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**POLICE AND FIRE PENSION FUND  
ADVISORY COMMITTEE  
MEETING AGENDA – AUGUST 9, 2017 – 9:00AM**

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**PRESENT**

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

**STAFF**

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**

Steve Lundy, Assistant Plan Administrator

**GUESTS**

**I. CALL TO ORDER**

**II. PUBLIC SPEAKING PERIOD**

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

**1. MEETING SUMMARY TO BE APPROVED**  
***Committee action requested***

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

**2. APPLICATION FOR MEMBERSHIP**  
***Committee action requested***

**1. CLEARED (POLICE):**

ACCRA Jr., Terence W.  
BEGO, Jourdin M.  
BOWLES, Marshall A.  
BOYD, Brian K.  
BOYSTER, Ashton B.  
CABRERA, Angel L.  
CRAWFORD, Jennifer L.  
DARBY, Aaron K.  
DENTON, Brandon T.  
GARNER, Jake R.  
KIRKLAND, Terrenceya L.  
LOWE, Adam B.  
McCLENDON, Xavier J.  
McDONALD, Nicholas C.  
MITCHELL, Joshua L.  
MUNOZ, Marlyn  
PHILLIPS, Miles D.  
PROPPER, Nicholas L.  
SPLATT, Ryan T.  
TERRY, Angel J.

**2. TRUSTEE RULE 13.3 (POLICE):**

ADAMS, Bryan C.  
ALLEN, Jeffrey J.  
BAILEY, Ivory T.  
BENKENDORF, David R.  
EBERT, Lawrence E.

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FULLWOOD, Terica D.  
GOODBRED, Eric T.  
HACKNEY, Samuel C.  
HARTSFIELD, Durrell L.  
JACKSON, Jasmine J.  
JONES, John B.  
MARTORELL, Omar F.  
MILLER, Cody T.  
MITCHELL, Stanley K.  
O'STEEN Jr., Timothy C.  
QUINN, Melisa  
RILEY, Kevin O.  
SHOPE, Kyle C.  
SOSA, Carlos  
WALKER, Phineas L.  
WARE, Kyan M.  
ZHENG, DeLong

**3. APPLICATION FOR SURVIVOR BENEFITS**  
***Committee action requested***

1. **REONAS, Kristina R.**  
Widow of Ronald W. Reonas who passed away on June 12, 2017,  
bi-weekly gross pension benefit of \$2,023.20.

**4. APPLICATION FOR VESTED RETIREMENT**  
***Committee action requested***

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.
2. **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.

**5. APPLICATION FOR TIME SERVICE CONNECTIONS**  
***Committee action requested***

1. **GASTON, David M.**  
Prior Duval Service (1 yrs., 10 mos., 29 days), \$9,126.03. Police Officer.
2. **PHILIPS, Christopher C.**  
Prior Florida Service (1 yrs., 7 mos., 10 days), \$21,371.14. Firefighter.

**6. RESCISSION OF DROP PARTICIPATION**  
***Committee action requested***

1. **REICHARD, Richard A.**  
DROP commencement date of July 2, 2016, date of rescission July 14, 2017. 6% pension contribution requirement at the rate of \$5,475.35. JFRD Tactical Support Manager.

**7. REFUND OF PENSION CONTRIBUTIONS**  
*To be received as information*

1. **MOORE, Shaina C.**  
Refund of pension contributions in the amount of \$7,919.75. Firefighter Engineer.
2. **PALMER, Jason D.**  
Refund of pension contributions in the amount of \$46,428.15. Police Officer.

**8. SHARE PLAN DISTRIBUTIONS**  
*To be received as information*

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

BRITT, Jimmy W.	\$3,167.76
FUCCI, David	\$3,167.76
FUTCH, Guilford B.	\$3,167.76
HOLTSMAN, Frank R.	\$3,167.76
JOHNSON, Roberto Y.	\$3,167.76
LEWIS, Derrick L.	\$3,167.76

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MITCHELL, Derrick D.	\$3,167.76
PENDLEY, James A.	\$3,167.76
TOMLIN, Nathaniel L.	\$3,167.76
VANDYKE, Elliott M.	\$3,167.76
WATERS, Charles C.	\$3,167.76
WHITWORTH, Jay T.	\$3,167.76

**9. DROP PARTICIPANT TERMINATION OF EMPLOYMENT**

*To be received as information*

1. **BOURQUE, Steve R.**  
DROP commencement date of October 13, 2012, termination of employment date effective July 14, 2017, with a retirement base of \$3,229.64. Police Officer.
2. **McCALL, Clarence M.**  
DROP commencement date of January 5, 2013, termination of employment date effective July 23, 2017, with a retirement base of \$3,806.74. Police Officer.
3. **PINCKNEY, Roderick E.**  
DROP commencement date of October 13, 2012, termination of employment date effective July 23, 2017, with a retirement base of \$3,460.34. Police Officer.

**10. DROP DISTRIBUTIONS**

*To be received as information*

1. **BOURQUE, Steve R.**  
The entire value of his DROP account \$236,087.55 will be paid to him over the next 30 years.
2. **McCALL, Clarence M.**  
The entire value of his DROP account \$264,719.44 will be paid to him over the next 44.6 years.
3. **PINCKNEY, Roderick E.**  
The entire value of his DROP account \$254,623.92 will be paid to him over the next 42.6 years.

**11. DROP DISTRIBUTIONS FOR SURVIVORS**

*To be received as information*

**1. REONAS, Kristina R.**

The entire value of her DROP account \$198,759.20 will be paid to her over the next 40.7 years.

**IV. OLD BUSINESS**

**1. 2017-07-04CA – APPLICATION FOR MEMBERSHIP**

***Committee action requested***

**1. GARDNER, Zachary K.**

Previously approved under Trustee Rule 13.3 – amended to cleared

**2. Share Plan Distribution Question re: HEATON, James R.**

*Chuck Hayes*

**V. COUNSEL REPORTS**

*Lawsikia Hodges & Bob Sugarman*

**1. Ordinance to Stagger 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**

**VI. EXECUTIVE DIRECTOR'S REPORT**

*Timothy Johnson*

**1. Affidavits**

**2. Direct Deposit Statement Update**

**VII. NEW BUSINESS**

**VIII. NEXT MEETING**

***Wednesday, September 13, 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.

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**POLICE AND FIRE PENSION FUND  
ADVISORY COMMITTEE  
MEETING SUMMARY – JULY 12, 2017 – 9:00AM**

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**PRESENT**

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

**STAFF**

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**

**GUESTS**

Steve Zona, President, Fraternal Order of Police

**I. CALL TO ORDER**

***Chairman James Holderfield called the meeting to order at 9:10AM.***

**II. A MOMENT OF SILENCE WAS OBSERVED FOR THE FOLLOWING DECEASED MEMBERS:**

William J. Parks Jr., Retired Fire Chief  
Ronald W. Reonas, Active Police Officer  
Troy E. Senterfitt, Retired Firefighter Engineer

**III. PUBLIC SPEAKING PERIOD**

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

**IV. CONSENT AGENDA (ITEMS 1-10)**

**1. MEETING SUMMARY TO BE APPROVED**

1. **Summary of the meeting held June 14, 2017**  
Copy held in the meeting file.

*A motion was made by Sean Hatchett to approve the meeting summary for June 14, 2017, seconded by Michael Shell. The vote was unanimous.*

**2. APPLICATION FOR MEMBERSHIP**

*A motion was made by Christopher Stover to approve the Applications for Membership, seconded by Sean Hatchett. The vote was unanimous.*

**3. APPLICATION FOR SURVIVOR BENEFITS**

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

**4. APPLICATION FOR DISABLED CHILD'S BENEFIT**

*A motion was made by Rick Townsend to approve the Application for Disabled Child's Benefit, seconded by Michael Lynch. The vote was unanimous.*

**5. APPLICATION FOR VESTED RETIREMENT**

*A motion was made by Michael Lynch to approve the Application for Vested Retirement, seconded by Christopher Stover. The vote was unanimous.*

**6. APPLICATION FOR TIME SERVICE CONNECTIONS**

*The Applications for Time Service Connections were verified with supporting documentation and received as information by the Advisory Committee.*

**7. REFUND OF PENSION CONTRIBUTIONS**

*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.*

Sean Hatchett had a question concerning why the distribution to HEATON, James R. was made this month and asked Chuck Hayes to follow up at the next month's meeting.

**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.*

**VI. EXECUTIVE DIRECTOR'S REPORT**

*Timothy Johnson – taken out of order*

Timothy Johnson informed the Advisory Committee on the upcoming elections: two Board of Trustee positions and seven Advisory Committee positions, all of which expire on December 31, 2017. All new terms are four years in duration, from January 1, 2018 through December 31, 2021. He said that a report will be given to the Board of Trustees which will detail the election procedure and timeline. All elections will be held in November.

James Holderfield asked if all the elections are electronic.

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*Timothy Johnson answered that all elections are electronic, except for the election for the retired Advisory Committee position, which will be by mail ballot.*

*Michael Lynch suggested that in the future, the terms of the Board of Trustees and Advisory Committee positions be staggered, instead of coming up for election all at the same time.*

*James Holderfield added that Michael Lynch's suggestion would require an ordinance change.*

*Timothy Johnson said that he would bring up the issue after the next election in November to the newly elected bodies.*

*Timothy Johnson discussed the Bailiff Time Service Connection (TSC) issue. Office of General Counsel (OGC) had written an opinion saying that the Bailiffs could get TSCs, however there is uncertainty concerning exactly which Bailiffs are entitled to get TSCs.*

*Timothy Johnson, James Holderfield, and Steve Zona all discussed how many Bailiffs had inquired into making TSCs.*

*Chuck Hayes indicated that there were three inquiries.*

*Timothy Johnson said that he has been down this road before, in which part-time employees work full-time hours, and whether or not these people are due pensions, since they effectively worked as full-time employees.*

*James Holderfield said that local precedent exists in similar cases, and that hopefully, instances outside the City can be found and researched additionally.*

## **VII. NEW BUSINESS**

### **1. Hankins Letter**

*Chuck Hayes – taken out of order*

*Chuck Hayes briefly discussed the TSC made by HANKINS, Jacobs T. which was approved by the Advisory Committee and Board of Trustees in June. HANKINS, Jacobs T. incorrectly assumed he had enough money in the account he specified to make the TSC with the PFPF. He has since requested that his TSC be cancelled. No transaction was made.*

*Timothy Johnson added that the letter is being presented to the Advisory Committee for transparency purposes, as the Advisory Committee had previously approved the TSC.*

**James Holderfield noted that the letter was received as information by the Advisory Committee, and no action needs to be made.**

## **V. OLD BUSINESS**

### **1. New Affidavit** *Lawsikia Hodges*

*James Holderfield asked about question number three on the reemployment affidavit, and why it should be included, as it relates to independent agencies of the City.*

*Lawsikia Hodges said that it matters because of the Consolidated Government. These agencies are included under the word 'City' under the law.*

*Bob Sugarman, Lawsikia Hodges discussed the definitions of 'City' in the ordinance and charter as they relate to this issue.*

*James Holderfield and Lawsikia Hodges discussed previous practices of rehiring PFPF employees by the independent agencies of the City. Lawsikia Hodges said that more research needs to be done.*

*Bob Sugarman discussed the ambiguity of the definition of 'City' in the ordinance, and how the whole issue of rehiring pensioners by independent agencies may expose the Plan to risk associated with IRS code compliance.*

*Bob Sugarman said that there are two ways to resolve the issue, first, an ordinance change, and second, a detailed opinion given by the OGC.*

*James Holderfield said that his biggest concern is putting retirees in jeopardy by having them complete the affidavit.*

*Bob Sugarman discussed the historical intentions that led to the writing of the specific part of the ordinance relating to this matter. He added that an ordinance change would be the preferred solution to the uncertainty.*

*Sean Hatchett asked Rick Townsend, the Advisory Committee's retired member, if this affidavit would be too complex and overwhelming for retirees.*

*Rick Townsend said that yes, it would be an awful lot for the retirees to digest.*

*Sean Hatchett asked what would happen administratively if retirees returned the affidavit with certain sections blank.*

*Timothy Johnson said that Sean Hatchett's question is one of many within the problem that needs to be solved. He said that the affidavit needs to be made user-friendly.*

*Sean Hatchett asked how the affidavit is produced.*

*Chuck Hayes said that it is produced in the JaxPension software system. Different affidavits are generated for the four classes of people: retirees, survivors, disabled, and children.*

*Sean Hatchett noted that the system is made by ITD, and they would need to make any changes.*

*James Holderfield said that he would like an estimate to the cost of making any changes.*

### **3. Correcting Benefit Payment**

*Lawsikia Hodges – taken out of order*

*Bob Sugarman and Lawsikia Hodges said that the correction procedure is in OGC's hands.*

*Bob Sugarman said that the purpose of the procedure would help to ensure that the Board would succeed in any court cases that arise from making benefit corrections to members.*

*Bob Sugarman added that the procedure would cover policy for Board or Committee hearings, in which members would make their case. He said that this policy could cover benefit correction hearings, disability hearings, and forfeiture hearings.*

### **2. Pension Forfeiture Procedure**

*Lawsikia Hodges – taken out of order*

*Timothy Johnson said that he hasn't taken the Rounsville forfeiture issue to the Board of Trustees yet. He said that this is because no formal forfeiture procedure exists on paper. He said that the procedure needs to be airtight before forfeiture is executed.*

*Michael Lynch asked Bob Sugarman what the status was on his request for an opinion of the In-Service Distribution of the Share Plan to Phase I DROP members.*

*Bob Sugarman said that his office is looking into the applicable IRS code, State, and local laws. He said he does not have an official answer yet.*

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*James Holderfield discussed the history surrounding the construction of the Share Plan during the 2015 Pension Reform. He said that it was Klausner's opinion that the distributions were legally sound.*

*Timothy Johnson and Steve Zona discussed the possibility of the PFPF not making the next annual Share Plan distribution, and that being up to the Unions.*

*James Holderfield said that this Share Plan Distribution issue should be put on the next month's agenda to discuss, and to maintain the status quo until October, when the 2017 Pension Reform takes effect.*

### **VIII. ADJOURNMENT**

***Chairman James Holderfield adjourned the meeting at 10:44AM.***

### **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.

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Additional items may be added / changed prior to meeting.

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James Holderfield, Chairman

To be approved at the Advisory Committee Meeting on August 9, 2017

**Plan**

Pension Plan: 63 Police/Fire Pension Fund  Pen. Type: Survivor

Pension Class: DROP Survivor Bi-Weekly Payout

Pension Index: PFPF62163PWP  Length of Service: 20 Yrs  MOS

**Pay Status**

Frequency: Bi-Weekly  Days to be Paid: 32

Pay Status: Y  Daily Base Rate: 83.347433

Adjustment:  Create Adjustment ...

**Pay Components**

	Bi-Weekly	Monthly
Pension Base:	1166.86	2528.21
Supplement:	46.15	100.00
COLA Base:	1313.31	2845.51
COLA Amount:	146.45	317.31
S/R Adjustment:		
DROP:	663.74	1438.10
Bonus:		
<b>Total Earnings:</b>	<b>2023.20</b>	<b>4383.62</b>

**Tax**

☐ No Tax ☐ Tax Marital Status: Single  Exemption: 0

Fixed Withholding:  Additional Withholding:  Tax Percentage:  %

Tax Free Amount/PR:  Post Tax Begin Contribution:  Post Tax Rem. Contribution:

**Dates**

Proj. Vested Ret. Date:  Retire/DROP Date: 06/12/2017  Spouse Effective Date: 06/13/2017

COLA Start Date: 01/01/2014  Annual Cert. Date:  Annual Cert. Flag:

Retire Termination Date:  Termination Reason:



Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
▶ DROP Phase 2 Transfer In	198759.20		07/06/2017	2		

Refresh

Save

Phase 1 Balance

Drop Transfer

Adjustment...

Cancel

Details Ledger

Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
▶ DROP Phase 2 Transfer Out		198759.20	07/06/2017	2		
DROP Phase 2 Conversion In	198759.20		06/22/2017	2		
DROP Phase 1 Conversion Out		198759.20	06/22/2017	1		
DROP Phase 1 Interest Adjustme	536.86		06/22/2017	1		
DROP Phase 1 Principal Adjustme		500.31	06/22/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1751.08		06/16/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1751.08		06/02/2017	1		
DROP Phase 1 Interest	1309.06		05/31/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1751.08		05/19/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1751.08		05/05/2017	1		
DROP Phase 1 Interest	1276.21		04/30/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1751.08		04/21/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1751.08		04/07/2017	1		
DROP Phase 1 Interest	1243.59		03/31/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1751.08		03/24/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1751.08		03/10/2017	1		
DROP Phase 1 Interest	1211.18		02/28/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1751.08		02/24/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1751.08		02/10/2017	1		
DROP Phase 1 Interest	1179.00		01/31/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1751.08		01/27/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1751.08		01/13/2017	1		

Cancel

Adjustment...

Drop Transfer

Phase 1 Balance

Save

Refresh

## **ESTIMATED PENSION BENEFIT**

Name	:	HERRINGTON, TINA J
SSN	:	
EIN	:	66437
Age	:	49
Year Service	:	8
Date of Employment	:	04/28/2008
Adjusted Date of Employment	:	
Pension Date	:	04/28/2008
Adjusted Pension Date	:	
Estimated Retirement Date	:	04/28/2028
Benefits Estimated on	:	07/21/2017
Estimated Biweekly Gross	:	511.03
Average Monthly Salary	:	4,613.49
% of Pension Benefit	:	24.00 %
Estimated Monthly Pension Benefit	:	1,107.24

# *Jax*Pension

## **ESTIMATED PENSION BENEFIT**

Name	:	HOLTSMAN, FRANK R
SSN	:	
EIN	:	7916
Age	:	45
Year Service	:	19
Date of Employment	:	12/02/2002
Adjusted Date of Employment	:	12/20/2001
Pension Date	:	12/02/2002
Adjusted Pension Date	:	12/02/1997
Estimated Retirement Date	:	12/02/2017
Benefits Estimated on	:	07/26/2017
Estimated Biweekly Gross	:	1,381.12
Average Monthly Salary	:	5,249.86
% of Pension Benefit	:	57.00 %
Estimated Monthly Pension Benefit	:	2,992.42

# ATTORNEY DIVERSION - REFERRAL NOTICE

## ARREST / Felony Pre-Trial Intervention (FPTI)

ATTORNEY: PLEASE ATTACH TO ORIGINAL FILING DECISION FORM

<b>DEFENDANT: FRANK R. HOLTSMAN</b>	<b>S.A. CASE NO.:</b> 17CF030232AD <b>BOOKING NO.:</b> 2017-014139
<b>STAC SEGMENT NO. and CHARGE(S):</b> 1) 838022A, OFFICIAL MISCONDUCT, S838.022(1)(a), F3 2) 817034I, ORGANIZED FRAUD, S817.034(4)(a)3, F3	

<b>DIVERTED AMENDED CHARGE(S) &amp; STAC SEGMENT #:</b> 1) 817034I, ORGANIZED FRAUD, S817.034(4)(a)3, F3
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This is to inform you that the above-styled case is being referred to the above-listed Diversionary Program and does meet the following criteria:

Prior Record: No Prior Record

Local Residence:

No known mental health problems; No known narcotic medications; No prior violent record in or out of the State of Florida; This Defendant is not on probation locally or out of state.

Police Officer Notification		Victim Notification	
Notified of disposition and concurs.		Notified of disposition and concurs.	
<b>Pawn Shop:</b> NO	<b>Owner's Name / Address:</b>		
<b>Victim Letter:</b> NO	<b>Victim Name and Address:</b>		

Narrative: During the months of April thru May of 2017, the Defendant, a 17-year patrol officer with the Jacksonville Sheriff's Office, defrauded multiple homeowners associations and their associated neighborhoods by failing to provide off-duty work for which he received payment. When entering his hours in the JSO off-duty computer system, the Defendant falsified his time; claiming he worked hours for which he was never actually present at various off-duty locations governed by four different home owners associations. These falsifications coincided with the payments he received for work never performed. In at least one instance, the Defendant received off-duty payment for two simultaneous jobs. This investigation was prompted by an accusation that the Defendant had received off-duty payment for a time that he also reported as a patrol officer for the Jacksonville Sheriff's Office.

The JSO Integrity Unit and the victims in this case are in agreement with this disposition. The State will hereby divert the Defendant to the Felony PTI program for one count of F3 Schemes to Defraud for the Defendant to complete the following:

- 1) 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 it is expected that the Defendant will complete PTI prior within a 3 year time period, the State reserves the right to file charges in this 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.

2) Repay restitution to the following entities:

A) \$77.10 to Property Management & Partners Association

Drayton Place Owners Association  
PO Box 600033  
Jacksonville, FL 32260

Contact: Shelly Jones [shelly@pmpstjohns.com](mailto:shelly@pmpstjohns.com)

B) Lennar Homes \$128.11

Contact: Danielle Mayoros  
Danielle.Mayoros@lennar.com  
(904) 380-0779

C) River City management \$55.20

Sharleen Thompson-Messinese, CAM  
Location: 1639 Beach Blvd.  
Jacksonville Beach, FL 32250

Mailing Address: P. O. Box 50886  
Jacksonville Beach, FL 32240

Phone: 904-930-4669  
Fax: 904-483-2130

D) Kingdom Management \$225.30

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

3) Repay costs of investigation to the Jacksonville Sheriff's Office \$1157.76

4) Pay a \$500.00 fine to the Victim of Crime Compensation Fund

Assistant State Attorney    Computer#    Date

Division Chief

Date

Summary Details Balance Info Ded. History

## TSC Details

Status:	Pending		<input type="checkbox"/> Pension Date Adjusted	
TSC Type:	COJ Time	Type Of Purchase:	Time	<input type="checkbox"/> TSC Forced Completion
Last Month Salary:	4967.00	Calculation Date:	05/31/2017	
Available Time:	22 Mos 29 Days	Available Amount:	9126.03	Period Start Date: 05/01/1997
Purchase Time:	22 Mos 29 Days	Purchase Amount:	9126.03	Period End Date: 03/30/1999
Deduction Amount:		Max Ded. Amount:	9126.03	
Start Date:		Expected End Date:		Actual End Date:

## Comments

Click here to add new comments.

Add Comment to History &gt;

Save

Setup Deduction...

Setup Lump Sum...

Adj Pension Dates...

Force Completion...

Delete

Add New TSC...

Cancel

Summary Details Balance Info Ded. History

## TSC Details

Status:	Pending	<input type="checkbox"/> Pension Date Adjusted	
TSC Type:	Other Govt	<input type="checkbox"/> TSC Forced Completion	
Last Month Salary:	5527.02	Type Of Purchase:	Time
Available Time:	21 Mos 10 Days	Calculation Date:	05/31/2017
Purchase Time:	19 Mos 10 Days	Available Amount:	23581.95
Deduction Amount:		Purchase Amount:	21371.14
Start Date:		Max Ded. Amount:	21371.14
		Expected End Date:	
		Actual End Date:	
		Period Start Date:	04/02/2001
		Period End Date:	01/12/2003

## Comments

Click here to add new comments.

Add Comment to History &gt;

Save

Setup Deduction...

Setup Lump Sum...

Adj Pension Dates...

Force Completion...

Delete

Add New TSC...

Cancel



Last Name	First Name	MI	SSN						
REICHARD	RICHARD	A							
Pay Date	P.P	Type	Check No.	Gross Sal	Pen Gross Sal	Tot Ded	Tot Tax	Pen Ded Amt	Net Salary
10/07/2016	1	R		\$3,137.47	\$3,135.22	\$444.60	\$393.96	\$62.70	\$2,296.66
09/23/2016	26	R		\$3,786.13	\$3,555.23	\$453.00	\$530.15	\$71.10	\$2,800.80
09/09/2016	25	R		\$3,107.41	\$3,105.23	\$444.00	\$389.10	\$62.10	\$2,272.13
08/26/2016	24	R		\$3,786.13	\$3,555.23	\$453.00	\$530.15	\$71.10	\$2,800.80
08/12/2016	23	R		\$3,107.41	\$3,105.23	\$444.00	\$389.10	\$62.10	\$2,272.13
07/29/2016	22	R		\$3,783.95	\$3,555.23	\$395.80	\$536.64	\$71.10	\$2,851.51
07/15/2016	21	R		\$3,528.89	\$3,105.23	\$444.00	\$464.36	\$62.10	\$2,618.35

Total Gross Amount : \$118,313.44

Total Pen. Gross Amount : \$91,255.91

Total Pen. Deduction : \$1,825.08

Total Net Amount : \$87,918.61

$91,255.91 \times 6\% = 5,475.35$

Summary

Lump Sum

Rollover Detail

Check #	Payment Type	Check Date	Ava. Gross Amt	Net Amount	Dist. Code	Trustee	Account #	Acc. Type
Temp200970 R		07/28/2017	7919.75	7919.75	G	GREAT WEST FI	98460-01	I

Amount Details

Available Rollover Amt.: 7919.75

Net Rollover Amount: 7919.75

Check Message

ROLLOVER PENSION CONTRIBUTIONS

Personal Information

First Name: SHAINA

MI: C

Last Name: MOORE

SSN:

Payment Type: R

Address

Country: United States

Street 1:

Street 2:

Street 3:

City:

State:

Zip:

Carrier Route:

Delivery Point:

Check Digit:

Lot:

Country Code:

Bank Information

Trustee:

Check #: Temp200970

Account #:

Check Date: 07/28/2017

Account Type: IRA

Distribution Code: G

Save

New

Process Payment

Delete

Check Information

First Name:

JASON

MI:

D

Last Name:

PALMER

SSN:

Payment Type:

L

Check Date:

07/14/2017

Check #:

Distribution Code:

1

Address

Country:

United States

City:

Delivery Point:

Street 1:

State:

Check Digit:

Street 2:

Zip:

Lot:

Street 3:

Carrier Route:

Country Code:

Amount Details

Gross Amount:

46428.15

Tax:

Amt:

13928.45

%:

30.00

%

Net:

32499.70

Check Message

46428.15 GROSS  
13928.45 30% TAX  
32499.70 NET

# Share Plan Details

Summary Lump Sum Rollover Detail

## Check Information

First Name: JIMMY MI: W Last Name: BRITT

SSN: Payment Type: L Distribution Code: 2

Check Date: 07/29/2017 Check #: Temp200959

## Address

Country: United States City: Delivery Point:

Street 1: State: Check Digit:

Street 2: Zip: Lot:

Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 3167.76

Tax: Amt. 633.55 20.00 %

Net: 2534.21

## Check Message

SHARE PLAN REFUND  
3167.76 GROSS  
633.55 20% TAX  
2534.21 NET

Save Process Payment Delete

# Share Plan Details

Summary Lump Sum Rollover Detail

## Check Information

First Name: DAVID MI: Last Name: FUCCI

SSN: Payment Type: L

Check Date: 07/28/2017 Check #: Temp200957 Distribution Code: 2

## Address

Country: United States City: Delivery Point:

Street 1: State: Check Digit:

Street 2: Zip: Lot:

Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 3167.76

Tax: ☒ Amt. 633.55 ☐ % 20.00 %

Net: 2534.21

## Check Message

REFUND SHARE PLAN  
3167.76 GROSS  
633.55 20% TAX  
2534.21 NET

Save Process Payment Delete



RefundPaym	RefundId	CheckId	CheckNumb	CheckType	PaymentTyp	CheckDate	NetAmount	TaxAmount	GrossAmount	Di
12939	12708	2550009	Temp20095	79	R	07/28/2017	3167.76		3167.76	G

III

Amount Details

Available Rollover Amt.: 3167.76 Net Rollover Amount: 3167.76

Check Message

SHARE PLAN ROLLOVER

Personal Information

First Name: GUILFORD MI: B Last Name: FUTCH  
SSN: Payment Type: R

Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

Bank Information

Trustee: Account #: ? Account Type: IRA  
Check #: Temp200959 Check Date: 07/28/2017 Distribution Code: G

Save New Process Payment Delete

## Share Plan Details

Summary Lump Sum Rollover Detail

## Check Information

First Name: FRANK MI: R Last Name: HOLTSMAN  
SSN: Payment Type: L  
Check Date: 08/11/2017 Check #: Temp200971 Distribution Code: 1

## Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 3167.76  
Tax: ☐ Amt. 950.33 30.00 %  
Net: 2217.43

## Check Message

SHARE PLAN REFUND  
3167.76 GROSS  
950.33 30% TAX  
2217.43 NET

Save Process Payment Delete

# Share Plan Details

Summary Lump Sum Rollover Detail

## Check Information

First Name: ROBERTO MI: Y Last Name: JOHNSON

SSN: Payment Type: L

Check Date: 07/28/2017 Check #: Temp200960 Distribution Code: 2

## Address

Country: United States City: Delivery Point:

Street 1: State: Check Digit:

Street 2: Zip: Lot:

Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 3167.76

Tax: ☒ Amt. 633.55 ☐ % 20.00 %

Net: 2534.21

## Check Message

SHARE PLAN REFUND  
3167.76 GROSS  
633.55 20% TAX  
2534.21 NET

Save Process Payment Delete



Check Information

First Name: DERRICK MI: L Last Name: LEWIS  
SSN: Payment Type: L  
Check Date: 07/29/2017 Check #: Temp200961 Distribution Code: 2

Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

Amount Details

Gross Amount: 3167.76  
Tax: ☒ Amt. 633.55 20.00 %  
Net: 2534.21

Check Message

SHARE PLAN REFUND  
3167.76 GROSS  
633.55 20% TAX  
2534.21 NET

# Share Plan Details



Summary Lump Sum Rollover Detail

## Check Information

First Name:  MI:  Last Name:

SSN:  Payment Type:  Distribution Code:

Check Date:  Check #:

## Address

Country:  City:  Delivery Point:

Street 1:  State:  Check Digit:

Street 2:  Zip:  Lot:

Street 3:  Carrier Route:  Country Code:

## Amount Details

Gross Amount:

Tax:  Amt.  %

Net:

## Check Message

SHARE PLAN REFUND  
3167.76 GROSS  
633.55 20% TAX  
2534.21 NET

Save Process Payment Delete

Check Information

First Name: JAMES MI: A Last Name: PENDLEY  
SSN: Payment Type: L Distribution Code: 1  
Check Date: 07/29/2017 Check #: Temp200953

Address

Country: United States City: Delivery Point:  
Street 1: State: Check Digit:  
Street 2: Zip: Lot:  
Street 3: Carrier Route: Country Code:

Amount Details

Gross Amount: 3167.76  
Tax: 950.33 30.00 %  
Net: 2217.43

Check Message

SHARE PLAN REFUND  
3167.76 GROSS  
950.33 30% TAX  
2217.43 NET

Check Information

First Name: NATHANIEL MI: L Last Name: TOMLIN  
SSN: [ ] Payment Type: L  
Check Date: 07/29/2017 Check #: Temp200964 Distribution Code: 1

Address

Country: United States City: [ ] Delivery Point: [ ]  
Street 1: [ ] State: [ ] Check Digit: [ ]  
Street 2: [ ] Zip: [ ] Lot: [ ]  
Street 3: [ ] Carrier Route: [ ] Country Code: [ ]

Amount Details

Gross Amount: 3167.76  
Tax: 950.33 30.00 %  
Net: 2217.43

Check Message

REFUND SHARE PLAN  
3167.76 GROSS  
950.33 30% TAX  
2217.43 NET

# Share Plan Details

Summary Lump Sum Rollover Detail

## Check Information

First Name:  MI:  Last Name:

SSN:  Payment Type:

Check Date:  Check #:  Distribution Code:

## Address

Country:  City:

Street 1:  State:

Street 2:  Zip:  Lot:

Street 3:  Carrier Route:  Country Code:

## Amount Details

Gross Amount:

Tax:  Amt.  %

Net:

## Check Message

SHARE PLAN REFUND  
3167.76 GROSS  
950.33 30% TAX  
2217.43 NET

Save Process Payment Delete

Check Information

First Name: CHARLES Last Name: WATERS  
SSN: [redacted] Payment Type: L  
Check Date: 07/29/2017 Check #: Temp200969 Distribution Code: 2

Address

Country: United States City: [redacted] Delivery Point: [redacted]  
Street 1: [redacted] State: [redacted] Check Digit: [redacted]  
Street 2: [redacted] Zip: [redacted] Lot: [redacted]  
Street 3: [redacted] Carrier Route: [redacted] Country Code: [redacted]

Amount Details

Gross Amount: 3167.76  
Tax: Amt. 633.55 20.00 %  
Net: 2534.21

Check Message

SHARE PLAN REFUND  
3167.76 GROSS  
633.55 20% TAX  
2534.21 NET

Save Process Payment Delete



# Share Plan Details

Summary Lump Sum Rollover Detail

## Check Information

First Name: JAY MI: T Last Name: WHITWORTH

SSN: Payment Type: L Distribution Code: 1

Check Date: 07/29/2017 Check #: Temp200968

## Address

Country: United States City: Delivery Point:

Street 1: State: Check Digit:

Street 2: Zip: Lot:

Street 3: Carrier Route: Country Code:

## Amount Details

Gross Amount: 3167.76

Tax: 950.33 30.00 %

Net: 2217.43

## Check Message

SHARE PLAN REFUND  
3167.76 GROSS  
950.33 30% TAX  
2217.43 NET

Save Process Payment Delete

## Plan

Pension Plan: 63 Police/Fire Pension Fund  Pen. Type: Employee   
Pension Class: DROP Bi-Weekly Payout   
Pension Index: PFP62163PTS  Length of Service: 20 Yrs 1 MOS

## Pay Status

Frequency: Bi-Weekly  Days to be Paid: 14  
Pay Status: Y  Daily Base Rate: 106.471674  
Adjustment:  Create Adjustment ...

## Tax

☐ No Tax Tax Marital Status: Single  Exemption: 0  
Fixed Withholding:  Additional Withholding:  Tax Percentage:   
Tax Free Amount/PR:  Post Tax Begin Contribution:  Post Tax Rem. Contribution:

## Dates

Proj. Vested Ret. Date:  Retire/DROP Date: 10/13/2012  Spouse Effective Date:   
COLA Start Date: 01/01/2014  Annual Cert. Date:  Annual Cert. Flag:   
Retire Termination Date:  Termination Reason:

## Pay Components

	Bi-Weekly	Monthly
Pension Base:	1490.60	3229.64
Supplement:	46.15	100.00
COLA Base:	1677.68	3634.97
COLA Amount:	187.08	405.34
S/R Adjustment:		
DROP:	829.78	1797.86
Bonus:		
Total Earnings:	2553.61	5532.84

Save

Cancel



Details

Ledger

## Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Phase 2 Conversion In	236087.55		07/14/2017	2		
DROP Phase 1 Conversion Out		236087.55	07/14/2017	1		
DROP Phase 1 Interest Adjustme	749.66		07/14/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1677.68		07/14/2017	1		
DROP Phase 1 Interest	1561.08		06/30/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1677.68		06/30/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1677.68		06/16/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1677.68		06/02/2017	1		
DROP Phase 1 Interest	1527.51		05/31/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1677.68		05/19/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1677.68		05/05/2017	1		
DROP Phase 1 Interest	1494.17		04/30/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1677.68		04/21/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1677.68		04/07/2017	1		
DROP Phase 1 Interest	1461.06		03/31/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1677.68		03/24/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1677.68		03/10/2017	1		
DROP Phase 1 Interest	1428.17		02/28/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1677.68		02/24/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1677.68		02/10/2017	1		
DROP Phase 1 Interest	1395.51		01/31/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1677.68		01/27/2017	1		

Refresh

Save

Phase 1 Balance

Drop Transfer

Adjustment...

Cancel

## Plan

Pension Plan: 63 Police/Fire Pension Fund  Pen. Type: Employee   
Pension Class: DROP Bi-Weekly Payout   
Pension Index: PFP62163PTS  Length of Service: 24 Yrs 4 MOS

## Pay Status

Frequency: Bi-Weekly  Days to be Paid: 5  
Pay Status: Y  Daily Base Rate: 125.496864  
Adjustment:  Create Adjustment ...

## Tax

☐ No Tax Tax Marital Status: Single  Exemption: 0  
Fixed Withholding:  Additional Withholding:  Tax Percentage:   
Tax Free Amount/PR:  Post Tax Begin Contribution:  Post Tax Rem. Contribution:

## Dates

Proj. Vested Ret. Date:  Retire/DROP Date: 01/05/2013  Spouse Effective Date:   
COLA Start Date: 01/01/2014  Annual Cert. Date:  Annual Cert. Flag:   
Retire Termination Date:  Termination Reason:

## Pay Components

	Bi-Weekly	Monthly
Pension Base:	1756.96	3806.74
Supplement:	55.38	120.00
COLA Base:	1977.48	4284.54
COLA Amount:	220.52	477.79
S/R Adjustment:		
DROP:	876.02	1898.04
Bonus:		
Total Earnings:	2908.88	6302.57

Save

Cancel

Details

Ledger

## Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Phase 2 Conversion In	264719.44		07/24/2017	2		
DROP Phase 1 Conversion Out		264719.44	07/24/2017	1		
DROP Phase 1 Interest Adjustme	1370.94		07/24/2017	1		
DROP Phase 1 Principal Adjustme	1271.24		07/24/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1977.48		07/14/2017	1		8.4%
DROP Phase 1 Interest	1735.47		06/30/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1977.48		06/30/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1977.48		06/16/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1977.48		06/02/2017	1		
DROP Phase 1 Interest	1696.61		05/31/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1977.48		05/19/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1977.48		05/05/2017	1		
DROP Phase 1 Interest	1658.03		04/30/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1977.48		04/21/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1977.48		04/07/2017	1		
DROP Phase 1 Interest	1619.70		03/31/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1977.48		03/24/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1977.48		03/10/2017	1		
DROP Phase 1 Interest	1581.64		02/28/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1977.48		02/24/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1977.48		02/10/2017	1		
DROP Phase 1 Interest	1543.83		01/31/2017	1		8.4%

Refresh

Save

Phase 1 Balance

Drop Transfer

Adjustment...

Cancel

Plan

Pension Plan: 63 Police/Fire Pension Fund Pen. Type: Employee

Pension Class: DROP Bi-Weekly Payout

Pension Index: PFPF62163PTS Length of Service: 22 Yrs 3 MOS

Pay Status

Frequency: Bi-Weekly Days to be Paid: 5

Pay Status: Y Daily Base Rate: 114.077213

Adjustment: Create Adjustment ...

Pay Components

	Bi-Weekly	Monthly
Pension Base:	1597.08	3460.34
Supplement:	50.77	110.00
COLA Base:	1797.53	3894.65
COLA Amount:	200.45	434.31
S/R Adjustment:		
DROP:	846.45	1833.98
Bonus:		
Total Earnings:	2694.75	5838.63

Tax

☐ No Tax ☒ Married Exemption: 1

Fixed Withholding: Additional Withholding: Tax Percentage: %

Tax Free Amount/PR: Post Tax Begin Contribution: Post Tax Rem. Contribution:

Dates

Proj. Vested Ret. Date: Retire/DROP Date: 10/13/2012 Spouse Effective Date:

COLA Start Date: 01/01/2014 Annual Cert. Date: Annual Cert. Flag:

Retire Termination Date: Termination Reason: v

Save

Cancel



Details

Ledger

## Ledger Details

Transaction Type	Debit Amount	Credit Amount	Date	Phase	Remarks	Rate
► DROP Phase 2 Conversion In	254623.92		07/24/2017	2		
DROP Phase 1 Conversion Out		254623.92	07/24/2017	1		
DROP Phase 1 Interest Adjustme	1319.56		07/24/2017	1		
DROP Phase 1 Principal Adjustme	1155.55		07/24/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1797.53		07/14/2017	1		8.4%
DROP Phase 1 Interest	1672.59		06/30/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1797.53		06/30/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1797.53		06/16/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1797.53		06/02/2017	1		
DROP Phase 1 Interest	1636.62		05/31/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1797.53		05/19/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1797.53		05/05/2017	1		
DROP Phase 1 Interest	1600.90		04/30/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1797.53		04/21/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1797.53		04/07/2017	1		
DROP Phase 1 Interest	1565.42		03/31/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1797.53		03/24/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1797.53		03/10/2017	1		
DROP Phase 1 Interest	1530.19		02/28/2017	1		8.4%
DROP Phase 1 Bi-Weekly Deposit	1797.53		02/24/2017	1		
DROP Phase 1 Bi-Weekly Deposit	1797.53		02/10/2017	1		
DROP Phase 1 Interest	1495.19		01/31/2017	1		8.4%

Refresh

Save

Phase 1 Balance

Drop Transfer

Adjustment...

Cancel



1 Introduced by the Council President at the request of the  
2 Jacksonville Police and Fire Pension Board of Trustees:

3  
4  
5 **ORDINANCE 2017-**

6 AN ORDINANCE AMENDING CHAPTER 121 (POLICE AND  
7 FIREFIGHTERS PENSION PLAN), PART 1 (POLICE AND  
8 FIRE PENSION FUND ADMINISTRATION), SECTION  
9 121.103 (ADVISORY COMMITTEE), ORDINANCE CODE,  
10 TO CREATE STAGGERED TERMS; AMENDING CHAPTER  
11 121 (POLICE AND FIREFIGHTERS PENSION PLAN),  
12 PART 5 (FINANCIAL INVESTMENT AND ADVISORY  
13 COMMITTEE), SECTION 121.503 (FINANCIAL  
14 INVESTMENT AND ADVISORY COMMITTEE; MEMBERSHIP,  
15 APPOINTMENT AND TERMS), ORDINANCE CODE, TO  
16 CREATE STAGGERED TERMS; PROVIDING AN EFFECTIVE  
17 DATE.

18  
19 **BE IT ORDAINED** by the Council of the City of Jacksonville:

20 **WHEREAS**, the Jacksonville Police and Fire Pension Board of  
21 Trustees (the "Board") is an independent agency of the consolidated  
22 City of Jacksonville, is governed by Chapter 121, *Ordinance Code*, and  
23 is responsible for administering the Jacksonville Police and Fire  
24 Pension Fund ("Pension Fund"); and

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

30 **WHEREAS**, the Advisory Committee consists of seven members: three  
31 police officers elected by police officers, three firefighters elected

1 by firefighters, and one retired member elected by the retired members  
2 as a group, and the terms of all seven members are set to expire on  
3 December 31, 2017; and

4 **WHEREAS**, the FIAC consists of five members and the terms of a  
5 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, a certified copy of which is attached  
11 hereto as **Exhibit 1**; now therefore

12 **Section 1. Chapter 121 (Police and Firefighters Pension**  
13 **Plan), Part 1 (Police and Fire Pension Fund Administration),**  
14 **Section 121.103 (Advisory Committee), Ordinance Code, amended.**

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

20 **Chapter 121. POLICE AND FIREFIGHTERS PENSION PLAN**

21 **PART 1. POLICE AND FIRE PENSION FUND ADMINISTRATION**

22 **\* \* \***

23 **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  
28 election. Advisory Committee members shall be elected for a four-  
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  
31 following January. Of the seven persons elected to serve on the



1 committee in the November 2017 elections, one police member and one  
2 firefighter member shall serve an initial term of two years, and  
3 one police member and one firefighter member shall serve an initial  
4 term of three years. The police officers shall be elected by police  
5 officers, the firefighters shall be elected by firefighters, who  
6 are Members or Qualified Members of the fund. The retired member  
7 shall be elected by a vote of the retired members as a group.

8 \* \* \*

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

18 **Chapter 121. POLICE AND FIREFIGHTERS PENSION PLAN**

19 **PART 5. FINANCIAL INVESTMENT AND ADVISORY COMMITTEE**

20 \* \* \*

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

23 \* \* \*

24 (c) The term of office shall be three years. No person shall  
25 serve more than three consecutive terms. Of the five persons  
26 selected to serve on the initial Committee two members shall serve  
27 an initial term of one year and two members shall serve initial  
28 terms of two years. In its confirmation of the Committee Member  
29 nominee, the City Council shall designate whether the initial term  
30 is for two or for three years.

31 \* \* \*

1           **Section 3.   Effective Date.**   This ordinance shall become  
2 effective upon signature by the Mayor or upon becoming effective  
3 without the Mayor's signature.

4  
5 Form Approved:

6  
7 \_\_\_\_\_  
8 Office of General Counsel

9 Legislation prepared by:   Lawsikia J. Hodges

10 GC-#1145009-v2-PFPF\_Advisory\_and\_FIAC\_Legislation\_-\_Staggered\_Terms.doc

**Exhibit 2**

<b>Member</b>	<b>Current Term End</b>	<b>Initial Term Length</b>	<b>Stagger Term End</b>
Active Police Officer	December 31, 2017	2 years	December 31, 2019
Active Firefighter	December 31, 2017	2 years	December 31, 2019
Active Police Officer	December 31, 2017	3 years	December 31, 2020
Active Firefighter	December 31, 2017	3 years	December 31, 2020
Active Police Officer	December 31, 2017	4 years	December 31, 2021
Active Firefighter	December 31, 2017	4 years	December 31, 2021
Retiree	December 31, 2017	4 years	December 31, 2021

# SUGARMAN & SUSSKIND

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August 4, 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: 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, upon termination of creditable service employment, 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)*

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. However, a firefighter 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)

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. However, 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:

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. 175.351(2) 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. 185.35(2) 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.

DRAFT

Board of Trustees  
City of Jacksonville Police & Fire Pension Fund  
August 1, 2017  
Page | 5

We look forward to discussing this matter further with you.

Yours truly,

ROBERT A. SUGARMAN

RAS/jd

DRAFT



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August 4, 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, upon termination of creditable service employment, 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)

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*

---

<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."

*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)*

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) *A Member who is eligible to receive normal retirement benefits under Section 121.201(a) 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:

- (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.

Yours truly,

ROBERT A. SUGARMAN  
Board Certified Labor & Employment Lawyer

RAS/jd





# POLICE AND FIRE PENSION FUND

ONE WEST ADAMS STREET, SUITE 100  
JACKSONVILLE, FLORIDA 32202-3616

*"We Serve...and We Protect"*

Phone: (904) 255-7373  
Fax: (904) 353-8837

August 3, 2017

Dear Member:

In an effort to reduce operating costs and returned mail fees, the Police and Pension Fund Administration will discontinue the bi-weekly distribution of direct deposit statements. As of January 1, 2018, you will no longer receive a direct deposit statement unless there is a change in your pay status. Changes may include but are not limited to one of the following:

- Address Information
- Direct Deposit Account Information
- Withholding Status
- Deduction Changes
- COLA Increase

If you choose to continue having your bi-weekly direct deposit statement mailed to you, please make your request in writing to the PFPF Benefits Department (One West Adams Street, Suite 100, Jacksonville, FL 32202) within 30 days of receipt of this letter.

Sincerely,

Timothy H. Johnson  
Executive Director – Plan Administrator

THJ:lw