

1 Introduced by the Council President at the request of the Mayor:  
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4 **ORDINANCE 2017-259**

5 AN ORDINANCE REGARDING THE POLICE AND  
6 FIREFIGHTERS PENSION PLAN; AMENDING CHAPTER  
7 121 (POLICE AND FIREFIGHTERS PENSION PLAN),  
8 *ORDINANCE CODE*; AMENDING SECTION 121.101  
9 (CONTROL AND ADMINISTRATION OF POLICE AND FIRE  
10 PENSION FUND), SECTION 121.102 (POLICE AND  
11 FIRE PENSION PLANS), SECTION 121.103 (ADVISORY  
12 COMMITTEE), SECTION 121.105 (PENSIONER'S  
13 RIGHTS UPON REEMPLOYMENT BY CITY), SECTION  
14 121.106 (REFUND OF PENSION CONTRIBUTION AFTER  
15 VESTING), SECTION 121.107 (CREDIT FOR BROKEN  
16 SERVICE, CONTINUOUS SERVICE, PARTIAL YEARS  
17 TRANSFERABILITY, AND SERVICE AS A FLORIDA  
18 STATE CERTIFIED POLICE OFFICER OR  
19 FIREFIGHTER), SECTION 121.111 (TEMPORARY  
20 DISABILITY PENSION), SECTION 121.112 (PERIODIC  
21 PHYSICAL EXAMINATION MAY BE REQUIRED;  
22 CESSATION OF PENSION; ANNUAL AFFIDAVIT  
23 PROGRAM), SECTION 121.113 (CALCULATION OF  
24 PENSION CONTRIBUTIONS FOR POLICE AND FIRE  
25 PENSION FUND), SECTION 121.114 (UNFUNDED  
26 ACTUARIAL LIABILITY; MUTUAL CONTRIBUTIONS;  
27 FLORIDA INSURANCE PREMIUM TAX REBATE DOLLARS),  
28 SECTION SEC. 121.115 (SUPPLEMENTAL SHARE  
29 PLAN), SECTION 121.201 (RETIREMENT BENEFITS),  
30 SECTION 121.201A (RETIREMENT BENEFITS FOR  
31 GROUP I MEMBERS), SECTION 121.201B (RETIREMENT

1 BENEFITS FOR GROUP II MEMBERS), SECTION  
2 121.202 (REFUND OF MEMBER'S CONTRIBUTIONS),  
3 SECTION 121.203 (SINGLE MEMBER'S DEATH  
4 BENEFIT), SECTION 121.204 (SURVIVING SPOUSE'S  
5 BENEFITS), SECTION 121.205 (REINSTATEMENT OF  
6 SURVIVING SPOUSE'S BENEFITS), SECTION 121.206  
7 (CHILDREN'S BENEFITS), SECTION 121.208  
8 (PURCHASE OF WARTIME MILITARY SERVICE;  
9 MILITARY LEAVES OF ABSENCE), SECTION 121.209  
10 (DEFERRED RETIREMENT OPTION PROGRAM (DROP) FOR  
11 GROUP I MEMBERS), SECTION 121.210 (TRANSFER OF  
12 TERMINAL LEAVE), SECTION 121.211 (BACKDROP FOR  
13 GROUP II MEMBERS), SECTION 121.301 (MINIMUM  
14 TIME SERVICE, DISABILITY AND SURVIVING  
15 SPOUSE'S BENEFITS), SECTION 121.302  
16 (RETIREMENT BENEFIT ADJUSTED), SECTION 121.304  
17 (FORFEITURE, DISQUALIFICATION AND RECOVERY OF  
18 PENSION BENEFITS FOR FRAUDS COMMITTED ON OR TO  
19 THE POLICE AND FIRE PENSION FUND AND FOR OTHER  
20 ACTS WHICH COULD RESULT IN THE LOSS OF CITY  
21 PENSION BENEFITS), SECTION 121.305 (SURVIVOR'S  
22 BENEFITS BARRED), SECTION 121.306 (USE OF  
23 MEMBER RESERVE ACCOUNT AND ENHANCED BENEFIT  
24 ACCOUNT TO REDUCE MEMBER CONTRIBUTIONS AND TO  
25 FUND BENEFITS), SECTION 121.307 (FINAL PENSION  
26 BENEFIT DISTRIBUTION), TO CORRECT  
27 TYPOGRAPHICAL ERRORS, TO REFLECT NEGOTIATED  
28 BENEFITS, AND TO CLOSE THE PLAN TO EMPLOYEES  
29 HIRED ON OR AFTER OCTOBER 1, 2017; PROVIDING  
30 AN EFFECTIVE DATE.  
31

1           **BE IT ORDAINED** by the Council of the City of Jacksonville:

2           **Section 1. Amending Chapter 121 (Police and Firefighters**  
3 **Pension Plan), Ordinance Code.** Chapter 121, *Ordinance Code*, is  
4 hereby amended to read as follows:

5                   **CHAPTER 121. POLICE AND FIREFIGHTERS PENSION PLAN**

6                   **PART 1. - POLICE AND FIRE PENSION FUND ADMINISTRATION**

7                   **Sec. 121.101. - Control and Administration of Police and Fire**  
8 **Pension Fund.**

9                                   **\*\*\***

10 (f) From and after the effective date of Ordinance 2015-304-E: (1)  
11 the Board shall not engage in the determination of pension  
12 benefits and shall leave the negotiation and future modification  
13 of pension benefits to elected City officials and certified  
14 bargaining agents; (2) Nothing in this section shall be  
15 construed to impair the rights provided under Article 1, Section  
16 6 of the Florida Constitution or F.S. Ch. 447; (3) All subjects  
17 of collective bargaining including but not limited to pension or  
18 retirement benefits shall be subject to the requirements of F.S.  
19 Ch. 447; (4) ~~The City and any authorized certified bargaining~~  
20 ~~agent shall have all of the rights and be subject to the~~  
21 ~~provisions of F.S. Ch. 447, including but not limited to the~~  
22 ~~requirement for negotiations, the term limitation set forth in~~  
23 ~~F.S. § 447.309(5), and the impasse process, provided however,~~  
24 ~~that the City shall not unilaterally alter the pension benefits~~  
25 ~~of Group I Members, as authorized by F.S. § 447.403(4)(d), for a~~  
26 ~~period of seven years from the effective date of Ordinance 2015-~~  
27 ~~304-E; and (5) Nothing herein shall be construed to waive the~~  
28 ~~City's or the certified bargaining agent's right to demand~~  
29 ~~collective bargaining as authorized under Florida law;~~ and (5)  
30 The City and any authorized certified bargaining agent shall  
31 have all of the rights and be subject to the provisions of F.S.

1 Ch. 447, including but not limited to the requirement for  
2 negotiations, the term limitation set forth in F.S. §  
3 447.309(5), and the impasse process, provided however, that the  
4 City shall not unilaterally alter Members' pension benefits, as  
5 authorized by F.S. § 447.403(4)(d), for a period of three years  
6 from October 1, 2017, and such period shall automatically extend  
7 for two additional three-year periods, and one additional one-  
8 year period, under the following circumstances: if the fiscal  
9 condition of the economy for the City of Jacksonville, as  
10 determined and certified in writing by the City's Director of  
11 Finance and Administration, within 90 days after the termination  
12 of the first three-year period, and, if applicable, within 90  
13 days after the termination of the second three-year period, and,  
14 if applicable, within 90 days after the termination of the third  
15 three-year period, meets the all of the following requirements:

16 (i) The average annual growth rate of the City of  
17 Jacksonville's total share of ad valorem revenues collected  
18 for Duval County for the three most recent fiscal years is  
19 no less than 2.5%, as provided in writing by the City's  
20 Director of Finance and Administration. For the purposes of  
21 this subsection, during a particular fiscal year, if (1)  
22 there is a millage rate reduction, and (2) the 2.5%  
23 threshold is not met, that particular fiscal year shall not  
24 be counted as part of the three most recent fiscal years  
25 average and instead on the remaining non-effected fiscal  
26 years shall be used to calculate the average annual growth;  
27 and

28 (ii) The time-weighted, average annual growth on investment for  
29 the Police and Fire Pension Fund for the three most recent  
30 fiscal years is no less than the actuarial assumed rate of  
31 return, less 1%, as provided in writing by the Police and

1 Fire Pension Fund investment consultant.

2 (iii) The three most recent fiscal years shall be the three  
3 fiscal years terminating prior to or during the 90-day  
4 period(s) noted in the subsection (i) above; and

5 (iv) The automatic extension referenced in subsection (i) above  
6 shall not take effect if the certified collective  
7 bargaining agent declares an impasse on retirement  
8 benefits.

9 **Sec. 121.102. - Police and Fire Pension Plans.**

10 Pursuant to Section 16.03 of the Charter, it is hereby  
11 established that the pension plans of the former City, namely:

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13 (e) Definitions of Membership Classes:

14 (1) *Members:* Are employees of the City of Jacksonville, hired  
15 before October 1, 2017, who have enrolled in the Police  
16 and Fire Pension Plan and are contributing to the Plan  
17 through payroll deduction ~~and are either classified as~~  
18 ~~Group I Members or Group II Members.~~

19 ~~(2) *Group I Members:* Are employees of the City of Jacksonville~~  
20 ~~who were hired by the City for full time employment prior~~  
21 ~~to the effective date of Ordinance 2015-304-E and who have~~  
22 ~~enrolled in the Police and Fire Pension Plan and are~~  
23 ~~contributing to the Plan through payroll deduction.~~

24 ~~(3) *Group II Members:* Are employees of the City of~~  
25 ~~Jacksonville who are hired by the City for full time~~  
26 ~~employment on or after the effective date of Ordinance~~  
27 ~~2015-304-E and who have enrolled in the Police and Fire~~  
28 ~~Pension Plan and are contributing to the Plan through~~  
29 ~~payroll deduction.~~

30 (A) Employees who previously met the requirements of  
31 Members, who leave employment with the City of

1 Jacksonville but do not remove their contributions from  
2 the Police and Fire Pension Plan, upon being rehired,  
3 may re-enroll in the Police and Fire Pension Plan and  
4 be considered Members as defined herein.

5 (B) Employees who previously met the requirements of  
6 Members, who leave employment with the City of  
7 Jacksonville and remove their contributions from the  
8 Police and Fire Pension Plan, upon being rehired, shall  
9 not be entitled to re-enroll in the Police and Fire  
10 Pension Plan and shall not be considered Members as  
11 defined herein.

12 (C) Employees hired on or after October 1, 2017, shall  
13 never be eligible to be Members of the Police and Fire  
14 Pension Plan. Employees hired on or after October 1,  
15 2017, shall be members of the defined contribution plan  
16 provided for in Section 120.501C.

17 ~~(4) Group I Retirees: Are former Group I Members who are~~  
18 ~~retired under the terms of the Plan.~~

19 ~~(5) Group II Retirees: Are former Group II Members who are~~  
20 ~~retired under the terms of the Plan.~~

21 ~~(6)~~ (2) Qualified Members: Are Group I Members who have  
22 elected to participate in the deferred retirement option  
23 program under Section 121.209.

24 ~~(7)~~ (3) Beneficiary or Beneficiaries: Are (i) with respect to  
25 Group I Members, former active Group I Members who have  
26 completed five or more years of credited service as active  
27 Members and have either (1) vested their service for  
28 deferred retirement (Inactive Beneficiary) or (2) have met  
29 time and service requirements for retirement, or are  
30 retired as totally and permanently disabled while an  
31 active member, or anyone receiving benefits as a

1 surviving spouse or minor child of a mMember (Active  
2 Beneficiary); ~~or (ii) with respect to Group II Members,~~  
3 ~~former active Group II Members who have completed ten or~~  
4 ~~more years of credited service as active Members and have~~  
5 ~~either (1) vested their service for retirement or (2) have~~  
6 ~~met time and service requirements for retirement, or are~~  
7 ~~retired as totally and permanently disabled while an~~  
8 ~~active member, or anyone receiving benefits as a surviving~~  
9 ~~spouse or minor child of a member (Active Beneficiary).~~ In  
10 the case of the distribution of DROP benefits ~~for Group I~~  
11 ~~Members,~~ the estate of the Qualified Member or former  
12 Qualified Member may also be considered to be a  
13 bBeneficiary in the event that there is no surviving  
14 spouse.

15 **Sec. 121.103. - Advisory Committee.**

16 There shall be an advisory committee composed of three police  
17 officers and three firefighters who are mMembers or eQualified  
18 mMembers of the fund and one person who has retired from the fund.  
19 The Trustees shall establish the rules and regulations for the  
20 election. Advisory Committee members shall be elected for a four-  
21 year term, with the election in November of odd-numbered years,  
22 with those elected to take office on the first Monday of the  
23 following January. The police officers shall be elected by police  
24 officers, the firefighters shall be elected by firefighters, who  
25 are mMembers or eQualified mMembers of the fund. The retired member  
26 shall be elected by a vote of the retired members as a group. The  
27 Advisory Committee shall elect a chair and vice chair, who shall  
28 serve for a period of one year. Any vacancy on the Advisory  
29 Committee shall be filled by an election from the ranks of the  
30 service represented by the vacancy, with both mMembers and  
31 eQualified mMembers of the fund eligible to vote on such elections.

1 All applications for pension benefits shall be referred to and  
2 reviewed by the Advisory Committee. Employee members of the  
3 Advisory Committee are entitled to leave of absence from their  
4 respective duties, without loss of vacation leave, pay, time or  
5 efficiency rating, during the time which they are attending  
6 meetings of the Advisory Committee, or to attend seminars,  
7 conferences and training sessions conducted in Florida and  
8 elsewhere. Attendance at seminars, conferences and training  
9 sessions shall be approved by the Board in advance and the expense  
10 paid from the Pension Fund, and written request for such leave  
11 shall be submitted in a timely manner.

12 \*\*\*

13 **Sec. 121.105. - Pensioner's rights upon reemployment by City.**

14 (a) Notwithstanding any provisions to the contrary contained in Laws  
15 of Fla. Ch. 18615 (1937), as amended; or Laws of Fla. Ch. 23259  
16 (1945), as amended; any pensioner of the pension funds created  
17 by these acts who is retired or elects to retire under the  
18 provisions of his respective fund for time-service retirement or  
19 vested retirement and who has been or is thereafter reemployed  
20 by the City shall cease to receive his or her pension or pension  
21 entitlement during such period of reemployment, except as  
22 further provided by this Section. The pensioner upon  
23 reemployment including appointed positions, shall be required to  
24 join the applicable pension fund and make the required  
25 contribution payments into the fund and shall be entitled to the  
26 benefits of the fund, except for participation in the DROP Plan  
27 as created in Section 121.209 for those reemployed ~~m~~Members who  
28 were former DROP participants, during his or her period of  
29 reemployment not inconsistent with the intent of this Section.

30 \*\*\*

31 **Sec. 121.106. - Refund of Pension contribution after vesting.**



1 Notwithstanding anything to the contrary contained in Laws of  
2 Fla. Ch. 18615(1937), as amended, in the event a ~~m~~Member of the  
3 Pension Fund created by this law elected or elects to vest early  
4 under the provisions of this fund, the ~~m~~Member shall have the right  
5 to rescind his vesting and receive a refund of 100 percent of the  
6 pension contributions he has contributed to his Pension Fund,  
7 without interest, upon proper application to the Board, requesting  
8 the refund. Acceptance of the refund of employee contributions  
9 constitutes an irrevocable waiver of all rights to benefits from  
10 the Plan.

11 **Sec. 121.107. - Credit for broken service, continuous service,**  
12 **partial years transferability, and service as a Florida State**  
13 **Certified Police Officer or Firefighter.**

14 (a) A person who becomes a ~~m~~Member of the Police and Fire Pension  
15 Fund who is not a retiree of any current or former pension plan  
16 of the City of Jacksonville or Duval County, or is not a retiree  
17 nor has attained vested status under the Florida Retirement  
18 System or the City of Atlantic Beach, shall be entitled to  
19 receive time-service credit for any previous period of full-time  
20 employment either continuous or broken with the City or its  
21 independent agencies, authorities or boards, or the City of  
22 Atlantic Beach Fire Department, provided such service has not  
23 been used for entitlement to benefits under any other pension  
24 system with such entitlement resulting from the attainment of  
25 vested status under such other pension system. For purposes of  
26 applying these provisions, a ~~m~~Member who has previously attained  
27 vested status and accordingly has previously secured a legal  
28 claim to an entitlement to benefits under another pension plan  
29 shall not be entitled to time service credit for such periods of  
30 full time employment notwithstanding the fact that the ~~m~~Member  
31 may have abandoned or rejected such vested status or legal claim

1 to the receipt of future benefits by requesting a refund of  
2 contributions or otherwise. However, such general prohibitions  
3 shall not preclude a former mMember of the Fund from purchasing  
4 previous vested service with the Fund for which a refund of  
5 contributions was previously received and for which the former  
6 mMember has not otherwise used for entitlement to benefits under  
7 any other pension system. To be entitled to credit, a mMember  
8 shall make application for credit to the Board at any time prior  
9 to retirement. Furthermore, the employee shall pay into the fund  
10 a sum of money equal to the percentage of his current monthly  
11 salary required to be contributed by the fund of which he is a  
12 mMember multiplied by the number of months and fractional parts  
13 thereof for the entire period of time for which credit is being  
14 sought or on such other terms as the Board shall determine.

15 (b) Notwithstanding anything to the contrary contained in Section  
16 (a) above or in Chapter 18615, Laws of Florida, Special Acts of  
17 1937, as amended, a person who becomes a mMember of the Police  
18 and Fire Pension Fund, from the General Employees Pension Fund  
19 or the City of Atlantic Beach Fire Pension Fund, without a break  
20 in service, shall be entitled to time-service credit for the  
21 number of months and fractional parts thereof the mMember  
22 accrued in the mMember's previous pension fund for computation  
23 of pension benefits as stated in the time-service transfer  
24 provisions of the enumerated pension law upon transfer of the  
25 mMember's accumulated mMember and employer contributions from  
26 the former fund.

27 \*\*\*

28 (d) Any active Member of the Police and Fire Pension Fund who is not  
29 a retiree and who has not attained vested status under any other  
30 governmental retirement system shall be entitled to purchase  
31 time service credit for up to five years of full time employment

1 as a Police Officer under the provisions of F.S. Ch. 943, or as  
2 a certified Firefighter under the provisions of F.S. Ch. 633.  
3 Notwithstanding the preceding sentence, any active ~~m~~Member of  
4 the Police and Fire Pension Fund who is not a retiree and seeks  
5 to purchase time service credit as a Police Officer under the  
6 provisions of F.S. Ch. 943, or as a certified Firefighter under  
7 the provisions of F.S. Ch. 633, under this paragraph for service  
8 with another government in Duval County, shall be entitled to  
9 purchase up to five years of such time service credit provided  
10 such service has not been used for entitlement for benefits  
11 under any other pension system. To be entitled to pension  
12 credit, a Member shall make application to the Board at any time  
13 prior to retirement. Furthermore, the employee shall pay into  
14 the Pension Fund a sum equal to 20 percent of his or her current  
15 monthly salary multiplied by the number of months (60 months  
16 maximum) for which credit is being sought, on such terms as the  
17 Board shall determine.

18 \*\*\*

19 **Sec. 121.111. - Temporary disability pension.**

20 (a) Any ~~m~~Member of the Police and Fire Pension Fund created by Laws  
21 of Fla. Ch. 18615(1937), as amended, Laws of Fla. Ch.  
22 23259(1945), as amended; who, after making proper application  
23 for disability retirement and prior to such application being  
24 approved, exhausts all earned leave time and is removed from the  
25 payroll, shall receive, beginning with the following pay period,  
26 a temporary pension in the amount of such application, while the  
27 application is pending before the Board, for a period not to  
28 exceed six months.

29 \*\*\*

30 (c) In the event the application for a disability pension is denied  
31 by the Board of Pension Administration and a new application for

1 a disability pension is made by the ~~m~~Member within six months of  
2 the denial, the provisions of this Section as they apply to the  
3 new application shall not become effective until approved by the  
4 Board as required for other pension entitlements.

5 **Sec. 121.112. - Periodic physical examination may be required;**  
6 **cessation of pension; Annual Affidavit Program.**

7 \*\*\*

8 (f) To safeguard the assets of the Fund, the Board is authorized to  
9 establish an Affidavit Program for the purpose of annually  
10 certifying the accuracy of the pension payroll. This program  
11 shall require from each pensioner and ~~b~~Beneficiary, on an annual  
12 basis, the execution of a notarized Affidavit of Eligibility  
13 certifying that the recipient is entitled to continue receiving  
14 pension benefits. In the event that the pension recipient fails  
15 to provide the required affidavit of continued eligibility, the  
16 recipient shall be subject to the suspension of pension benefits  
17 in accordance with rules and regulations prescribed by the  
18 Board. Prior to the implementation of final steps to terminate  
19 the payment of pension benefits, the Administrator shall  
20 schedule an administrative hearing for the purpose of allowing  
21 the recipient the opportunity to show cause as to why a  
22 termination of pension benefits should not be implemented.

23 **Sec. 121.113. - Calculation of pension contributions for**  
24 **Police and Fire Pension Fund.**

25 The Pension Fund created by Laws of Fla. Ch. 18615(1937), as  
26 amended, shall consist of moneys derived as follows:

27 (a) *Salary Deductions.* ~~(1) Group I Members.~~ A deduction of  
28 ~~eight~~ten percent per annum, ~~plus an additional two percent~~  
29 ~~subject to the conditions described within (i) and (ii)~~  
30 ~~below,~~ from all salaries (base salary, longevity, City  
31 college incentive, enhanced certification pay, emergency

1 operation and hazardous duty pay; shift differential, and  
2 "upgrade" pay; and excluding all overtime, state incentive  
3 pay, reimbursed expenses and allowances such as  
4 cleaning/clothes allowances, and payments for unused accrued  
5 time), of all ~~Group I~~ Members, to be deducted in installments  
6 from each periodical paycheck of each ~~Group I~~ Member. The  
7 ~~foregoing eight percent deduction shall be increased by two~~  
8 ~~percent as follows:~~

9 ~~(i) For Fire Members: On October 1, 2010, fire Members~~  
10 ~~received a general wage reduction of two percent. (See~~  
11 ~~Agreement Between the City of Jacksonville and the~~  
12 ~~International Association of Firefighters Local 122,~~  
13 ~~October 1, 2009 through September 30, 2012.) In the~~  
14 ~~first pay period, after the effective date of Ordinance~~  
15 ~~2015-304 E, which reflects a total general wage~~  
16 ~~increase of at least two percent over the general wages~~  
17 ~~in effect for fire Members as of October 1, 2010 the~~  
18 ~~fire Member's salary deduction will simultaneously~~  
19 ~~increase to ten percent.~~

20 ~~(ii) For Police Members: On January 1, 2012, police~~  
21 ~~Members received a general wage reduction of three~~  
22 ~~percent. (See Agreement Between the City of~~  
23 ~~Jacksonville and the Fraternal Order of the Police,~~  
24 ~~October 1, 2011 through September 30, 2014.) In the~~  
25 ~~first pay period, after the effective date of~~  
26 ~~Ordinance 2015-304 E, which reflects a total general~~  
27 ~~wage increase of at least three percent over the~~  
28 ~~general wages in effect for police Members as of~~  
29 ~~January 1, 2012 the police Member's salary deduction~~  
30 ~~will simultaneously increase to ten percent.~~

31 ~~(2) Group II Members. A deduction of ten percent per annum~~

1 from all salaries (base salary, longevity, City college  
2 incentive, enhanced certification pay, emergency operation  
3 and hazardous duty pay; shift differential (provided that,  
4 the shift pay included in the calculation may not exceed  
5 125 percent of the shift pay earned during the five years  
6 prior to the beginning of the 130th pay period immediately  
7 preceding retirement, adjusted for promotion), and upgrade  
8 pay; and excluding all overtime, state incentive pay,  
9 reimbursed expenses and allowances such as  
10 cleaning/clothes allowances, and payments for unused  
11 accrued time), of all Group II Members, to be deducted in  
12 installments from each periodical paycheck of each Group  
13 II Member. The foregoing ten percent per annum salary  
14 deduction shall also apply during the BACKDROP period  
15 described in Section 121.211 for all eligible Group II  
16 Members who elect the BACKDROP.

17 (b) (1) Except as otherwise provided herein, the City shall  
18 contribute a sum equal to an amount not less than the minimum  
19 recommended contribution in the most recent actuarial  
20 valuation of the fund expressed as a percent per annum of all  
21 salaries (as defined above) of all Members of the Police and  
22 Fire Departments participating in this fund according to the  
23 amount thereof as set up in the current budget in each year  
24 hereafter, together with Actuarially Determined Employer  
25 Contribution, as provided for in relevant statutes and  
26 ordinances, including Chapter 776.

27 (2) The City shall also contribute such additional sums  
28 as may be necessary to administer this fund, which two latter  
29 amounts shall be designated by the Board and certified to the  
30 Council for each fiscal year.

31 (3) and the Council shall thereupon place the amount so

1       ~~designated in the budget for the succeeding year and levy a~~  
2       ~~tax therefor, if necessary; except that t~~The City may in good  
3       faith challenge the City contribution designated by the  
4       Board. In the event of such a challenge, the Board's actuary  
5       and City's actuary shall agree on an impartial third actuary  
6       who shall resolve all disputes between the actuaries and  
7       whose decision shall be binding and final as between the  
8       Board and the City.

9       (4) In any year, beginning with Fiscal Year 2017-18, that the  
10      Plan's liquidity ratio, meaning the market value of assets  
11      divided by the annual benefit payments, falls below -----, the  
12      City shall, subject to annual appropriation, make a contribution  
13      or payment in an amount sufficient to restore the Plan's  
14      liquidity ratio to at least -----, as determined by the plan  
15      actuary.

16      (5) Beginning with Fiscal Year 2017-18, regardless of the  
17      amount of revenue received from the Pension Liability Surtax and  
18      the applicable Actuarially Determined Employer Contribution, the  
19      City shall hereinafter, subject to annual appropriation, make an  
20      annual contribution from a source other than the Pension  
21      Liability Surtax proceeds (provided for in Chapter 776) in a  
22      minimum amount of -----, less any amount paid under subsection  
23      (4) above.

24      (6) The provisions of subsections (4) and (5) shall remain in  
25      effect until the Plan is 100 percent funded.

26      (c) Notwithstanding the deduction provided in subsection  
27      (a)~~(1)~~ of this Section, a deduction of two percent per annum  
28      shall be made from all salaries (as defined in Section  
29      121.113(a)~~(1)~~) of Qualified Members ~~in Group I~~ who elect to  
30      participate in the deferred retirement option program, with  
31      such amount being credited to the Pension Fund's Ordinance

1 91-1017-605, Base Benefit Fund.

2 \*\*\*

3 (f) The application of the employer pick up provisions of Section  
4 414(h) (2) of the Internal Revenue Code, as described above in  
5 121.113(e) shall also extend to elective contributions made  
6 by payroll deduction installment payments for the purpose of  
7 securing service credit for prior service or additional  
8 service. As used herein, "elective contributions" shall  
9 include contributions initiated under conditions wherein, (i)  
10 a mMember is eligible to purchase credit for prior service  
11 under 121.107, or (ii) a former mMember who received a refund  
12 of contributions previously made to the fund who was  
13 subsequently rehired and again becomes a mMember and elects  
14 to repurchase such prior broken service under 121.107, or  
15 (iii) a mMember who is eligible to purchase service as a  
16 police officer or firefighter within the State of Florida  
17 under 121.107(d), or (iv) a mMember who is eligible to  
18 purchase additional permissive service credit for wartime  
19 military service under 121.208. However, direct payments made  
20 by the mMember for elective contributions shall not qualify  
21 under the pick-up provisions. In order to qualify for pre-tax  
22 treatment under Section 414(h) (2), elective contributions  
23 paid via payroll deduction installment payments must be made  
24 pursuant to the completion of a binding irrevocable payroll  
25 authorization executed by the mMember. Such employee  
26 contributions made through payroll deduction will be picked  
27 up and paid by the City with the mMember having no option of  
28 receiving such picked up amounts directly instead of having  
29 such amounts contributed to the fund. The payroll deduction  
30 authorization will state the number of pay periods during  
31 which the deduction(s) will be made, the dollar amount of the



1 deduction(s), and that the plan will not accept direct  
2 payments from the ~~m~~Member while the payroll deduction is in  
3 effect.

4 \*\*\*

5 **Sec. 121.114. - Chapter Funds and Accounts Unfunded Actuarial**  
6 **Liability; Mutual Contributions; Florida Insurance Premium Tax**  
7 **Rebate Dollars.**

8 (a)Effective October 1, 2017, 20 percent of the accumulated  
9 balances existing on September 30, 2017, together with interest  
10 thereon, in the Unfunded Liability Payment Account (UALPA) and  
11 the Supplemental Payment Account (SPA), shall be administered  
12 by the Board for the legal use of the police officer Members,  
13 as determined by the legally recognized collective bargaining  
14 unit.

15 (b)Effective October 1, 2017, 20 percent of the accumulated  
16 balances existing on September 30, 2017, together with the  
17 interest thereon, in the Unfunded Liability Payment Account  
18 (UALPA) and the Supplemental Payment Account (SPA), shall be  
19 administered by the Board for the legal use of the fire fighter  
20 Members, as determined by the legally recognized collective  
21 bargaining unit.

22 (c)Effective October 1, 2017, all Chapter 175 Florida Insurance  
23 Premium Tax Rebate Dollars shall be administered by the Board  
24 for the legal use of the fire fighter Members, as determined by  
25 the legally recognized collective bargaining unit.

26 (d)Effective October 1, 2017, all Chapter 185 Florida Insurance  
27 Premium Tax Rebate Dollars shall be administered by the Board  
28 for the legal use of the police officer Members, as determined  
29 by the legally recognized collective bargaining unit.

30 (e)Effective October 1, 2017, 60 percent of the accumulated  
31 balances existing on September 30, 2017, in the Unfunded

1 Liability Payment Account (UALPA) and the Supplemental Payment  
2 Account (SPA), and 100 percent of the accumulated balances  
3 existing on September 30, 2017, in the City Budget  
4 Stabilization Account (CBSA) and the Enhanced Benefits Account  
5 (EBA), together with the interest thereon, shall be  
6 administered by the Board for the sole purpose of being applied  
7 to the City's Actuarially Determined Employer Contribution  
8 (ADEC) for the year(s) selected by the City, at the discretion  
9 of the City.

10 (f)The Board shall not utilize the funds identified in this  
11 section for any purpose other than the specifically enumerated  
12 purposes set forth in this section.

13 ~~(a)As of the effective date of Ordinance 2015-304-E, the Police and~~  
14 ~~Fire Pension Fund has an unfunded actuarial accrued liability.~~  
15 ~~In order to reduce such liability, subject to availability of~~  
16 ~~funds and annual appropriation, the City shall make~~  
17 ~~contributions to the fund in excess of any annual, statutorily~~  
18 ~~required payments, and funds from the Enhanced Benefits Account~~  
19 ~~and the City Budget Stabilization Account shall be applied~~  
20 ~~pursuant to the formula and requirements set forth in this~~  
21 ~~section.~~

22 ~~(b)As of the effective date, the Enhanced Benefits Account and the~~  
23 ~~City Budget Stabilization Account have a combined balance of not~~  
24 ~~less than \$79 million. Immediately upon the effective date of~~  
25 ~~Ordinance 2015-304-E, the Board of Trustees shall transfer the~~  
26 ~~entire balances of the Enhanced Benefits Account and the City~~  
27 ~~Budget Stabilization Account, less \$5 million from the City~~  
28 ~~Budget Stabilization Account, into a newly created Unfunded~~  
29 ~~Actuarial Liability Payment Account. After the transfer into the~~  
30 ~~Unfunded Actuarial Liability Payment Account ("UALPA"), the~~  
31 ~~Enhanced Benefits Account and City Budget Stabilization Account~~

1 shall continue to operate in the same manner as prior to the  
2 transfer.

3 ~~(e) Beginning with the first fiscal year commencing after the~~  
4 ~~effective date of Ordinance 2015-304-E and ending with the~~  
5 ~~thirteenth fiscal year after the effective date of Ordinance~~  
6 ~~2015-304-E, the City shall contribute additional unfunded~~  
7 ~~liability payments in the amounts outlined below. The Council~~  
8 ~~may designate any source of funds, subject to annual~~  
9 ~~appropriation, including the increase in ad valorem tax dollars~~  
10 ~~over and above the ad valorem tax dollars within each prior~~  
11 ~~fiscal year's budget. In any year that the Council makes a~~  
12 ~~payment pursuant to this section, the Council shall designate~~  
13 ~~this payment in the annual budget as separate and distinct from~~  
14 ~~any other payment made to the fund, including but not limited~~  
15 ~~to, any payment required by statute. In any year that the~~  
16 ~~Council makes a payment pursuant to this section, the Board of~~  
17 ~~Trustees shall transfer the amount listed below from the~~  
18 ~~Unfunded Actuarial Liability Payment Account and apply it to~~  
19 ~~reduce the unfunded actuarial accrued liability. In any fiscal~~  
20 ~~year the City fails to make the entire payment listed below,~~  
21 ~~then, in that year, the Board of Trustees shall make a pro rata~~  
22 ~~transfer of funds and the remainder of that year's transfer~~  
23 ~~amount shall be transferred to the Enhanced Benefits Account.~~  
24 ~~The amount of the payments by the City and transfers by the~~  
25 ~~Board of Trustees shall be as follows:~~

<del>Fiscal Year</del>	<del>City Payment</del>	<del>Transfer from UALPA</del>
<del>1</del>	<del>\$5 million</del>	<del>\$5 million</del>
<del>2</del>	<del>\$10 million</del>	<del>\$10 million</del>
<del>3</del>	<del>\$15 million</del>	<del>\$15 million</del>
<del>4</del>	<del>\$32 million</del>	<del>\$8 million</del>

5	<del>\$32 million</del>	<del>\$8 million</del>
6	<del>\$32 million</del>	<del>\$8 million</del>
7	<del>\$32 million</del>	<del>\$8 million</del>
8	<del>\$32 million</del>	<del>\$8 million</del>
9	<del>\$32 million</del>	<del>\$8 million</del>
10	<del>\$32 million</del>	<del>\$8 million</del>
11	<del>\$32 million</del>	<del>\$8 million</del>
12	<del>\$32 million</del>	<del>\$8 million</del>
13	<del>\$32 million</del>	<del>\$8 million</del>

1  
2 ~~If sufficient funds are not available in the Unfunded Actuarial~~  
3 ~~Liability Payment Account to make the transfers required by this~~  
4 ~~subsection in any single fiscal year, the remaining balance in the~~  
5 ~~Unfunded Actuarial Liability Payment Account shall be applied~~  
6 ~~toward the payment as a partial payment for that fiscal year, and~~  
7 ~~further unfunded liability payments shall not be required until~~  
8 ~~such time as additional funds are available in the Unfunded~~  
9 ~~Actuarial Liability Payment Account.~~

10 ~~(d) In the fourteenth fiscal year following the effective date of~~  
11 ~~Ordinance 2015-304-E, the City may make an additional unfunded~~  
12 ~~liability payment up to a total of \$32 million. If the City~~  
13 ~~elects to make this fourteenth payment, the remaining balance,~~  
14 ~~if any, in the Unfunded Actuarial Liability Payment Account~~  
15 ~~shall match the City's fourteenth payment with a dollar for~~  
16 ~~dollar transfer, up to \$32 million.~~

17 ~~(e) The Board of Trustees shall not expend or use any of the money~~  
18 ~~in the Enhanced Benefits Account except pursuant to this~~  
19 ~~section. Upon the effective date of Ordinance 2015-304-E and in~~  
20 ~~each of the subsequent 14 fiscal years thereafter, 50 percent of~~

1 the Florida Insurance Premium Tax Rebate Dollars (i.e., Chapter  
2 175/185 Funds) shall be deposited into the Enhanced Benefits  
3 Account and 50 percent of the Florida Insurance Premium Tax  
4 Rebate Dollars shall be credited to the City as a portion of  
5 each fiscal year's actuarially required contribution (i.e., ARC  
6 payment). In each year that the Florida Insurance Premium Tax  
7 Rebate Dollars are deposited in the Enhanced Benefit Account, or  
8 whenever there is a transfer into the Enhanced Benefit Account  
9 pursuant to subsection (c), the Board of Trustees may use the  
10 deposited amount of the Florida Insurance Premium Tax Rebate  
11 Dollars to: (i) pay down the unfunded liability as a voluntary  
12 contribution or (ii) fund a share plan as established in Section  
13 121.115 or (iii) pay the "holiday bonus." (As used herein,  
14 "holiday bonus" refers to the annual discretionary Chapter  
15 175/185 Fund bonus payment identified in City Ordinance 2006-  
16 508-E.)

17 (f) As an alternative to the provisions of subsection (c), the City  
18 may, at any time, make an equivalent present value payment. The  
19 equivalent present value payment shall be the payment required  
20 for the fund to reach an 80 percent funded status, said payment  
21 amount to be confirmed by the actuary for the Board of Trustees  
22 and the actuary for the City. The source of funds for such  
23 equivalent present value payment shall be all amounts within the  
24 Unfunded Actuarial Liability Payment Account at the time the  
25 payment is made, plus whatever other source of funds the City,  
26 in its discretion, uses.

27 (g) The fifteenth fiscal year after the effective date of Ordinance  
28 2015-304 E or after compliance with subsection (f), the Board of  
29 Trustees may use 100 percent of the Florida Insurance Premium  
30 Tax Rebate Dollars, and any money remaining in the Enhanced  
31 Benefit Account and the Unfunded Actuarial Liability Payment

1 ~~Account, to either: (i) pay down the unfunded liability as a~~  
2 ~~voluntary contribution or (ii) fund a share plan as established~~  
3 ~~in Section 121.115 or (iii) pay the "holiday bonus."~~

4 **Sec. 121.115. - Supplemental Share Plan.**

5 (a) *Supplemental share plan retirement benefit.* A supplemental share  
6 plan retirement benefit ("Share Plan") is hereby created. The  
7 Share Plan shall consist of an individual share account for each  
8 ~~active police officer or firefighter~~ ("Member, otherwise known  
9 in this section as "Participant", who was employed on or after  
10 June 19, 2015 but was employed before October 1, 2017.) ~~on or~~  
11 ~~after the effective date of Ordinance 2015-304-E.~~ The sole  
12 source of funds for the Share Plan shall be Florida Premium Tax  
13 Dollars (i.e., Chapter 175/185 Funds) distributed pursuant to  
14 ~~Section 121~~the requirements, limitations, and provisions of  
15 Section 121.114. ~~The Board may deposit into the Share Plan only~~  
16 ~~those monies identified in Section 121.114(e) and only when in~~  
17 ~~conformance with the requirements of Section 121.114(e) and (e).~~  
18 ~~The Share Plan shall remain dormant until such time as the Board~~  
19 ~~makes its first deposit pursuant to Section 121.114(e).~~

20 (b) Participant Share Plan accounts shall be credited with premium  
21 tax revenues and investment earnings or losses, and interest,  
22 and distributed as set forth in this Section.

23 (c) *Annual crediting.* ~~Effective January 1 after the first year in~~  
24 ~~which the Board has made its first contribution to the Share~~  
25 ~~Plan pursuant to Section 121.114(e) and e~~Each January 1  
26 ~~thereafter,~~ the Share Plan account of each ~~active~~ Participant on  
27 the city's payroll as of the preceding September 30 shall be  
28 credited as follows: Each ~~active~~ Participant who was employed on  
29 the preceding September 30 shall receive one share for the plan  
30 year ending on the same September 30. The total number of shares  
31 thus determined shall be divided into the portion, if any, of

1 premium tax revenues received by the Share Plan during that plan  
2 year to determine the amount to be credited to the Share Plan  
3 account of each eligible Participant. Participants who had less  
4 than one year of service on September 30 shall receive prorated  
5 shares for each full month of service based on their partial  
6 year of service prior to September 30. ~~In any fiscal year in  
7 which the Board of Trustees elects to fund the share plan with  
8 any money transferred into the Enhanced Benefits Account,  
9 pursuant to Section 121.114(c), then the Board of Trustees shall  
10 distribute such funds to the Participants pursuant to a formula  
11 determined at the Board of Trustee's discretion.~~

12 (d) *Investment earnings and losses, or interest.* ~~Effective the first~~  
13 ~~January 1 after the Board makes its first contribution to the~~  
14 ~~Share Plan, and e~~Each January 1 thereafter, the Share Account of  
15 each ~~active~~ Participant shall be credited or debited with  
16 earnings or losses based upon the amount in the Share Account at  
17 the close of the immediately preceding calendar year at a rate  
18 equal to the pension plan's actual net rate of investment return  
19 for the preceding plan year.

20 (e) *Distribution of share accounts.* A Participant with ten or more  
21 years of credited service with the City, upon termination of  
22 creditable service employment, shall be eligible to receive a  
23 distribution of 100 percent of the balance in his or her Share  
24 Account, together with all earnings and losses and interest  
25 credited to the Share Account through the date of termination of  
26 employment. No benefit shall be payable to a Participant who  
27 terminates creditable service employment with fewer than ten  
28 years of credited service. The Share Account balances of such  
29 non-vested terminated Members shall be redistributed among all  
30 eligible Participants' Share Accounts in the same manner as  
31 premium tax revenues in the following calendar year. The

1 designated beneficiary of a Participant who has died shall  
2 receive the accumulated total of their Share Account balance. A  
3 Participant awarded a disability pension from the pension plan  
4 shall receive the accumulated total of their Share Account  
5 balance. Payment of Share Account benefits shall be by lump sum,  
6 which shall consist of the accumulated total balance of the  
7 active Participant's Share Account, or, at the Participant's  
8 direction, the Share Account balance may be rolled over to  
9 another qualified plan in accordance with the Internal Revenue  
10 Code, with an additional payment made for any amount credited in  
11 the year following termination of employment.

12 (f) The Board shall promulgate uniform rules and procedures for the  
13 administration of the Share Accounts and shall file a copy of  
14 those rules and procedures with the City Council Secretary.

15 \*\*\*

16 **PART 2. - PENSION BENEFITS**

17 **Sec. 121.201. - Retirement benefits.**

18 Notwithstanding any provisions to the contrary in Chapter 18615,  
19 Laws of Fla. Ch. 18615 (1937), retirement benefits shall be ~~as~~  
20 ~~defined and set forth in Section 121.201A and Section 121.201B.~~

21 ~~**Sec. 121.201A. - Retirement Benefits for Group I Members.**~~

22 ~~This Section 121.201A applies solely to Group I Members. Nothing~~  
23 ~~herein shall be construed to apply to Group II Members. The~~  
24 ~~following definitions are applicable to Group I Members:~~

25 (a) ~~Time service retirement. (1) For Members with five or more~~  
26 ~~years of service as of the effective date of Ordinance 2015-~~  
27 ~~304-E, those Members shall be entitled to a time service~~  
28 ~~retirement benefit equal to a maximum of 80 percent of the~~  
29 ~~average salary (as defined in Section 121.113(a)(1)) received~~  
30 ~~by the mMember for the 52 pay periods immediately preceding~~  
31 ~~the time of retirement, upon the completion of 30 years of~~



1 credited service. For each year prior to the thirtieth year  
2 of service that a ~~m~~Member retires, the 80 percent retirement  
3 benefit shall be reduced by two percent, of the average  
4 salary (as defined in Section 121.113(a)(~~1~~)) received by the  
5 ~~m~~Member for the 52 pay periods immediately preceding the time  
6 of retirement, with the minimum normal retirement benefit  
7 being 60 percent after completion of 20 years of credited  
8 service.

9 ~~(2) For Members with fewer than five years of service as of  
10 the effective date of Ordinance 2015-304-E, those Members  
11 shall be entitled to a time service retirement benefit  
12 equal to a maximum of 80 percent of the average salary (as  
13 defined in Section 121.113(a)(1)) received by the member  
14 for the 104 pay periods immediately preceding the time of  
15 retirement, upon the completion of 30 years of credited  
16 service. For each year prior to the thirtieth year of  
17 service that a member retires, the 80 percent retirement  
18 benefit shall be reduced by two percent, of the average  
19 salary (as defined in Section 121.113(a)(1)) received by  
20 the member for the 104 pay periods immediately preceding  
21 the time of retirement, with the minimum normal retirement  
22 benefit being 60 percent after completion of 20 years of  
23 credited service. However, in no event shall the average  
24 salary be less than it would have been using the 52 pay  
25 periods ending on the effective date of Ordinance 2015-  
26 304-E.~~

27 (b) *Disability retirement.*

28 (1) ~~Any Group I~~ ~~m~~Member, who prior to reaching the minimum  
29 normal retirement becomes permanently and totally disabled  
30 from useful and efficient service as a police officer or  
31 firefighter, as established by competent medical evidence,

1 shall be entitled to a disability retirement. The disability  
2 retirement benefit ~~for Members with five years of service as~~  
3 ~~of the effective date of Ordinance 2015-304-E~~ shall be equal  
4 to 60 percent of the average salary received by the Member  
5 for the 52 pay periods immediately preceding the time of  
6 disability retirement. ~~The disability retirement benefit for~~  
7 ~~Members with fewer than five years of service as of the~~  
8 ~~effective date of Ordinance 2015-304-E shall be equal to 60~~  
9 ~~percent of the average salary received by the member for the~~  
10 ~~104 pay periods immediately preceding the time of disability~~  
11 ~~retirement. However, in no event shall the average salary be~~  
12 ~~less than it would have been using the 52 pay periods ending~~  
13 ~~on the effective date of Ordinance 2015-304-E.~~ The Board  
14 shall establish the effective date on which the disability  
15 benefit shall commence. The Board shall, by rule, establish  
16 procedures for the examination of applicants for disability  
17 retirement, for the conduct of disability retirement  
18 hearings, for review of said hearings by a court of competent  
19 jurisdiction, and reexamination of retirees on disability  
20 pension. In the event the application for a disability  
21 pension is denied by the Board, then a new application for  
22 the same disability cannot be filed by the ~~m~~Member within six  
23 months of the denial.

24 (2) ~~For Group I~~ Any ~~Members with five or more years of service~~  
25 ~~as of the effective date of Ordinance 2015-304-E,~~ who  
26 ~~has~~ve been in the service of the City for a period of time  
27 equal to the minimum time necessary for time service  
28 retirement or more and become permanently and totally  
29 disabled from useful and efficient service shall be  
30 entitled to the same rate of pension benefit calculation  
31 of the average salary (as defined in Section

1 121.113(a)-(1)) received by the mMember for the 52 pay  
2 periods immediately preceding the time of disability  
3 retirement as those Members of his pension plan who retire  
4 on time service retirement. ~~For Group I Members with fewer~~  
5 ~~than five years of service as of the effective date of~~  
6 ~~Ordinance 2015-304-E, who have been in the service of the~~  
7 ~~City for a period of time equal to the minimum time~~  
8 ~~necessary for time service retirement or more and become~~  
9 ~~permanently and totally disabled from useful and efficient~~  
10 ~~service shall be entitled to the same rate of pension~~  
11 ~~benefit calculation of the average salary (as defined in~~  
12 ~~Section 121.113(a)(1)) received by the member for the 104~~  
13 ~~pay periods immediately preceding the time of disability~~  
14 ~~retirement as those Members of his pension plan who retire~~  
15 ~~on time service retirement. However, in no event shall the~~  
16 ~~average salary be less than it would have been using the~~  
17 ~~52 pay periods ending on the effective date of Ordinance~~  
18 ~~2015-304-E. Any mMember who elects to retire under a~~  
19 ~~disability pension as provided in this Section shall be~~  
20 ~~required to meet the same requirements for a disability~~  
21 ~~pension as are required for any other mMember of the~~  
22 ~~respective fund requesting a disability retirement. The~~  
23 ~~Board shall establish the effective date on which the~~  
24 ~~disability benefit shall commence.~~

25 (3) In applying the provisions of this Section, the adjustment  
26 supplement described in 121.201A(d)(2) that is calculated  
27 for the benefit of a mMember and a surviving spouse shall  
28 be based upon the actual years of credited service,  
29 subject to the minimum and maximum provisions, rendered by  
30 the mMember.

31 (c) *Vested retirement benefits.*

1 (1) ~~For Group I Members with five or more years of service as~~  
2 ~~of the effective date of Ordinance 2015-304-E, who~~  
3 ~~terminate employment on or after the effective date of~~  
4 ~~Ordinance 2015-304-E with five or more years of credited~~  
5 ~~service and are not otherwise eligible to retire, are~~  
6 ~~eligible to receive either a deferred retirement benefit~~  
7 ~~of three percent of the average salary received by the~~  
8 ~~mMember for the 52 pay periods immediately preceding the~~  
9 ~~date of vesting, for each year of credited service prior~~  
10 ~~to the date of vesting, to commence on the date the~~  
11 ~~mMember would have been eligible to receive minimum time~~  
12 ~~service benefits or be paid a refund of 100 percent of~~  
13 ~~mMember contributions to the Plan without interest. For~~  
14 ~~Group I Members with fewer than five years of service as~~  
15 ~~of the effective date of Ordinance 2015-304-E, who~~  
16 ~~terminate employment on or after the effective date of~~  
17 ~~Ordinance 2015-304-E with five or more years of credited~~  
18 ~~service and are not otherwise eligible to retire, are~~  
19 ~~eligible to receive either a deferred retirement benefit~~  
20 ~~of three percent of the average salary received by the~~  
21 ~~member for the 104 pay periods immediately preceding the~~  
22 ~~date of vesting, for each year of credited service prior~~  
23 ~~to the date of vesting, to commence on the date the member~~  
24 ~~would have been eligible to receive minimum time service~~  
25 ~~benefits or be paid a refund of 100 percent of member~~  
26 ~~contributions to the Plan without interest. However, in no~~  
27 ~~event shall the average salary be less than it would have~~  
28 ~~been using the 52 pay periods ending on the effective date~~  
29 ~~of Ordinance 2015-304-E. Within 30 days of a mMember~~  
30 ~~leaving the payroll prior to normal service retirement,~~  
31 ~~the mMember must make the election in writing to either~~

1 vest or the refund will be issued automatically.  
2 Acceptance of the refund of employee contributions  
3 constitutes an irrevocable waiver of all rights to  
4 benefits from the Plan.

5 \*\*\*

6 (d) *Cost of Living Adjustments.*

7 (1) A Cost of Living Adjustment (COLA) based on each prior  
8 annual benefit amount actually received (exclusive of  
9 onetime bonuses or adjustments) shall be provided for  
10 retirees and survivors. ~~For Members with 20 or more years~~  
11 ~~of credited service as of the effective date of Ordinance~~  
12 ~~2015-304-E, beginning with the first bi-weekly pay period~~  
13 ~~in the first January after commencement of benefit and in~~  
14 ~~each subsequent first bi-weekly pay period in January, the~~  
15 ~~recipient shall be granted a COLA in the amount of three~~  
16 ~~percent. For Members with fewer than 20 years of credited~~  
17 ~~service as of the effective date of Ordinance 2015-304-E,~~  
18 ~~beginning with the first bi-weekly pay period in the first~~  
19 ~~January after commencement of benefit and in each~~  
20 ~~subsequent first bi-weekly pay period in January, the~~  
21 ~~Member shall be granted a COLA equal to three percent~~  
22 ~~applied to the portion of the accrued benefit based on~~  
23 ~~credited service prior to the effective date of Ordinance~~  
24 ~~2015-304-E, and equal to the Social Security COLA for the~~  
25 ~~same plan year, but not to exceed six percent, applied to~~  
26 ~~the portion of the accrued benefit based on credited~~  
27 ~~service on and after the effective date of Ordinance 2015-~~  
28 ~~304-E.~~

29 (2) In addition to the COLA, a minimum adjustment supplement  
30 of \$5 per month for each year of actual credited service  
31 of the Participant used to compute the pension benefit

1 shall be provided for current and future retirees and  
2 their survivors, and it shall be paid beginning with the  
3 first full biweekly pay period after October 1, 2003, and  
4 continuously thereafter; provided however, that such  
5 supplement shall be no less than \$25 nor more than \$150  
6 per month. The adjustment supplement described herein  
7 shall be based upon the ~~m~~Member's actual years of service  
8 rather than imputed years of service, which is used for  
9 purposes of calculating pension benefits under the  
10 disability retirement provisions of Section 121.201A(b)  
11 and the surviving spouse provision of Section  
12 121.204(a)(1), and becomes operative in the event of the  
13 disability or death of a ~~m~~Member, respectively. The Mayor  
14 shall annually, each January, evaluate the annual cost of  
15 the foregoing adjustment supplement by comparing it to the  
16 City's annual cost to provide single employee group health  
17 insurance. In the event that the City's cost to provide  
18 such health insurance per employee is less than the amount  
19 of such supplement per retiree, then the supplement shall  
20 be reduced to the amount of the insurance cost.

21 (e) *Deferred Retirement Option Program (DROP)*. A ~~m~~Member eligible  
22 to receive normal retirement benefits as provided in Section  
23 121.201A(a), may remain in the employment of the City until  
24 the elected termination date by electing to participate in  
25 the DROP, as provided in Section 121.209, deferring the  
26 receipt of such retirement benefits for a maximum of 130 full  
27 bi-weekly pay periods (60 months) from the date of  
28 participation in the Deferred Retirement Option Program.

29 (f) *Limitations on benefits*. Notwithstanding any benefit granted  
30 hereunder or under any other provision relating to benefits  
31 under the Police and Fire Pension Plan, benefit payments for

1 any Member shall not exceed the maximum amount permitted  
2 under Section 415 of the Internal Revenue Code of 1986, as  
3 amended.

4 (g) *Annual Compensation Limit.* Section 401(a)(17) of the Internal  
5 Revenue Code establishes an annual compensation limit for  
6 each employee under a qualified plan. The provisions of Code  
7 Section 401(a)(17) are further described pursuant to Treasury  
8 Regulations Section 1.401(a)(17)-1. The Police and Fire  
9 Pension Plan incorporates by reference the annual  
10 compensation limit described under Section 401(a)(17) and  
11 Treasury Regulations Section 1.401(a)(17)-1. Accordingly, the  
12 Plan acknowledges that the compensation taken into account  
13 for any Member of the Plan in determining plan allocations or  
14 benefit accruals for the plan is limited to the annual  
15 compensation limit as described in Internal Revenue Code  
16 Section 401(a)(17) and the Treasury Regulations related  
17 thereto. The Plan additionally elects to avail itself of the  
18 transition rule for governmental plans as described in  
19 Treasury Regulation Section 1.401(a)(17)-1(d)(4)(ii) which  
20 provides that "eligible participants," as such term is used  
21 in the regulations, will not be affected by the revised limit  
22 per the 1993 OBRA and accordingly such "eligible  
23 participants" may have their contributions and benefits  
24 computed by using compensation of more than \$150,000 (as  
25 adjusted), so long as it does not exceed the limit in effect  
26 on July 1, 1993. All other plan Participants ("non-eligible  
27 participants") shall be subject to the revised limits for  
28 plan years beginning after December 31, 1995.

29 (h) *Requirements that Actuarial Assumptions be specified.* Section  
30 401(a)(25) of the Internal Revenue Code provides that  
31 whenever the amount of any benefit is to be determined on the

1 basis of actuarial assumptions, such assumptions are  
2 specified in the plan in a way which precludes employer  
3 discretion. The provisions of Code Section 401(a)(25) and the  
4 linkage between the proper use of actuarial assumptions and  
5 the conclusion that the plan is established and maintained  
6 primarily to provide systematically for the payment of  
7 "definitely determinable benefits" to employees, is further  
8 described pursuant to Treasury Regulations Section 1.401-  
9 1(b)(1)(i). The Police and Fire Pension Plan incorporates by  
10 reference the requirements that actuarial assumptions be  
11 specified as described under Code Section 401(a)(25) and  
12 Treasury Regulations Section 1.401-1(b)(1)(i).

13 (i) *Required distributions.* Distributions from the Plan will be  
14 made in accordance with the requirements of the regulations  
15 under Internal Revenue Code Section 401(a)(9) and that any  
16 provisions in the Plan that are contradictory to the  
17 distribution requirements shall be overridden. In accordance  
18 therewith, distributions to Participants must commence by the  
19 later of April 1 of the calendar year following the calendar  
20 year in which the employee attains the age of 70  $\frac{1}{2}$ , or April  
21 1 of the calendar year following the calendar year in which  
22 the employee retires. In addition to meeting the minimum  
23 distribution amount, the distribution must also meet the  
24 incidental benefit requirements of Internal Revenue Code  
25 Section 401(a)(9)(g) and Proposed Regulations Sections  
26 1.401(a)(9)-1 and 1.401(a)(9)-2 if applicable.

27 ~~**Sec. 121.201B. -- Retirement Benefits for Group II Members.**~~

28 ~~This Section 121.201B sets forth the pension benefits that are~~  
29 ~~applicable solely to Group II Members, and the term "Member" as~~  
30 ~~used in this Section means "Group II Member."~~

31 ~~(a) *Time service retirement.* Upon reaching 30 years of credited~~



1 service, Group II Members shall be entitled to a time service  
2 retirement with a benefit equal to 2.5 percent of average  
3 salary multiplied by the number of years of credited service,  
4 but not exceeding a maximum of 75 percent of average salary.  
5 The term "average salary" as used in the foregoing sentence  
6 means the average "salaries" (as defined in Section  
7 121.113(a)(2)) received by the Group II Member during the 130  
8 bi-weekly pay periods immediately preceding the date of  
9 retirement. Notwithstanding the foregoing, the annual  
10 retirement benefit shall not exceed \$99,999.99, which amount  
11 shall be adjusted January 1 of each year beginning with the  
12 first January after the effective date of Ordinance 2015-304-  
13 E, by the most recent cost of living adjustment applicable to  
14 recipients of Social Security retirement benefits, as  
15 determined by the U.S. Social Security Administration each  
16 calendar year, but not exceeding 1.5 percent.

17 ~~(b) Disability retirement.~~

18 ~~(1) A Group II Member who, prior to reaching the minimum~~  
19 ~~normal retirement eligibility of 30 years of credited~~  
20 ~~service, becomes permanently and totally disabled from~~  
21 ~~useful and efficient service as a police officer or~~  
22 ~~firefighter, as established by competent medical evidence,~~  
23 ~~shall be entitled to a disability retirement. The~~  
24 ~~disability retirement benefit shall be equal to 50 percent~~  
25 ~~of the average "salaries" (as defined in Section~~  
26 ~~121.113(a)(2)) received by the Group II Member for the 130~~  
27 ~~pay periods immediately preceding the time of disability~~  
28 ~~retirement. The Board shall establish the effective date~~  
29 ~~on which the disability benefit shall commence. The Board~~  
30 ~~shall, by rule, establish procedures for the examination~~  
31 ~~of applicants for disability retirement, for the conduct~~

1 of disability retirement hearings, for review of said  
2 hearings by a court of competent jurisdiction, and  
3 reexamination of retirees on disability pension. In the  
4 event the application for a disability pension is denied  
5 by the Board, then a new application for the same  
6 disability cannot be filed by the Group II Member within  
7 six months of the denial.

8 ~~(2) A Group II Member who has been in the service of the City~~  
9 ~~for a period of time at least equal to the minimum time~~  
10 ~~necessary for time service retirement and who becomes~~  
11 ~~permanently and totally disabled from useful and efficient~~  
12 ~~service, shall be entitled to the same pension calculation~~  
13 ~~as a Group II Member who retires pursuant to a time~~  
14 ~~service retirement as described in Section 121.201B(a).~~  
15 ~~Any Group II Member who elects to retire under a~~  
16 ~~disability pension as provided in this Section shall be~~  
17 ~~required to meet the same requirements for a disability~~  
18 ~~pension as are required for any other Member of the Fund~~  
19 ~~requesting a disability retirement.~~

20 ~~(c) Vested retirement benefits.~~

21 ~~(1) Group II Members who terminate employment with at least 10~~  
22 ~~but less than 25 years of credited service are eligible to~~  
23 ~~receive a deferred retirement benefit of 2.0 percent of~~  
24 ~~the average "salaries" (as defined in Section~~  
25 ~~121.113(a)(2)) received by the member during the 130 pay~~  
26 ~~periods immediately preceding the date of separation, for~~  
27 ~~each year of credited service. The benefit shall commence~~  
28 ~~at age 62. In the alternative, and in lieu of any other~~  
29 ~~benefit from the Fund, a vested member may elect to be~~  
30 ~~paid a refund of 100 percent of member contributions to~~  
31 ~~the Plan without interest. Within 30 days of a member~~

1 leaving the payroll prior to normal service retirement,  
2 the vested member must elect in writing to vest or else  
3 the refund will be issued automatically after the end of  
4 such 30-day period. Acceptance of the refund of employee  
5 contributions constitutes an irrevocable waiver of all  
6 rights to benefits from the Plan.

7 ~~(2) In the event that a former Group II Member who separates~~  
8 ~~from service and is entitled to vested retirement benefits~~  
9 ~~dies prior to the scheduled date for the commencement of~~  
10 ~~the payment of retirement benefits, the surviving spouse~~  
11 ~~and/or children of such member shall not be entitled to a~~  
12 ~~refund of contributions nor shall they be entitled to the~~  
13 ~~payment of survivors benefits otherwise extended to~~  
14 ~~Members who complete the required number of years of~~  
15 ~~service to become eligible for minimum time service~~  
16 ~~benefits.~~

17 ~~(3) Former Group II Members who separate from service and are~~  
18 ~~entitled to receive vested retirement benefits are not~~  
19 ~~eligible to qualify for potential enhancements pursuant to~~  
20 ~~the minimum monthly pension provisions of Section 121.301.~~

21 ~~(4) Group II Members with at least 25 but less than 30 years~~  
22 ~~of credited service shall be eligible for early~~  
23 ~~retirement, provided that for each year or partial year~~  
24 ~~prior to reaching 30 years of credited service, the Group~~  
25 ~~II Member who retires early shall incur a 2.5 percent~~  
26 ~~accrual rate penalty for any year or part thereof short of~~  
27 ~~30 years. Notwithstanding this provision, the minimum~~  
28 ~~pension a person taking early retirement under this~~  
29 ~~section will not be less than 52.5 percent of employee's~~  
30 ~~final average compensation. Early retirement benefits~~  
31 ~~pursuant to this section will be calculated as follows:~~

<del>Number of Years of Credited Service:</del>	<del>Retirement Benefit as a Percentage of Final Average Salary as defined in 121.113(a)(2):</del>
<del>25, but less than 26</del>	<del>52.50%</del>
<del>26, but less than 27</del>	<del>55.00%</del>
<del>27, but less than 28</del>	<del>60.00%</del>
<del>28, but less than 29</del>	<del>65.00%</del>
<del>29, but less than 30</del>	<del>70.00%</del>

~~1 (d) Cost of Living Adjustments.~~

~~2 (1) A Cost of Living Adjustment (COLA) based on each prior~~  
~~3 annual benefit amount actually received (exclusive of one-~~  
~~4 time bonuses or adjustments) shall be provided for Group~~  
~~5 II Retirees and their eligible survivors, on the first bi-~~  
~~6 weekly pay period in each January beginning in the third~~  
~~7 January following commencement of benefit. Group II~~  
~~8 Retirees and their eligible survivors shall be granted a~~  
~~9 COLA in the amount of COLA applicable to recipients of~~  
~~10 Social Security retirement benefits, as determined by the~~  
~~11 U.S. Social Security Administration each calendar year,~~  
~~12 but not exceeding 1.5 percent.~~

~~13 (2) In addition to the COLA, a minimum adjustment supplement~~  
~~14 of \$5 per month for each year of actual credited service~~  
~~15 of the Participant used to compute the pension benefit~~  
~~16 shall be provided for current and future retirees and~~  
~~17 their survivors, and it shall be paid beginning with the~~  
~~18 first full biweekly pay period after October 1, 2003, and~~  
~~19 continuously thereafter; provided however, that such~~  
~~20 supplement shall be no less than \$25 nor more than \$150~~  
~~21 per month. The adjustment supplement described herein~~  
~~22 shall be based upon the member's actual years of service~~

1 rather than imputed years of service, which is used for  
2 purposes of calculating pension benefits under the  
3 disability retirement provisions of Section 121.201A(b)  
4 and the surviving spouse provision of Section  
5 121.204(a)(1), and becomes operative in the event of the  
6 disability or death of a member, respectively. The Mayor  
7 shall annually, each January, evaluate the annual cost of  
8 the foregoing adjustment supplement by comparing it to the  
9 City's annual cost to provide single employee group health  
10 insurance. In the event that the City's cost to provide  
11 such health insurance per employee is less than the amount  
12 of such supplement per retiree, then the supplement shall  
13 be reduced to the amount of the insurance cost.

14 ~~(e) Limitations on benefits.~~ Notwithstanding any benefit granted  
15 hereunder or under any other provision relating to benefits  
16 under the Police and Fire Pension Plan, benefit payments for  
17 any Member shall not exceed the maximum amount permitted  
18 under Section 415 of the Internal Revenue Code of 1986, as  
19 amended.

20 ~~(f) Annual Compensation Limit.~~ Section 401(a)(17) of the Internal  
21 Revenue Code establishes an annual compensation limit for  
22 each employee under a qualified plan. The provisions of Code  
23 Section 401(a)(17) are further described pursuant to Treasury  
24 Regulations Section 1.401(a)(17)-1. The Police and Fire  
25 Pension Plan incorporates by reference the annual  
26 compensation limit described under Section 401(a)(17) and  
27 Treasury Regulations Section 1.401(a)(17)-1. Accordingly, the  
28 Plan acknowledges that the compensation taken into account  
29 for any Member of the Plan in determining plan allocations or  
30 benefit accruals for the plan is limited to the annual  
31 compensation limit as described in Internal Revenue Code

1 Section 401(a)(17) and the Treasury Regulations related  
2 thereto. The Plan additionally elects to avail itself of the  
3 transition rule for governmental plans as described in  
4 Treasury Regulation Section 1.401(a)(17)-1(d)(4)(ii) which  
5 provides that "eligible participants," as such term is used  
6 in the regulations, will not be affected by the revised limit  
7 per the 1993 OBRA and accordingly such "eligible  
8 participants" may have their contributions and benefits  
9 computed by using compensation of more than \$150,000 (as  
10 adjusted), so long as it does not exceed the limit in effect  
11 on July 1, 1993. All other plan Participants ("non-eligible  
12 participants") shall be subject to the revised limits for  
13 plan years beginning after December 31, 1995.

14 ~~(g) Requirements that Actuarial Assumptions be specified.~~ Section  
15 401(a)(25) of the Internal Revenue Code provides that  
16 whenever the amount of any benefit is to be determined on the  
17 basis of actuarial assumptions, such assumptions are  
18 specified in the plan in a way which precludes employer  
19 discretion. The provisions of Code Section 401(a)(25) and the  
20 linkage between the proper use of actuarial assumptions and  
21 the conclusion that the plan is established and maintained  
22 primarily to provide systematically for the payment of  
23 "definitely determinable benefits" to employees, is further  
24 described pursuant to Treasury Regulations Section 1.401-  
25 1(b)(1)(i). The Police and Fire Pension Plan incorporates by  
26 reference the requirements that actuarial assumptions be  
27 specified as described under Code Section 401(a)(25) and  
28 Treasury Regulations Section 1.401-1(b)(1)(i).

29 ~~(h) Required distributions.~~ Distributions from the Plan will be  
30 made in accordance with the requirements of the regulations  
31 under Internal Revenue Code Section 401(a)(9) and any

1 ~~provisions in the Plan that are contradictory to the~~  
2 ~~distribution requirements shall be overridden. In accordance~~  
3 ~~therewith, distributions to Participants must commence by the~~  
4 ~~later of April 1 of the calendar year following the calendar~~  
5 ~~year in which the employee attains the age of 70½, or April 1~~  
6 ~~of the calendar year following the calendar year in which the~~  
7 ~~employee retires. In addition to meeting the minimum~~  
8 ~~distribution amount, the distribution must also meet the~~  
9 ~~incidental benefit requirements of Internal Revenue Code~~  
10 ~~Section 401(a)(9)(g) and Proposed Regulations Sections~~  
11 ~~1.401(a)(9)-1 and 1.401(a)(9)-2.~~

12 **Sec. 121.202. - Refund of mMember's contributions.**

13 Members ~~whether or~~who have not vested, who terminate employment  
14 ~~on or after the effective date of this Section, prior to~~  
15 ~~retirement,~~ shall be paid a refund of 100 percent of their  
16 contributions to the Plan without interest. Acceptance of the  
17 refund of employee contributions constitutes an irrevocable waiver  
18 of all rights to benefits from the Plan.

19 **Sec. 121.203. - Single mMember's death benefit.**

20 In the event of the death of a mMember who does not have a  
21 surviving spouse or children, 100 percent of the mMember's  
22 contributions to the Plan without interest shall be payable to the  
23 estate of the mMember to be distributed in accordance with the law  
24 of the domicile of the mMember at the time of death. Acceptance of  
25 the refund of employee contribution constitutes an irrevocable  
26 waiver of all rights to benefits from the Plan.

27 **Sec. 121.204. - Surviving spouse's benefits.**

28 Notwithstanding the provisions of Laws of Fla. Ch. 18615 (1937),  
29 as amended; or Laws of Fla. Ch. 23259 (1945), as amended, and to  
30 increase the benefits thereby provided:

31 (a) ~~Benefits under this section for Group I and Group II Members~~

1 ~~will be as follows:~~

2 ~~(1)The following shall apply only to Group I Members' spouse~~

3 ~~benefits:~~A Member of the fund hereafter who shall be

4 killed or die from effects of an injury or of any illness

5 or disease and any such Member so killed or dying shall

6 have a spouse living with such Member at time of death,

7 the Board shall direct the payment from the fund of the

8 following sum to the surviving spouse, 75 percent of the

9 pension benefit the deceased Member would be entitled to

10 receive, had the Member completed 20 years of credited

11 service and survived to receive such pension. If a

12 deceased Member served in excess of 20 years, the 75

13 percent of the pension benefit shall be based upon the

14 actual years of service. In applying the provisions of

15 this Section, the adjustment supplement described in

16 121.201A(d) (2) that is calculated for the benefit of the

17 surviving spouse of a ~~Group I~~ Member shall be based upon

18 the actual years of credited service, subject to the

19 minimum and maximum provisions, rendered by the ~~m~~Member

20 rather than the assumed completion of 20 years of credited

21 service otherwise acknowledged in this Section. The

22 pension benefit as used herein shall be comprised of the

23 base pension benefit as adjusted for the COLA, but

24 exclusive of the adjustment supplement described in

25 121.201A(d) (2) which shall be 100 percent allocable to the

26 surviving spouse.

27 ~~(2)The following shall apply only to Group II Members' spouse~~

28 ~~benefits:~~ A Member of the fund hereafter who shall be

29 ~~killed or die from effects of an injury or of any illness~~

30 ~~or disease and any such Member so killed or dying shall~~

31 ~~have a spouse living with such Member at time of death,~~



1           ~~the Board shall direct the payment from the fund of the~~  
2           ~~following sum to the surviving spouse, 75 percent of the~~  
3           ~~pension benefit the deceased Member would be entitled to~~  
4           ~~receive, had the Member completed 30 years of credited~~  
5           ~~service, as defined in 121.201B(c)(4), and survived to~~  
6           ~~receive such pension. If a deceased Member served in~~  
7           ~~excess of 30 years, the 75 percent of the pension benefit~~  
8           ~~shall be based upon the actual years of service. The~~  
9           ~~pension benefit as used herein shall be comprised of the~~  
10           ~~base pension benefit as adjusted for the COLA, but~~  
11           ~~exclusive of the adjustment supplement described in~~  
12           ~~121.201B(d)(2) which shall be 100 percent allocable to the~~  
13           ~~surviving spouse.~~

14           (b) If any such beneficiary of the fund shall hereafter be killed  
15           or die and any such ~~m~~Member so killed or dying shall have a  
16           spouse living with such beneficiary at time of death, the  
17           Board shall direct the payment from the fund of the following  
18           sum to the surviving spouse, 75 percent of the pension  
19           benefit the beneficiary was receiving. The pension benefit as  
20           used herein shall be comprised of the base pension benefit as  
21           adjusted for the COLA's previously credited to the record of  
22           the former ~~m~~Member, but exclusive of the adjustment  
23           supplement described in 121.201A(d)(2) ~~for Group I Members~~  
24           ~~and in 121.201B(d)(2) for Group II Members~~ which shall be 100  
25           percent allocable to the surviving spouse.

26           (c) Notwithstanding any other provision of law to the contrary,  
27           the surviving spouse of any pension participant ~~m~~Member  
28           killed in the line of duty shall not lose survivor retirement  
29           benefits if the spouse remarries. The surviving spouse of  
30           such deceased ~~m~~Member whose benefit terminated because of  
31           remarriage shall have the benefit reinstated as of July 1,

1 1994, at an amount that would have been payable had such  
2 benefit not been terminated.

3 (d) Notwithstanding any other provision of law to the contrary,  
4 the surviving spouse of any pension participant ~~m~~Member who  
5 shall be killed or die from the effects of an injury, illness  
6 or disease outside of the line of duty shall not lose  
7 survivor retirement benefits if the spouse remarries after  
8 September 30, 2000. Surviving spouses who were removed from  
9 the pension rolls due to remarriage prior to October 1, 2000  
10 shall continue to be ineligible for reinstatement of pension  
11 benefits so long as such previously existing marriage  
12 continues.

13 (e) In the event that a spouse of a deceased ~~m~~Member is entitled,  
14 either now or in the future, to the receipt of retirement  
15 benefits by virtue of their employment with the City, such  
16 individual may simultaneously enjoy the receipt of City  
17 retirement benefits from such employment in addition to the  
18 receipt of City pension benefits as a surviving spouse that  
19 such individual was otherwise entitled to receive following  
20 the death of a ~~m~~Member.

21 (f) In the event that a spouse of a deceased ~~m~~Member is already  
22 receiving City retirement benefits as a surviving spouse from  
23 a previous marriage, such individual would only be entitled  
24 to the larger surviving spouse benefit calculated in  
25 conjunction with such multiple marriages, but not both  
26 simultaneously. Stated differently, an individual may only  
27 receive a single surviving spouse benefit at a time. The  
28 receipt of multiple surviving spouse benefits under the Plan  
29 are prohibited.

30 \*\*\*

31 **Sec. 121.205. - Reinstatement of surviving spouse's benefits.**

1 Notwithstanding any provision contained to the contrary in the  
2 Chapters enumerated in Section 121.102, a surviving spouse of a  
3 mMember or pensioner of any of these funds:

4 (a) Who was heretofore removed from the pension rolls due to  
5 marriage prior to October 1, 2000, and

6 (b) Whose marriage subsequently is or was dissolved by death or  
7 otherwise.

8 Upon application by the surviving spouse of the mMember or  
9 bBeneficiary for approval by the Trustees, shall have his or  
10 her name restored to the surviving spouse's pension roll,  
11 and, thereafter, the reinstated surviving spouse shall be  
12 entitled to be paid the appropriate surviving spouse's  
13 benefit beginning no sooner than the date that the  
14 application for reinstatement was filed in writing with the  
15 Board. No surviving spouse shall receive more than one  
16 pension benefit pursuant to this Section at one time.

17 \*\*\*

18 **Sec. 121.206. - Children's benefits.**

19 (a) Notwithstanding any provisions to the contrary contained in Laws  
20 of Fla. Ch. 18615(1937), as amended, or Laws of Fla. Ch.  
21 23259(1945), as amended; the amount of children's survivor  
22 pension benefit paid pursuant to these funds shall be increased  
23 to \$200 per month; provided, that the conditions and maximum  
24 amounts established by the Pension Fund concerning children's  
25 benefits shall be followed and, in the event that any  
26 combination of survivor's benefits would exceed the amount  
27 allowable to the mMember had he received a pension under the  
28 Pension Fund, the benefits shall be calculated and prorated  
29 among the entitled bBeneficiaries in such a manner as not to  
30 exceed the maximum amount allowed to the mMember.

31 (b) If there is a surviving spouse, each child's benefit shall be

1 \$200 per month until (i) each child reaches age 18 years,  
2 whether or not the child is a qualified student, or (ii) each  
3 child reaches age 22, provided the child is a qualified student,  
4 or (iii) each child becomes married, whereupon the children's  
5 benefits described herein shall cease, provided that the total  
6 of the surviving spouse and children's benefits do not exceed  
7 the total of the deceased Member's projected benefit. In  
8 addition thereto, each child of a surviving spouse of a ~~Group I~~  
9 ~~Member or Group II Member~~ shall be entitled to the receipt of  
10 the minimum adjustment supplement provided in Section  
11 121.201A(d) (2) ~~or Section 121.201B(d) (2)~~.

12 (c) If there is no surviving spouse, each child under the age of 18  
13 shall receive the greater of either: (a) \$200 per month plus,  
14 for each child of a former ~~Group I Member or Group II Member~~,  
15 the minimum adjustment supplement provided in Section  
16 121.201A(d) (2) ~~or 121.201B(d) (2)~~, or (b) a proportionate share  
17 of the surviving spouse's benefit (including the supplement  
18 where applicable) until (i) each child reaches age 18 years,  
19 whether or not the child is a qualified student, or (ii) each  
20 child becomes married, whereupon the children's benefits  
21 described herein shall cease. If there is no surviving spouse,  
22 each child who is age 18 or over and who is a qualified student  
23 shall be entitled to the payment of a child's benefit of \$200  
24 per month until (i) each child reaches age 22, or (ii) each  
25 child becomes married, whereupon the child's benefit described  
26 herein shall cease. In the event of multiple children causing  
27 the payment of a prorated benefit as each child no longer  
28 becomes eligible for the payment of children's benefits the  
29 remaining eligible children shall receive the greater of the  
30 benefits provided for in this Section up to the limits provided.

31 \*\*\*

1           **Sec. 121.208. - Purchase of wartime military service; military**  
2 **leaves of absence.**

3 (a) Subject to the entitlement to benefit limitations described in  
4 Section 121.107(a) existing at the time of purchase, ~~m~~Members of  
5 the Police and Fire Pension Fund may purchase up to 24 months of  
6 wartime military service for credited service towards retirement  
7 based on the following definitions: World War II, December 7,  
8 1941 December 31, 1946; Korean Conflict, June 27, 1950 January  
9 31, 1955; Vietnam Era, August 5, 1964 May 7, 1975; Persian Gulf  
10 (Desert Shield and Desert Storm), August 2, 1990 a date to be  
11 determined by Congress.

12 (b) Members of the fund must apply for purchase of wartime military  
13 service and will be required to pay into the Pension Fund an  
14 amount equal to 20 percent of the base pay the ~~m~~Member was  
15 earning on the date of application, to be paid as directed by  
16 the Board. Notwithstanding the provisions contained herein and  
17 in Section 116.501, Ordinance Code, no ~~m~~Member of the Fund shall  
18 be entitled to receive time service credit for military service  
19 that was rendered during periods where the ~~m~~Member has already  
20 earned time service credit for such period(s) while serving as  
21 an active contributing ~~m~~Member of the Fund.

22 (c) Section 116.501 shall govern the pension benefits available to a  
23 ~~m~~Member of the Police and Fire Pension Fund who is on a military  
24 leave of absence, as described in Section 116.501(a).

25           **Sec. 121.209 - Deferred Retirement Option Program (DROP) ~~for~~**  
26 **~~Group I Members.~~**

27       ~~This Section 121.209 applies only to Group I Members, and the~~  
28 ~~term "Member" as used in this Section means "Group I Member." In~~  
29 ~~general, and subject to the provisions of this Section, the~~  
30 ~~Deferred Retirement Option Program, hereinafter referred to as the~~  
31 ~~DROP, is a program under which an eligible Member of the plan, may~~

1 elect to participate, deferring receipt of normal retirement  
2 benefits while continuing employment with the City without loss of  
3 any other employee benefits. Upon an eligible Member's election to  
4 participate in the DROP, the amount of credited service and final  
5 average salary becomes frozen for purposes of determining pension  
6 benefits. Additional service beyond the date of entry into the DROP  
7 shall no longer accrue any additional benefits under the Pension  
8 Fund. The deferred monthly retirement benefits under the DROP shall  
9 accrue in the fund on behalf of the Participant, plus interest  
10 compounded monthly, as provided in subsection (c)(1) of this  
11 Section, for the specified period of the DROP participation, as  
12 provided in subsection (b)(1) of this Section. Upon termination of  
13 employment, the Participant shall receive the total DROP benefits,  
14 as provided in Section 121.209(c) and begin to receive the  
15 previously determined normal retirement benefits.

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

21 (1) A ~~m~~Member who is eligible to receive normal retirement  
22 benefits under Section 121.201A(a) may participate in the  
23 DROP providing the ~~m~~Member elects to participate within  
24 the time limits contained in Section 121.209(b)(1).

25 (2) Election to participate is made on a date following the  
26 date on which the ~~m~~Member first reaches the minimum normal  
27 retirement benefit after completion of 20 years of  
28 credited service.

29 (3) An eligible ~~m~~Member may elect to participate in the DROP  
30 by complying with the election process established by the  
31 Board.

1 (b) *Participation in the DROP.*

2 (1) A eligible ~~m~~Member may elect to participate in the DROP  
3 for a period not to exceed a maximum of 130 full bi-weekly  
4 pay periods (60 months) following the date on which the  
5 ~~m~~Member begins participation in the DROP. The following  
6 time limits will apply for eligibility to elect to  
7 participate in the DROP.

Years of Credited Service at Time of Election	Maximum Pay Periods of Participation	Maximum Months of Participation
20 but less than 30 years	130 biweekly	60
30 but less than 31 years	78 biweekly	36
31 but less than 32 years	52 biweekly	24

8  
9 A ~~m~~Member who reaches 32 years of service after the  
10 effective date of this Section and who fails to make an  
11 election prior to attaining 32 years of service shall  
12 forfeit all rights to participate in the DROP.  
13 Notwithstanding the time limits described above, ~~m~~Members  
14 who previously elected to participate in the DROP for a  
15 period of 48 months shall have their period of  
16 participation in the DROP extended to a period of 60  
17 months.

18 (2) Upon participation in the DROP, the ~~m~~Member shall be  
19 deemed a "~~e~~Qualified ~~m~~Member" as defined in Section  
20 121.102(e) (~~62~~).

21 (3) The beginning date of the DROP period shall be the first  
22 full biweekly day period after the first day of January,  
23 April, July or October subsequent to the date of election  
24 to participate, or as soon as administratively practical

1 thereafter and shall not exceed the DROP participation  
2 period as provided in (b)(1), above.

3 (4) Upon electing to participate in the DROP, the ~~m~~Member  
4 shall submit on forms prescribed and required by the  
5 Board:

6 (i) A written election to participate in the DROP;

7 (ii) Selection of the DROP participation and retirement  
8 dates, which satisfy the limitation stated in  
9 subsection (b)(1) of this Section. Such retirement  
10 date shall be in a binding application for retirement  
11 with the employer establishing a deferred retirement  
12 date. The ~~m~~Member may change the deferred retirement  
13 date within the limitations of subsection (b)(1) of  
14 this Section on forms required by the board;

15 (iii) A written notification advising the ~~m~~Member's  
16 employer of the date on which the DROP shall begin  
17 for the ~~m~~Member;

18 (iv) A properly-completed DROP application for service  
19 retirement as provided in this Section; and

20 (v) Any other forms required by the board.

21 \*\*\*

22 (c) *Benefits payable under the DROP.*

23 (1) Effective with the date of DROP participation, the  
24 Member's initial normal retirement benefit, including  
25 creditable service and average compensation, as provided  
26 in Section 121.201A(a) and the effective date of  
27 retirement shall be fixed. Such normal retirement  
28 benefits, together with annual cost of living adjustments  
29 as provided in Section 121.201A(d), and interest, shall  
30 accrue monthly in the fund for the benefit of the DROP  
31 Participant. ~~For Members with 20 or more years of~~



1 ~~creditable service, as of the effective date of Ordinance~~  
2 ~~2015-304-E, s~~Such interest shall produce an annual rate of  
3 return of 8.40 percent. ~~For Members with less than 20~~  
4 ~~years of service as of the effective date of Ordinance~~  
5 ~~2015-304-E, such interest shall accrue based on the money-~~  
6 ~~weighted rate of return as presented in the plan's most~~  
7 ~~recent audited financial statements as required by~~  
8 ~~Statement 67 of GASB; provided however, that the minimum~~  
9 ~~interest shall be 2.0 percent and the maximum interest~~  
10 ~~shall be 14.4 percent.~~ Interest calculations shall be  
11 administered in accordance with rules prescribed by the  
12 board and interest distributions shall be credited using  
13 the 30-day month/360-day year method of calculation.

14 \*\*\*

15 (5) DROP participants shall not be eligible for the disability  
16 retirement benefits provided in Section 121.201A(b) of  
17 this Chapter.

18 (d) *Death benefits under the DROP.*

19 \*\*\*

20 (2) Upon the death of a DROP participant, contributions to the  
21 DROP shall cease and the surviving spouse shall be  
22 entitled to apply for and receive the accrued benefits in  
23 the DROP as provided in subsection 121.209(c)(2), and  
24 apply for surviving spouse benefits in accordance with the  
25 provisions of Section 121.204(b). If there is no surviving  
26 spouse, the accrued benefits in the DROP will be paid to  
27 the estate of the ~~e~~Qualified ~~m~~Member as provided by law.

28 (3) The normal retirement benefit accrued for the benefit of  
29 the DROP participant during the month of a participant's  
30 death, shall be the final monthly benefit credited for  
31 such DROP participant.

1 (4) The single ~~m~~Member death benefit under Section 121.203 of  
2 this Chapter in the event of death during the DROP period  
3 will not be paid.

4 \*\*\*

5 (e) *Cost of living adjustment.* On the first full biweekly pay  
6 period after April 1, 2000 or as soon as administratively  
7 practical thereafter, and for the first full biweekly pay  
8 period after each succeeding April 1st, the deferred  
9 retirement benefit may be increased, under the provisions of  
10 Section 121.201A(d) (1), if applicable.

11 (f) *Health insurance subsidy.* DROP participants are not eligible  
12 for the health insurance subsidy as provided in Section  
13 121.201A(d) (2) of this Chapter until termination of  
14 employment is effectuated.

15 (g) *DROP rescission for elected or appointed officials or*  
16 *appointed employees.* The irrevocable nature of DROP  
17 participation shall not apply in the case of a DROP  
18 participant who becomes an elected or appointed official or  
19 an appointed employee with such ~~m~~Member being granted the  
20 option of rescinding DROP participation within one calendar  
21 year of election or appointment. In such event of DROP  
22 rescission, the elected or appointed official or the  
23 appointed employee shall be granted pension service credit  
24 for DROP participation periods, the City shall be assessed  
25 the amount of City contributions that otherwise would have  
26 been remitted to the fund by the City during the DROP period,  
27 the ~~m~~Member will be required to make the contributions in  
28 accordance with the provisions of Section 121.113, and the  
29 retirement leave account frozen and removed pursuant to  
30 Section 8 of Ordinance 97-1103-E shall be restored. All  
31 deposits plus interest into the DROP account will revert to

1 the fund. Such appointed and elected officials or appointed  
2 employees shall be permitted to re-enroll into the DROP at a  
3 later date. However, ~~m~~Members who were former DROP  
4 participants and who retired while in such status shall not  
5 be eligible to rejoin membership into the Fund.

6 \*\*\*

7 (k) *Administration of the DROP.* The Board shall make such rules  
8 as are necessary for the effective and efficient  
9 administration of the DROP. Neither the Board or staff of the  
10 fund shall advise ~~m~~Members of the federal tax consequences of  
11 an election related to the DROP. A copy of the rules and  
12 regulations governing the DROP shall be on file with the  
13 Council Secretary and with the Board.

14 \*\*\*

15 **Sec. 121.210. - Transfer of terminal leave.**

16 \*\*\*

17 (c) If a ~~m~~Member on whose behalf the City makes a leave balance  
18 transfer to the Plan dies prior to selection of an optional form  
19 of distribution from the Plan, or after an election but prior to  
20 actual distribution, the election option shall be deemed void.  
21 In such an event, any person who would have received a death  
22 benefit had the ~~m~~Member died in service immediately prior to the  
23 date of retirement, entry into the DROP or other separation,  
24 shall be eligible to receive an amount equal to the transferred  
25 leave balance in a lump sum. In the case of a surviving spouse,  
26 in addition to the right to elect a lump sum payment of the  
27 leave balance, an election may alternatively be made to transfer  
28 the leave balance, or a portion thereof, to a qualified  
29 retirement plan, or the surviving spouse may elect to continue  
30 to participate in any program of post-retirement health care in  
31 which the ~~m~~Member would have been eligible to participate under

1 the terms of the rules adopted by the Board in accordance with  
2 the programs established by the City. The surviving spouse may  
3 elect one or a combination of the foregoing options up to the  
4 amount of the leave balance. Failure to make any such election  
5 as to the leave balance, or any portion thereof, within 60 days  
6 after the death of the ~~m~~Member shall be deemed an election to  
7 receive a lump sum payment as to the portion of the leave  
8 balance as to which no election has been made.

9 \*\*\*

10 (e) For the purposes of this Section the term "~~m~~Member" shall  
11 include participants in the Florida Retirement System who would  
12 have otherwise been eligible to participate in this plan.

13 (f) For the purposes of this Section the terms *terminal leave* and  
14 *transferable leave* and *accumulated leave* shall mean all accrued  
15 and unused leave to which a ~~m~~Member is entitled upon termination  
16 of employment.

17 (g) The accounts established by this Section shall be irrevocable  
18 trusts maintained for the exclusive use of the ~~m~~Members and  
19 ~~b~~Beneficiaries of the retirement plan and no portion of any  
20 account shall inure to the benefit of the City or be used for  
21 any purpose other than that set forth in this Section.

22 ~~Sec. 121.211. - BACKDROP for Group II Members.~~

23 ~~(a) There is hereby created a BACKDROP retirement option (the~~  
24 ~~"BACKDROP") to the Retirement Plan, which shall allow any Group~~  
25 ~~II Member who has 30 or more years of credited service, to elect~~  
26 ~~to enter the BACKDROP plan. By electing to participate in the~~  
27 ~~BACKDROP, that Member's retirement benefits are calculated as if~~  
28 ~~the member had actually retired at an earlier date, provided~~  
29 ~~however the BACKDROP period shall not exceed five years.~~

30 ~~(b) (1) An eligible Group II Member may elect to participate in the~~  
31 ~~BACKDROP by submitting the following to the Fund:~~

1 ~~(i) One copy of a signed and submitted letter of resignation~~  
2 ~~dated effective as of the date of election to~~  
3 ~~participate in the BACKDROP.~~

4 ~~(ii) A properly completed BACKDROP application on forms~~  
5 ~~provided by the Fund, which, once submitted, shall be~~  
6 ~~irrevocable by the member.~~

7 ~~(iii) Subject to Section 121.211(d), the selection of the~~  
8 ~~dates that begin and end the period of participation in~~  
9 ~~the BACKDROP (the "BACKDROP Period"). The BACKDROP~~  
10 ~~period shall not exceed five years.~~

11 ~~(iv) An agreement to replace the retirement benefits~~  
12 ~~otherwise applicable with BACKDROP benefits and a~~  
13 ~~reduced time service benefit calculated as of the~~  
14 ~~beginning of the BACKDROP Period as if the BACKDROP~~  
15 ~~Participant had retired as of that date, but payable~~  
16 ~~starting as of actual retirement at the end of the~~  
17 ~~BACKDROP Period.~~

18 ~~(v) Any other documents or information as may be reasonably~~  
19 ~~required by the Fund.~~

20 ~~(2) For purposes of this Section, each eligible member who elects~~  
21 ~~to participate in the BACKDROP and satisfies all of the~~  
22 ~~requirements of this Section shall be referred to as a~~  
23 ~~"BACKDROP Participant."~~

24 ~~(c) A BACKDROP Participant must resign and retire from the City as~~  
25 ~~of the date of election to participate in the BACKDROP. No~~  
26 ~~benefits shall be paid under this Section unless and until the~~  
27 ~~BACKDROP Participant has resigned and retired from the City.~~

28 ~~(d) (1) Provided the BACKDROP Participant has satisfied all~~  
29 ~~requirements set forth in this Section, the BACKDROP~~  
30 ~~Participant shall be entitled to receive a BACKDROP amount~~  
31 ~~equal to:~~

~~(i) The time service retirement benefits pursuant to Section 121.201B the BACKDROP Participant Member would have received had the BACKDROP Participant actually retired at the commencement of the BACKDROP Period, and~~

~~(ii) Interest on benefits credited pursuant to Section 121.211(a). The amount of interest to be credited shall be determined pursuant to Section 121.211(e).~~

~~(2) Upon retirement, the BACKDROP Participant thereafter shall be eligible to receive a reduced time service benefit determined as of the beginning of the BACKDROP period, as defined in Section 121.211(b) (1) (iii). Should the Member elect to use any year or partial year of service which occurred prior to reaching 30 years of credited service in their BACKDROP period, the retirement benefit otherwise calculated for those years will be reduced by two percent of average salary as defined in Section 121.113(a) (2). The reduced time service benefit will be calculated as follows:~~

<del>Number of years of Credited Service at Commencement of BACKDROP:</del>	<del>Retirement Benefit as a Percentage of Average Salary as defined in Sec. 121.113(a) (2):</del>
<del>25 but less than 26</del>	<del>52.50%</del>
<del>26 but less than 27</del>	<del>57.00%</del>
<del>27 but less than 28</del>	<del>61.50%</del>
<del>28 but less than 29</del>	<del>66.00%</del>
<del>29 but less than 30</del>	<del>70.50%</del>

~~(e) Interest shall be credited starting from the hypothetical date the payment would have been made had the BACKDROP Participant retired as of the beginning of the BACKDROP period to the end of~~

1 the BACKDROP period at an annual rate of return, compounded  
2 annually, equivalent to the money-weighted rate of return as  
3 presented in the plan's most recent audited financial statements  
4 as required by Statement 67 of GASB during the applicable period  
5 of BACKDROP, provided that such rate of return shall not be less  
6 than zero nor more than ten percent.

7 ~~(f) A BACKDROP Participant shall not be entitled to receive any~~  
8 ~~cost-of-living increase during the BACKDROP Period. The waiting~~  
9 ~~period to receive cost-of-living increases, as set forth in~~  
10 ~~Section 121.201B(d), shall commence upon retirement.~~

11 ~~(g) Provided the BACKDROP Participant has satisfied all requirements~~  
12 ~~set forth in this Section, within 30 days from the date of~~  
13 ~~expiration of the BACKDROP Period or as soon as practical~~  
14 ~~thereafter, the Retirement Plan shall disburse the amount of the~~  
15 ~~BACKDROP Participant's BACKDROP benefits to the BACKDROP~~  
16 ~~Participant.~~

17 ~~(h) All disbursements made pursuant to Section 121.211(g) shall be~~  
18 ~~made subject to and in accordance with all applicable provisions~~  
19 ~~of the Internal Revenue Code.~~

### 20 PART 3. - MISCELLANEOUS BENEFITS

#### 21 Sec. 121.301. - Minimum time service, disability and surviving 22 spouse's benefits.

23 Notwithstanding the provisions of Laws of Fla. Ch. 18615(1937),  
24 as amended, and Laws of Fla. Ch. 23259(1945), as amended, and to  
25 increase the benefits thereby provided, after the effective date  
26 hereof, the minimum monthly pension of a ~~b~~Beneficiary, either time  
27 service or disability but excluding vested retirement, will be \$400  
28 per month and the minimum monthly pension of any ~~b~~Beneficiary  
29 receiving survivors benefits will be \$300 per month.

#### 30 Sec. 121.302. - Retirement benefit adjusted.

31 Retirees and participants receiving survivor's benefits which

1 commenced prior to January 1, 1990, shall have their monthly  
2 payments increased effective the first distribution in January  
3 1990, according to the following formula:

Years of Credit Service	Percentage Increases Times Years Retired
Less than 20	1%
20 but less than 30	2%
30 or more	3%

4  
5 *Years retired*, as used in this part, means the year 1990 minus  
6 the year of retirement; provided, however, persons retiring in 1989  
7 will be credited with one full year's benefits. Revised payments  
8 shall remain in effect according to the applicable form of payment.

9 Sec. 121.303. - Pension benefits and workers' compensation.

10 (a) A Member of the fund who becomes eligible to receive workers'  
11 compensation benefits for any injury or illness occurring during  
12 his employment shall be subject to one of the following  
13 provisions:

14 (1) If the Member receives no partial salary or wage payments,  
15 the Member shall contribute an amount equal to the  
16 employee's contribution that otherwise would have been paid  
17 to the Pension Fund, and the Member shall continue to  
18 receive retirement credit for the period for which workers'  
19 compensation payments are received.

20 (2) If the Member receives partial salary or wage payments, the  
21 Member shall contribute an amount equal to the employee's  
22 contribution that otherwise would have been paid to the  
23 pension fund and such amounts shall be deducted from his  
24 partial salary or wage payments and the Member shall  
25 continue to receive full retirement credit for the period for



1 which workers' compensation payments are received.

2 (3) During the period that a mMember receives workers'  
3 compensation payments or partial salary or wage payments, the  
4 City shall be required to contribute an amount equal to the  
5 employer's contribution that otherwise would have been paid  
6 to the Pension Fund had the mMember not become eligible to  
7 receive workers' compensation benefits.

8 (b) Pension benefits for any period during which workers'  
9 compensation payments are received shall be based on the  
10 mMember's rate of compensation on which pension contributions  
11 were made. Time service benefits shall not be reduced because  
12 the mMember is or was receiving workers' compensation payments.  
13 Disability pension benefits shall not be reduced because the  
14 mMember is or was receiving workers' compensation payments  
15 unless the sum of the pension benefits and workers' compensation  
16 exceed the compensation on which workers' compensation benefits  
17 are computed. In such case, the disability pension benefits  
18 shall be reduced to an amount which when added to the workers'  
19 compensation payment will equal the compensation on which  
20 workers' compensation benefits are computed.

21 **Sec. 121.304 - Forfeiture, disqualification and recovery of**  
22 **pension benefits for frauds committed on or to the Police and Fire**  
23 **Pension Fund and for other acts which could result in the loss of**  
24 **City pension benefits.**

25 (a) Any mMember, ~~e~~qualified mMember or ~~b~~beneficiary of the Police  
26 and Fire Pension Fund who:

- 27 (1) Is found guilty by verdict of a jury; or  
28 (2) Is found guilty by a court trying the case without a jury, or  
29 (3) Entered a plea of guilty or nolo contendere, regardless of  
30 whether the mMember is adjudicated guilty; or  
31 (4) Has been found administratively to be guilty by the Police

1 and Fire Pension Fund Board of Trustees after an  
2 administrative hearing; of committing a fraud on or to the  
3 Pension Fund, or aiding or abetting the commission of any  
4 fraud on or to the Pension Fund, shall forfeit or be  
5 disqualified from all benefits provided by the Pension Fund  
6 and shall be required to reimburse the Pension Fund for any  
7 funds or benefits wrongfully received.

8 (b) In furtherance of the purposes of subsection (a)(4) of this  
9 Section, the Pension Fund's Administrator is empowered to  
10 investigate any perceived fraud upon the Pension Fund, and the  
11 Board is empowered to conduct such administrative hearings as  
12 are appropriate to determine if fraud has been perpetrated upon  
13 the Pension Fund as provided in subsection (a)(4) of this  
14 Section, or if the circumstances described in subsections  
15 (a)(1), (2), and (3) of this Section, apply to any ~~m~~Member or  
16 ~~b~~Beneficiary.

17 (c) Any administrative hearing conducted in furtherance of the  
18 purposes of subsections (a) and (b) of this Section shall be  
19 conducted in accordance with generally accepted rules of  
20 administrative procedure and with due regard for the due process  
21 rights of the ~~m~~Member or ~~b~~Beneficiary. Any determination by the  
22 Board to impose a forfeiture upon, or to disqualify the ~~m~~Member  
23 or ~~b~~Beneficiary from benefits, or finding that the ~~m~~Member or  
24 ~~b~~Beneficiary is indebted to the Pension Fund for any funds or  
25 benefits wrongfully received, shall be supported by the greater  
26 weight of the evidence and by written findings of facts and  
27 conclusions of law. Any decision of the Board resulting in a  
28 forfeiture of, or disqualification from benefits, or finding  
29 that the ~~m~~Member or ~~b~~Beneficiary is indebted to the Pension Fund  
30 for any funds or benefits wrongfully received, shall be subject  
31 to review by petition for common law certiorari to the Circuit

1 Court of the Fourth Judicial Circuit. Any decision of the Board  
2 finding that as a result of a fraud perpetrated upon the Pension  
3 Fund, a ~~m~~Member or ~~b~~Beneficiary is indebted to the Pension Fund  
4 in a specified sum may be enforced through a civil action in the  
5 Circuit Court of the Fourth Judicial Circuit.

6 (d) For the purpose of this Section, the term "~~m~~Member" shall refer  
7 to an active, contributing ~~m~~Member of the Police or Fire  
8 Departments who is accumulating benefits; the term "~~e~~Qualified  
9 ~~m~~Member" shall refer to an active employee who has elected to  
10 participate in the Deferred Retirement Option Program and the  
11 term "~~b~~Beneficiary" shall refer to any retired ~~m~~Member,  
12 surviving spouse, minor child or other person permitted by law  
13 to receive benefits under the fund.

14 (e) Violations under F.S. § 112.3173, ~~F~~Felonies involving breach of  
15 public trust and other specified offenses by public officers and  
16 employees; forfeiture of retirement benefits.

17 (1) *Definitions.* As used in this subsection, unless context  
18 otherwise requires, the term:

19 (i) *Conviction* and *convicted* mean an adjudication of guilt by  
20 a court of competent jurisdiction; and plea of guilty or  
21 of nolo contendere; a jury verdict of guilty when  
22 adjudication of guilt is withheld and the accused is  
23 placed on probation; or a conviction by the Senate of an  
24 impeachable offense.

25 (ii) *Court* means any state or federal court of competent  
26 jurisdiction which is exercising its jurisdiction to  
27 consider a proceeding involving the alleged commission of  
28 a specified offense.

29 (iii) *Public officer or employee* means an officer or employee  
30 of the City of Jacksonville who is a ~~m~~Member of the  
31 Fund.

1 \*\*\*

2 **Sec. 121.305. - Survivor's benefits barred.**

3 Notwithstanding any provisions to the contrary contained in Laws  
4 of Fla. Ch. 18615(1937), as amended; or Laws of Fla. Ch.  
5 23259(1945), as amended; a surviving spouse who unlawfully and  
6 intentionally kills or participates in procuring the death of a  
7 ~~m~~Member or ~~b~~Beneficiary who was a participant in a pension fund, is  
8 not entitled to any benefits from such pension fund.

9 ~~**Sec. 121.306. - Use of member reserve account and enhanced benefit**~~  
10 ~~**account to reduce member contributions and to fund benefits.**~~

11 ~~The agreement attached as Exhibit A to Ordinance 91-1017-605~~  
12 ~~provided for establishment of a member reserve account in the~~  
13 ~~original amount of \$13,659,113 as of January 1, 1992 and authorized~~  
14 ~~the subsequent accumulation of uncommitted Chapter funds into an~~  
15 ~~enhanced benefit account. The member reserve account was~~  
16 ~~subsequently ordered to be liquidated and retired from further~~  
17 ~~service as of March 31, 2000 with the accumulated balance of the~~  
18 ~~member reserve account as of the date of such liquidation and~~  
19 ~~retirement ordered to be transferred into the City budget~~  
20 ~~stabilization account. In addition thereto, the accumulated balance~~  
21 ~~of the enhanced benefit account as of March 31, 2000 shall be~~  
22 ~~liquidated and transferred into the City budget stabilization~~  
23 ~~account; however, the enhanced benefits account shall continue to~~  
24 ~~be operative for periods subsequent to April 1, 2000 for the future~~  
25 ~~receipt of uncommitted Chapter Funds.~~

26 **Sec. 121.3076. - Final pension benefit distribution.**

27 In the event that a retiree or a participant receiving surviving  
28 spouse benefits becomes deceased on a date other than the date of a  
29 bi-weekly pension payroll, such pension recipient shall be deemed  
30 to be entitled to the continued receipt of pension benefits through  
31 the end of the pay period during which the pension recipient became

1 deceased (the "extended payment date"). In those cases where  
2 surviving spouse benefits will be paid following the death of a  
3 retiree, the payment of such surviving spouse benefits shall  
4 commence on the date following the extended payment date.

5 \*\*\*

6 **Section 2. Effective Date.** This Ordinance shall become  
7 effective upon signature by the Mayor or upon becoming effective  
8 without the Mayor's signature.

9  
10 Form Approved:

11  
12 /s/ Stephen M. Durden

13 Office of General Counsel

14 Legislation Prepared By: Stephen M. Durden

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