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2 An act relating to the Firemen's Relief and
3 Pension Fund of the City of Pensacola, Escambia
4 County, Florida; amending chapter 21483, Laws
5 of Florida, 1941, as amended; amending
6 provisions describing sources of revenue;
7 revising provisions relating to retirement
8 benefits; providing for optional participation
9 in a deferred retirement option program;
10 coordinating retirement benefits with workers'
11 compensation benefits; amending chapter 74-576,
12 Laws of Florida, as amended, relating to
13 cost-of-living benefits; providing for repeal
14 of conflicting laws; providing an effective
15 date.

16
17 Be It Enacted by the Legislature of the State of Florida:

18
19 Section 1. Section 4 of chapter 21483, Laws of
20 Florida, 1941, as amended by chapter 77-632, Laws of Florida,
21 is amended to read:

22 Section 4. There is hereby continued in the City of
23 Pensacola the fund heretofore established and cited as the
24 "Firemen's Relief and Pension Fund," to be maintained in the
25 following manner ~~The Firemen's Relief and Pension Fund shall~~
26 ~~be created and maintained in the following manner:~~

27 (a) All sums of money in the existing fund as of July
28 1, 1999, designated "Firemen's Relief and Pension Fund" of
29 said city, shall be and remain therein. ~~By a sum of not less~~
30 ~~than the total annual contribution from the salaries of~~
31 ~~firemen provided by subsection (c) hereof, annually from the~~

1 ~~general fund, or any other fund of the City of Pensacola, and~~
2 ~~the City of Pensacola, through its proper officers and agents~~
3 ~~is hereby directed to budget and pay annually into the~~
4 ~~Firemen's Relief and Pension Fund an amount not less than the~~
5 ~~aforsaid sum.~~

6 (b) By the net proceeds of the 1.85-percent ~~two (2%)~~
7 excise or license tax levied and collected under the authority
8 of chapter 19112, Laws of Florida, 1939, as amended, which may
9 be imposed by the City of Pensacola upon certain insurance
10 companies or other insurers against loss by fire and tornado
11 on their gross receipts of premiums from holders of policies,
12 which policies cover property within the corporate limits of
13 such municipality, or any additional amount that may hereafter
14 be levied and collected. This revenue shall be used first to
15 fund the cost-of-living adjustment provision, then the benefit
16 for 75 percent of compensation with 25 years of service on
17 normal pension benefits, and then any remaining amount shall
18 be used for the remaining benefits of the plan. If the receipt
19 of this money is not sufficient to pay all benefits of the
20 plan, nevertheless, all benefits of the plan shall be paid.

21 (c) The City of Pensacola, through its proper
22 officers, shall deduct 11 percent from the compensation of all
23 members of the Firemen's Relief and Pension Fund who are not
24 in the deferred retirement option program, and shall pay the
25 same to the pension board herein created. Such payments shall
26 be deposited in a special account by the City of Pensacola to
27 be designated "Firemen's Relief and Pension Fund" and no
28 employee shall have any right to said money so paid into said
29 fund except as otherwise provided in the act. The
30 contributions may be "pickup" contributions, in accordance
31 with the Internal Revenue Code.~~By eleven percent (11%) of the~~

1 ~~salary of each fireman duly appointed and enrolled as members~~
2 ~~of such fire department, which shall be deducted by the~~
3 ~~municipality, and paid over to board of trustees of the~~
4 ~~Firemen's Relief and Pension Fund and no fireman shall have~~
5 ~~any right to said money so paid into said fund except as~~
6 ~~provided in this act.~~

7 ~~(d) By an amount equal to two percent (2%) of the~~
8 ~~salary of each fireman duly appointed and enrolled as members~~
9 ~~of such fire department which shall be appropriated annually~~
10 ~~from the general fund, or any other fund of the City of~~
11 ~~Pensacola, and the City of Pensacola, through its proper~~
12 ~~officers and agents, is hereby directed to budget and pay~~
13 ~~annually into the Firemen's Relief and Pension Fund an amount~~
14 ~~not less than the aforesaid sum in addition to the~~
15 ~~contributions hereinabove provided for.~~

16 ~~(d)(e)~~ (e) By all fines and forfeitures imposed and
17 collected from any fireman because of the violation of any
18 rule and regulation promulgated by the Pension Board.

19 ~~(f) By all sums derived by direct millage assessments~~
20 ~~levied and collected for the augmentation of such Firemen's~~
21 ~~Relief and Pension Fund, the levy of said taxes being hereby~~
22 ~~authorized in addition to any taxes now authorized, anything~~
23 ~~in special or general law to the contrary notwithstanding.~~

24 ~~(e)(g)~~ (g) By all gifts, bequests, ~~bequest~~ and devises
25 when donated for the fund.

26 ~~(f)(h)~~ (h) By all accretions to the fund by way of
27 interest or dividends on bank deposits or otherwise.

28 ~~(i) By all other sources of income now or hereafter~~
29 ~~authorized by law for the augmentation of such Firemen's~~
30 ~~Relief and Pension Fund.~~

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1 ~~(j) The proceeds of the tax provided for by chapter~~
2 ~~24804, Laws of Florida, 1947.~~

3 (g)(k) By mandatory payment by the City of Pensacola
4 of a sum equal to the actuarially required funding amount
5 shown by the Fire Pension Board's actuary's annual actuarial
6 valuation. Balances in the prepayment reserve account provided
7 for in the annual actuary report shall be drawn down before
8 the city is required to make any contributions normal cost and
9 the amount required to fund over a period of forty (40) years
10 or on a forty-(40) year basis, any actuarial deficiency shown
11 by a quinquennial actuarial valuation. The first such
12 actuarial valuation shall be conducted for the calendar year
13 ending December 31, 1963.

14 ~~(l) By the payment monthly into the said fund of~~
15 ~~twenty-five (25%) of the accruals from the sum of two dollars~~
16 ~~and fifty cents (\$2.50) now collected or such other or~~
17 ~~different sum as may hereafter be collected on each bond~~
18 ~~forfeiture and/or fine imposed and collected in the municipal~~
19 ~~court of said city, on convictions where warrants are issued,~~
20 ~~but not for parking violations.~~

21 ~~(m) At the end of the fiscal year, the City of~~
22 ~~Pensacola shall reimburse the Firemen's Relief and Pension~~
23 ~~Fund for the total amount of pensions or other benefits paid~~
24 ~~to employees, their widows or children, whose disability or~~
25 ~~death was incurred in the line of duty.~~

26 Section 2. Section 5 of chapter 21483, Laws of
27 Florida, 1941, as amended by chapters 77-630, 86-453, and
28 87-527, Laws of Florida, is amended to read:

29 Section 5. The pension of all persons entitled
30 thereto, as hereinafter specified, shall be computed upon the
31

1 basis of their compensation, and their years of service in
2 accordance with the following tables:

3 (a) Such compensation shall be calculated by the
4 selection from the last 5 ~~five (5)~~ years of service
5 immediately preceding retirement of the best 2 ~~two (2)~~ of said
6 years, thereby to arrive at the average monthly earnings of
7 such fireman. Based upon such average monthly rate, a pension
8 shall be paid according to the following table, ~~to wit:~~

- 9 75 % upon the first.....\$200.00 of compensation
- 10 70 % upon the next.....\$100.00 of compensation
- 11 65 % upon any additional amount.

12
13 If an employee retires on a normal pension benefit after July
14 1, 1999, with 25 years of service or more, the employee shall
15 receive a benefit equal to 75 percent of his or her final
16 average monthly compensation.

17 (b) The pension of those firemen retired hereunder for
18 cause other than disability incurred in line of duty, whose
19 period of service shall be less than 25 ~~twenty-five (25)~~
20 years, shall be computed under the table set out in subsection
21 (a), and after said amount shall have been so determined, the
22 sum payable shall be reduced to the percentage set opposite
23 the number of years of service shown in the following
24 schedule, ~~to wit:~~

- 25 For 1 year of service or less.....30%
- 26 For 2 years of service.....36%
- 27 For 3 years of service.....42%
- 28 For 4 years of service.....48%
- 29 For 5 years of service.....54%
- 30 For 6 years of service.....60%
- 31 For 7 years of service.....64%

1	For 8 years of service.....	66%
2	For 9 years of service.....	68%
3	For 10 years of service.....	70%
4	For 11 years of service.....	72%
5	For 12 years of service.....	74%
6	For 13 years of service.....	76%
7	For 14 years of service.....	78%
8	For 15 years of service.....	80%
9	For 16 years of service.....	82%
10	For 17 years of service.....	84%
11	For 18 years of service.....	86%
12	For 19 years of service.....	88%
13	For 20 years of service.....	90%
14	For 21 years of service.....	92%
15	For 22 years of service.....	94%
16	For 23 years of service.....	96%
17	For 24 years of service.....	98%
18	For 25 years of service.....	100%
19	(c) The pension of those firemen retired hereunder	
20	because of a disability or injuries received in line of duty,	
21	whose period of service shall be less than <u>25</u> twenty-five (25)	
22	years, shall be computed under the table set out in subsection	
23	(a), and after said amount shall have been so determined, the	
24	sum payable shall be reduced to the percentage set opposite	
25	the number of years of service shown in the following	
26	schedule, to wit:	
27	For 1 year of service or less.....	60%
28	For 2 years of service.....	64%
29	For 3 years of service.....	68%
30	For 4 years of service.....	72%
31	For 5 years of service.....	76%

1	For 6 years of service.....	80%
2	For 7 years of service.....	82%
3	For 8 years of service.....	83%
4	For 9 years of service.....	84%
5	For 10 years of service.....	85%
6	For 11 years of service.....	86%
7	For 12 years of service.....	87%
8	For 13 years of service.....	88%
9	For 14 years of service.....	89%
10	For 15 years of service.....	90%
11	For 16 years of service.....	91%
12	For 17 years of service.....	92%
13	For 18 years of service.....	93%
14	For 19 years of service.....	94%
15	For 20 years of service.....	95%
16	For 21 years of service.....	96%
17	For 22 years of service.....	97%
18	For 23 years of service.....	98%
19	For 24 years of service.....	99%
20	For 25 years of service.....	100%

21 (d) Those firemen whose period of service before
 22 attaining the age of 60 ~~sixty (60)~~ years shall exceed 25
 23 ~~twenty-five (25)~~ years and who retire with a pension
 24 calculated under subsection (a), shall receive an increase of
 25 1 ~~one~~ percent ~~(1%)~~ in the amount of pension for each
 26 additional year or major fraction thereof; and in computing
 27 any period of service, a major fraction of a year shall be
 28 counted as a whole year.

29 (e) Any duly appointed and enrolled firefighter who
 30 upon the taking effect of this act, or hereafter, shall have
 31 attained the age of 52 years and who retires with a pension

1 calculated under subsection (a)~~and 25 years of service~~, shall
2 be, upon ~~his~~ application to the board of trustees, retired on
3 a pension as in this section is provided; and any such person
4 who shall have served as a duly appointed and enrolled
5 firefighter for a period of 25 years, but who has not attained
6 the age of 52 years, upon ~~his~~ application to the board of
7 trustees shall be retired on a pension as in this section
8 provided except that the amount of such pension shall be
9 reduced in the ratio that the applicant's age bears to 52
10 years. ~~But~~ Any time spent in military or naval service,
11 voluntary or compulsory, or other forms of national service in
12 time of war, or within 1 year thereafter, by any person
13 theretofore employed by said city, shall be deemed equivalent
14 to a like period of actual service in the employment of the
15 city for the purpose of securing the benefits of this act;
16 and, provided further, ~~that~~ any employee who shall be laid off
17 because of illness, reduction of force, or other cause not of
18 the employee's ~~his~~ own doing and who shall elect not to
19 withdraw his or her contribution to the said retirement fund,
20 or to return the same if withdrawn, shall be entitled to have
21 the period of such service prior to said layoff added to any
22 ~~his~~ subsequent service for the purpose of computing his or her
23 period ~~pension~~ of service.

24 (f) Any person regularly employed by the City of
25 Pensacola as a duly appointed and enrolled firefighter, who
26 shall while so employed and in line of duty become totally and
27 permanently disabled to perform ~~his~~ duties as a firefighter or
28 who shall become so disabled not in the line of duty, through
29 no intentional and self-inflicted injury, shall upon ~~his~~
30 application, and the approval thereof by the board of trustees
31 be entitled to and shall receive a pension, to be determined

1 in accordance with the schedules above set out having regard
2 to his or her rate of pay and period of service irrespective
3 of his or her age.

4 (g) Any employee retired under the provisions of this
5 section, or any widow or widower entitled to a pension under
6 this chapter, shall be entitled to receive not less than \$500
7 ~~five hundred dollars (\$500)~~ per month, irrespective of the his
8 term of service, and of the results of the tables above set
9 out. This provision ~~act~~ is applicable ~~related~~ to all persons
10 who are receiving benefits from the Firemen's Relief and
11 Pension Fund prior to January 1, 1986. They shall receive this
12 benefit as of July 14, 1986 ~~the date of passage~~.

13 Section 3. Section 1 of chapter 74-576, Laws of
14 Florida, as amended by chapter 85-486, Laws of Florida, is
15 amended, section 2 is repealed, present section 3 is
16 renumbered as section 2 and amended, and a new section 3 is
17 added to said chapter, to read:

18 Section 1. A cost-of-living increase in benefits paid
19 pursuant to this act shall be given effective July 1, 1999,
20 and shall be paid annually thereafter. Each annual increase
21 shall have an effective date of July 1. All such increases
22 shall be equal to but no greater than the annual increase in
23 the Consumer Price Index (U) issued by the United States
24 Department of Labor, provided that such increase shall in no
25 event be greater than 3 percent per year. The annual CPI (U)
26 period to be used for calculation of any increase shall end in
27 March of the year of the July 1 increase. The increase in the
28 CPI (U) shall be the change in the values from April 1 to
29 March 31. In the event the United States Department of Labor
30 ceases to issue a CPI (U), the board shall utilize a current
31 CPI index that is the functional equivalent. ~~Whenever there is~~

1 ~~an increase of six percent (6%) in the Consumer Price Index as~~
2 ~~reported by the Bureau of Labor Statistics, the Pension Board~~
3 ~~may grant a five percent (5%) increase in pension benefits~~
4 ~~payable from the Firemen's Relief and Pension Fund of the City~~
5 ~~of Pensacola, provided that said increase shall not exceed~~
6 ~~five percent (5%) in any one calendar year. Any Consumer~~
7 ~~Price Index increase above six percent (6%) in any one year~~
8 ~~shall be applied to the next succeeding years for the purpose~~
9 ~~of computing cost-of-living increases. The Consumer Price~~
10 ~~Index as measured from the 1967 base of 100 shall be the base~~
11 ~~figure, and the implementation of benefits, as provided~~
12 ~~herein, shall be calculated from this base.~~

13 ~~Section 2. This act shall operate retroactively to~~
14 ~~January 1, 1974. All those persons who receive pension~~
15 ~~benefits shall be granted a five percent (5%) increase in~~
16 ~~their pension and shall be entitled to another five percent~~
17 ~~(5%) increase January 1, 1975 or whenever the consumer price~~
18 ~~index reflects an increase of six percent (6%).~~

19 ~~Section 2.3. After June 22, 1974, the effective date~~
20 ~~of this act no person shall transfer creditable service from~~
21 ~~another retirement system into the Firemen's Relief and~~
22 ~~Pension Fund.~~

23 Section 3. The City of Pensacola, by ordinance, may
24 permit but not require members of the Firemen's Relief and
25 Pension Fund who are eligible, to participate in a deferred
26 retirement option program (DROP). The ordinance may include
27 members who are eligible to retire and to receive retirement
28 benefits to remain in the active service of the city until a
29 contractually fixed termination date and to have accumulated
30 for the employee's account from the date the contract is made
31 all benefits which the employee would be eligible to begin

1 receiving on that date and to have those accumulated benefits
2 held for the benefit of the employee until the employee
3 separates from active service. Such ordinance may provide for
4 forfeiture of the accumulated benefits or other penalty if the
5 employee does not comply with the contract. However, if the
6 employee complies in all respects with the terms of the
7 contract, the employee shall receive all retirement benefits
8 the employee would be entitled to under this act upon the
9 employee's actual retirement from the active service of the
10 city.

11 Section 4. Subsection (1) of section 20 of chapter
12 21483, Laws of Florida, 1941, as amended by chapter 77-630,
13 Laws of Florida, is amended to read:

14 Section 20. (1) If any employee eligible for ~~to~~ the
15 benefits of this act shall die under such circumstances as to
16 entitle his or her widow or widower ~~or~~ children to benefits
17 hereunder, such widow, widower, ~~or~~ children shall be entitled
18 to receive such benefits ~~in addition to any workmen's~~
19 ~~compensation~~ payable to them or any of them; and in the event
20 of disability of any pensioner, the pensioner ~~he~~ shall be
21 entitled to such pension as is hereby provided. However,
22 effective January 1, 2000, the total of the pension and
23 workers' compensation benefits, not to include benefits
24 provided as a reimbursement of medical costs incurred as the
25 result of the compensable injury, shall not exceed 100 percent
26 of the employee's average monthly salary. Should the total of
27 the benefits exceed 100 percent of the average monthly salary,
28 the pension benefit shall be reduced so as not to cause the
29 total pension and workers' compensation benefit to exceed 100
30 percent. In the event an employee eligible for benefits under
31 this act receives a lump-sum settlement of a workers'

1 compensation disability claim, the benefits received shall be
2 prorated over a 10-year projected period for the purposes of
3 the offset of any benefit in excess of 100 percent. For the
4 purpose of this part, workers' compensation disability
5 benefits are primary and the Firemen's Rescue and Pension Fund
6 are secondary. Since pension benefits are secondary, the
7 pension benefits shall be reduced in order to observe the cap.
8 No reduction of benefits shall be implemented until an
9 employee eligible for the benefits under this act realizes the
10 other benefit sources, workers' compensation disability
11 benefits. The employee eligible for benefits must advise the
12 Plan Administrator of the receipt of benefits from a primary
13 source, workers' compensation disability benefits, within 3
14 days after the incipient receipt of the benefits. Any
15 cost-of-living adjustment as provided by chapter 74-576, Laws
16 of Florida, as amended by this act, shall be calculated on the
17 full benefit, prior to the offset.~~in addition to any~~
18 ~~workmen's compensation that may be payable to him.~~

19 Section 5. All laws or parts of laws in conflict
20 herewith are repealed.

21 Section 6. This act shall take effect upon becoming a
22 law.

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