of the retirant during the lifetime of the named survivor beneficiary, the named survivor beneficiary is paid the full amount of the reduced Form of Payment II pension over the named survivor beneficiary's remaining life.
- (3) ~~Form of Payment III (Life with reduced Continuation to Survivor Beneficiary)~~ Under Form of Payment III, the retirant is paid a reduced pension until the retirant dies. Upon the death of the retirant during the lifetime of the named survivor beneficiary, the named survivor beneficiary is paid one-half ($\frac{1}{2}$), two-thirds ($\frac{2}{3}$) or three-fourths ($\frac{3}{4}$) of the amount of the reduced Form of Payment III pension over the named survivor beneficiary's remaining life.
- (4) ~~Form of Payment IV (Straight Life or Lifetime Annuity)~~ A retirement income of larger monthly amount, payable to the retirant for his or her lifetime only.
- (5) ~~Pop-up on election of Form of Payment II or Form of Payment III~~ All members who enter the DROP or retire on or after October 1, 2009, shall have an automatic pop-up provision configured into their form of payment election. If a member of the DROP or retirant has elected either Form of Payment II or Form of Payment III, and the designated survivor pre-deceases them after benefit payments have commenced, then the retirant's benefit shall be recalculated and automatically revert to the Form of Payment SL as of the date of death of the named survivor beneficiary. Election of a joint and last survivor option and its accompanying pop-up protection shall be the actuarial equivalent of the Form of Payment SL.
- (6) ~~DROP participant pop-up~~ Effective October 1, 2009, benefit calculations for current DROP participants that elected Form of Payment II or Form of Payment III shall be recalculated retroactively to the member's DROP entry date to include the automatic pop-up provided for herein. All costs associated with such recalculation, including interest as determined by the board, shall be borne by the DROP participant and automatically deducted from their DROP account balance as of October 1, 2009. DROP participants that elected Form of Payment II or Form of Payment III shall have the option of retaining their original benefit calculation without the pop-up by notifying the pension board of trustees in writing within sixty (60) days of the enactment of this provision.

(Ord. No. 2000 7783, § 1, 2-7-00; Ord. No. 2000 7799, § 1, 10-2-00; Ord. No. 7812, § 1, 5-7-01; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2009-7982, § 1, 12-21-09; Ord. No. 2009-7985, § 1, 12-21-09; Ord. No. 2012-8020, § 1, 10-1-12; Ord. No. 2012-8022, § 1, 10-1-12)

~~Sec. 2-164.11.—Accumulated member contribution guarantee.~~

~~In the event all pension payments terminate before there has been paid an aggregate amount equal to the retirant's accumulated member contributions at the date of retirement, the difference between the retirant's accumulated member contributions and the aggregate amount of pension payments made shall be paid to such person or persons as the retirant shall have designated in writing and filed with the retirement system. If there be no such individual surviving the retirant, the difference shall be paid to the estate of the last survivor among the retirant and the designated person or persons.~~

~~(Ord. No. 2000 7783, § 1, 2-7-00)~~

~~Sec. 2-164.12.—Automatic survivor pension to spouse or children.~~

~~(a) (1) A pension shall be paid for life to the surviving spouse of a deceased member if each of the following conditions is met:~~

- ~~a. The member has ten (10) or more years of credited service.~~
- ~~b. The member was married to the surviving spouse at the time of death.~~
- ~~c. The member died while an employee of the city.~~

~~(2) The amount of a surviving spouse's pension shall be the deceased member's accrued pension.~~

~~(b) (1) A pension shall be paid to each surviving child of a deceased member if each of the following conditions is met:~~

- ~~a. The member has ten (10) or more years of credited service.~~
- ~~b. The child is unmarried and has not attained age eighteen (18) years.~~

~~(2) Payment of a pension to a surviving child shall not be made for any month for which a surviving spouse is paid a pension. A surviving child's pension shall terminate at the end of the calendar month in which occurs the child's eighteenth birthday, marriage, or death. The amount of a surviving child's pension shall be an equal share of the deceased member's accrued pension.~~

~~A child's share shall be recomputed each time there is a change in the number of surviving children eligible for payment of a pension.~~

~~(c) (1) A deceased member's accrued pension shall be computed under the following presumptions:~~

- ~~a. The deceased member shall be presumed to have retired under the provisions of section 2-164.7 on the day preceding the member's death.~~
- ~~b. The deceased member shall be presumed to have elected Form of Payment I.~~

~~(2) The presumptions of retiring and election of Form of Payment shall be effective notwithstanding the failure to satisfy the specific requirements of sections 2-164.7 and 2-164.10 with regard to these activities.~~

~~(3) Death while performing USERRA-qualified active military service. In the case of a member who dies on or after January 1, 2007 while performing "Qualified Military Service" under Title 38, United States Code, Chapter 43, Uniformed Services Employment and Reemployment Rights Act ("USERRA") within the meaning of Section 414(u) of the Internal Revenue Code, any "additional benefits" (as defined by Section 401(a)(37) of the Internal Revenue Code) provided under the plan that are contingent upon a member's termination of employment due to death shall be determined as though the member had resumed employment immediately prior to his death. With respect to any such "additional benefits," for vesting purposes only, credit shall be given for the period of the member's absence from covered employment during "Qualified Military Service".~~

~~(d) No pension shall be paid under the provisions of this section if any pension is paid under the provisions of section 2-164.10.~~

~~(Ord. No. 2000 7783, § 1, 2-7-00; Ord. No. 2000 7799, § 1, 10-2-00; Ord. No. 2002 7835, § 1, 6-17-02; Ord. No. 2014 8049, § 3, 2-17-14)~~

~~Sec. 2-164.13. Special conditions applicable to death in line of duty.~~

~~In the event the death of a member is found by the board of trustees to be the natural and proximate result, independent of all other causes, of a personal injury or disease arising out of and in the course of the member's actual performance of duty with the city, the following additional provisions shall apply to section 2-164.12:~~

- ~~(1) The age and credited service requirements specified in section 2-164.12 shall be waived.~~
- ~~(2) The amount of pension paid a surviving spouse shall not be less than thirty-five (35) percent of the deceased member's final average compensation.~~
- ~~(3) The amount of pension paid a surviving child shall not be less than an equal share of fifty (50) percent of the deceased member's final average compensation.~~

~~(Ord. No. 2000 7783, § 1, 2-7-00)~~

~~Sec. 2-164.14. Survivor pension to named beneficiary.~~

~~(a) A member may name a contingent survivor beneficiary for the exclusive purpose of being paid a pension that may become payable under the provisions of this section. The naming of a contingent survivor beneficiary shall be in writing and filed with the retirement system. The contingent survivor beneficiary may be changed at any time prior to termination of membership. The contingent survivor beneficiary shall be a person other than the spouse or child of the member.~~

~~(b) A pension shall be paid to the contingent survivor beneficiary, for life, if each of the following conditions is met:~~

- ~~(1) The member dies while employed by the city.~~
- ~~(2) The member, at time of death, has ten (10) or more years of credited service.~~
- ~~(3) No pension is payable under the provisions of section 2-164.13 to the member's spouse or children.~~

~~(c) (1) The amount of pension shall be computed under the following presumptions:~~

- ~~a. The deceased member shall be presumed to have retired under the provisions of section 2-164.7 on the day preceding the member's death.~~
- ~~b. The deceased member shall be presumed to have elected Form of Payment II and named the contingent survivor beneficiary as survivor beneficiary.~~

~~(2) The presumptions of retiring, election of Form of Payment, and naming of survivor beneficiary shall be effective notwithstanding the failure to satisfy the specific requirements of sections 2-164.7 and 2-164.10 with regard to these activities.~~

~~(3) Death while performing USERRA-qualified active military service. In the case of a member who dies on or after January 1, 2007 while performing "Qualified Military Service" under Title 38, United States Code, Chapter 43, Uniformed Services Employment and Reemployment Rights Act ("USERRA") within the meaning of Section 414(u) of the Internal Revenue Code, any "additional benefits" (as defined by Section 401(a)(37) of the Internal Revenue Code) provided under the plan that are contingent upon a member's termination of employment due to death shall be determined as though the member had resumed employment immediately prior to his~~

death. With respect to any such "additional benefits," for vesting purposes only, credit shall be given for the period of the member's absence from covered employment during "Qualified Military Service".

(Ord. No. 2000 7783, § 1, 2-7-00; Ord. No. 2000 7799, § 1, 10-2-00; Ord. No. 2014 8049, § 4, 2-17-14)

Sec. 2-164.15. — Disability retirement — General conditions.

- (a) The board of trustees may retire a member who becomes incapacitated for continued employment by the city if each of the following conditions is met:
- (1) Application for disability retirement is filed with the retirement system by either the member or the city.
 - (2) The member has ten (10) or more years of credited service.
 - (3) The member undergoes the medical examinations and tests ordered by the retirement system.
 - (4) The medical advisor certifies to the board of trustees that the member is incapacitated, that the incapacity is likely to be permanent, and that the member should be retired, and, the member is wholly incapacitated from rendering useful and efficient service as a firefighter.
- (b) The amount of disability pension shall be computed according to section 2-164.9 and the disability retiree shall have the right to elect a Form of Payment provided in section 2-164.10. However, in no event shall such benefit be less than twenty-five (25) percent of the member's average final compensation.

(Ord. No. 2000 7783, § 1, 2-7-00; Ord. No. 2000 7799, § 1, 10-2-00)

Sec. 2-164.16. — Same — Special conditions applicable to duty disability.

If the board of trustees finds that the member's disability is the natural and proximate result of a personal injury or disease arising out of and in the course of the member's actual performance of duty in the employ of the city, the following additional provisions shall apply to section 2-164.15:

- (1) The requirement of ten (10) or more years of credited service shall be waived.
- (2) A member who is retired on account of duty disability, as provided in section 2-164.18, shall be paid a duty disability pension during the member's duty disability benefit period. A member's duty disability benefit period begins on the first day of the first month after the board of trustees determines entitlement, provided that the monthly retirement income shall be payable as of the date the board of trustees determines such entitlement. A member's duty disability benefit period ends on the first to occur of the following dates: the date the pension is terminated as provided in section 2-164.17 or the date the pension has been paid for the maximum disability benefit period. The maximum disability benefit period is as follows:

| Members Age When Duty Disability Benefit Period Begins | Maximum Benefit Period |
|--|---------------------------|
| Less than age 50 | To age 55 |
| Age 50 and over | 60 months |

- a. ~~The amount of a duty disability pension is the larger of the member's accrued pension calculated as provided in section 2-164.15 and fifty (50) percent of the member's average final compensation.~~
- b. ~~Upon termination of the member's duty disability benefit period, the member's credited service shall be increased by the member's duty disability benefit period.~~
- c. ~~The duty disability pension shall be subject to the provisions of sections 2-164.17 and 2-164.18.~~

~~(3) A member may elect to continue to be covered by the duty disability, in lieu of the benefit provided in subsection (2) of this section. The election shall be made in accordance with procedures established by the board. A member who so elects shall thereby be precluded from claiming age discrimination with respect to the duty disability benefit.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2000-7799, § 1, 10-2-00; Ord. No. 2006-7922, § 3, 4-3-06; Ord. No. 2007-7943, § 3, 10-16-07)~~

~~Sec. 2-164.17. Same—Effect on gainful employment.~~

~~(a) The provisions of this section shall apply during the period, if any, between the effective date of disability retirement and the date the disability retiree first satisfies the age and/or service requirement for normal retirement pursuant to section 2-164.7(b).~~

~~Application for the limitation shall be to the amount of pension under Form of Payment I. The effect of an election of any other form of payment shall be taken into account after application of the provisions of this section.~~

~~(b) The amount of pension shall not exceed the difference between one hundred ten (110) percent of the disability retiree's final average compensation and the amount of the disability retiree's considered income, however in no event shall such disability retirement benefit be reduced below the minimums required in F.S. § 175.191. A disability retiree's considered income is the annual amount or remuneration for personal services rendered in any gainful employment. Gainful employment existing at the time of disability retirement, other than with the city, shall not be considered to the extent of the amount of remuneration in the last calendar year preceding retirement.~~

~~(c) The retirement system shall periodically request substantiated income information from disability retirees subject to the provisions of this section. Failure to provide requested information within ninety (90) days of the request shall cause suspension of payment of the pension until the information is received.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2000-7799, § 1, 10-2-00; Ord. No. 2002-7835, § 1, 6-17-02)~~

~~Sec. 2-164.18. Same—Continuation subject to reexamination; return to employment.~~

~~(a) The board of trustees may require a disability retiree to undergo periodic medical examination, by or under the direction of a medical advisor selected by the board of trustees, if the disability retiree has not satisfied the age and/or service requirement for normal retirement pursuant to subsection 2-164.7(b). If a disability retiree refuses to submit to a medical examination, payment of the pension may be suspended by the board of trustees until withdrawal of the refusal. The terminated disability retiree may be restored to active employment with the city. A disability pension shall be discontinued if, following medical examination, the medical advisor certifies that the disability retiree is mentally and physically able and capable of resuming employment as a firefighter with the city, and the board~~

~~of trustees concurs in the certification of the medical advisor. The city shall be allowed reasonable latitude in placing the terminated disability retiree in a position commensurate with the position held at the time of disability retirement.~~

- ~~(b) The membership status of a disability retiree who has been restored to employment with the city as provided in subsection (a) of this section shall be governed by section 2-164.3. The disability retiree's credited service at the time of retirement shall be restored. Service shall be credited for the period the disability retiree was being paid a disability pension if the provisions of section 2-164.16 were applicable; otherwise, credited service shall not be given for the period of disability retirement.~~
- ~~(c) A terminated disability retiree who does not return to city employment and membership, and who had ten (10) or more years of credited service at the time of disability retirement, shall become a vested former member and entitled to deferred retirement as provided in section 2-164.8.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

~~Sec. 2-164.19. Commencement and termination dates of pensions.~~

~~A service or disability pension pursuant to sections 2-164.7, 2-164.15, and 2-164.16, shall commence the first day of the calendar month coincident with or next following the member's or vested former member's date of retirement. A pre-retirement survivor pension pursuant to sections 2-164.12, 2-164.13, and 2-164.14 shall commence the first day of the calendar month in which occurs the death causing payment of the pension. A post-retirement survivor pension pursuant to section 2-164.10 shall commence the first day of the calendar month next following the death causing payment of the pension. Termination of a pension shall occur at the end of the month in which occurs the event causing termination. Payment shall be made for the full month of termination. A change in the amount of a pension shall occur on the first day of the calendar month next following the month in which occurs the event causing the change.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

~~Sec. 2-164.19A. Early retirement.~~

- ~~(a) *Early retirement date.* The early retirement date for members who retire on or before July 21, 2014, and members who have attained age fifty (50) with ten (10) or more years of credited service, or twenty (20) years of credited service regardless of age, on or before July 21, 2014, shall be the first day of any month coincident with or next following the member's completion of twenty (20) years of service, or the attainment of age fifty (50) with the completion of ten (10) years of service. Members who have not attained age fifty (50) with ten (10) or more years of credited service, or twenty (20) years of service regardless of age on or before July 21, 2014, shall not be eligible for early retirement benefits.~~
- ~~(b) *Early retirement benefit.* A Subject to the eligibility requirements in subsection (a) above, an eligible member retiring hereunder or after the member's early retirement date but before the member's normal retirement date shall receive the monthly benefit level provided in section 2-164.9 reduced to take into account the member's younger age and the earlier commencement of income payments. Such reduction shall not exceed three (3) percent per year for the years and fractional parts of years that the early retirement date precedes the normal retirement date. The early retirement benefit shall commence no sooner than the member's early retirement date and shall be paid under the forms of payment set forth in section 2-164.10.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02; Ord. No. 2007-7942, § 2, 10-16-07; Ord. No. 2014-8057, § 5, 7-21-14)~~

~~Sec. 2-164.20. Member contributions.~~

~~Member contributions to the retirement system prior to February 5, 2001, shall be seven and ninety-five hundredths percent (7.95%) of compensation. Effective February 5, 2001 through July 20, 2014, member contributions shall be six and forty-five hundredths percent (6.45%) of compensation. Effective July 21, 2014, member contributions shall be seven and ninety-five one hundredths (7.95) percent of compensation for services rendered.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2000-7802, § 1, 2-5-01; Ord. No. 2014-8057, § 6, 7-21-14)~~

~~Sec. 2-164.21. — City pickup of member contributions for Federal Income Tax purposes.~~

~~The city shall pick up the member contributions required of members on account of compensation earned after the effective date specified in the resolution of the city council activating the provisions of this section. The picked-up contributions shall be treated as city contributions for the purposes of determining tax treatment under the United States Internal Revenue Code. The specified effective date shall not be prior to ninety (90) days after the retirement system has received notification from the United States Internal Revenue Service that, pursuant to Section 414(h) of the United States Internal Revenue Code, the member contributions picked up shall not be included in gross income for income tax purposes until such time as the picked-up contributions are distributed by refund or pension payments. The city shall pick up the member contributions from funds designated as member contributions and paid to the retirement system. Member contributions picked up pursuant to this section shall be treated for all other purposes, in the same manner and to the same extent, as member contributions made prior to the specified effective date.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

~~Sec. 2-164.22. — Refund of accumulated member contributions.~~

- ~~(a) — An individual who ceases to be a member for any reason except retirement or death, prior to satisfying the applicable age and/or service requirement for normal retirement pursuant to subsection 2-164.7(b) shall be paid his or her accumulated member contributions upon written request filed with the retirement system.~~
- ~~(b) — If an individual dies and no pension becomes or will become payable by the retirement system on account of the death, the deceased individual's accumulated member contributions shall be paid to such individual or individuals as the deceased individual shall have named by written designation duly executed and filed with the retirement system. If there be no such named individual surviving the deceased individual, the accumulated member contributions shall be paid to the deceased individual's estate.~~
- ~~(c) — Payment of accumulated member contributions as provided in this section may be made in installments.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

~~Sec. 2-164.23. — Procedure if claim for benefits denied.~~

~~In the event a claim for benefits is denied by the board of trustees, the claimant shall be notified of the denial, in writing, within thirty (30) days of the board's action. The notification shall set forth the reasons for the denial. The claimant may appeal the denial and request a hearing before the board. The appeal shall be in writing to the city clerk and filed within ninety (90) days of the board's denial. The request shall contain a written statement of the claimant's position regarding the claim. The board of trustees shall schedule a hearing within sixty (60) days of receipt of the appeal.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

~~Sec. 2-164.24. — Board of trustees — Responsibilities and compensation.~~

- ~~(a) — The retirement system is created, established, and maintained as an irrevocable trust pursuant to §§ 112.66(8) and 175.041, Florida Statutes. The board of trustees shall receive, hold, manage, control, and administer the retirement system for the purpose of providing such benefits as now are, or hereafter may be, authorized or permitted by law, for members and beneficiaries of the retirement system and for paying the reasonable expenses of administering the system. No portion of the assets of the retirement system shall revert to or be the property of the City of Jacksonville Beach, Florida.~~
- ~~(b) — The board of trustees shall consist of the following five (5) individuals:~~
- ~~(1) — Two (2) members appointed by the city council, who shall be residents of the city.~~
 - ~~(2) — Two (2) firefighters who shall be elected by active firefighters of the city.~~
 - ~~(3) — A fifth member selected by the other four (4) members and appointed, as a ministerial act by the city council.~~
- ~~(c) — Elections of member trustees shall be conducted in accordance with rules adopted by the board of trustees.~~
- ~~(d) — The board of trustees shall adopt rules of procedure and shall keep a record of its proceedings in accordance with § 175.061, Florida Statutes. Three (3) trustees shall constitute a quorum at any meeting of the board and at least three (3) concurring votes shall be necessary for a decision. Each trustee shall be entitled to one (1) vote on each question before the board.~~
- ~~(e) — The city, any member, or beneficiary, shall not have any right, title, or interest in or to the retirement system or any part thereof other than vesting and other than a pension or other benefit for which a member or beneficiary is entitled under the terms and conditions set forth herein. There shall be no pro rata or other distribution of any of the assets of the retirement system as a result of any group of members and/or beneficiaries, ceasing their participation in the retirement system for any purpose or reason, except as required by law.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2002-7835, § 1, 6-17-02)~~

~~Sec. 2-164.25. — Same — Term of office; oath of office; vacancies.~~

- ~~(a) — The term of office of member-elected trustees shall be two (2) years. The city council trustees shall serve two-year terms at the pleasure of the city council. The fifth member shall serve for a two-year term.~~
- ~~(b) — Each trustee shall, before assuming the duties of trustee, qualify by taking an oath of office to be administered by the city clerk.~~
- ~~(c) — A vacancy shall occur on the board of trustees if a member-elected trustee ceases to be a member, ceases to be employed by the city, and a trustee resigns or is removed from office. In the event a vacancy occurs on the board of trustees, the vacancy shall be filled within ninety (90) days, for the unexpired term, in the same manner as the position was previously filled.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

~~Sec. 2-164.26. — Same — Officers; administrative services.~~

- ~~(a) — The officers of the retirement system shall be:~~

- (1) ~~Chairperson.~~ The board of trustees shall annually elect a chairperson and a chairperson pro tem from its members.
 - (2) ~~Secretary.~~ The board of trustees shall annually elect a secretary from its members.
 - (3) ~~Legal advisor.~~ The city attorney may be legal advisor to the board of trustees. However, the board of trustees is authorized to retain independent legal counsel.
- (b) ~~The board of trustees is authorized and empowered to employ such professional and other services as are required for the proper discharge of their responsibilities.~~

(Ord. No. 2000-7783, § 1, 2-7-00)

~~Sec. 2-164.27. — Same — Annual report; data and tables.~~

- (a) ~~The retirement system shall prepare an annual report for each fiscal year. The report shall contain information regarding the financial, actuarial, and other activities of the retirement system during the fiscal year. A copy of the report shall be furnished to the mayor and city council prior to the February 1 following the end of the fiscal year covered by the report.~~
- (b) ~~The retirement system shall prepare and distribute other reports required by applicable laws of the State of Florida or the United States, as required by such laws.~~
- (c) ~~The board of trustees shall adopt the experience tables, which are necessary for the operation of the retirement system on the actuarial basis specified in this act. Sufficient data and information shall be kept by the retirement system to facilitate the actuarial operation of the retirement system.~~

(Ord. No. 2000-7783, § 1, 2-7-00)

~~Sec. 2-164.28. — Investment of retirement system assets.~~

~~The board of trustees shall have full power and authority to invest and reinvest such moneys and assets, subject to all terms, conditions, limitations, and restrictions imposed by the State of Florida on the investments of public employee retirement systems, by investing on a market value basis up to sixty-five (65) percent of the retirement system's assets in equities (common stocks or capital stocks) as well as allowing for the investment of up to twenty-five (25) percent of plan assets in foreign securities on a market value basis. The board of trustees may invest up to ten (10) percent of the retirement system's assets, on a market value basis, in real estate. The board of trustees shall invest and reinvest such moneys in those securities or in that property, real or personal, wherever situated, as the trustee shall deem advisable, including but not limited to, stocks, common or preferred, bonds, mortgages, trusts, and other evidences of indebtedness or ownership. The board of trustees shall identify and publicly report any direct or indirect holdings it may have in any scrutinized company, as defined in F.S. § 215.473, and proceed to sell, redeem, divest, or withdraw all publicly traded securities it may have in such company beginning January 1, 2010 and shall thereafter be prohibited from purchasing or holding such securities. The divestiture of any such security must be completed by September 30, 2010. In accordance with Ch. 2009-97, Laws of Florida, no person may bring any civil, criminal, or administrative action against the board or any employee, officer, director, or advisor of such board based upon the divestiture of any security pursuant to this paragraph. The board of trustees may employ investment managers to manage, invest, and reinvest the assets of the retirement system. Such investment managers shall be a named fiduciary with respect to the retirement system, provided the retirement system's assets are in a separately managed account, and shall so acknowledge in writing. All moneys and assets of the retirement system shall be held and invested for the sole purpose of meeting disbursements authorized in accordance with the provisions of this retirement system and shall be used for no other purposes. The board of trustees may engage a custodian to hold the funds and securities of the retirement system. Said custodian shall be a qualified public depository as defined in F.S. § 280.02. In exercising its discretionary authority with respect to the management of the moneys and assets of the retirement system, the board of trustees and the investment managers shall exercise care, skill, prudence, and diligence, under the~~

circumstances then prevailing, that a person of prudence, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character with like aims.

(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2009-7982, § 2, 12-21-09; Ord. No. 2013-8038, § 1, 2-3-14)

Sec. 2-164.29. — Method of making payments.

All payments from moneys of the retirement system shall be made according to procedures governing the disbursement of city general fund moneys. No payment shall be made unless it shall have been previously authorized by a specific or continuing resolution of the board of trustees.

(Ord. No. 2000-7783, § 1, 2-7-00)

Sec. 2-164.30. — Reserve for accumulated member contributions.

- (a) The reserve for accumulated member contributions is the account in which is accumulated the contributions deducted from the compensation of members, or otherwise paid to the retirement system by the member or on the member's behalf, and from which shall be made refunds and transfers of accumulated member contributions.
- (b) The individual or individuals responsible for preparing the city payroll shall cause the contributions provided for in section 2-164.20 to be deducted from the compensation of each member on each and every payroll. The deducted contributions shall be paid to the retirement system and shall be credited to the members' individual accounts in the reserve for accumulated member contributions. Members' contributions shall be made notwithstanding that the minimum compensation provided by law for any member shall be changed thereby. Every member shall be deemed to consent and agree to the deductions made and provided herein. Payment of compensation, less the deduction, shall be a full and complete discharge and acquittance of all claims and demands whatsoever for services rendered by the member during the period covered by such payment, except as to benefits provided by the retirement system.
- (c) The accumulated contributions of a member shall be transferred from the reserve for accumulated member contributions to the reserve for pension payments if a pension is payable on account of a member's retirement or death. At the expiration of a period of three (3) years from the date an individual without entitlement to a vested termination pension provided in section 2-164.8 ceases to be a member, any balance in the reserve for accumulated member contributions unclaimed by the individual or the individual's legal representative shall be transferred to the reserve for undistributed investment income.

(Ord. No. 2000-7783, § 1, 2-7-00)

Sec. 2-164.31. — Reserve for pension payments.

- (a) The reserve for pension payments is the account to which is credited contributions made by the city to the retirement system, all interest, dividends, and other income from the investment of retirement system assets; all gifts and bequests received by the retirement system; and all other moneys received by the retirement system the disposition of which is not specifically provided for, and from which shall be paid all pensions and refunds required by section 2-164.11.
- (b) A majority of the city's firefighters having approved the placement of the income from Chapter 175, Florida Statutes, premium tax into the retirement system for payments received by the city from the State of Florida pursuant to Chapter 175, Florida Statutes, such income shall therefore be paid to the retirement system and credited to the reserve for pension payments. All moneys received pursuant to such chapter shall be used exclusively to finance the benefits of members who are Firefighters as

~~provided by such chapters. However, local law plan in effect on October 1, 1998, shall be required to comply with the minimum benefits of Chapter 175, Florida Statutes, only to the extent that additional premium tax revenues become available to incrementally fund the cost of such compliance. Notwithstanding the foregoing, effective July 21, 2014, the City and International Association of Firefighters have agreed, and a majority of the city's firefighters have approved the agreement, that all accumulated additional premium tax revenues as reflected in the October 1, 2012 actuarial valuation, shall be used to reduce the unfunded actuarial accrued liability of the retirement system.~~

- ~~(c) The retirement system shall be funded by the city in compliance with the requirements of Section 14, Art. X of the State Constitution and Part VII of Chapters 112 and 175, Florida Statutes.~~
- ~~(d) City contributions to the retirement system each fiscal year which, together with the contributions made by members during the fiscal year and moneys received pursuant to Chapter 175, Florida Statutes, shall be sufficient to fully fund the cost of benefits likely to be paid on account of service rendered by members during the year and to finance unfunded costs of benefits likely to be paid on account of service rendered by members prior to the current year over periods established by the trustees which shall not exceed the maximum periods specified in Part VII of Chapters 112 and 175, Florida Statutes. The contributions shall be computed by actuarial valuation as level percents of member payroll in accordance with generally recognized actuarial principles. The city shall also contribute the anticipated cost of any other benefits provided retirants and beneficiaries through the retirement system. The board of trustees shall annually certify to the city council and the city manager the contributions determined according to this section, and the city council shall appropriate and pay to the retirement system the contributions so certified.~~
- ~~(e) Should a disability pension be terminated and the retirant be returned to the employ of the city, the excess of the retirant's accumulated member contributions at the time of retirement over the aggregate amount of pension paid shall be transferred from the reserve for pension payments to the reserve for accumulated member contributions.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2004-7887, § 3, 9-20-04; Ord. No. 2014-8057, § 7, 7-21-14)~~

~~Sec. 2-164.32. — Reserved.~~

~~**Editor's note** — Ord. No. 2004-7887, § 3, adopted Sept. 20, 2004, repealed § 2-164.32, which pertained to reserve for employer contributions and derived from Ord. No. 2000-7783, § 1, adopted Feb. 7, 2000.~~

~~Sec. 2-164.33. — Reserved.~~

~~**Editor's note** — Ord. No. 2004-7887, § 3, adopted Sept. 20, 2004, repealed § 2-164.33, which pertained to reserve for undistributed investment income and derived from Ord. No. 2000-7783, § 1, adopted Feb. 7, 2000.~~

~~Sec. 2-164.34. — Reserve for administrative expenses.~~

~~The reserve for administrative expenses is the account from, which shall be paid the expenses of administering the retirement system.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

~~Sec. 2-164.35. — Interest credited to reserve accounts.~~

The board of trustees shall at least annually credit interest on the individual balances in the reserve for accumulated member contributions, and on the balance in the reserve for pension payments. The amounts so credited shall be charged to the reserve for undistributed investment income. The board of trustees shall determine the rate or rates of interest to be used in the crediting on interest.

(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2004-7887, § 3, 9-20-04)

Sec. 2-164.36. — Assets not segregated.

The description of the various reserves of the retirement system shall be interpreted to refer to the accounting records of the system and not to the segregation of moneys or assets in the reserve accounts of the system.

(Ord. No. 2000-7783, § 1, 2-7-00)

Sec. 2-164.36A. — Internal Revenue Code compliance.

(a) — Maximum amount of retirement income.

- (1) — The limitations of this subsection (a) shall apply in limitation years beginning on or after July 1, 2007, except as otherwise provided herein, and are intended to comply with the requirements of the Pension Protection Act of 2006 and shall be construed in accordance with said Act and guidance issued thereunder. The provisions of this subsection (a) shall supersede any provision of the plan to the extent such provision is inconsistent with this subsection.

The annual pension as defined in paragraph (2) below otherwise payable to a member at any time shall not exceed the dollar limitation for the member multiplied by a fraction whose value cannot exceed one, the numerator of which is the member's number of years (or part thereof, but not less than one year) of service with the city and the denominator of which is 10. For this purpose, no more than one year of service may be credited for any plan year. If the benefit the member would otherwise accrue in a limitation year would produce an annual pension in excess of the dollar limitation, the benefit shall be limited (or the rate of accrual reduced) to a benefit that does not exceed the dollar limitation.

- (2) — "Annual pension" means the sum of all annual benefits, payable in the form of a straight life annuity. Benefits payable in any other form shall be adjusted to the larger of:

(A) — For limitation years beginning on or after July 1, 2007.

- (i) — the straight life annuity (if any) payable to the member under the plan commencing at the same annuity starting date as the member's form of benefit, or
- (ii) — the actuarially equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).

(B) — For limitation years beginning before July 1, 2007.

- (i) — the actuarially equivalent straight life annuity commencing at the same annuity starting date, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan for the particular form of payment, or
- (ii) — the actuarially equivalent straight life annuity commencing at the same annuity starting date, computed using a five percent (5.00%) interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).

No actuarial adjustment to the benefit shall be made for benefits that are not directly related to retirement benefits (such as a qualified disability benefit, preretirement incidental death benefits,

and postretirement medical benefits); or the inclusion in the form of benefit of an automatic benefit increase feature, provided the form of benefit is not subject to § 417(e)(3) of the Internal Revenue Code and would otherwise satisfy the limitations of this subsection (a), and the amount payable under the form of benefit in any Limitation Year shall not exceed the limits of this subsection (a) applicable at the annuity starting date, as increased in subsequent years pursuant to § 415(d) of the Code. For this purpose, an automatic benefit increase feature is included in a form of benefit if the form of benefit provides for automatic, periodic increases to the benefits paid in that form.

(3) — "*Dollar limitation*" means, effective for the first limitation year beginning after January 1, 2001, one hundred sixty thousand dollars (\$160,000.00), automatically adjusted under Code Section 415(d), effective January 1 of each year, as published in the Internal Revenue Bulletin, and payable in the form of a straight life annuity. The new limitation shall apply to limitation years ending with or within the calendar year of the date of the adjustment, but a member's benefits shall not reflect the adjusted limit prior to January 1 of that calendar year. The dollar limitation shall be further adjusted based on the age of the member when the benefit begins as follows:

(A) — *For annuity starting dates in limitation years beginning on or after July 1, 2007:*

(I) — If the annuity starting date for the member's benefit is after age sixty-five (65):

(i) — If the plan does not have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement.

The dollar limitation at the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the member's age based on completed calendar months as of the annuity starting date).

(ii) — If the plan does have an immediately commencing straight life annuity payable at both age sixty-five (65) and the age of benefit commencement.

The dollar limitation at the member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(1)(i) of this subsection (a). For this purpose, the adjusted immediately commencing straight life annuity under the plan at the member's annuity starting date is the annual amount of such annuity payable to the member, computed disregarding the member's accruals after age sixty-five (65) but including actuarial adjustments even if these actuarial adjustments are used to offset accruals; and the adjusted immediately commencing straight life annuity under the plan at age sixty-five (65) is the annual amount of such annuity that would be payable under the plan to a hypothetical member who is age sixty-five (65) and has the same accrued benefit as the member.

(II) — Except with respect to a member who is a "Qualified Member" as defined in Section 415(b)(2)(H) of the Code, for benefits (except survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code), if the annuity starting date for the member's benefit is before age sixty-two (62):

(i) — If the plan does not have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement.

The dollar limitation at the member's annuity starting date is the annual amount of a benefit payable in the form of a straight life annuity commencing at the member's annuity starting date that is the actuarial equivalent of the dollar limitation with actuarial equivalence computed using a five percent (5.00%) interest rate assumption and the mortality basis prescribed in Code Section 415(b)(2)(E)(v) for that annuity starting date (and expressing the member's age based on completed calendar months as of the annuity starting date).

(ii) If the plan does have an immediately commencing straight life annuity payable at both age sixty-two (62) and the age of benefit commencement.

- The dollar limitation at the member's annuity starting date is the lesser of (aa) the dollar limitation multiplied by the ratio of the annual amount of the adjusted immediately commencing straight life annuity under the plan at the member's annuity starting date to the annual amount of the adjusted immediately commencing straight life annuity under the plan at age sixty-two (62), both determined without applying the limitations of this subsection (a), and (bb) the limitation determined under subparagraph (3)(A)(ii)(i) of this subsection (a).

(B) For annuity starting dates in limitation years beginning before July 1, 2007.

| Age as of Annuity Starting Date: | Adjustment of Dollar Limitation: |
|----------------------------------|--|
| Over 65 | <p>The smaller of:</p> <p>(a) the actuarial equivalent of the limitation for age 65, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or</p> <p>(b) the actuarial equivalent of the limitation for age 65, computed using a 5.00% interest rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).</p> <p>Any increase in the dollar limitation determined in accordance with this paragraph shall not reflect a mortality decrement between age 65 and the age at which benefits commence if benefits are not forfeited upon the death of the member. If any benefits are forfeited upon death, the full mortality decrement is taken into account.</p> |
| 62 to 65 | No adjustment. |
| Less than 62 | <p>The smaller of:</p> <p>(a) the actuarial equivalent of the limitation for age 62, computed using the interest rate and mortality basis specified by the board of trustees for determining actuarial equivalence under the plan, or</p> <p>(b) the actuarial equivalent of the limitation for age 62, computed using a 5.00% interest</p> |

~~rate and the mortality basis prescribed in Code Section 415(b)(2)(E)(v).~~

~~This adjustment shall not apply to any "Qualified Member" as defined in Section 415(b)(2)(H), nor to survivor and disability benefits as defined in Section 415(b)(2)(I) of the Code.~~

- ~~(4) With respect to clause (3)(A)(I)(i), clause (3)(A)(II)(i) and paragraph (3)(B) above, no adjustment shall be made to the dollar limitation to reflect the probability of a member's death between the annuity starting date and age sixty-two (62), or between age sixty five (65) and the annuity starting date, as applicable, if benefits are not forfeited upon the death of the member prior to the annuity starting date. To the extent benefits are forfeited upon death before the annuity starting date, such an adjustment shall be made. For this purpose, no forfeiture shall be treated as occurring upon the member's death if the plan does not charge members for providing a qualified preretirement survivor annuity, as defined in Code Section 417(c), upon the member's death.~~
- ~~(5) The term "limitation year" is the 12-month period, which is used for application of the limitations under Code Section 415 and shall be the calendar year.~~
- ~~(6) The limitations set forth in this subsection (a) shall not apply if the annual pension does not exceed ten thousand dollars (\$10,000.00) provided the member has never participated in a defined contribution plan maintained by the city.~~
- ~~(7) Cost-of-living adjustments in the dollar limitation for benefits shall be limited to scheduled annual increases determined by the Secretary of the Treasury under Section Subsection 415(d) of the Code.~~
- ~~(8) In the case of a member who has fewer than ten (10) years of participation in the plan, the dollar limitation set forth in paragraph (3) of this subsection (a) 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.~~
- ~~(9) Any portion of a member's benefit that is attributable to mandatory member contributions (unless picked up by the city) or rollover contributions shall be taken into account in the manner prescribed in the regulations under Section 415 of the Code.~~
- ~~(10) Should any member participate in more than one defined benefit plan maintained by the city, in any case in which the member's benefits under all such defined benefit plans (determined as of the same age) would exceed the dollar limitation applicable at that age, the accrual of the member's benefit under this plan shall be reduced so that the member's combined benefits will equal the dollar limitation.~~
- ~~(11) For a member who has or will have distributions commencing at more than one annuity starting date, the annual benefit shall be determined as of each such annuity starting date (and shall satisfy the limitations of this section as of each such date), actuarially adjusting for past and future distributions of benefits commencing at the other annuity starting dates. For this purpose, the determination of whether a new starting date has occurred shall be made without regard to Section 1.401(a)-20, Q&A 10(d), and with regard to Section 1.415(b)-1(b)(1)(iii)(B) and (C) of the Income Tax Regulations.~~
- ~~(12) The determination of the annual pension under paragraph (A)(1) of this subsection (a) shall take into account (in the manner prescribed by the regulations under Section 415 of the Code) social security supplements described in Section 411(a)(9) of the Internal Revenue Code and~~

benefits transferred from another defined benefit plan, other than transfers of distributable benefits pursuant Section 1.411 (d)-4, Q&A-3(c) of the Income Tax Regulations.

(13) ~~The above limitations are intended to comply with the provisions of Section 415 of the Code, as amended, so that the maximum benefits provided by plans of the city shall be exactly equal to the maximum amounts allowed under Section 415 of the Code and regulations thereunder. If there is any discrepancy between the provisions of this subsection (a) and the provisions of Section 415 of the Code and regulations thereunder, such discrepancy shall be resolved in such a way as to give full effect to the provisions of Section 415 of the Code. The value of any benefits forfeited as a result of the application of this subsection (a) shall be used to decrease future employer contributions.~~

(14) ~~For the purpose of applying the limitations set forth in Sections 401(a)(17) and 415 of the Internal Revenue Code, Compensation shall include any elective deferral (as defined in Code Section 402(g)(3) of the Internal Revenue Code), and any amount which is contributed or deferred by the employer at the election of the member and which is not includible in the gross income of the member by reason of Section 125 or 457 of the Internal Revenue Code. For limitation years beginning on and after January 1, 2001, for the purposes of applying the limitations described in this subsection (a), compensation paid or made available during such limitation years shall include elective amounts that are not includible in the gross income of the member by reason of Section 132(f)(4) of the Internal Revenue Code. For limitation years on or after July 1, 2007, compensation shall include payments that otherwise qualify as compensation and that are made by the later of: (a) two and one-half (2½) months after severance from employment with the employer, and (b) the end of the limitation year that includes the date of severance.~~

(b) ~~Required beginning date. Notwithstanding any other provision of the plan, payment of a participant's retirement benefits under the plan shall commence not later than the participant's required beginning date, which is defined as the later of:~~

~~▲ April 1 of the calendar year that next follows the calendar year in which the participant attains or will attain the age of seventy and one-half (70½) years; or~~

~~▲ April 1 of the calendar year that next follows the calendar year in which the participant retires.~~

(c) ~~Required minimum distributions:~~

(1) ~~Required beginning date. The participant's entire interest will be distributed, or begin to be distributed, to the participant no later than the participant's required beginning date as defined in subsection (b) of this section 2-164.36A.~~

(2) ~~Death of participant before distributions begin.~~

(A) ~~If the participant dies before distributions begin, the participant's entire interest will be distributed, or begin to be distributed, no later than as follows:~~

(i) ~~If the participant's surviving spouse is the participant's sole designated beneficiary, then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the participant died, or by December 31 of the calendar year in which the participant would have attained age seventy and one-half (70½), if later.~~

(ii) ~~If the participant's surviving spouse is not the participant's sole designated beneficiary, then distributions to the designated beneficiary will begin by December 31 of the calendar year immediately following the calendar year in which the participant died.~~

(iii) ~~If there is no designated beneficiary as of September 30 of the year following the year of the participant's death, the participant's entire interest will be distributed by~~

December 31 of the calendar year containing the fifth anniversary of the participant's death.

(B) ~~The participant's entire interest shall be distributed as follows:~~

~~(i) *Participant survived by designated beneficiary.* If the participant dies before the date distribution of his or her interest begins and there is a designated beneficiary, the participant's entire interest will be distributed, beginning no later than the time described in subparagraph (2)(A) above, over the life of the designated beneficiary or over a period certain not exceeding:~~

~~(I) Unless the annuity starting date is before the first distribution calendar year, the life expectancy of the designated beneficiary determined using the beneficiary's age as of the beneficiary's birthday in the calendar year immediately following the calendar year of the participant's death; or~~

~~(II) If the annuity starting date is before the first distribution calendar year, the life expectancy of the designated beneficiary determined using the beneficiary's age as of the beneficiary's birthday in the calendar year that contains the annuity starting date.~~

~~(ii) *No designated beneficiary.* If the participant dies before the date distributions begin and there is no designated beneficiary as of September 30 of the year following the year of the participant's death, distribution of the participant's entire interest will be completed by December 31 of the calendar year containing the fifth anniversary of the participant's death.~~

~~(C) Death of surviving spouse before distributions to surviving spouse begin. In any case in which (i) the participant dies before the date distribution of his or her interest begins, (ii) the participant's surviving spouse is the participant's sole designated beneficiary, and (iii) the surviving spouse dies before distributions to the surviving spouse begin, subparagraphs (2)(A) and 2(B) above shall apply as though the surviving spouse were the participant.~~

~~(3) *Requirements for annuity distributions that commence during participant's lifetime.*~~

~~(A) *Joint life annuities where the beneficiary is not the participant's spouse.* If the participant's interest is being distributed in the form of a joint and survivor annuity for the joint lives of the participant and a nonspousal beneficiary, annuity payments to be made on or after the participant's required beginning date to the designated beneficiary after the participant's death must not at any time exceed the applicable percentage of the annuity payment for such period that would have been payable to the participant using the table set forth in Q&A 2 of Section 1.401(a)(9)-6 of the Treasury regulations. If the form of distribution combines a joint and survivor annuity for the joint lives of the participant, a nonspousal beneficiary, and a period certain annuity, the requirement in the preceding sentence will apply to annuity payments to be made to the designated beneficiary after the expiration of the period certain.~~

~~(B) *Period certain annuities.* Unless the participant's spouse is the sole designated beneficiary and the form of distribution is a period certain and no life annuity, the period certain for an annuity distribution commencing during the participant's lifetime may not exceed the applicable distribution period for the participant under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations for the calendar year that contains the annuity starting date. If the annuity starting date precedes the year in which the participant reaches age seventy (70), the applicable distribution period for the participant is the distribution period for age seventy (70) under the Uniform Lifetime Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations plus the excess of seventy (70) over the age of the participant as of the participant's birthday in the year that contains the annuity starting date. If the participant's spouse is the participant's sole designated beneficiary and the form of distribution is a period certain and no life annuity, the period certain may not exceed the longer of the participant's applicable distribution period, as~~

determined under this subparagraph (3)(B), or the joint life and last survivor expectancy of the participant and the participant's spouse as determined under the Joint and Last Survivor Table set forth in Section 1.401(a)(9)-9 of the Treasury regulations, using the participant's and spouse's attained ages as of the participant's and spouse's birthdays in the calendar year that contains the annuity starting date.

(4) ~~Form of distribution.~~ Unless the participant's interest is distributed in the form of an annuity purchased from an insurance company or in a single sum on or before the required beginning date, as of the first distribution calendar year distributions will be made in accordance with subparagraphs (4)(A), (4)(B) and (4)(C) below. If the participant's interest is distributed in the form of an annuity purchased from an insurance company, distributions thereunder will be made in accordance with the requirements of Section 401(a)(9) of the Code and the Treasury regulations. Any part of the participant's interest which is in the form of an individual account described in Section 414(k) of the Code will be distributed in a manner satisfying the requirements of Section 401(a)(9) of the Code and the Treasury regulations that apply to individual accounts.

(A) ~~General annuity requirements.~~ If the participant's interest is paid in the form of annuity distributions under the plan, payments under the annuity will satisfy the following requirements:

(i) ~~The annuity distributions will be paid in periodic payments made at intervals not longer than one year;~~

(ii) ~~The distribution period will be over a life (or lives) or over a period certain, not longer than the distribution period described in paragraphs (2) or (3) above, whichever is applicable, of this subsection (c);~~

(iii) ~~Once payments have begun over a period certain, the period certain will not be changed even if the period certain is shorter than the maximum permitted;~~

(iv) ~~Payments will either be non-increasing or increase only as follows:~~

(I) ~~By an annual percentage increase that does not exceed the annual percentage increase in a cost-of-living index that is based on prices of all items and issued by the Bureau of Labor Statistics;~~

(II) ~~To the extent of the reduction in the amount of the participant's payments to provide for a survivor benefit upon death, but only if the beneficiary whose life was being used to determine the distribution period dies or is no longer the participant's beneficiary pursuant to a qualified domestic relations order within the meaning of Section 414(p) of the Code;~~

(III) ~~To provide cash refunds of employee contributions upon the participant's death;~~
or

(IV) ~~To pay increased benefits that result from a plan amendment.~~

(B) ~~Amount required to be distributed by required beginning date.~~ The amount that must be distributed on or before the participant's required beginning date (or, if the participant dies before distributions begin, the date distributions are required to begin under subparagraph (2)(A)(i) or (2)(A)(ii), whichever is applicable) is the payment that is required for one payment interval. The second payment need not be made until the end of the next payment interval even if that payment interval ends in the next calendar year. Payment intervals are the periods for which payments are received, e.g., bi-monthly, monthly, semi-annually, or annually. All of the participant's benefit accruals as of the last day of the first distribution calendar year will be included in the calculation of the amount of the annuity payments for payment intervals ending on or after the participant's required beginning date.

(C) ~~Additional accruals after first distribution calendar year.~~ Any additional benefits accruing to the participant in a calendar year after the first distribution calendar year will be distributed

beginning with the first payment interval ending in the calendar year immediately following the calendar year in which such amount accrues.

(5) ~~[Beginning date.] For purposes of this subsection (c), distributions are considered to begin on the participant's required beginning date. If annuity payments irrevocably commence to the participant (or to the participant's surviving spouse) before the participant's required beginning date (or, if to the participant's surviving spouse, before the date distributions are required to begin in accordance with subparagraph (2)(A) above), the date distributions are considered to begin is the date distributions actually commence.~~

(6) ~~Definitions.~~

(A) ~~Designated beneficiary.~~ The individual who is designated as the beneficiary under the plan and is the designated beneficiary under Section 401(a)(9) of the Code and Section 1.401(a)(9)-4 of the Treasury regulations.

(B) ~~Distribution calendar year.~~ A calendar year for which a minimum distribution is required. For distributions beginning before the participant's death, the first distribution calendar year is the calendar year immediately preceding the calendar year which contains the participant's required beginning date. For distributions beginning after the participant's death, the first distribution calendar year is the calendar year in which distributions are required to begin pursuant to paragraph (2) of this subsection (c).

(C) ~~Life expectancy.~~ Life expectancy as computed by use of the Single Life Table in Section 1.401(a)(9)-9 of the Treasury regulations.

(d) (1) ~~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.~~

(2) ~~Definitions.~~ The following definitions apply to this section:

(A) ~~Eligible rollover distribution.~~ 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 of ten (10) years or more;

(ii) Any distribution to the extent such distribution is required under Section 401(a)(9) of the Code;

(iii) The portion of any distribution which is made upon hardship of the member; and

(iv) The portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities), provided that a portion of a distribution shall not fail to be an eligible rollover distribution merely because the portion consists of after-tax employee contributions which are not includible in gross income. However, such portion may be transferred only to an individual retirement account or annuity described in Section 408(a) or (b) of the Code, or to a qualified defined contribution plan described in Section 401(a) or 403(a) of the Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

(3) ~~Eligible retirement plan.~~ An eligible retirement plan is an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, an annuity plan described in Section 403(a) of the Code, an annuity

~~contract described in Section 403(b) of the Code, a qualified trust described in Section 401(a) of the Code, an eligible plan under Section 457(b) of the Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this plan, or, with respect to distributions on or after January 1, 2008, a Roth IRA (subject to the limitations of Code Section 408A(c)(3)) that accepts the distributee's eligible rollover distribution.~~

- ~~(4) Distributee: 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 Section 414(p) of the Code, are distributee's with regard to the interest of the spouse or former spouse. Furthermore, effective January 1, 2007, a surviving designated beneficiary as defined in Section 401(a)(9)(E) of the Code who is not the surviving spouse and who elects a direct rollover to an individual retirement account described in Section 408(a) of the Code or an individual retirement annuity described in Section 408(b) of the Code shall be considered a distributee.~~
- ~~(5) Direct rollover: A direct rollover is a payment by the plan to the eligible retirement plan specified by the distributee.~~
- ~~(e) [Maximum mandatory distribution.] Notwithstanding any other provision of this plan, the maximum amount of any mandatory distribution, as defined in Section 401(a)(31) of the Code, payable under the plan shall be one thousand dollars (\$1,000.00).~~
- ~~(f) Compensation limitations under 401(a)(17). In addition to other applicable limitations set forth in the plan, and notwithstanding any other provision of the plan to the contrary, the annual compensation of each participant taken into account under the plan shall not exceed the EGTRRA annual compensation limit for limitation years beginning after December 31, 2001. The EGTRRA annual compensation limit is two hundred thousand dollars (\$200,000.00), as adjusted by the Commissioner for increases in the cost of living in accordance with Section 401(a)(17)(B) of the Code. The cost-of-living adjustment in effect for a calendar year applies to any period, not exceeding twelve (12) months, over which Compensation is determined (determination period) beginning in such calendar year. If a determination period consists of fewer than twelve (12) months, the EGTRRA annual compensation limit will be multiplied by a fraction, the numerator of which is the number of months in the determination period, and the denominator of which is twelve (12).~~
- ~~Any reference in the plan to the limitation under Section 401(a)(17) of the Code shall mean the EGTRRA annual compensation limit set forth in this provision.~~
- ~~(g) At no time prior to the satisfaction of all liabilities under the plan with respect to members and their spouses or beneficiaries, shall any part of the corpus or income of the fund be used for or diverted to any purpose other than for their exclusive benefit.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2014-8049, § 5, 2-17-14)~~

~~Sec. 2-164.37. — Assignments prohibited.~~

~~The right of an individual to a pension, to the return of accumulated member contributions, the pension itself, any optional benefit, any other right accrued or accruing to any individual under the provisions of the retirement system, and any moneys belonging to the retirement system, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency law, or any other process of law whatsoever, and shall be unassignable, except as is otherwise specifically provided herein; except the recipient of any monthly benefit may authorize the board of trustees to withhold from the monthly benefit those funds necessary to pay for the benefits being received through the city, to pay the certified bargaining agent of the city, and to make any payments for child support or alimony. The board of trustees may, upon the written request of the retiree of the pension plan, authorize the plan administrator to withhold from the retirement payment those funds that are necessary to pay for premiums for accident, health, and long-term care insurance for the retiree and the retiree's spouse and~~

dependents. The pension plan, and its board of trustees, shall not incur any liability for participation in this permissive program should its actions be taken in good faith. The city shall have the right to setoff for any claim arising from embezzlement by a fraud of a member, retiree, or beneficiary as provided in F.S. § 175.195.

(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2000-7799, § 1, 10-2-00; Ord. No. 2004-7885, § 3, 9-7-04; Ord. No. 2009-7982, § 3, 12-21-09)

~~Sec. 2-164.38. — Subrogation.~~

- (a) ~~The retirement system has a right of subrogation against any third-party tortfeasor or insurance carriers representing such third-party tortfeasor, to the extent that the retirement system becomes obligated to make any disability-benefit payments to a member as a result of injuries caused by the third-party tortfeasor.~~
- (b) ~~A member shall execute a subrogation agreement on a form provided by the retirement system or such other documents, which may be necessary to document the retirement system's subrogation rights. The member shall notify the retirement system of any claim or legal action asserted against any party or insurance carrier for such injuries and shall notify the retirement system of the name and address of such party and any insurance carrier. The member shall take no action inconsistent with the requirements of this section, nor settle any claim without obtaining the prior consent of the retirement system.~~
- (c) ~~The retirement system's subrogation rights shall not be subject to equitable distribution or to any reduction for costs or attorneys' fees incurred by the member in pursuit of his or her claim against a third-party tortfeasor or any insurance carrier. Further, the retirement system's subrogation rights shall not be subject to reduction regardless of whether the member recovers the full value of his or her claim against a third party and/or any insurance carrier.~~
- (d) ~~In the event that the member fails to execute a subrogation agreement, or otherwise fails to comply with the terms of this section, then such shall be considered a breach of this retirement system and disability pension benefits may be denied and/or discontinued by the board of trustees upon a uniform and nondiscriminatory basis.~~

(Ord. No. 2000-7783, § 1, 2-7-00)

~~Sec. 2-164.39. — Correction of errors.~~

~~The retirement system shall correct errors in the records of the retirement system. The retirement system shall seek to recover any overpayments, and shall make up any underpayments, which have been made. The recovery of overpayments may be accomplished by reducing the amount of future payments so that the actuarial present value of actual payments to the recipient is equal to the actuarial present value of the payments to which the recipient was correctly entitled.~~

(Ord. No. 2000-7783, § 1, 2-7-00)

~~Sec. 2-164.40. — Liability.~~

~~Payments made by the retirement system to a retiree or beneficiary shall operate as a full discharge, release, and acquittance of the liability of the city and the retirement system and there shall be no obligation on the part of the city or the retirement system to assure that such payments are actually used and applied for the benefit of the retiree or beneficiary.~~

(Ord. No. 2000-7783, § 1, 2-7-00)

~~Sec. 2-164.41.—Qualified retirement system.~~

~~The city intends the retirement system to be a qualified pension plan under Section 401 of the Internal Revenue Code of 1954, as amended, or successor provisions of law and that the trust be an exempt organization in compliance with Section 501 of said code. The board of trustees may adopt such additional provisions to the retirement system as are necessary to fulfill the intent of being a qualified pension plan.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

~~Sec. 2-164.42.—Severability.~~

~~If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared severable.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00)~~

~~Sec. 2-164.43.—Merger and termination.~~

~~(a) —*Merger.* This retirement system shall not merge or consolidate with any other retirement system or pension plan, nor transfer any assets or liabilities to any other retirement system or pension plan, unless each member and beneficiary of the retirement system will receive a benefit immediately after such merger, consolidation, or transfer which is at least equal to the benefit the member or beneficiary was entitled to immediately before such merger, consolidation, or transfer.~~

~~(b) —*Termination.* In the event of termination of the retirement system, the board of trustees shall follow the procedures contained in Florida Statutes § 175.361, and the Internal Revenue Code.~~

~~(Ord. No. 2000-7783, § 1, 2-7-00; Ord. No. 2009-7982, § 4, 12-21-09)~~

~~Sec. 2-165.—Reserved.~~

MEMORANDUM

To: Mike Staffopoulos, City Manager

From: Bill Mann, Planning and Development Director

Subject: Ordinance No. 2019-8129, to amend Section 34-373 and 34-392 of the Jacksonville Beach Land Development Code related to parking area and walkway setbacks respectively for certain residential properties.

Date: November 6, 2019

ACTION REQUESTED

Adopt Ordinance No. 2019-8129, to amend Section 34-373 and 34-392 of the Jacksonville Beach Land Development Code related to parking area and walkway setbacks respectively for certain residential properties.

BACKGROUND

Staff is proposing amendments to the Land Development Code (LDC) parking design standards, and supplemental standards that address the setback for driveways and walkways on certain residential properties. Section 34-373(d) currently requires that all parking areas be located at least five (5) feet from any established right-of-way line or property line. This particular setback is difficult to meet without a variance for some two-family and townhouse residential projects due to the prevalence of nonconforming lots and narrow lot widths.

Staff is proposing that the five (5) foot parking area setback not be applicable to interior property lines between individual townhouse lots or two-family dwelling lots. The requested amendment also clarifies that there is no setback from the street right-of-way where a parking area or driveway connects to a street for vehicular access. The amendment further clarifies that curbing and wheel stops for off-street parking, as well as striping and landscaping standards, are not required for single-family, two-family, or townhouses dwellings, as these standards are intended to be applicable to multiple-family residential and commercial parking and vehicular use areas.

Staff is also proposing an amendment to Section 34-392 to add that walkways or sidewalks may connect to primary and/or detached accessory structures, driveways, and public sidewalks and may be located in front, side, or rear yard

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areas with a minimum two (2) feet setback from any exterior property line. This two (2) foot setback would not apply to interior lot lines between individual two-family dwelling lots and individual townhouse lots.

These amendments are proposed to rectify conflictive standards in the LDC relative to the development of two-family and townhouse projects that are ultimately sold as individual fee simple dwelling units. In both cases, were the developed units not to be sold individually (rental units or condominiums), there would be no interior property lines, thus there would be no required internal driveway setback requirements. This situation constitutes a bias towards a specific type of ownership of a dwelling unit. It is not the intent of the LDC to promote one type of dwelling ownership versus another. (In this instance, condominium/rental versus fee-simple ownership.)

The requested amendments are not in conflict with any other relevant standards in the LDC, and they in no way affect currently permitted residential densities in either the LDC or in the adopted 2030 Comprehensive Plan.

The Planning Commission met and conducted a public hearing on Monday, October 28, 2019 and voted to recommend approval of the Land Development Code text amendments by the City Council.

RECOMMENDATION:

Adopt Ordinance No. 2019-8129, to amend Section 34-373 and 34-392 of the Jacksonville Beach Land Development Code related to parking area and walkway setbacks respectively for certain residential properties.

Introduced by: _____
1st Reading: _____
2nd Reading: _____

ORDINANCE NO. 2019-8129

AN ORDINANCE TO AMEND AN ORDINANCE ENACTING AND ESTABLISHING A COMPREHENSIVE LAND DEVELOPMENT REGULATION AND OFFICIAL ZONING MAP FOR THE INCORPORATED AREA OF THE CITY OF JACKSONVILLE BEACH, FLORIDA, AS AUTHORIZED BY CHAPTER 163.3202, FLORIDA STATUTES, BY AMENDING VARIOUS SECTIONS OF THE LAND DEVELOPMENT CODE, AND PROVIDING FOR CODIFICATION, SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE:

WHEREAS, the City of Jacksonville Beach has the authority to adopt this Ordinance pursuant to Article VIII of the Constitution of the State of Florida; Chapters 163 & 166, Florida Statutes; and

WHEREAS, the City of Jacksonville Beach Land Development Code exists to establish comprehensive and consistent standards, regulations, and procedures for the review and approval of all proposed development of land in the City; and

WHEREAS, the City of Jacksonville Beach finds it necessary to periodically review and make amendments to the Land Development Code to make improvements; and

WHEREAS, the Jacksonville Beach Planning Commission, after notice and public hearing, has considered the ordinance and has presented its recommendation to approve to the City Council;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF JACKSONVILLE BEACH, FLORIDA:

SECTION 1. That Article VIII. Site Development Standards, Division 1. Parking and Loading Standards Section 34-373. Design Standards, of the Land Development Code is hereby amended as follows¹:

Sec. 34-373. Design standards.

(a) *Spaces.* The minimum dimensions of off-street parking and loading spaces shall be as follows:

(1) *Off-street parking:* Nine (9) feet by seventeen (17) feet.

¹ (~~strikethrough~~ text indicates deletions, underline text indicates additions).

(2) *Parallel parking*: Nine and one-half (9 1/2) feet by twenty (20) feet.

(3) *Parking for the handicapped*: Twelve (12) feet by seventeen (17) feet, plus a five-foot wide clear area (the clear area may be combined with the clear area for an adjacent handicapped space).

(4) *Off-street loading*: Twelve (12) feet by forty (40) feet.

(b) *Parking aisles*. The minimum required dimensions of off-street parking aisles shall be based on the angle of the parking stalls to the aisle as follows:

| Parking Angle (degrees) | Width of One-Way Aisle (feet) | Width of Two-Way Aisle (feet) |
|-------------------------|-------------------------------|-------------------------------|
| 30 | 12 | 23 |
| 45 | 12 | 23 |
| 60 | 16 | 23 |
| 90 | 23 | 23 |

(c) *Turning and maneuvering space*. Off-street turning and maneuvering space shall be provided for each lot so that no vehicle shall be required to back onto a public street or alley, with the exception of one- and two-family structures, townhouses, or individual multiple-family structures containing up to four (4) units with attached garages or carports.

(d) *Parking area setbacks*. Off-street parking areas shall be located at least ten (10) feet from any corner and five (5) feet from any established right-of-way or property line unless otherwise stated in the LDC. However, no setbacks are required for driveways relative to interior property lines between townhouse lots or individual two-family dwelling lots, or between a driveway and its connection to a right-of-way for vehicular access. Below ground parking garages on oceanfront lots are exempt from setback requirements, provided that they shall be constructed no closer than three (3) feet from any property line, shall be completely roofed and covered, and such roof or cover shall not be elevated more than six (6) inches above the crown of the abutting street.

(e) *Curbs and wheel stops*. Curbing or wheel stops shall be provided within off-street parking and loading areas to prevent vehicles from encroaching upon public rights-of-way, landscape areas or adjacent property. Curbing or wheel stops shall be installed at least five (5) feet from any property line. The requirements provided herein are not applicable to driveways for single-family residences, two-family dwellings, and townhouses.

¹ (~~strikethrough~~ text indicates deletions, underline text indicates additions).

- (f) *Construction standards.* Off-street parking and loading areas shall be paved, striped, and landscaped. All landscaping shall be in accordance with section 34-425. The requirements provided herein for striping and landscaping are not applicable to driveways for single-family residences, two-family dwellings, and townhouses.
- (g) *Lighting.* If off-street parking areas are lighted, lighting shall be designed and installed in a manner that will prevent harsh glare or excessive light from spilling onto adjacent property and streets.

SECTION 2. That Article VIII. Site Development Standards, Division 2. Supplemental Standards, Section 34-392. Accessory uses and structures, of the Land Development Code is hereby amended as follows²:

Sec. 34-392. Accessory uses and structures.

Accessory uses and structures are permitted in all zoning districts provided that such uses and structures are customarily incidental and clearly subordinate to a permitted use and, unless otherwise provided, are located on the same lot (or contiguous lot in the same ownership) as the permitted use. Where a building or portion thereof is attached to a building or structure containing such principal use, such building or portion thereof shall be considered as a part of a principal building and not an accessory building. Accessory uses shall not involve operations or structures not in keeping with the character of the zoning district where they are located and shall be subject to the following requirements.

- (a) *Setbacks.* Detached accessory structures shall observe the following setback requirements from adjacent property lines:
 1. *Generally.* Detached accessory structures excluding temporary structures may be located in a required rear yard but shall be no closer than five (5) feet from any interior lot line. Street side and front yard setbacks shall be maintained on corner lots for the full length and width of the lot. Air conditioning compressors or other equipment designed to serve the main structure may be located in any required side or rear yard, but shall not project more than three (3) feet into any required yard in a residential district. Walkways may connect to primary and/or detached accessory structures, driveways, and public sidewalks, and may be located in a required front, side, or rear yard area, but shall be setback a minimum of two (2) feet from any exterior property line, except for interior property lines between individual two-family dwelling lots and individual townhouse lots for which no setback is required.
 2. *Oceanfront lots.* A detached accessory building may be constructed in the required setback area of the front yard of any oceanfront lot provided that the following conditions are met:

² (~~strikethrough~~ text indicates deletions, underline text indicates additions).

- a. The accessory building shall not extend beyond the width of the principal building.
- b. The accessory building shall not exceed fifteen (15) feet in height above grade.
- c. A landscape buffer strip with a minimum width of fifteen (15) feet from the front or rear property line shall be established and maintained, exclusive of required walks and driveways.

SECTION 3. That this ordinance shall take effect upon its adoption by the City Council.

SECTION 4. That if any section, subsection, clause or provision of this ordinance is held invalid, the remainder shall not be affected by such invalidity.

SECTION 5. All ordinances, resolutions, official determinations or parts thereof previously adopted or entered into by the City or any of its officials and that are in conflict with this ordinance are repealed to the extent inconsistent herewith.

AUTHENTICATED THIS _____ DAY OF _____, A.D., 2019.

William C. Latham, Mayor

Laurie Scott, City Clerk