#### <u>PRESENT</u>

James Holderfield, Chair Battalion Chief Sean Hatchett, V. Chair Lt. Ellis Burns, Police Representative Cpt. Michael Lynch, Fire Representative Lt. Christopher Stover, Fire Representative Lt. Michael Shell, Police Representative Rick Townsend, Retired Police Representative

#### <u>STAFF</u>

Timothy H. Johnson, Executive Director – Plan Administrator Steve Lundy, Assistant Plan Administrator Chuck Hayes, Pension Benefits Manager Lawsikia Hodges, Office of General Counsel Bob Sugarman, Fund Counsel – via webex

#### EXCUSED

#### <u>GUESTS</u>

- I. CALL TO ORDER
- II. PUBLIC SPEAKING PERIOD
- III. CONSENT AGENDA (ITEMS 1-11)
  - 1. <u>MEETING SUMMARY TO BE APPROVED</u> Committee action requested
    - 1. **Summary of the meeting held August 9, 2017** Copy held in the meeting file.

#### 2. <u>APPLICATION FOR MEMBERSHIP</u> Committee action requested

## 1. CLEARED (POLICE):

BINGHAM, Rebecca L. GOLDEN, Dakota W.M. HAIRE, Cassie M. IRRA, Jonathan PADGETT, Casey N. SENTERFITT, Brandon T. WEBER, Ryan L.

## 2. TRUSTEE RULE 13.3 (POLICE):

GUNSON, Michael P. MULLIS, Michael L. POUNDERS, Corey L. SWINTON, Lawanda A.

## 3. CLEARED (FIRE):

ANDERSON, Isaiah E. FOOTE, Christopher S. HALKER, Jeffrey A. HARRISON, Joseph E. KIRKLAND, Trevor K. LANG, Andrew C. OBERMILLER, Zachary M. PANNELL, Christopher T. POOLE, John W. SMITH-WILCOX, Amber R. STEPHENS, Kayla L.

## 4. **TRUSTEE RULE 13.3 (FIRE):**

BAPTISTE, Peter F. GARCON, Marckenley HODGE, Benjamin D. JEFFERSON, Jarvis D.M. LEROY Jr., Menos W. ROLAND, Adam

SPERRY, Colin J.

#### 3. <u>APPLICATION FOR VESTED RETIREMENT</u> Committee action requested

1. AGLE, Lawrence E.

Date of Vesting August 11, 2017, to be placed on pension June 2, 2028, monthly pension base amount of \$1,250.11. Police Officer.

#### 4. <u>APPLICATION FOR TIME SERVICE CONNECTIONS</u> Committee action requested

- 1. CLARK, Nicole M. Prior Florida Service (2 yrs., 14 days), \$14,526.10. Firefighter.
- 2. COAN, Michael J. Prior Military Service (8 mos., 14 days), \$5,586.32. Police Recruit.
- 3. GILLIARD, Curtis A. Prior Military Service (2 yrs.), \$24,561.70. Police Officer.
- 4. GRESHAM, Scott T. Prior Military Service (2 yrs.), \$23,155.20. Police Officer.
- 5. JONES, Victor B. Prior Military Service (1 yrs., 1 mos., 11 days), \$13,543.13. Police Officer.
- 6. **PARAVISINI, Jean F.** Prior Military Service (2 yrs.), \$25,089.60. Firefighter Engineer.

#### 5. <u>APPLICATION FOR DROP</u> Committee action requested

#### 1. POLICE:

BARKER, William V. BATROUS, David J. BENTON, Lisa M. BUXTON, Jonette M.

> CHU, Jack 7520 CROTTY, Joseph T. GOODY, Peter C. HARRIS, Ivey D. HUDSON, Erica L. IVEY, Patrick L. JOHN, Caroline S. JOHNSON, Anthony E. KNUDSEN, John B. KOBYLARZ, Sean P. McCOY JR., Robert L. MOON, Jennifer L. MOON, Michael W. MURPHY, Lesia M. NAVARRO, Kimberly A. RUSSELL, Matthew M. THOMPSON V., Lucius E. WHITE, Charles M.

#### 2. <u>FIRE:</u>

GAINEY, Robin R. IRONSIDE, William P. JOHNSTON, David B. RUTKOWSKI, David T. WILLIAMS, Matthew R.

## 6. <u>REFUND OF PENSION CONTRIBUTIONS</u>

To be received as information

## 1. FULLWOOD, Terica D.

Refund of pension contributions in the amount of \$38,663.09. Police Recruit.

## 2. **GOODBRED**, Eric T.

Refund of pension contributions in the amount of \$69.69. Police Recruit.

## 3. **GRIGSBY**, Thomas D.

Refund of pension contributions in the amount of \$3,144.71. Police Recruit.

#### 4. **LAWTON, Terrance J.**

Refund of pension contributions in the amount of \$83.63. Police Recruit.

#### 5. OLIVER, Damon L.

Refund of pension contributions in the amount of \$10,084.54. Police Officer.

#### 6. RONE, Brian L.

Refund of pension contributions in the amount of \$31,162.49. Police Officer.

#### 7. SCOTT, Stephen J.

Refund of pension contributions in the amount of \$178.41. Police Recruit.

#### 8. **STANLEY, Christopher A.**

Refund of pension contributions in the amount of \$5,653.28. Police Officer.

#### 9. WARE, Kyan M.

Refund of pension contributions in the amount of \$69.69. Police Recruit.

#### 7. SHARE PLAN DISTRIBUTIONS

To be received as information

The following members received gross Share Plan Distributions in the following amounts:

DUPUY, Jimmie	\$3,167.76
HORSTMANSHOF, Jon-Kipp	\$3,167.76
WYATT, Jeffrey W.	\$3,167.76

## 8. DROP PARTICIPANT TERMINATION OF EMPLOYMENT

To be received as information

#### 1. ELKINS, Richard H.

DROP commencement date of April 13, 2013, termination of employment date effective August 11, 2017, with a retirement base of \$5,803.92. Police Lieutenant.

#### 9. DROP DISTRIBUTIONS

To be received as information

#### 1. DAUNHAUER, George V.

The entire value of his DROP account \$175,546.59 will be paid to him lump sum.

#### 2. ELKINS, Richard H.

The entire value of his DROP account \$382,426.92 will be paid to him over the next 35 years.

#### IV. OLD BUSINESS

#### 1. HOLTSMAN, Frank R.

Deferred Application for Vested Retirement – Update

#### V. <u>COUNSEL REPORTS</u>

Lawsikia Hodges & Bob Sugarman

- 1. Ordinance 2017-564 Staggering Terms
- 2. Participation of DROP Members in the Share Plan
- 3. Internal Revenue Code Compliance of Share Distributions to DROP Members
- 4. **Benefit Correction Policy**
- 5. **Bailiff Time Service Connections Opinion**
- VI. <u>EXECUTIVE DIRECTOR'S REPORT</u> Timothy Johnson
- VII. <u>NEW BUSINESS</u>

# VIII. <u>NEXT MEETING</u> Wednesday, October 11, 2017 at 9:00AM

#### IX. ADJOURNMENT

#### NOTES:

Any person requiring a special accommodation to participate in the meeting because of disability shall contact Steve Lundy, Assistant Plan Administrator, at (904) 255-7373, at least five business days in advance of the meeting to make appropriate arrangements.

The public meeting may be continued to a date, time, and place to be specified on the record at the meeting. If any person decides to appeal any decision made with respect to any matter considered at this public meeting such person will need to a record of proceedings, and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and that such record includes the testimony and evidence on which the appeal is based.

Additional items may be added / changed prior to meeting.

SL

#### <u>PRESENT</u>

James Holderfield, Chair Battalion Chief Sean Hatchett, V. Chair Lt. Michael Lynch, Fire Representative Lt. Michael Shell, Police Representative Rick Townsend, Retired Police Representative

#### <u>STAFF</u>

Timothy H. Johnson, Executive Director – Plan Administrator Chuck Hayes, Pension Benefits Manager Debbie Manning, Executive Assistant Lawsikia Hodges, Office of General Counsel Bob Sugarman, Fund Counsel – via webex

#### EXCUSED

Lt. Ellis Burns, Police Representative Lt. Christopher Stover, Fire Representative Steve Lundy, Assistant Plan Administrator

#### <u>GUESTS</u>

#### I. CALL TO ORDER

Chairman James Holderfield called the meeting to order at 9:01AM.

#### II. <u>PUBLIC SPEAKING PERIOD</u>

There were no requests for Public Speaking. Public Speaking Period was closed.

### III. CONSENT AGENDA (ITEMS 1-11)

#### 1. MEETING SUMMARY TO BE APPROVED

1. **Summary of the meeting held July 12, 2017** Copy held in the meeting file.

A motion was made by Michael Lynch to approve the meeting summary for July 12, 2017, seconded by Rick Townsend. The vote was unanimous.

#### 2. APPLICATION FOR MEMBERSHIP

A motion was made by Michael Shell to approve the Applications for Membership, seconded by Sean Hatchett. The vote was unanimous.

#### 3. APPLICATION FOR SURVIVOR BENEFITS

A motion was made by Michael Shell to approve the Applications for Survivor Benefits, seconded by Sean Hatchett. The vote was unanimous.

#### 4. APPLICATION FOR VESTED RETIREMENT

#### 1. HERRINGTON, Tina J.

Date of Vesting March 24, 2017, to be placed on pension April 28, 2028, monthly pension base amount of \$1,107.24. Police Officer.

A motion was made by Michael Shell to approve the HERRINGTON, Tina J.'s Application for Vested Retirement, seconded by Michael Lynch. The vote was unanimous.

 HOLTSMAN, Frank R. Date of Vesting June 16, 2017, to be placed on pension December 2, 2017, monthly pension base amount of \$2,992.42. Police Officer.

The Advisory Committee deferred the Application for Vested Retirement made by HOLTSMAN, Frank R. until the next month's meeting, in order for the Fund Counsel to review because the Member's pension may be subject to forfeiture.

#### 5. **APPLICATION FOR TIME SERVICE CONNECTIONS**

A motion was made by Rick Townsend to approve the Applications for Time Service Connections, seconded by Michael Lynch. The vote was unanimous.

#### 6. **RESCISSION OF DROP PARTICIPATION**

A motion was made by Sean Hatchett to approve the Rescission of DROP Participation, seconded by Michael Shell. The vote was unanimous.

#### 7. **<u>REFUND OF PENSION CONTRIBUTIONS</u>**

The Refund of Pension Contributions were verified with supporting documentation and received as information by the Advisory Committee.

#### 8. SHARE PLAN DISTRIBUTIONS

The Share Plan Distributions were verified with supporting documentation and received as information by the Advisory Committee.

Bob Sugarman informed the Advisory Committee that if the pension of HOLTSMAN, Frank R. is forfeited due to a conviction, then the Fund would recover the Share Plan Distribution amount that was made to him.

#### 9. DROP PARTICIPANT TERMINATION OF EMPLOYMENT

The DROP Participant Termination of Employment were verified with supporting documentation and received as information by the Advisory Committee.

#### 10. DROP DISTRIBUTIONS

The DROP Distributions were verified with supporting documentation and received as information by the Advisory Committee.

#### 11. DROP DISTRIBUTIONS FOR SURVIVORS

The DROP Distributions for Survivors were verified with supporting documentation and received as information by the Advisory Committee.

#### IV. OLD BUSINESS

#### 1. <u>2017-07-04CA – APPLICATION FOR MEMBERSHIP</u>

#### 1. GARDNER, Zachary K.

Previously approved under Trustee Rule 13.3 – amended to cleared

A motion was made by Sean Hatchett to amend the Application for Membership of GARDNER, Zachary K. to cleared, seconded by Michael Shell. The vote was unanimous.

# 2. Share Plan Distribution Question re: HEATON, James R. Chuck Hayes

Chuck Hayes clarified Sean Hatchett's question last month about the dollar amount of HEATON, James R.'s Share Plan Distribution.

#### V. <u>COUNSEL REPORTS</u>

Lawsikia Hodges & Bob Sugarman

#### 1. Ordinance to Stagger Terms

Lawsikia Hodges discussed the draft ordinance which would stagger the terms of the Advisory Committee, and the FIAC. She told the Advisory Committee that the Board of Trustees voted to direct the ordinance to be drafted at their last meeting.

The Advisory Committee discussed how the staggered terms would be assigned to each candidate after the election, and indicated that they would like the term lengths to be distributed by vote count. Lawsikia Hodges said that the policy should ultimately be approved by the Board.

#### 2. Participation of DROP Members in the Share Plan

Bob Sugarman briefly described the draft opinion, and in summary, the PFPF has been administering the Share Plan correctly.

#### 3. Internal Revenue Code Compliance of Share Distributions to DROP Members

Bob Sugarman briefly described the draft opinion on IRS compliance which concludes the PFPF has been administering the Share Plan distributions to DROP Members correctly. He clarified a question by Michael Lynch related to 'in-service distributions'.

Sean Hatchett asked for clarification as to whether any changes would be made to the Share Plan administration.

Timothy Johnson and the Advisory Committee discussed the 2017 Pension Reform, and that as part of the reform, the PFPF would no longer be administering the Share Plan after October 1, 2017.

#### 4. **Benefit Correction Policy**

Lawsikia Hodges said that her office is coordinating with Bob Sugarman to finalize the proposed policy, and it will be presented to the Advisory Committee once completed.

#### 5. **Bailiff Time Service Connections**

James Holderfield asked Lawsikia Hodges how eligibility for Bailiffs to purchase Time Service Connections would be certified, and which department would make the certification.

Lawsikia Hodges asked for examples of how TSCs are verified currently. She discussed with the Advisory Committee that more meetings would be needed to draft a proposed policy.

Timothy Johnson said that the PFPF could put a line in the newsletter that more time is needed to work out the details of the Bailiff Time Service Connection process.

## VI. EXECUTIVE DIRECTOR'S REPORT

Timothy Johnson

Timothy Johnson said that Chuck Hayes had done a good job coordinating with JFRD and JSO to include language in employees' separation paperwork that informs the employees that they must contact the PFPF within 30 days of separation to set up their benefit. Per the ordinance, after 30 days, a refund is cut automatically. The language would help prevent these employees potentially missing that deadline.

#### 1. Affidavits

Chuck Hayes notified the Advisory Committee that the annual affidavits have been sent out to all pensioners.

Timothy Johnson said that the reemployment affidavit is on schedule to be sent in January, and that the letter would revert back to the original, simpler draft created by PFPF staff.

Lawsikia Hodges informed the Advisory Committee that the word 'City' in the Ordinance Code does not refer to the independent agencies, regarding the reemployment of pensioners.

#### 2. Direct Deposit Statement Update

Timothy Johnson informed the Advisory Committee that in order to minimize costs, the PFPF will discontinue sending bi-weekly direct deposits to all pensioners by default. Members may opt-in if they wish to continue receiving the statements.

Timothy Johnson also thanked Chuck Hayes for his initiative to begin the development of an online portal with ITD for pensioners to use to check their pension information.

## VII. <u>NEW BUSINESS</u>

## VIII. <u>NEXT MEETING</u>

# Wednesday, September 13, 2017 at 9:00AM

#### IX. ADJOURNMENT

Chairman James Holderfield adjourned the meeting at 10:05AM.

#### NOTES:

Any person requiring a special accommodation to participate in the meeting because of disability shall contact Steve Lundy, Assistant Plan Administrator, at (904) 255-7373, at least five business days in advance of the meeting to make appropriate arrangements.

The public meeting may be continued to a date, time, and place to be specified on the record at the meeting. If any person decides to appeal any decision made with respect to any matter considered at this public meeting such person will need to a record of proceedings, and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and that such record includes the testimony and evidence on which the appeal is based.

Additional items may be added / changed prior to meeting.

SL

James Holderfield, Chairman To be approved at the Advisory Committee Meeting on September 13, 2017 JaxPension

Name SSN	:	AGLE, LAWRENCE E
EIN		66823
Age	:	49
Year Service	:	9
Date of Employment	:	06/02/2008
Adjusted Date of Employment	:	
Pension Date	:	06/02/2008
Adjusted Pension Date	:	
Estimated Retirement Date	:	06/02/2028
Benefits Estimated on	:	08/23/2017
Estimated Biweekly Gross	:	576.98
Average Monthly Salary	:	4,630.06
% of Pension Benefit	:	27.00 %
Estimated Monthly Pension Benefit		1,250.11

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24       Mos       0       Bays       Available Amount:       24561.70       Period Start Date:       02/19/19/         24       Mos       0       Days       Purchase Amount:       24561.70       Period End Date:       12/27/200         24       Mos       0       Days       Purchase Amount:       24561.70       Period End Date:       12/27/200         Actual End Date:       24561.70       Actual End Date:       24561.70       Actual End Date:       12/27/200         For octaments:       Expected End Date:       24561.70       Actual End Date:       02/19/19/         For octaments:       Actual End Date:       Actual End Date:       02/19/16/       02/19/16/         For octaments:       Actual End Date:       Actual End Date:       02/19/16/       02/19/16/         For octaments:       Actual End Date:       Actual End Date:       02/19/16/       02/19/16/         For octaments:       Actual End Date:       Actual End Date:       02/19/16/       02/19/16/         For octaments:       Setup Deduction       Setup Deduction       Add New TSC       Add New TSC       Date:       D	Last Month Salary:	5117.02	Calculation Date:	07/31/2017		
24       Mos       Days       Purchase Amount:       24561.70       Period End Date:       12/27/20         Max Ded. Amount:       24561.70       Actual End Date:       24561.70       Actual End Date:       12/27/20         Expected End Date:       24561.70       Actual End Date:       24561.70       Actual End Date:       12/27/20         istory >       Expected End Date:       24561.70       Actual End Date:       Date:       12/27/20         istory >       Expected End Date:       24561.70       Actual End Date:       Date:       Date:       Date:         istory >       Save       Setup Lump Sum       Adj Pension Dates       Force Completion       Date:	Available Time:	Mos 0	Available Amount:		Start Date:	02/19/1999
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	SCOTT T GRESHAM	AM	'2017 2:15:22 PM	5:22 PM	
Summary Details Ba	Balance Info Ded. History				
TSC Details					
Status:	Pending		Pension Date Adjusted TSC Forced Completion	ited tion	
TSC Type:	Military Time	Type Of Purchase:	Time		
Last Month Salary:	4824.00	Calculation Date:	07/31/2017		
Available Time:	42 Mos 10 Days	Available Amount:	40843.20	Period Start Date:	02/07/1990
Purchase Time:	24 Mos 0 Days	Purchase Amount:	23155.20	Period End Date:	08/17/1993
Deduction Amount:		Max Ded. Amount:	23155.20		
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	VICTOR B JONES	S	8/28/2017 9:46:02 AM	:02 AM		×
Summary Details Ba	Balance Info Ded. History		A CARACTER AND A CARACTER			
TSC Details						
Status:	Pending		Pension Date Adjusted TSC Forced Completion	ted ion		
TSC Type:	Military Time	Type Of Purchase:	Time			
Last Month Salary:	5066.01	Calculation Date:	07/31/2017			
Available Time:	13 Mos 11 Days	Available Amount:	13543.13	Period Start Date:	08/02/1990	
Purchase Time:	13 Mos 11 Days	Purchase Amount:	13543.13	Period End Date:	1661/13/1601	
Deduction Amount:		Max Ded. Amount:	13543.13			
Start Date:		Expected End Date:		Actual End Date:		
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	JEAN F PARAVISINI	IN	8/24/2017 8:20:26 AM	20:26 AM	0
Summary Details B	Balance Info Ded. History				
TSC Details					
Status:	Pending		Pension Date Adjusted TSC Forced Completion	sted etion	
TSC Type:	Military Time	Type Of Purchase:	Time		
Last Month Salary:	5227.00	Calculation Date:	07/31/2017		
Available Time:	24 Mos 0 Days	Available Amount:	25089.60	Period Start Date:	06/23/1997
Purchase Time:	24 Mos 0 Days	Purchase Amount:	25089.60	Period End Date:	07/22/2001
Deduction Amount:		Max Ded. Amount:	25089.60		
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Name	:	BARKER, WILLIAM V
SSN	:	
EIN	:	7592
Age	:	56
Year Service	:	21
Date of Employment	:	09/17/1997
Adjusted Date of Employment	:	
Pension Date	:	09/17/1997
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/06/2018
Benefits Estimated on	:	07/28/2017
Estimated Biweekly Gross	:	1,511.28
Average Monthly Salary	:	5,281.37
% of Pension Benefit	:	62.00 %
Estimated Monthly Pension Benefit	:	3,274.45



Name	:	BATROUS, DAVID J
SSN	:	
EIN	:	5615
Age	:	43
Year Service	:	21
Date of Employment	:	09/19/1996
Adjusted Date of Employment	:	10/10/1996
Pension Date	:	09/19/1996
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	07/28/2017
Estimated Biweekly Gross	:	1,873.01
Average Monthly Salary	:	6,545.47
% of Pension Benefit	:	62.00 %
Estimated Monthly Pension Benefit	:	4,058.19



Name	:	BENTON, LISA M
SSN	:	
EIN	:	7593
Age	:	45
Year Service	:	20
Date of Employment	:	09/17/1997
Adjusted Date of Employment	:	
Pension Date	:	09/17/1997
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/10/2017
Estimated Biweekly Gross	:	1,510.80
Average Monthly Salary	:	5,455.66
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	3,273.39



Name	: BI	UXTON, JONETTE M
SSN	:	
EIN	: 75	569
Age	: 4	7
Year Service	: 2	0
Date of Employment	: 09	9/02/1997
Adjusted Date of Employment	:	
Pension Date	: 09	9/02/1997
Adjusted Pension Date	:	
Estimated Retirement Date	: 10	)/07/2017
Benefits Estimated on	: 08	3/04/2017
Estimated Biweekly Gross	: 1	,461.26
Average Monthly Salary	: 5	,276.79
% of Pension Benefit	: 6	0.00 %
Estimated Monthly Pension Benefit	: 3	,166.07



Name	:	CHU, JACK
SSN	:	
EIN	:	7520
Age	:	43
Year Service	:	21
Date of Employment	:	01/15/1997
Adjusted Date of Employment	:	
Pension Date	:	01/15/1997
Adjusted Pension Date	:	09/25/1996
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	07/28/2017
Estimated Biweekly Gross	:	1,557.02
Average Monthly Salary	:	5,441.21
% of Pension Benefit	:	62.00 %
Estimated Monthly Pension Benefit	:	3,373.55



Name	:	CROTTY, JOSEPH T
SSN	:	
EIN	:	5547
Age	:	53
Year Service	:	21
Date of Employment	:	03/20/1996
Adjusted Date of Employment	:	
Pension Date	:	03/20/1996
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/11/2017
Estimated Biweekly Gross	:	1,545.29
Average Monthly Salary	:	5,400.22
% of Pension Benefit	:	62.00 %
Estimated Monthly Pension Benefit	:	3,348.13



Name	:	GOODY, PETER C
SSN	:	
EIN	:	7602
Age	:	52
Year Service	:	20
Date of Employment	:	09/17/1997
Adjusted Date of Employment	:	
Pension Date	:	09/17/1997
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/04/2017
Estimated Biweekly Gross	:	1,490.77
Average Monthly Salary	:	5,383.35
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	3,230.01



Name	:	HARRIS, IVEY D
SSN	:	
EIN	:	7604
Age	:	44
Year Service	:	20
Date of Employment	:	09/17/1997
Adjusted Date of Employment	:	
Pension Date	:	09/17/1997
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/11/2017
Estimated Biweekly Gross	:	1,504.70
Average Monthly Salary	:	5,433.63
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	3,260.17



Name	:	HUDSON, ERICA L
SSN	:	
EIN	:	7577
Age	:	44
Year Service	:	20
Date of Employment	:	09/02/1997
Adjusted Date of Employment	:	
Pension Date	:	09/02/1997
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/08/2017
Estimated Biweekly Gross	:	1,490.29
Average Monthly Salary	:	5,381.61
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	3,228.96



Name	:	IVEY, PATRICK L
SSN	:	
EIN	:	5423
Age	:	47
Year Service	:	23
Date of Employment	:	03/21/1994
Adjusted Date of Employment	:	
Pension Date	:	03/21/1994
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/01/2017
Estimated Biweekly Gross	:	3,773.47
Average Monthly Salary	:	12,387.68
% of Pension Benefit	:	66.00 %
Estimated Monthly Pension Benefit	:	8,175.86



Name	:	JOHN, CAROLINE S
SSN	:	
EIN	:	7613
Age	:	51
Year Service	:	21
Date of Employment	:	09/17/1997
Adjusted Date of Employment	:	
Pension Date	:	09/17/1997
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/06/2018
Benefits Estimated on	:	08/24/2017
Estimated Biweekly Gross	:	1,609.31
Average Monthly Salary	:	5,623.95
% of Pension Benefit	:	62.00 %
Estimated Monthly Pension Benefit	:	3,486.85



Name	: JOHNSON, ANTHONY E
SSN	:
EIN	: 6314
Age	: 51
Year Service	: 21
Date of Employment	: 11/01/1999
Adjusted Date of Employment	:
Pension Date	: 11/01/1999
Adjusted Pension Date	: 09/07/1996
Estimated Retirement Date	: 10/07/2017
Benefits Estimated on	: 08/29/2017
Estimated Biweekly Gross	<u>:</u> 1,499.56
Average Monthly Salary	: 5,240.39
% of Pension Benefit	: 62.00 %
Estimated Monthly Pension Benefit	: 3,249.04



Name	:	KNUDSEN, JOHN B
SSN	:	
EIN	:	7621
Age	:	56
Year Service	:	20
Date of Employment	:	09/17/1997
Adjusted Date of Employment	:	09/19/1997
Pension Date	:	09/17/1997
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/02/2017
Estimated Biweekly Gross	:	1,517.48
Average Monthly Salary	:	5,479.79
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	3,287.87



Name	: KOBYLARZ, SEAN	Ρ
SSN	:	
EIN	: 6258	
Age	: 45	
Year Service	: 21	
Date of Employment	: 09/19/1996	
Adjusted Date of Employment	:	
Pension Date	: 09/19/1996	
Adjusted Pension Date	:	
Estimated Retirement Date	: 10/07/2017	
Benefits Estimated on	: 04/28/2017	
Estimated Biweekly Gross	<u>:</u> 1,576.18	
Average Monthly Salary	<u>:</u> 5,508.17	
% of Pension Benefit	: 62.00 %	
Estimated Monthly Pension Benefit	: 3,415.06	



Name	:	MCCOY JR, ROBERT L
SSN	:	
EIN	:	5626
Age	:	56
Year Service	:	20
Date of Employment	:	04/19/1999
Adjusted Date of Employment	:	
Pension Date	:	04/19/1999
Adjusted Pension Date	:	06/19/1997
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/07/2017
Estimated Biweekly Gross	:	1,547.66
Average Monthly Salary	:	5,588.77
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	3,353.26



Name	:	MOON, JENNIFER L
SSN	:	
EIN	:	7611
Age	:	44
Year Service	:	20
Date of Employment	:	09/17/1997
Adjusted Date of Employment	:	
Pension Date	:	09/17/1997
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/10/2017
Estimated Biweekly Gross	:	1,528.82
Average Monthly Salary	:	5,520.76
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	3,312.45



Name	:	MOON, MICHAEL W
SSN	:	
EIN	:	7541
Age	:	47
Year Service	:	20
Date of Employment	:	04/19/1999
Adjusted Date of Employment	:	
Pension Date	:	12/16/1998
Adjusted Pension Date	:	12/16/1996
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/10/2017
Estimated Biweekly Gross	:	1,848.38
Average Monthly Salary	:	6,674.71
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	4,004.82



Name	:	MURPHY, LESIA M
SSN	:	
EIN	:	7619
Age	:	50
Year Service	:	20
Date of Employment	:	09/17/1997
Adjusted Date of Employment	:	
Pension Date	:	09/17/1997
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/04/2017
Estimated Biweekly Gross	:	1,518.23
Average Monthly Salary	:	5,482.50
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	3,289.50



Name	: NAVARRO, KIMBERLY A
SSN	:
EIN	: 7130
Age	: 55
Year Service	: 20
Date of Employment	: 11/01/1999
Adjusted Date of Employment	:
Pension Date	: 11/01/1999
Adjusted Pension Date	: 09/22/1997
Estimated Retirement Date	: 10/07/2017
Benefits Estimated on	: 08/11/2017
Estimated Biweekly Gross	<u> </u>
Average Monthly Salary	<u>-</u> 5,386.71
% of Pension Benefit	: 60.00 %
Estimated Monthly Pension Benefit	: 3,232.02



Name	: RUSSELL, MATTHEW M
SSN	:
EIN	: 5620
Age	: 46
Year Service	: 21
Date of Employment	: 03/20/1996
Adjusted Date of Employment	:
Pension Date	: 03/20/1996
Adjusted Pension Date	:
Estimated Retirement Date	: 10/07/2017
Benefits Estimated on	: 08/04/2017
Estimated Biweekly Gross	<u> </u>
Average Monthly Salary	<u>:</u> 6,600.41
% of Pension Benefit	: 62.00 %
Estimated Monthly Pension Benefit	: 4,092.25



Name	: THOMPSON V, LUCIUS E
SSN	:
EIN	: 7616
Age	: 57
Year Service	: 20
Date of Employment	: 09/17/1997
Adjusted Date of Employment	:
Pension Date	: 09/17/1997
Adjusted Pension Date	:
Estimated Retirement Date	: 10/07/2017
Benefits Estimated on	: 08/11/2017
Estimated Biweekly Gross	: 1,462.43
Average Monthly Salary	<b>5,280.99</b>
% of Pension Benefit	: 60.00 %
Estimated Monthly Pension Benefit	: 3,168.59



Name	:	WHITE, CHARLES M
SSN	:	
EIN	:	7696
Age	:	59
Year Service	:	20
Date of Employment	:	06/28/2002
Adjusted Date of Employment	:	
Pension Date	:	06/28/2002
Adjusted Pension Date	:	09/03/1997
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/04/2017
Estimated Biweekly Gross	:	1,418.05
Average Monthly Salary	:	5,120.74
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	3,072.44



Name	:	GAINEY, ROBIN R
SSN	:	
EIN	:	11117
Age	:	60
Year Service	:	29
Date of Employment	:	06/20/1988
Adjusted Date of Employment	:	
Pension Date	:	06/23/1988
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	07/28/2017
Estimated Biweekly Gross	:	2,928.77
Average Monthly Salary	:	8,135.48
% of Pension Benefit	:	78.00 %
Estimated Monthly Pension Benefit	:	6,345.67



Name	:	IRONSIDE, WILLIAM P
SSN	:	
EIN	:	11383
Age	:	52
Year Service	:	26
Date of Employment	:	11/23/1994
Adjusted Date of Employment	:	
Pension Date	:	11/23/1994
Adjusted Pension Date	:	09/23/1991
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/08/2017
Estimated Biweekly Gross	:	2,637.67
Average Monthly Salary	:	7,937.45
% of Pension Benefit	:	72.00 %
Estimated Monthly Pension Benefit	:	5,714.96



Name	: JOHNSTON, DAVID B
SSN	:
EIN	: 11435
Age	: 56
Year Service	: 21
Date of Employment	: 07/15/1996
Adjusted Date of Employment	:
Pension Date	: 07/15/1996
Adjusted Pension Date	:
Estimated Retirement Date	: 10/07/2017
Benefits Estimated on	: 08/23/2017
Estimated Biweekly Gross	: 1,475.22
Average Monthly Salary	5,155.33
% of Pension Benefit	: 62.00 %
Estimated Monthly Pension Benefit	: 3,196.30



Name	:	RUTKOWSKI, DAVID T
SSN	:	
EIN	:	11528
Age	:	57
Year Service	:	20
Date of Employment	:	03/10/1997
Adjusted Date of Employment	:	
Pension Date	:	03/10/1997
Adjusted Pension Date	:	
Estimated Retirement Date	:	10/07/2017
Benefits Estimated on	:	08/30/2017
Estimated Biweekly Gross	:	1,978.59
Average Monthly Salary	:	7,144.91
% of Pension Benefit	:	60.00 %
Estimated Monthly Pension Benefit	:	4,286.94



Name	: WILLIAMS, MATTHEW R
SSN	:
EIN	: 11454
Age	: 49
Year Service	: 21
Date of Employment	: 07/15/1996
Adjusted Date of Employment	:
Pension Date	: 07/15/1996
Adjusted Pension Date	:
Estimated Retirement Date	: 10/07/2017
Benefits Estimated on	: 08/24/2017
Estimated Biweekly Gross	: 2,054.15
Average Monthly Salary	: 7,178.48
% of Pension Benefit	: 62.00 %
Estimated Monthly Pension Benefit	: 4,450.65

TER	TERICA D FULLW	TWOOD	3/17/2017 1	1:12:39 PM	×
Summary Lump Sum Rollove	Rollover Detail				
Check Information					
First Name: TERICA	D	:IM	0	Last Name: FULLWOOD	
SSN:	[	Payment Type:			
Check Date: 09/25/2017	► R	Check #:	Temp200979	Distribution Code: 1	
Address					
Country: United States	>		City:	Delivery Point:	
Street 1:			State:	<ul> <li>Check Digit:</li> </ul>	
Street 2:			Zip:	Lot:	
Street 3:			Carrier Route:	Country Code:	
Amount Details			Check Message		
Gross Amount:	38663.09		REFUND OF PENSION CONTRIBUTIONS 38663.09 GROSS	ONTRIBUTIONS	
Tax: O Amt.	11598.93	30.00 %	11598.93 30% TAX 27064.16 NET		
Net:	27064.16				>
				Save Process Payment Delete	- 0
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H	ERIC T GOODBRED	Q	/14/2017 11:23:50 AM	:50 AM	×
Summary Lump Sum Rollov	Rollover Detail				
Check Information	-	A LANGE - Man			
First Name: ERIC		HI:	-	Last Name: GOODBRED	[]
SSN:		Payment Type:			
Check Date: 03/25/2017		Check =:	Temp200973	Distribution Code: 1	
Address					
Country: United States	>	City:		Delivery Point:	
Street 1:		State:	ţe:	V Check Digit:	
Street 2:		Zíp:		Lot:	
Street 3:		Car	Carrier Route:	Country Code:	
Amount Details			Check Message		
Gross Amount:	59,53		REFUND OF PENSION CONTRIBUTIONS 69.69 GROSS	NTRIBUTIONS	<
Tax: 0 Amt.	20.91	30.00 %a	20.91 30% TAX 48.78 NET		_
Net:	48.78				>
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Summary Lump Sum Rollover Detail Check Information First Name: THOMAS				
ck Information first Name: THOMAS				
	:IM	0	Last Name: GRIGSBY	
SSN:	Payment Type:			
Check Date: 08/25/2017	Check =:	Temp200972	Distribution Code: 1	
Address				
Country: United States		City:	Delivery Point:	
Street 1:	1	State:	V Check Digit:	
Street 2:		Zip:	Lot:	
Street 3:		Carrier Route:	Country Code:	
Amount Details		Check Message		
Gross Amount: 3144.71		REFUND OF PENSION CONTRIBUTIONS 3144.71 GROSS	NTRIBUTIONS	<
Tax: 0 Amt. 943,41	30.00 %	943.41 30% TAX 2201.30 NET		
2201.30				>
			Save Process Payment	Delete
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Summary Lump Sum Rediover Detail         Check Information         First Name:       TERANCE         Ni:       Payment Type:         SN:       Payment Type:         SSN:       Payment Type:         SSN:       Payment Type:         Check Date:       09/25/2017         Check Date:       Payment Type:         Check Date:       Check =:         Addres       Street :         Street 1:       City:         Street 2:       Zip:         Street 2:       Zip:         Street 3:       Country Code:         Annount Details       Check Message         Met:       Saxon         Street 3:       Saxon	TER	TERRANCE LAWTON	8/16/2017 9:39:19 AM	9:19 AM	×
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Check Information First Name: STEPHEN					
		:IM		Last Name: SCOTT	
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Check Date: 09/08/2017		Check =:	Temp200986	Distribution Code: 1	
Address					
Country: United States	>	City:	And a second	Delivery Point:	
Street 1:		State:		V Check Digit:	
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Summary Lump Sum Rollover Detail	llover Detail				
Check Information					11
First Name: CHRISTOPHER	ropher	:IM	<	Last Name: STANLEY	
SSN:		Payment Type:	P		
Check Date: 03/25/2017	017	Check =:	Temp200977	Distribution Code: 1	
Address					1
Country: United States	>		City:	Delivery Point:	
Street 1:			State:	Check Digit:	
Street 2:			Zip:	Lot:	
Street 3:			Carrier Route:	Country Code:	
Amount Details			Check Message		
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det:     09/06/2017     Check =:     Temp20088     Distribution Code:     1       United States      City:      Delivery Point:        United States      City:      Delivery Point:        State:       City:      Delivery Point:        State:        City:      Delivery Point:        Delails       Zip:       Country Code:        Ount:        Check Message     Check Message         Amt:       20.01     30% TAX           %	SSN:		Payment Type:	L		
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harb Intormation					
First Name: JIMMIE		:114	ď	Last Name: DUPUY	
SSN:		Payment Type:			
Check Date: 09/03/2017	017	Check =:	Temp200980	Distribution Code: 2	
Address					
Country: United States			City: JACKSONVILLE	Delivery Point:	
Street 1:			State:	V Check Digit:	
Street 2:			Zip:	Lot:	
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the second s				< >
Personal Information				
First Name: JON-KIPP SSN:	MI: Payment Type:		Last Name:	HORSTMANSHOF
Address				
Country: United States	>	City:	Deliver	Delivery Point:
Street 1		State:	SE	Digit:
Street 3:		Zip: Carrier Route:	- DU43 Lot:	Lot: Country Code:
Bank Information				
Trustee:	Account #:		Account Type:	IRA V
Check #:	Check Date:	09/08/2017	Distribution Code:	9

First Name:     JEFFAE     MI:     W     Last Name:     WYATT       SN:     Payment Type:     Last Name:     WYATT       SSN:     Payment Type:     Last Name:     WYATT       SSN:     Payment Type:     Last Name:     WYATT       Stret     Payment Type:     Last Name:     WYATT       Address     Check =:     Temp20093     Distribution Code:     Last       Address     Country:     United States     Check Point:     Last       Street 1:     State:     Check Point:     Lot:     Lot:       Street 2:     Zip:     Tax:     Country Code:     Lot:       Street 3:     Country Code:     Country Code:     Country Code:       Street 3:     Street 2:     Zip:     Country Code:     Country Code:       Street 3:     Country Street 3:     Country Code:     Country Code:     Country Code:       Street 3:     Street 3:     Street 2:     Zip:     Country Code:     Country Code:       Street 3:     Country Street 3:     Street 2:     Country Code:     Country Code:       Street 3:     Street 3:     Street 2:     Street 3:     Country Code:       Street 3:     Street 3:     Street 8:     Country Code:       Street 3:     Street 8: </th <th></th> <th>(</th> <th></th> <th></th> <th></th> <th></th>		(				
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Payment Type:       L         ate:       09/04/2017       Check =:       Temp200933       Distribution Code:       1         United States       City:       City:       Delivery Point:       Delivery Point:       Delivery Point:       Distribution Code:       1         United States       City:       City:       Delivery Point:	First Name: JEFFREY		HI:	[W]		
ate:         09/08/2017         Temp200933         Distribution Code:         1           United States         City:         Delivery Point:         De	SSN:		Payment Type:			
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#### FOURTH JUDICIAL CIRCUIT OF FLORIDA FELONY PRETRIAL INTERVENTION PROGRAM DEFERRED PROSECUTION AGREEMENT

NAME: FRANK R. HOLTSMAN ADDRESS: PHONE: S.A. CASE NO.: 17CF030232AD CLERK NO.: 162017CF005312AXXXMA DOC NO.:

JAIL: NO

DEFENSE ATIORNEY:

40TH DAY: July 12, 2017 SPEEDY TRIAL DATE: November 24, 2017

CHARGE(S): ORGANIZED FRAUD STATUTE NO(S).: 817.034(4)(a)3

It being alleged that you have committed the above-listed offense(s) against the State of Florida on or about, and it further appearing after an investigation of the offense and into your background, that at this time the interest of the State of Florida, and your interest, will be best served by the following procedures:

THEREFORE, on the authority of Melissa W. Nelson, State Attorney in and for the Fourth Judicial Circuit, prosecution will be deferred for a period of thirty six (36) months from this date, provided you abide by the following conditions:

- 1. You will refrain from violation of any law. If you are arrested for any reason, you will inform your Probation Officer immediately.
- 2. You will work regularly at a lawful and suitable occupation, and allow the Probation Officer to visit you at your employment site and maintain contact with your employer.
- 3. You will not change your residence or employment without notification to your probation officer. You will not travel out of the country and/or county of your residence while you participate in this program unless for medical emergencies and/or family loss and you will need to seek approval through the State Attorney's Office along with documentation.
- 4. You will not use intoxicants to excess; nor will you visit places where intoxicants, drugs or other dangerous substances are unlawfully, sold, dispensed or used.
- 5. You will not possess, carry, or own any firearm. You will not possess, carry, or own any weapons without first procuring the consent of your probation officer.
- 6. You will promptly and truthfully answer all inquiries directed to you by the Probation Officer, and allow the officer to visit in your home, at your employment site or elsewhere, and you will comply with all instructions he/she may give you.
- 7. You will report to the Probation Office once a month and submit a written monthly report as directed by your probation officer.
- 8. You will pay the following monetary obligations (plus a 4% surcharge) to the Department of Corrections, as directed by your Probation Officer by and the through the Departments of Corrections:

Restitution in the amount of \$77.10 to Property Management & Partners Association on a re-payment schedule to be determined by your probation officer.

RESTITUTION ADDRESS / PHONE: Drayton Place Owners Association PO Box 600033

PO Box 600033 Jacksonville, FL 32260

Restitution in the amount of \$128.11 to Lennar Homes on a re-payment schedule to be determined by your probation officer.

Contact: / PHONE:

Danielle Mayoras Danielle.Mayoros@lennar.cam Phone: (904) 380-0779

Restitution in the amount of \$55.20 to River City management on a re-payment schedule to be determined by your probation officer.

**RESTITUTION ADDRESS / PHONE:** 

Sharleen Thompson-Messinese, CAM Location: 1639Beach Blvd. Jacksonville Beach, FL 32250 Mailing Address: P. 0. Box 50886 Jacksonville Beach, FL 32240 Phone: (904) 930-4669 Fax: {904) 483-2130

Restitution in the amount of \$225.30 to Kingdom Management on a re-payment schedule to be determined by your probation officer. RESTITUTION ADDRESS / PHONE: Kingdom Management

HONE:	Kingdom Management
	Paul Jarnutowski, Owner
	Phone: (904) 646-2626
	Paul@KindomManagement.com

Repay \$1157.76 costs of investigation to the Jacksonville Sheriff's Office on a re-payment schedule to be determined by your probation officer.

Crimes Compensation Trust Fund (Section 938.03, Florida Statutes) in the amount of \$500.00.

Crime Stoppers Trust Fund (Section 938.06, Fbrida Statutes) in the amount of \$20.00.

Cost of Supervision at a rate of \$40.00 for each month of supervision for a total amount of \$1440.00.

You will pay to the Department of Corrections a \$2 per month surcharge for each month you are under supervision pursuant to Section 948.09(1)(2), Florida Statutes.

The total amount due for all monetary obligations, plus a 4% surcharge, shall be paid in accordance with the priority schedule established by Administrative Order 94-22, issued by the Chief Judge of the Fourth Judicial Circuit.

- 9. You will attend an orientation session and any other self-improvement session, or drug testing as instructed by your Probation Officer.
- 10. You will perform 25 hours of community service work within the time frame and at a location stipulated by your probation officer.
- 11. All conditions must be completed thirty (30) days prior to the scheduled termination date, unless otherwise stipulated by the Department of Corrections.

#### SPECIAL CONDITIONS:

You will pay a one (1) time Program Administrative Fee of \$150.00. This fee will be paid to and collected by the Department of Corrections.

Early termination of defendant if probation and conditions of contract are completed.

Agree not to work or attempt to work as a sworn law enforcement officer in the Fourth Judicial Circuit for a period of 3 years. While is expected that the Defendant will complete PTI prior within a 3 year time period, the State reserves the right to flle charges in the matter should the Defendant attempt to work as a sworn law enforcement officer in the Fourth Judicial Circuit within 3 years from the date of the Defendant's acceptance into the PTI Program.

The State Attorney may, during the period of deferred prosecution, revoke and/or modify the conditions of your deferred prosecution by:

- 1. Changing the period of deferred prosecution with the advice and consent of your attorney.
- 2. Prosecuting you for this offense if you violate any of these conditions.
- 3. Voiding this agreement should it be determined that you have a prior record of adult criminal conviction.

Upon completion of this Pretrial Intervention Program, the State Attorney shall make the final determination as to further disposition of this charge.

#### Waiver of Soeedy Trial

By signing this deferred prosecution agreement, the defendant. FRANK R. HOLTSMAN withdraws and/or waives his right to a speedy trial under the Constitution of Florida and of the United States of America, and under the Florida Rules of

Criminal Procedure in the cause for which prosecution is being deferred.

In addition, the defendant withdraws and/or waives rights provided for under the Statute of limitation under the United States Constitution, the Florida Constitution, or the Florida Rules of Criminal Procedure, in the course for which prosecution is being deferred. This waiver is given freely and voluntarily.

MELISSA W. NELSON, STATE ATTORNEY FOURTH JUDICIAL CIRCUIT

By:

PROGRAM DIRECTOR

DATE

Ihereby state that the above has been explained to me. Iunderstand the conditions of my deferred prosecution agreement, and Iwill comply with them. If ully understand the charges against me.

FRANK R. HOLTSMAN, DEFENDANT	DATE
COUNSEL FOR DEFENDANT	DATE
CORRECTIONAL PROBATION OFFICER	DATE

1 Introduced by the Council President at the request of the 2 Jacksonville Police and Fire Pension Board of Trustees: 3 4 ORDINANCE 2017-564 5 AN ORDINANCE AMENDING CHAPTER 121 (POLICE AND 6 7 FIREFIGHTERS PENSION PLAN), PART 1 (POLICE AND FIRE PENSION FUND ADMINISTRATION), SECTION 8 9 121.103 (ADVISORY COMMITTEE), ORDINANCE CODE, TO CREATE STAGGERED TERMS; AMENDING CHAPTER 10 11 121 (POLICE AND FIREFIGHTERS PENSION PLAN), 12 PART 5 (FINANCIAL INVESTMENT AND ADVISORY 121.503 13 COMMITTEE), SECTION (FINANCIAL INVESTMENT AND ADVISORY COMMITTEE; MEMBERSHIP, 14 APPOINTMENT AND TERMS), ORDINANCE CODE, 15 ΤO 16 CREATE STAGGERED TERMS; PROVIDING AN EFFECTIVE 17 DATE. 18

BE IT ORDAINED by the Council of the City of Jacksonville: WHEREAS, the Jacksonville Police and Fire Pension Board of Trustees (the "Board") is an independent agency of the consolidated City of Jacksonville, is governed by Chapter 121, Ordinance Code, and is responsible for administering the Jacksonville Police and Fire Pension Fund ("Pension Fund"); and

WHEREAS, the Advisory Committee created under Section 121.103, Ordinance Code, and the Financial Investment and Advisory Committee ("FIAC") created under Section 121.503, Ordinance Code, were established to assist the Board with the administration of the Pension Fund; and

30 WHEREAS, the Advisory Committee consists of seven members: three 31 police officers elected by police officers, three firefighters elected by firefighters, and one retired member elected by the retired members as a group, and the terms of all seven members are set to expire on December 31, 2017; and

WHEREAS, the FIAC consists of five members and the terms of a
majority of the membership are set to expire on March 1, 2019; and

6 WHEREAS, the Board at its regular meeting on July 21, 2017, 7 recommended that the Advisory Committee and FIAC board members be 8 staggered in such a way as to create the least disruption in board 9 membership and provide better continuity in board membership as set 10 forth in the meeting minutes excerpt attached hereto as **Exhibit 1**; now 11 therefore

Chapter 121 (Police and Firefighters Pension 12 Section 1. Plan), Part 1 (Police and Fire Pension Fund Administration), 13 Section 121.103 (Advisory Committee), Ordinance Code, amended. 14 15 Chapter 121 (Police and Firefighters Pension Plan), Part 1 (Police and Fire Pension Fund Administration), Section 121.103 (Advisory 16 17 Committee), Ordinance Code, is hereby amended to create staggered member terms in the 2017 election, as illustrated on Exhibit 2 18 attached hereto, and as amended shall read as follows: 19

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Chapter 121. POLICE AND FIREFIGHTERS PENSION PLAN

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23

PART 1. POLICE AND FIRE PENSION FUND ADMINISTRATION

\* \* \*

Sec. 121.103. - Advisory Committee.

24 There shall be an advisory committee composed of three police 25 officers and three firefighters who are Members or Qualified 26 Members of the fund and one person who has retired from the fund. 27 The Trustees shall establish the rules and regulations for the election. Advisory Committee members shall be elected for a four-28 29 year term, with the election in November of odd-numbered years, 30 with those elected to take office on the first Monday of the following January. Of the seven persons elected to serve on the 31

1 committee in the November 2017 elections, one police member and one 2 firefighter member shall serve an initial term of two years, and one police member and one firefighter member shall serve an initial 3 4 term of three years. All subsequent terms after the stagger is 5 established shall be for four year terms. The police officers shall be elected by police officers, the firefighters shall be elected by 6 7 firefighters, who are Members or Qualified Members of the fund. The 8 retired member shall be elected by a vote of the retired members as 9 a group.

10

#### \* \* \*

11 Section 2. Chapter 121 (Police and Firefighters Pension 12 Plan), Part 5 (Financial Investment and Advisory Committee), 13 Section 121.503 (Financial Investment and Advisory Committee; Membership, Appointment and Terms), Ordinance Code, amended. 14 15 Chapter 121 (Police and Firefighters Pension Plan), Part 5 (Financial Investment and Advisory Committee), Section 121.503 16 17 and Advisory Committee; Membership, (Financial Investment 18 Appointment and Terms), Ordinance Code, is hereby amended to read 19 as follows:

20 21

# Chapter 121. POLICE AND FIREFIGHTERS PENSION PLAN PART 5. FINANCIAL INVESTMENT AND ADVISORY COMMITTEE

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23

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Sec. 121.503. - Financial Investment and Advisory Committee; Membership, Appointment and Terms.

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embership, Appointment and Terms. \* \* \*

(c) The term of office shall be three years. No person shall serve more than three consecutive terms. Of the five persons selected to serve on the initial Committee <u>two members shall serve</u> <u>an initial term of one year and</u> two members shall serve initial terms of two years. <u>All subsequent terms after the stagger is</u> <u>established shall be for four year terms</u>. In its confirmation of

the Committee Member nominee, the City Council shall designate 1 2 whether the initial term is for two or for three years. 3 \* \* \* Section 3. Effective Date. This ordinance shall become 4 5 effective upon signature by the Mayor or upon becoming effective without the Mayor's signature. 6 7 Form Approved: 8 9 10 /s/ Lawsikia J. Hodges\_\_\_\_\_ Office of General Counsel 11 12 Legislation prepared by: Lawsikia J. Hodges 13 GC-#1145009-v3-PFPF\_Advisory\_and\_FIAC\_Legislation\_-\_\_Staggered\_Terms.doc

# JACKSONVILLE POLICE AND FIRE PENSION FUND BOARD OF TRUSTEES MEETING SUMMARY - JULY 21, 2017 - 9:00AM RICHARD "DICK" COHEE BOARD ROOM

# PRESENT

Lt. Richard Tuten III, Board Chair Richard Patsy, Board Secretary Lt. Chris Brown, Trustee Willard Payne, Trustee – via webex William Scheu, Trustee – via webex

# <u>STAFF</u>

Timothy H. Johnson, Executive Director – Plan Administrator Steve Lundy, Assistant Plan Administrator Pedro Herrera, Sugarman & Susskind, Fund Counsel Lawsikia Hodges, Office of General Counsel Dan Holmes, Summit Strategies Pete Strong, Fund Actuary Denice Taylor, AAA Reporters

# <u>GUESTS</u>

Greg Anderson, City Council Liaison Anna Brosche, City Council President K. Dobson, Jacksonville Association of Firefighters Joey Greive, Fund Treasurer Mark Muchowicz, JSO Randy Wyse, President, Jacksonville Association of Firefighters

# I. <u>CALL TO ORDER</u>

Chairman Richard Tuten called the meeting to order at 9:06AM.

# II. <u>PLEDGE OF ALLEGIANCE</u>

# III. A MOMENT OF SILENCE WAS OBSERVED FOR THE FOLLOWING DECEASED MEMBERS:

Exhibit 1 Page 1 of 4 POLICE AND FIRE PENSION FUND BOARD OF TRUSTEES MEETING AGENDA – JULY 21, 2017 – 9:00AM Page 7

2. External Auditor's Engagement-Letter (Carr, Riggs & Ingram)

Timothy Johnson said that the PFPF's external auditor, KBLD is retiring. He said he reached out to the City to find out about their external auditor. He said he was recommended to use the City's auditor, CRI. CRI would match KBLD's price. He said the timing is perfect, as the PFPF would be entering the contract with CRI at the same time as the City. He said the contract was for one year, and the price was \$30,000.

A motion was made by Chris Brown to enter into a contract with CRI, seconded by Rick Patsy. The vote passed unanimously.

3. 2017 Election Timeline Update

Timothy Johnson said that the Board of Trustees and the Advisory Committee have seats coming up for election. Two Trustee seats and all seven Advisory Committee seats expire on December 31<sup>st</sup>, and the election will be held in the Fall.

Richard Tuten said that he will not run for reelection, and that 14 years is long enough. He asked Timothy Johnson if he has received any indication from the. Advisory Committee members on their intentions to run for reelection.

Timothy Johnson said that all seven members could run for reelection; however they could change their mind. He said that he has received no indication that any of the Advisory Committee members would not seek reelection.

Rick Patsy said that potentially, all of the Advisory Committee seats turning over at the same time is a bad thing.

Lawsikia Hodges said that the Board could recommend to the City Council changes to the ordinance to stagger the terms.

Greg Anderson recommended that the Board create a subcommittee to draft possible changes to the ordinance, and that he would not be in favor of an emergency Council vote on ordinance language change in order to change the ordinance before the election.

# POLICE AND FIRE PENSION FUND BOARD OF TRUSTEES MEETING AGENDA – JULY 21, 2017 – 9:00AM Page 8

Chris Brown asked if the Board could direct OGC to draft new language for an ordinance change.

Lawsikia Hodges said she would come back to the August Board of Trustees' meeting with draft language prepared.

Chris Brown recommended that the Advisory Committee's seats be staggered in the following manner:

- 1. The three JFRD seats would have terms of 2, 3, and 4 years.
- 2. The three JSO seat would have terms of 2, 3, and 4 years.
- 3. The retired seat would have a term of 4 years.
- 4. All seats would have equal term lengths after.

# A motion was made by Chris Brown to direct OGC to make a proposed ordinance change to stagger the seats of the Advisory Committee, seconded by Rick Patsy. Discussion:

Richard Tuten said that he would make an amendment to the motion for Timothy Johnson to work along with OGC to clear this up.

Lawsikia Hodges said that she can draft language to stagger the Board, FIAC, and Advisory Committee seats.

# The vote passed unanimously.

Greg Anderson said that he recommends that he file the proposed language with the City Council, and the Board can make any amendments if they desire.

A motion was made by Bill Scheu to accept Greg Anderson's recommendation to file, seconded by Chris Brown. The vote passed unanimously.

4. FIAC Meeting Attendance Update

Timothy Johnson said that at the request of Richard Tuten, analysis was made of the meeting attendance of the FIAC. He said that he met with the FIAC

Exhibit 1 Page 3 of 4

# POLICE AND FIRE PENSION FUND BOARD OF TRUSTEES MEETING AGENDA – JULY 21, 2017 – 9:00AM Page 9

chair, and discussed attendance at the last FIAC meeting. He said that the FIAC committed to better attendance, and will inform the PFPF if they are unable to attend ahead of the meeting. He said a large factor affecting FIAC quorums was that the FIAC only had four members up until the last few months. He said that a new member orientation is also in the works.

Richard Tuten said that he wasn't sure if the FIAC members knew what they were getting themselves into, and if they were aware of the gravity of the commitment, and that there are millions of dollars on the line.

Timothy Johnson informed the Board of the working group that was held Thursday. He said a robust discussion was had concerning how to administer the recent pension reform. He said he will prepare notes to present to the Board in their August meeting.

Rick Patsy said that it was a good and constructive meeting.

# A motion was made by Rick Patsy to direct Summit Strategies and GRS to start the asset-liabilities study, seconded by Chris Brown. Discussion:

Pete Strong said that he could have a draft ready by November, and a final version by mid-December or January.

# The vote passed unanimously.

# VIII. COUNSEL REPORTS

There were no new counsel reports.

# IX. INVESTMENT CONSULTANT REPORTS

Dan Holmes

1. Economic & Capital Market Update – June 30, 2017

Dan Holmes said that continued economic growth has been driving strong returns. Job growth, wage growth, and GDP growth have been contributing factors to the recent great returns.

9

Exhibit 1 Page 4 of 4

#### Exhibit 2

Board Member	Current Term End	Initial Term Length	Stagger Term End	Subsequent Term End
Active Police	December		December	December
Officer	31, 2017	2 years	31, 2019	31, 2023
Active Firefighter	December		December	December
	31, 2017	2 years	31, 2019	31, 2023
Active Police	December		December	December
Officer	31, 2017	3 years	31, 2020	31, 2024
Active	December		December	December
Firefighter	31, 2017	3 years	31, 2020	31, 2024
Active Police	December		December	December
Officer	31, 2017	4 years	31, 2021	31, 2025
Active Firefighter	December		December	December
	31, 2017	4 years	31, 2021	31, 2025
Retiree	December		December	December
	31, 2017	4 years	31, 2021	31, 2025

SUGARMAN & SUSSKIND

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◆Board Certified Labor & Employment Lawyer

September 1, 2017

Board of Trustees City of Jacksonville Police & Fire Pension Fund Advisory Committee c/o Tim Johnson, Executive Director 1 West Adams Street, Suite 100 Jacksonville, FL 32202

# Re: Participation of DROP members in the Share Plan

Dear Trustees:

You have requested our opinion as to whether Chapters 175 and 185, Florida Statutes, require the City of Jacksonville Police and Fire Pension Plan to permit DROP members to participate in the Supplemental Share plan. For the reasons and based upon our understanding of the facts as set forth below, it is our opinion that the plan is not required to permit DROP members to participate in the Share.

Our opinion is based upon our understanding of the facts as follows. The City of Jacksonville Police and Fire Pension Plan was created by Chapter 18615, Special Acts of Florida, during the 1937 legislative session. The plan contains a DROP and a Supplemental Share plan, set forth respectively in Sections 121.209 and 121.115 of the City's Code of Ordinances.

With regard to the DROP, Section 121.209 of the Code of Ordinances provides, "[a]dditional service beyond the date of entry into the DROP shall no longer accrue any additional benefits under the Pension Fund."

Section 121.115(e) relating to the Supplemental Share plan states in relevant part:

Distribution of share accounts. A Participant with ten or more years of credited service with the City, <u>upon termination of creditable service employment</u>, shall be eligible to receive a distribution of 100 percent of the balance in his or her Share Account, together with all earnings and losses and interest credited to the Share Account through the date of termination of employment... (emphasis added)

Board of Trustees City of Jacksonville Police & Fire Pension Fund – Advisory Committee September 1, 2017 Page | 2

Those sections exclude DROP members from continued participation in the Share. First, under Section 121.209 of the Code of Ordinances as cited above, no additional benefits accrue under the plan upon entry into the DROP. Share benefits cease thus to accrue upon entry into the DROP. Furthermore, since DROP members no longer accrue any additional benefits, their creditable service employment effectively ceases upon entry into the DROP. Under Section 121.115 of the Code of Ordinances, the termination of creditable service employment entitles DROP members to the distribution of their Share accounts, which is consistent with the cessation of the accrual of Share credits. Accordingly, it is our opinion that the plan does not permit DROP members to continue participation in the Share.

The exclusion of DROP members from the Share is permitted under Chapters 175 and 185, Florida Statutes. Since the City of Jacksonville Police and Fire Plan was created by special act prior to May 27, 1939, the Plan is effectively exempt from the provisions of Chapters 175 and 185 that would otherwise prohibit the exclusion of DROP members from continued participation in the Share.

Generally, local law plans are required to permit DROP members to continue to participate in a supplemental share plan. Sections 175.032(7) and 185.02(8), Florida Statutes, provide:

175.032...

(7) "Deferred Retirement Option Plan" or "DROP" means a local law plan retirement option in which a firefighter may elect to participate. A firefighter may retire for all purposes of the plan and defer receipt of retirement benefits into a DROP account while continuing employment with his or her employer. <u>However</u>, <u>a firefighter who enters the DROP and who is otherwise eligible to participate may</u> <u>not be precluded from participation or continued participation in a supplemental</u> <u>plan in existence on, or created after, March 12, 1999.</u> (emphasis added)

185.02...

(8) "Deferred Retirement Option Plan" or "DROP" means a local law plan retirement option in which a police officer may elect to participate. A police officer may retire for all purposes of the plan and defer receipt of retirement benefits into a DROP account while continuing employment with his or her employer. <u>However</u>, a police officer who enters the DROP and who is otherwise eligible to participate may not be precluded from participation or continued participation in a supplemental plan in existence on, or created after, March 12, 1999. (emphasis added)

Those Sections, however, do not apply to local law plans that were created by special act on or before May 27, 1939. Sections 175.351(2) and 185.35(2), Florida Statutes, provide:

Board of Trustees City of Jacksonville Police & Fire Pension Fund – Advisory Committee September 1, 2017 Page | 3

175.351...

(2) The premium tax provided by this chapter must be used in its entirety to provide retirement benefits to firefighters, or to firefighters and police officers if both are included. Local law plans created by special act before May 27, 1939, are deemed to comply with this chapter. (emphasis added)

185.35...

(2) The premium tax provided by this chapter must be used in its entirety to provide retirement benefits to police officers, or to police officers and firefighters if both are included. Local law plans created by special act before May 27, 1939, shall be deemed to comply with this chapter. (emphasis added)

"Deemed to comply" means that the plan is effectively exempt from actual compliance. By the use of the word "chapter," the legislature gave broad effect to the exemption.

The broad exemption is confirmed by Sections 175.061(8)(b) and 185.05(8)(b), Florida Statutes, which specify certain provisions of Chapters 175 and 185 with which local law plans created by special act before May 27, 1939 are required to comply despite the exemption contained in Sections 175.351 and 185.31:

175.061(8) ...
(b) Notwithstanding s. <u>175.351(2)</u> and (3), a local law plan created by special act before May 27, 1939, must comply with the provisions of this subsection.

185.05(8) ...
(b) Notwithstanding s. <u>185.35(2)</u> and (3), a local law plan created by special act before May 27, 1939, must comply with the provisions of this subsection.

The legislature did not make similar exceptions for Subsections 175.032(7) and 185.02(8) (requiring local law plans to allow DROP members to participate in the DROP). Thus, by rule of interpretation, the legislature did not intend to require compliance with those Subsections. Accordingly, we conclude that Subsections 175.032(7) and 185.02(8) do not apply to this plan.

For the foregoing reasons, it is our opinion that Sections 175.351(2) and 185.35(2) exempt local law plans that were created by special act before May 27, 1939, such as City of Jacksonville Police and Fire Pension Plan, from compliance with Sections 175.032(7) and 185.02(8), Florida Statutes, which would otherwise prohibit the exclusion of DROP members from the Share. Therefore, the plan is not required to permit DROP members to participate in the Share.

Board of Trustees City of Jacksonville Police & Fire Pension Fund – Advisory Committee September 1, 2017 Page | 4

We look forward to discussing this matter further with you.

Yours truly DAVID E. ROBINSON

sorman

RØBERT A. SUGARMAN Board Certified Labor & Employment Lawyer

RAS/jd

cc: Lawsikia Hodges

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◆Board Certified Labor & Employment Lawyer

September 1, 2017

Board of Trustees City of Jacksonville Police & Fire Pension Fund c/o Tim Johnson, Executive Director 1 West Adams Street, Suite 100 Jacksonville, FL 32202

# *Re:* Internal Revenue Code Compliance of Share Distributions to DROP members.

Dear Trustees:

You have requested our opinion as to whether the distribution of a member's Share account to the member when he/she enters the DROP is a permitted in-service distribution under the Internal Revenue Code (hereinafter "the Code"). For the reasons and based upon our understanding of the facts as set forth below, it is our opinion that the distribution of a member's Share account to the member when he/she enters the DROP is a permitted in-service distribution under the Code.

Our opinion is based upon our understanding of the facts as follows. The City of Jacksonville Police and Fire Pension Plan contains a DROP and a Supplemental Share plan, set forth respectively in Sections 121.209 and 121.115 of the City's Code of Ordinances.

With regard to the DROP, Section 121.209 of the Code of Ordinances states, "Additional service beyond the date of entry into the DROP shall no longer accrue any additional benefits under the Pension Fund."

Section 121.115(e) relating to the Supplemental Share plan states in relevant part:

Distribution of share accounts. A Participant with ten or more years of credited service with the City, <u>upon termination of creditable service employment</u>, shall be eligible to receive a distribution of 100 percent of the balance in his or her Share

Board of Trustees City of Jacksonville Police & Fire Pension Fund September 1, 2017 Page | 2

# Account, together with all earnings and losses and interest credited to the Share Account through the date of termination of employment... (emphasis added)

Those sections mean that a member who enters the DROP is no longer engaged in creditable service employment and is therefore eligible to receive the distribution of 100% of his or her Share benefit. The distribution of Share benefits to a DROP member is thus permitted under the plan.

The distribution is also permitted under the Internal Revenue Code. Under Section 1.401(a)-(1)(b)(1) of the Department of Treasury regulations, a qualified plan generally may not permit the distribution of a participant's benefits under the plan to commence prior to the participant's retirement—which generally requires that the participant separate from service for the employer. There are exceptions to that rule. Under Section 401(a)(36) of the Code, a qualified plan may make distributions to a member who has not separated from service if the member has attained age 62. Furthermore, in recent proposed regulations promulgated on January 27, 2016 in Volume 81, No.17, Page 4599 of the Federal Register, the IRS permits governmental plans to make in-service distributions to members who have attained normal retirement age under the plan, if the plan's normal retirement age is not lower than the age that is reasonably representative of the typical retirement age for the industry in which the covered workforce is employed.<sup>1</sup> The proposed regulations set forth certain "safe harbor" normal retirement ages that are deemed not to be earlier than the typical retirement age for workers in governmental plans. As long as a plan's normal retirement age is not below the applicable safe harbor age, the plan may make in-service distributions to participants who have reached normal retirement age.

Since members of the DROP continue in the employment of the City during the DROP period, the distribution of Share benefits to DROP members is an in-service distribution. In order for the distribution to be permissible, therefore, it must occur upon or after the attainment of a normal retirement age that is consistent with the proposed regulations.

At Page 4600 the proposed regulations define normal retirement age as:

the lowest age specified in the plan at which the employee has the right to retire without the consent of the employer and receive retirement benefits based on the amount of the employee's service to the date of retirement at the full rate set forth in the plan (that is, without actuarial or similar reduction because of retirement before some later specified age). (emphasis added)

<sup>&</sup>lt;sup>1</sup> Though the proposed regulations are not final, governmental plans are permitted to rely on the regulations as proposed. At page 4604, the IRS provides, "Governmental plan sponsors may rely on these proposed regulations for periods preceding the effective date, pending the issuance of final regulations. If and to the extent the final regulations are more restrictive than the rules in these proposed regulations, those provisions of the final regulations will be applied without retroactive effect."

Board of Trustees City of Jacksonville Police & Fire Pension Fund September 1, 2017 Page | 3

In other words, normal retirement age is generally that age at which one becomes entitled to unreduced retirement benefits under the plan.

Section 121.209(a)(1) of the Code of Ordinances provides:

(a) Eligibility of Member to participate in the DROP. All Members who are eligible to, may elect participation in the DROP, provided Members comply administratively with the rules and regulations established by the board for the administration of the DROP.

(1) <u>A Member who is eligible to receive normal retirement benefits</u> <u>under Section 121.201(a)</u> may participate in the DROP providing the Member elects to participate within the time limits contained in Section 121.209(b)(1). (emphasis added)

Section 121.209(a)(1) clearly conditions entry into the DROP upon the attainment of eligibility for normal retirement benefits (i.e. Normal Retirement Age as defined by the regulations). The distribution of Share benefits to a DROP member is therefore permissible, if the Plan's normal retirement age is consistent with the proposed regulations.

Section 121.201(a) of the plan provides that a Member may receive an unreduced normal retirement age upon completion of 20 years of credited service. Thus, the Plan's normal retirement age, as that term is defined in the proposed regulation, is 20 years of credited service.

That normal retirement age is consistent with the proposed regulations. With regard to "Qualified Public Safety Employees," Section 1.401(a)-1(b)(2)(v)(H) of the proposed regulations provides:

(H) Service-based safe harbor for qualified public safety employees. A normal retirement age under a governmental plan that is the age at which the participant has been credited with at least 20 years of service under the plan is deemed to be not earlier than the earliest age that is reasonably representative of the typical retirement age for the industry in which the covered workforce is employed if the participants to which this normal retirement age applies are qualified public safety employees (within the meaning of section 72(t).

Section 72(t)(10)(B)(i) of the Code defines qualified public safety employee as:

Board of Trustees City of Jacksonville Police & Fire Pension Fund September 1, 2017 Page | 4

> (i) any employee of a State or political subdivision of a State who provides police protection, firefighting services, or emergency medical services for any area within the jurisdiction of such State or political subdivision, ...

Since the participants of the City of Jacksonville Police and Fire Pension Plan provide police and firefighting services within the meaning of Section 72(t)(10)(B)(i) of the Code, the plan's normal retirement age of 20 years of service is consistent with the safe harbor provided under Section 1.401(a)-1(b)(2)(v)(H) of the proposed regulations.

Since a member must reach normal retirement age under the plan in order to enter the DROP, and since the plan's normal retirement age is consistent with the proposed regulations of the department of treasury, it is our opinion that the distribution of a member's Share account to the member upon his/her entry into the DROP is permitted under the Internal Revenue Code.

We look forward to discussing this matter further with you.

ours fru

DAVID E. ROBINSON

**ŘØBERT A. SUGARMAN** Board Certified Labor & Employment Lawyer

RAS/jd

cc: Lawsikia Hodges