

**THE CITY OF STARKE FIREFIGHTERS'
RETIREMENT SYSTEM**

SUMMARY PLAN DESCRIPTION

September 2024

INTRODUCTION

This document is intended to be a plain language summary of the administration and benefits provided by the City of Starke Firefighters' Retirement System (the "Plan").

This Summary Plan Description is a brief description of your Plan and your rights, obligations and benefits under that Plan. This Summary Plan Description is not meant to interpret, extend or change the provisions of your Plan in any way. Further, this Summary Plan Description does not constitute a contract for retirement benefits. The provisions of your Plan may only be determined accurately by reading the actual Plan documents, which are ordinances of the City of Starke.

A copy of your Plan is on file at the City Clerk's office and may be read by you, your beneficiaries or your legal representatives at any time during normal business hours. If you have any questions regarding either your Plan or this Summary Plan Description, you should ask your Plan's Administrator. In the event of any discrepancy between this Summary Plan Description and the actual provisions of the Plan, the Plan shall govern.

GENERAL INFORMATION ABOUT YOUR PLAN

Official Name of the Plan

The official name of the Plan is the City of Starke Firefighters' Retirement System.

Type of Plan

This is a defined benefit Plan which means that you will receive upon retirement a guaranteed percentage of your covered salary times your years of credited service.

Employer

The employer is the City of Starke.

Administrator

The Plan is administered by the Board of Trustees of the City of Starke Firefighters' Retirement System.

Administrative Manager

The Administrative Manager is the person or company engaged by the Board of Trustees to administer the daily operations of the Plan. The Board has engaged Resource Centers, LLC to serve as the Administrative Manager.

Composition of the Board of Trustees

There is a five-member Board of Trustees. Two trustees are legal residents of the City of Starke and are appointed by the City Commission. Two trustees are full-time firefighters of the City of Starke who have been elected by a majority of the active firefighters who are members of the Plan. Firefighter members of the Board of Trustees may be members of the DROP plan, and in conjunction with Florida State Statute

175.061(1)(a), firefighter members of the DROP plan are not permitted to vote in the election for the firefighter members of the Board of Trustees. The fifth member is chosen by a majority of the previous four members and such person's name shall be submitted to the City Commission, which must, as a ministerial matter, appoint such person to the Board of Trustees as its fifth member. Each resident Trustee shall serve as a Trustee for a period of four (4) years, unless sooner replaced by the commission, and may succeed himself/herself as a Trustee. Each firefighter member shall serve as a Trustee for a period of four (4) years, unless he/she sooner leaves the employment of the city fire department. Each firefighter Trustee may succeed himself/herself in office. The fifth member Trustee that is chosen by a majority of the previous four members shall serve as a Trustee for a period of four (4) years and may succeed himself or herself in office.

The members of the Board of Trustees are:

Greg Starling, Chairman, Firefighter Representative
City of Starke Firefighters' Retirement System
105 E. Jackson St.
Starke, FL 32091

William Hobbs,
City of Starke Firefighters' Retirement System
105 E. Jackson St.
Starke, FL 32091

Jacob Crary,
City of Starke Firefighters' Retirement System
105 E. Jackson St.
Starke, FL 32091

Steve Futch,
City of Starke Firefighters' Retirement System
105 E. Jackson St.
Starke, FL 32091

Kelly Outlaw,
City of Starke Firefighters' Retirement System
105 E. Jackson St.
Starke, FL 32091

Designated Agent for Service of Process

In accordance with Florida law, the Chairperson is the designated agent for service of process and his name and business address is:

Greg Starling
City of Starke Fire Department
123 E. Jefferson Street
Starke, FL 32091

In the absence of the Chairperson, any member of the Board of Trustees is subject to service of process.

Type of Administration

The Board of Trustees is responsible for the overall administration of the Plan. The Board of Trustees has appointed Pension Resource Center, 4360 Northlake Boulevard #206, Palm Beach Gardens, FL 33410, Attn. J. Scott Baur or Kyle Tintle to assist it with the day-to-day record keeping and management functions of the Plan. The Board of Trustees may engage the services of attorneys, accountants, actuaries, investment advisors, investment consultants and other professionals to assist it in the administration of the Plan.

Legal Documents Creating the Plan

The Plan is contained in ordinances of the City of Starke. Additionally, the Plan is governed by Chapter 112, Part VII, of the Florida Statutes, Chapter 175 and certain provisions of the Internal Revenue Code.

Relevant Provisions of Collective Bargaining Agreements

There is a collective bargaining agreement between the City of Starke, Florida and the Professional Firefighters of Starke, Local No. 3120, IAFF.

Custodian of the Plan

The custodian of the Plan is responsible for the safekeeping of securities owned by the Plan. The Custodian is Argent Institutional Trust Company dba Salem Trust Company, a Division of Argent Institutional Trust Company, 1715 N. Westshore Blvd., Suite 750, Tampa, FL 33607.

Investment of Plan Assets

The Board of Trustees has hired Mariner Institutional to act as its monitor and consultant. Mariner Institutional performs searches for companies that are qualified to invest the Plan's money in securities. The Plan is also allowed to invest in Foreign Securities to the maximum extent permitted by Florida law. The companies that actually invest the Plan's assets are referred to as money managers. The present Money Manager of the Plan is: Bowen, Hanes & Company, Inc.

Membership in the Plan

All full-time firefighters and volunteer firefighters of the City of Starke and all persons who become full-time firefighters or volunteer firefighters of the City of Starke

shall be members of the City of Starke Firefighters' Retirement System. A firefighter is any person employed in the City of Starke Fire Department, who is certified as a firefighter as a condition of employment in accordance with F.S. 633.408 and whose duty it is to extinguish fires, to protect life, or to protect property. Also included in the Plan are certain voluntary firefighters. A voluntary firefighter is any person whose name is carried on the active membership roll of a constituted volunteer fire department of a combination of a paid and volunteer fire department of any municipality or special fire control district and whose duty it is to extinguish fires, to protect life, and to protect property. Compensation for services rendered by a volunteer firefighter shall not disqualify him or her as a volunteer. A person shall not be disqualified as a volunteer firefighter solely because he or she has other gainful employment. Any person who volunteers assistance at a fire but is not an active member of a department described herein is not a volunteer firefighter within the meaning of this paragraph.

Funding of the Plan

The Plan receives money each year from taxes placed on property insurance premiums on property within the City of Starke. The money that is collected is sent to the State of Florida, which remits it to the City which then promptly deposits it in the account of the City of Starke Firefighters Retirement System. This money is paid pursuant to Chapter 175, Florida Statutes. Additionally, the members make contributions. The City also makes contributions and there are investment earnings. Each full-time firefighter member contributes 5% of his or her compensation and each volunteer firefighter contributes 6% of his or her compensation. Pursuant to Florida law, the City of Starke is

ultimately responsible for making sure that the Plan remains actuarially sound meaning that it is able to pay benefits when due. Therefore, each year, the City of Starke must contribute an amount determined by the Board of Trustees to be sufficient, along with your contributions, accumulated assets and investment earnings, to pay the benefits under the Plan. The employer's contribution will vary from year to year.

Benefits

Credited Service

Credited Service means the number of years and months of service you have with the City during which period of time you were a member of the Plan. It may also include military time if you are a member of the Plan prior to entry into the Armed Forces of the United States, were re-employed within one year after your release from service and you make appropriate contributions.

Normal Retirement Date

A member may retire on normal retirement who has attained ten or more years of credited service and has attained age fifty-five, or upon attaining twenty-five years of credited service, regardless of age.

Final Average Salary

Your final average salary means the average of the highest annual compensation paid to you during any three consecutive years of credited service contained in your ten years of credited service preceding the date of your termination of employment. Your compensation includes your salary or wages paid by the city for personal services rendered by you to the city. It shall include pay for up to the first 250 hours of overtime

services rendered per year (Garcia Time) but shall not include allowances for travel, equipment and such other items as the commission shall from time-to-time determine. It does not include lump sum payments paid at the time of retirement.

Normal Retirement Benefit

If you retire on normal retirement, you will be paid a pension equal to 3.5% of your final average salary multiplied by your years of credited service. As an example, assume that in the three years prior to retirement you made \$30,000 one year, \$35,000 the next and \$40,000 the last. Your final average salary is \$35,000. Assume you had twenty-five years of credited service. Your benefit calculation will appear as follows $3.5\% \times \$35,000 \times 25$ years of service = \$30,625 per year. You will receive 1/12 of your yearly pension benefit monthly. Pursuant to Florida law, the normal retirement benefit cannot exceed 100% of average final salary, unless you were a member of the Plan prior to January 1, 1980.

Early Retirement and Amount of Early Retirement Benefit

You may retire on early retirement when you have attained ten or more years of credited service and have reached age fifty. You shall be paid a pension that is computed in the same way as when you retire on normal retirement, except that the monthly amount will be actuarially reduced by a rate not greater than 3.00% per year for each year that your earlier retirement precedes normal retirement age.

Deferred Retirement Benefit

A member with ten or more years of credited service who leaves the employ of the City as a firefighter prior to reaching age fifty-five, or attaining twenty-five years of

credited service, for any reason except his or her disability retirement or death, is eligible to receive a deferred pension. Your pension will be calculated based on the calculation that is in effect for normal retirement at the time you separate from service but you will be retired 30 days after you have submitted an application for retirement upon reaching age 55.

Disability Benefits

If a member becomes totally and permanently disabled for duty while employed by the City of Starke, by reason of a personal injury or disease, that person may receive a disability retirement. The Board of Trustees will decide whether or not a person is eligible for a disability retirement. In order to receive a disability retirement, you must file an application with the Board of Trustees. The Board of Trustees will then have you examined by a physician or physicians, who will report to the Board whether or not you are totally disabled and whether that disability will probably be permanent. If you become disabled for any of the following reasons, you are not eligible for a disability retirement:

- (a) Excessive and habitual use by the firefighter of drugs, intoxicants, or narcotics;
- (b) Injury or disease sustained by the firefighter while willfully and illegally participating in fights, riots, civil insurrections or while committing a crime;
- (c) Injury or disease sustained by the firefighter while serving in any armed forces; or
- (d) Injury or disease sustained by the firefighter after his or her employment has terminated.

You are eligible to apply for a line-of-duty disability, meaning a disability that arose out of the course and scope of your employment with the City, regardless of the number of years of service you have with the City. You are not eligible for a non-line-of-duty disability, however, until you have had ten years of credited service. The amount of a disability pension will be computed as a normal retirement pension, provided however, that the minimum benefit for shall be 42% of final average salary. If you are receiving workers compensation, the amount of disability you receive by the Plan will be lowered to an amount provided by law.

After you are retired on a disability retirement, the Board of Trustees may require you to undergo a medical examination or examinations. If you refuse to submit to such medical examination, your disability pension may be suspended. If you refuse to be reexamined for a period of one year, your disability pension may be revoked. If the physician reports that you are physically able and capable of resuming employment with the City, the City will hire you back, and your disability will terminate. You will then become a member of the System and your credited service will be restored to you. If your disability was line-of-duty, you will be given service credit for the period of time that you were in receipt of your disability, until you reach age fifty-five.

Pre-retirement Death Benefits

If you have ten or more years of credited service, are still working for the City and die before you retire, the Plan will pay a pre-retirement death benefit. If you have chosen a benefit that provides payments to a person after your death, the retirement benefit will be paid to your designated beneficiary. The member may designate a beneficiary to

receive the death benefit. The only choice available to you as to the optional form of benefit (see section entitled *Optional Forms of Benefits*) is Option C, 100% Survivor Option. If a member dies who has this option in effect, his or her beneficiary shall immediately receive the member's normal retirement in a 100% Survivorship Option. Upon the beneficiary's death, the pension shall terminate. If you have ten or more years of service, and do not choose an Option C, 100% Survivor Option election, and you have a spouse who is still living, the spouse shall receive your normal retirement benefit computed as if you had retired on the date of your death, even if you are not eligible to retire, and had elected Option C, 100% Survivor Option with your widow or widower as your beneficiary.

Refunds of Employee Contributions

If you cease to be employed by the City for any reason other than retirement, death or disability retirement, you may request a refund of your accumulated contributions. If you receive a refund of your accumulated contributions you forever forfeit your right to receive a benefit from the Plan. If you have less than 10 years of service, you may leave your contributions in the Plan for a period not to exceed five years, in case you are rehired. If you have 10 or more years of credited service and cease to be employed by the City for any reason except for retirement, death or disability retirement, you may leave your contributions in the Plan and later receive a deferred retirement, or receive a return of your contributions. If you elect to receive a return of your contributions, you will forever forfeit your right to receive a benefit from the Plan.

If you die and no benefits are payable from the Plan, the accumulated contributions

will be paid to the beneficiary that you have designated to the Board. If no beneficiary survives your death, the accumulated contributions will be paid to your Estate.

All accumulated contributions, when returned, will be paid in a single sum or in installments, as the Board determines.

If you have less than ten years of credited service and cease to be employed by the City due to elimination of your job position, and through no fault of your own, you will be paid your accumulated contributions provided you make a written request to the Board.

Optional Forms of Benefits

In the absence of choosing differently, you will receive your pension for the remainder of your life, except that in the event you die after retirement but before you have received retirement benefits for a period of ten years, the same monthly benefit will be paid to your beneficiary or beneficiaries for the balance of such ten-year period. If no such designated beneficiary or beneficiary survives you, such remaining pension benefit shall be paid to your estate. Prior to your date of retirement, but not after that date, you may elect to choose different forms of benefits and nominate a beneficiary to receive payments upon your death. These options are as follows:

(1) *Option A, a straight life annuity.* Under Option A, the retiree shall receive a greater pension payable throughout his or her lifetime, which shall end upon his or her death.

((2) *Option B, 50 percent survivor pension.* Under Option B, upon your death one-half of your reduced pension shall be continued throughout the life of and paid to such person that you shall have nominated by written designation duly

executed and filed with the Board prior to the date of your retirement.

(3) *Option C*, A retirement income of a modified monthly amount, payable to you during the joint lifetime of you and a joint pensioner designated by you, and following the death of either of you, 100%, 75%, 66 2/3%, or 50% of such monthly amount shall be payable to the survivor for the lifetime of the survivor.

(4) Such other amount and form of retirement payments and benefits as, in the opinion of the Board of Trustees, would best meet the circumstances of the retiree.

Examples of how the optional forms of benefits affect a fictional pension are attached.

Beneficiaries

If the option that you choose provides for the payment of a benefit following your death, you may choose a beneficiary or beneficiaries to receive the benefit. Each designation may be revoked by you by signing and filing with the Board of Trustees a new designation of beneficiary form. If you do not choose a beneficiary or beneficiaries, or if no beneficiary or beneficiaries survive you, the benefit due, if any, will be paid to your estate.

A retired firefighter may change his or her designation of beneficiary up to two times as provided in s. 175.333 without the approval of the Board of Trustees or the current beneficiary. The retiree need not provide proof of the good health of the beneficiary being removed, and the beneficiary being removed need not be living. The amount of the retirement income payable to the retired firefighter upon the designation of

a new beneficiary or joint annuitant shall be actuarially re-determined so that it is the actuarial equivalent of the benefit that was being paid. The cost of any actuarial study to determine the recalculation will be paid solely by the retired firefighter who requests to change the beneficiary. The Board reserves the right and authority to develop rules and regulations for the actuarial reduction.

Your Responsibilities Under the Plan

- a. Retain this Summary Plan Description with your other important papers for later reference or for replacement by updated versions and supplemental notices, if any.
- b. Upon completing eligibility requirements, sign a Membership Form, including a Beneficiary designation.
- c. Keep your Beneficiary Designation Form updated to express your wishes.
- d. If you terminate employment, check to see if you are entitled to a Deferred Retirement Benefit and the date payable.
- e. If you should terminate employment with rights to a Deferred Retirement Benefit, then, shortly before the date on which it is to begin, you should notify the Board of Trustees to begin such payments.
- f. At least thirty days before you retire under Early or Normal Retirement, complete the form necessary to indicate the form of benefit that you desire.

Deferred Retirement Option Plan (DROP)

As a member of the City of Starke Firefighters' Retirement system you are eligible to enter the DROP on or after the first day of the month following the date you attain age fifty-five with ten years of credited service, or upon attaining twenty-five years of credited service, regardless of age.

The maximum participation in the DROP shall be 60 months and upon entering the

DROP, you will not receive any additional creditable service for pension purposes. Additionally, the amount of final average salary for calculation of pension benefits shall be determined as of the date of entering the DROP. No payment shall be made for accrued unused leave upon entering the DROP, nor shall the amount of accrued unpaid leave be used in the calculation in the amount of pension benefits.

Upon entering the DROP, you may elect an optional form of payment. It must be noted that, once the election is made, it may not be changed.

Upon the effective date of your commencement of participation in the DROP your contribution shall be discontinued.

The City of Starke Firefighters' Retirement System shall promulgate the appropriate administrative forms for administering the DROP, which forms must include, at a minimum, an irrevocable resignation from employment from the City, which is effective no more than five (5) years from the date of entry into the DROP. The resignation is irrevocable. A DROP member may actually separate from service prior to the expiration of the five (5) year period, but may not continue in the employment of the City in a position which requires membership in the City of Starke Firefighters' Retirement System after the five (5) year period. A DROP member may participate in the DROP only once.

Upon commencement of participation in the DROP, you will not be eligible for disability or pre-retirement death benefits.

The monthly retirement benefits that would have been payable had you as the member elected to cease employment and not join the DROP, shall be credited to your

DROP account. The money in all participants' DROP accounts will be commingled with all other assets of the Fund, but separate accountings shall be made.

On January 1, April 1, July 1 and October 1 of each year, your DROP account shall be credited with interest at the rate of 4% per annum. Interest will be compounded quarterly, at the rate of 1% per quarter.

Distribution of DROP

Upon termination of your employment with the City from a position that is covered by the City of Starke Firefighters' Retirement System, the retirement benefits payable to you or your beneficiary (if the member selected an optional form of retirement benefits which provides for payment to the beneficiary) shall be paid to the member, or, if the member is deceased, to the member's designated beneficiary, or, if no surviving designated beneficiary, to the member's estate and shall no longer be credited to the member's DROP account.

Upon termination of a DROP member's employment with the City from a position that is covered by the City of Starke Firefighters Retirement System, the balance credited to the participant's DROP account shall be payable either to the participant or as a direct rollover into any qualified plan that accepts rollovers. All distributions must comply with the Internal Revenue Code and regulations promulgated thereunder.

If a DROP member dies before his or her account balance is paid in full, the member's surviving designated beneficiary, or if there is no surviving designated beneficiary, the member's estate, shall have the same rights as a member to elect and receive the same benefit options as available to retired members. DROP payments to

the beneficiary or estate shall be in addition to any retirement benefits payable to the designated beneficiary.

The Board of Trustees shall have authority to promulgate administrative rules and regulations for the carrying out of the DROP.

Share Account

The Share Account is derived exclusively from monies received from the state and not from any additional taxes levied by the City and is in addition to and a complement of the firefighter defined benefit pension paid by the City of Starke Firefighters Retirement System. The Share Plan is administered by the Board of Trustees of the City of Starke Firefighters Retirement System.

In each year, after receipt of the annual distribution of chapter money from the state, the Board of Trustees determines the amount of premium tax revenues accrued by the City during the current fiscal year pursuant to F.S. 175.131, above the adjusted base amount of \$30,248. The sum of these amounts known as the “funds in excess of the base amount,” which have not been specifically allocated to a different benefit enacted is called “available funds.” Allocations of these shares are then made within 30 days after approval by the Board, or as soon as is practicable thereafter.

An individual share account is established for each qualified participant. A qualified participant for purposes of the Share Plan included active members, current retirees (including those in the DROP), beneficiaries of those members who were active on the effective date of the Share Account Ordinance and who receive a pre-retirement death benefit, and beneficiaries of deceased retirees on the effective date of the Share

Account Ordinance, and every person who becomes an active member or retiree or beneficiary of deceased retirees, thereafter.

Available funds are allocated to each qualified participant in equal shares (provided, however, that the beneficiary of a deceased retiree receives a share in the same ratio as the survivorship benefit is to the normal form of benefit). Available funds are allocated to each qualified participant by credit to the member's individual account. In order to be a qualified participant as an active member for purposes of this section, you must be employed by the City of Starke as a Firefighter on October 1 of the year for which the insurance premium rebate dollars are received. Available funds shall be allocated and paid directly to each retiree.

All persons vest in the share account after ten (10) years. If a person terminates employment or is terminated for any reason without vesting, the balance credited to that person's share account will be redistributed to other qualified participants of the fund, in equal amounts, as of the next allocation.

Available funds are invested by the Board of Trustees and may be commingled for investment purposes with the other assets of the retirement system. The individual balances and earnings or losses and expense charges for each participant in the share plan are clearly identified on the statements prepared by the Plan Administrator. Each participant member will recognize investment earnings or losses at the same rate as the rest of the plan's assets as invested by the plan investment manager(s). Provided however, the first allocation recognizes earnings or losses beginning on the day of the allocation. Interest will be credited to the account as soon as administratively practicable

at the end of each fiscal year. The City of Starke does not incur any financial obligation in any manner relative to the share plan. The Board of Trustees may charge an administrative fee for the cost of administering the share accounts.

Distributions from the share plan will in no instance be made prior to separation from service with the City. Vested terminated members who leave their employee contributions in the Fund will not be eligible for additional shares until they begin receiving their monthly pension benefit. Vested terminated members who leave their employee contributions in the Fund are eligible to receive the balance in their share account when they start receiving their monthly pension benefit. Any member who withdraws his or her employee contributions forfeits all rights to his or her share account and all rights to receive a monthly pension benefit. The amount that had been credited to their share account would be redistributed to qualified participants in equal amounts. All distributions are made in accordance with the Internal Revenue Code and rules and regulations promulgated there under.

The Board of Trustees is authorized to adopt any rules necessary for the efficient administration of the share accounts. The Board of Trustees adopts rules for the distribution of amounts credited to the share accounts when a person seeks a distribution and the balance of the share account for the previous year has not yet been determined. These rules may allow the Board of Trustees to retain a portion of the share account until the balance of the share account is determined. The rules may also allow the Board of Trustees to charge a fee for administration of the share accounts.

Claims for Benefits

Claims for benefits under the Plan must be filed in writing with the Board of Trustees who will determine whether you are eligible for benefits. If you are eligible for any benefits from this Plan, and you request it, you will be provided with a notification form showing the amount of your benefit and options, if any, and the earliest date on which such benefit is payable.

If your claim is wholly or partially denied, and you are not present at the meeting at which it is denied, the Plan Administrator shall furnish you with a written notice of this denial.

If notice of the denial of a claim is not furnished to you in accordance with the above within a reasonable period of time, your claim shall be deemed denied. You will then be permitted to proceed to the review stage described in the following paragraphs.

If your claim has been denied, and you wish to submit your claim for review, you must follow the Claims Review Procedure.

Claims Review Procedure

- a. Upon the denial of your claim for benefits, you may file your claim for review, in writing, with the Plan Administrator. You must file the claim for review no later than 60 days after you have received written notification of the denial of your claim for benefits.
- b. You may review all pertinent documents relating to the denial of your claim and submit any issues and comments, in writing, to the Plan Administrator.
- c. Your claim for review must be given a full and fair review. If your claim is denied, the Plan Administrator must provide you with written notice of this

denial.

d. The Plan Administrator's decision on your claim for review shall be communicated to you in writing. This written notice must be provided to you within a reasonable period of time. The written notice must contain the following information:

- The specific reason or reasons for the denial;
- Specific reference to those Plan provisions on which the denial is based;
- A description of any additional information or material necessary to correct your claim and an explanation of why such material or information is necessary; and
- Appropriate information as to the steps to be taken if you or your beneficiary wishes to submit your claim for review, include specific references to the pertinent Plan provisions on which the decision was based.

Circumstances Under Which Your Pension Can be Forfeited

Benefits are forfeitable pursuant to various provisions of the Florida Statutes, which provide for the forfeiture of retirement benefits of persons who are convicted of certain offenses.

Section 112.3173, Florida Statutes, requires the official or board responsible for paying benefits under a public retirement system to make a forfeiture determination when the board has reason to believe that the rights of the person under any such system are required to be forfeited pursuant to the statute.

The Florida Constitution provides:

“Any public officer or employee who is convicted of a felony involving a breach of public trust shall be subject to forfeiture of rights and privileges under a public retirement system or pension plan in such manner as may be provided by law.”

The Florida Legislature has implemented this constitutional provision in section 112.3173, Florida Statutes. Subsection (3) of the statute requires that:

“[a]ny public officer or employee who is convicted of a specified offense committed prior to retirement, or whose office or employment is terminated by reason of his or her admitted commission, aid, or abetment of a specified offense, shall forfeit all rights and benefits under any public retirement system of which he or she is a member, except for the return of his or her accumulated contributions as of the date of termination.”

A “specified offense” for purposes of the statute includes: (i) embezzlement of public funds; (ii) theft by a public officer or employee from his or her employer; (iii) bribery in connection with employment; (iv) certain felonies involving bribery or misuse of public office; (v) committing an impeachable offense; (vi) commission of a felony to obtain profit or advantage through the use of a public office or employment; and (vii) commission of lewd or lascivious offenses against certain victims by a public officer or employee through the use of his or her public office or employment.

Section 112.3173(5), Florida Statutes, creates the procedure for a forfeiture determination to be made by the official or board responsible for paying benefits under a public retirement system. The statute requires that, upon receipt of notice or whenever the board “*otherwise has reason to believe that the rights and privileges of any person under such system are required to be forfeited under this section,*” the board must give notice and hold an administrative hearing pursuant to Chapter 120, Florida Statutes, to

determine whether the subject retirement rights and benefits must be forfeited. If a determination is made that such rights and privileges are required to be forfeited, the board must order the forfeiture. Orders of forfeiture of retirement system rights and privileges are appealable to the district court of appeal.

Section 112.3173, Florida Statutes, requires that “all rights and benefits under any public retirement system of which [the officer or employee] is a member” shall be subject to forfeiture.

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