



A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS  
ATTORNEYS AT LAW

## MEMORANDUM

TO: Members  
City of Lauderhill Police Officers' Retirement Plan

FROM: Klausner, Kaufman, Jensen & Levinson  
Anna R. Klausner Parish

RE: Coordination of Benefits

DATE: July 1, 2024

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This memo is to inform you of new coordination of benefits provisions that were recently added to the Plan.

In the event that a member of this Plan has earned the sufficient amount of years of total service in this Plan and other City sponsored plans to satisfy the lesser of the vesting requirements of the plans, the participant shall be eligible for coordination of benefits from the plans, to the extent of any service accrued in such plans.

Upon retirement, the member shall receive payment from this Plan in an amount equal to the credited service accrued, as well as payment from the prior plan, as appropriate. The normal retirement date application to benefits payable from each plan shall be determined in accordance with the provisions of each plan the member has participated. The member's total city service shall be used to determine the normal or early retirement eligibility. A member's normal retirement benefit amount in a prior plan will be determined as of the date of transfer from the prior plan. This benefit is available even though the member does not otherwise have a vested benefit in this Plan, provided the member, upon termination in this Plan, has kept their contributions on deposit with each plan in which they participated.

Members eligible for coordination of benefits must communicate with administrators from all plans in which a benefit is owed to determine eligibility and ensure service time is accurately credited.



**ORDINANCE NO. 240-03-113**

**AN ORDINANCE OF THE CITY OF LAUDERHILL, FLORIDA, AMENDING THE CITY OF LAUDERHILL CODE OF ORDINANCES, CHAPTER 2, ADMINISTRATION, ARTICLE II, OFFICERS AND EMPLOYEES, DIVISION 3, RETIREMENT, PART 2, GENERAL EMPLOYEES PENSION FUND, SECTION 2-63, RETIREMENT DATES AND BENEFITS TO CREATE A NEW PARAGRAPH (2) TRANSFERS BETWEEN COVERED AND NON-COVERED EMPLOYMENT; AMENDING PART 4, SENIOR MANAGEMENT PENSION PLAN AND TRUST FUND, SECTION 2-88.8, TRANSFERS BETWEEN COVERED AND NON-COVERED EMPLOYMENT RELATING TO COORDINATION OF BENEFITS FOR CERTAIN PARTICIPANTS BASED ON DATE OF HIRE; AMENDING PART 5, COORDINATION OF BENEFITS, SECTION 2-88.30, COORDINATION OF BENEFITS AMONG ALL CITY OF LAUDERHILL PENSION PLANS TO CLARIFY THE EFFECTIVE DATE AND APPLICATION OF THESE PROVISIONS; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY CITY MANAGER, DESORAE GILES-SMITH)**

WHEREAS, the City of Lauderhill (the "City") maintains a defined benefit pension plan for its confidential or management employees, including elected officials known as the City of Lauderhill Confidential and Managerial Employee Defined Benefit Retirement Plan (the "Plan"), and which is codified in Chapter 2, Article 2, Division 3, Part 4 of the City Code of Ordinances ("City Code"); and

WHEREAS, the City maintains a defined benefit pension plan for its general employees known as the City of Lauderhill General Employees' Retirement System (the "System"), which is codified in Chapter 2, Article 2, Division 3, Part 2 of the City Code; and

WHEREAS, Chapter 2, Article 2, Division 3, Part 5 of the City Code provides for coordination of benefits among all City retirement plans; and

WHEREAS, the coordination of benefits provisions were intended to apply to participants based on date of hire; and

WHEREAS, the coordination of benefits provisions need to be conformed to reflect the intent of the City Commission; and

WHEREAS, the respective boards of trustees for the Plan and the System have approved the proposed changes relative to the coordination of benefits; and

WHEREAS, prior to Second Reading of this Ordinance, the City Commission has received, reviewed and considered an actuarial impact statement describing the actual impact of the amendments provided for herein; and

WHEREAS, the City Commission finds that it is in the best interests of the City, its employees and its citizens and taxpayers to amend the Plan and the System; and

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Lauderhill, Florida:

**SECTION 1:** That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 2, General Employees Pension Fund, Section 2-63, Retirement dates and benefits is hereby amended to add a new subparagraph (2) Transfers between covered and non-covered employment to read as follows:

**2-63. Retirement dates and benefits.**

\* \* \*

**(2) Transfers between covered and non-covered employment.**

**(a) For members hired prior to December 9, 2019, this plan, the City of Lauderhill General Employees` Retirement System, will coordinate benefits with the Confidential and Managerial Employees Retirement Plan based on the provisions specified in Section 2-88.8. Furthermore, the following clarifications will apply to members who transfer from this plan to the Confidential and Managerial Employees Retirement Plan:**

- i. The original date of hire as a General employee will be used to determine the service retirement eligibility criteria applicable to benefits payable from this plan.**
- ii. The normal retirement date for a transferred member who purchased service in the Confidential and Managerial Employees Plan prior to December 31, 2023 will be no later than the normal retirement date in the Confidential and Managerial Employees Plan reflecting the Confidential/Managerial plan service purchase.**
- iii. Service purchases paid into the Confidential and Managerial Employees Plan after December 31, 2023 do not affect the timing or amount of benefits payable from this plan. A transferred member may purchase service under Section 2-68 in order to obtain an earlier normal retirement date for benefits payable from this plan.**
- iv. Tier one members are eligible to participate in the General employee plan DROP upon becoming eligible for normal retirement under Section 2-88.6(a). Tier two and Tier three members are not eligible to participate in the General employee plan DROP.**

**(b) For members hired on or after December 9, 2019, Section 2-88.30 shall apply.**

\* \* \*

**SECTION 2:** That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 4, Senior Management Pension Fund and Trust Fund, Section 2-88.8, Transfers between covered and non-covered employment, is hereby amended to read as follows:

\* \* \*

- (c) This plan, the City of Lauderhill Confidential and Managerial Employees' Retirement Plan, will coordinate benefits with the general employees' pension fund. In the event that a participant of this plan has earned ~~a minimum of seven (7)~~ the sufficient amount of years of aggregate service in this plan ~~or~~ and the general employees' pension fund to satisfy the lesser of the vesting requirements of the two plans, the participant shall be eligible for coordination of benefits from the two (2) plans, to the extent of any service credit accrued in such plans. Upon the commencement of a service retirement, the participant shall receive payment from this plan in an amount equal to the credited service accrued. In addition, the participant shall also be eligible for payment from the general employees' pension fund, as appropriate, of a benefit equal to the years of credited service in that plan based upon the salary in effect at the time the participant terminated service with the city. The benefits in the general employees' pension fund shall be available even though the participant shall not have vested under the terms of that plan.
- (d) In the event a participant of this plan shall transfer from this plan to the general employees' pension fund, and the participant shall have accrued ~~a total of seven (7) or more years of aggregate credited service in this plan and the general employees' pension fund~~ the sufficient amount of years of aggregate service in this plan and the general employees' pension fund to satisfy the lesser of the vesting requirements of the two plans, the participant shall, upon retirement from the general employees' pension fund, be deemed vested in this plan and eligible to receive benefits accrued in this plan up to the date of termination, based on the salary and in an amount in effect on the date of transfer. This benefit shall be available even though the participant shall not have achieved a vested benefit in this plan; provided, however, that the participant, upon termination in this plan, kept his/her contributions on deposit in this plan.
- (e) The normal retirement date for a participant who is vested based on ~~with an aggregate of seven (7) or more years of service credit from this plan or~~ and the general employees' pension fund, shall be the normal retirement date of the participant's current plan.
- (f) Notwithstanding any provision of this Section to the contrary, the provisions of this Section 2-88.8 shall not apply to members of the General Employees` Retirement System who were hired on or after December 9, 2019 and who transferred to a position covered by this Plan; nor shall the provisions of this section apply to members of this Plan who were hired on or after December 9, 2019 and who transferred to a position covered by General Employees` Retirement System. Such members shall be covered by Section 2-88.30 of the City Code of Ordinances.

\* \* \*

**SECTION 3.** That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 5, Coordination of Benefits, Section 2-88.30, Coordination of

benefits among all city of Lauderhill pension plans, is hereby amended to add a new sub paragraph (d) to read as follows:

- (a) Participants of all city pension plans are eligible to coordinate benefits. ~~upon earning a minimum of seven (7) years of aggregate credited service in any city pension plan, upon separation from all service. Participants shall become vested in plan benefits based on the vesting requirements of their last plan occupied and last tier held.~~

The normal retirement date applicable to benefits payable from each plan for a participant with an aggregate of seven (7) years of credited service shall be determined in accordance with the provisions of each plan in which the participant has participated, as of the last date of participation in each such plan. A participant`s aggregate city service will be used in determining the normal or early retirement eligibility. This means a member may attain eligibility for normal or early retirement benefits from one (1) plan before attaining eligibility for normal or early retirement benefits from a different plan.

~~The participant [shall] be eligible for normal retirement benefits from a prior plan upon attaining the normal retirement date under the prior plan in effect on the last day of the participant's participation in the prior plan. A participant`s normal retirement benefit amount in a prior plan will be determined as of the date of transfer from the prior plan. The benefit amount shall be based on the participant's compensation and credited service while in that prior plan and under the tier occupied at the time he or she terminated service covered by that prior plan.~~

~~The benefits payable under a participant's prior plan(s) shall be available even though he or she may not have vested under the terms of all plans, so long as the participant has earned a minimum of seven (7) years of aggregate credited service in any of the four (4) city pension plans and further provided that the participant, upon termination of city employment, has kept his or her contributions on deposit with the plan(s).~~

A participant`s aggregate city service will be used to determine vesting. A transferring participant will vest in all plans upon attaining the lesser of the vesting requirements in any of the plans in which they have participated, provided that, upon termination of city employment, they have kept their employee contributions on deposit with the plan(s).

- (b) Deferred Retirement Option Plan (DROP).

- (1) In the event that the plans in which a participant has participated have differing DROP eligibility and participation requirements, the DROP requirements for each plan shall apply. This means a member may attain eligibility for DROP under one (1) plan before attaining eligibility for DROP under another plan. If a member becomes eligible to participate in DROP

under the provisions of a prior plan in effect on the date of DROP entry in the prior plan ~~last day the participant participated in that plan~~, the prior plan shall establish a DROP account for the participant and make payments into that DROP account in accordance with that plan's provisions until the participant separates from City employment or reaches the maximum DROP participation period under the prior plan, whichever occurs first.

- (2) In the event of aggregate credited service in which one (1) of the plans does not have a DROP provision, DROP accrual shall be based solely on the portion of service attributable to the plan(s) having the DROP provision.

(c) **Cost-of-Living-Adjustment (COLA)**

- (1) In the event a plan offers a COLA, the COLA shall be based on the credited service accrued in that plan and governed by that plan's provisions. In the event that more than one (1) plan offers a COLA, COLA shall be determined based on the provisions of each plan.

(d) **Application and Effective Date.**

- (1) The provisions of this section shall apply to all persons enrolled in a City sponsored defined benefit retirement plan except members of the General Employees` Pension Fund, who were hired prior to December 9, 2019 and who transferred to a position covered by the Confidential and Managerial Employees` Defined Benefit Plan; nor shall the provisions of this section apply to members of the Confidential and Managerial Employees` Defined Benefit Plan, who were hired prior to December 9, 2019 and who transferred to a position covered by the General Employees` Pension Fund. Such members shall be covered by sections 2-88.8 and 2-63 herein.
- (2) Notwithstanding any provision of this plan to the contrary, in order to coordinate benefits under this section, a participant must be actively employed by the City on or after December 9, 2019.

**SECTION 4.** If this ordinance or any part thereof be declared invalid by a Court of competent jurisdiction, the invalidity of any part of this ordinance shall not otherwise affect the validity of the remaining provisions of this ordinance, which shall be deemed to have been enacted without the invalid provision.

**SECTION 5.** All sections or parts of sections of the Code of Ordinances of the City of Lauderhill, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

**SECTION 6.** It is the intention of the City Commission of the City of Lauderhill that the provisions of this ordinance shall become and be made a part of the Code of the City of Lauderhill, and that the word "ordinance" may be changed to "section," "article," or such other appropriate word or phrase in order to accomplish such intentions.

**SECTION 7.** This ordinance shall become effective immediately upon its passage, unless otherwise provided.

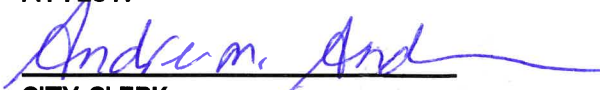
DATED this 8 day of April, 2024.

PASSED on first reading this 25 day of March, 2024.

PASSED AND ADOPTED on second reading this 8 day of April, 2024.

  
\_\_\_\_\_  
PRESIDING OFFICER

ATTEST:

  
\_\_\_\_\_  
CITY CLERK

	FIRST READING	SECOND READING
MOTION	<u>L. Martin</u>	<u>L. Martin</u>
SECOND	<u>D. Grant</u>	<u>D. Grant</u>
M. DUNN	<u>Yes</u>	<u>Yes</u>
D. GRANT	<u>Yes</u>	<u>Yes</u>
L. MARTIN	<u>Yes</u>	<u>Yes</u>
S. MARTIN	<u>Yes</u>	<u>Off Dais</u>
K. THURSTON	<u>Yes</u>	<u>Yes</u>



# City of Lauderhill

City Commission  
Chambers at City Hall  
5581 W. Oakland Park  
Blvd.  
Lauderhill, FL, 33313  
www.lauderhill-fl.gov

## File Details

**File Number: 24R-5570**

**File ID:** 24R-5570

**Type:** Ordinance

**Status:** First Reading

**Version:** 1

**Reference:**

**In Control:** City Commission Meeting

**File Created:** 03/11/2024

**File Name:** Ordinance re: COB

**Final Action:**

**Title:** ORDINANCE NO. 24O-03-113: AN ORDINANCE OF THE CITY OF LAUDERHILL, FLORIDA, AMENDING THE CITY OF LAUDERHILL CODE OF ORDINANCES, CHAPTER 2, ADMINISTRATION, ARTICLE II, OFFICERS AND EMPLOYEES, DIVISION 3, RETIREMENT, PART 2, GENERAL EMPLOYEES PENSION FUND, SECTION 2-63, RETIREMENT DATES AND BENEFITS TO CREATE A NEW PARAGRAPH (2) TRANSFERS BETWEEN COVERED AND NON-COVERED EMPLOYMENT; AMENDING PART 4, SENIOR MANAGEMENT PENSION PLAN AND TRUST FUND, SECTION 2-88.8, TRANSFERS BETWEEN COVERED AND NON-COVERED EMPLOYMENT RELATING TO COORDINATION OF BENEFITS FOR CERTAIN PARTICIPANTS BASED ON DATE OF HIRE; AMENDING PART 5, COORDINATION OF BENEFITS, SECTION 2-88.30, COORDINATION OF BENEFITS AMONG ALL CITY OF LAUDERHILL PENSION PLANS TO CLARIFY THE EFFECTIVE DATE AND APPLICATION OF THESE PROVISIONS; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY CITY MANAGER, DESORAE GILES-SMITH).

**Notes:**

**Sponsors:**

**Enactment Date:**

**Attachments:** ORD-24O-03-113-COB Ordinance FINAL Amended 3-14-24 (WSH).pdf

**Enactment Number:**

**Contact:**

**Hearing Date:**

\* **Drafter:** apetti@laudershill-fl.gov

**Effective Date:**

### History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:



**Text of Legislative File 24R-5570**

**ORDINANCE NO. 24O-03-113: AN ORDINANCE OF THE CITY OF LAUDERHILL, FLORIDA, AMENDING THE CITY OF LAUDERHILL CODE OF ORDINANCES, CHAPTER 2, ADMINISTRATION, ARTICLE II, OFFICERS AND EMPLOYEES, DIVISION 3, RETIREMENT, PART 2, GENERAL EMPLOYEES PENSION FUND, SECTION 2-63, RETIREMENT DATES AND BENEFITS TO CREATE A NEW PARAGRAPH (2) TRANSFERS BETWEEN COVERED AND NON-COVERED EMPLOYMENT; AMENDING PART 4, SENIOR MANAGEMENT PENSION PLAN AND TRUST FUND, SECTION 2-88.8, TRANSFERS BETWEEN COVERED AND NON-COVERED EMPLOYMENT RELATING TO COORDINATION OF BENEFITS FOR CERTAIN PARTICIPANTS BASED ON DATE OF HIRE; AMENDING PART 5, COORDINATION OF BENEFITS, SECTION 2-88.30, COORDINATION OF BENEFITS AMONG ALL CITY OF LAUDERHILL PENSION PLANS TO CLARIFY THE EFFECTIVE DATE AND APPLICATION OF THESE PROVISIONS; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY CITY MANAGER, DESORAE GILES-SMITH).**

**Request Action:**

Amend the Code of Ordinances Pension sections relative to coordination of benefits among all city retirement plans.

**Need:**

Approve code amendments to address coordination of benefits among all city retirement plans.

**Summary Explanation/ Background:**

To amend the city code of ordinance sections to address coordination of benefits among all city retirement plans. To address transfers between covered and non-covered employment based upon date of hire. and to clarify the effective date and application of provisions relative to coordination of benefits.

**Attachments:**

actuarial impact statement.

**Cost Summary/ Fiscal Impact:**

Include projected cost, approved budget amount and account number, source of funds, and any future funding requirements

**Estimated Time for Presentation:**

**Master Plan:**

**Goal 1: Clean, Green Sustainable Environment**

- Increase mass transit ridership
- Reduce City energy consumption
- Reduce water consumption

**Goal 2: Safe and Secure City of Lauderhill**

- Crime in lower 50% in Broward
- Residents feel safe in neighborhood
- Reduce emergency fatalities

**Goal 3: Open Spaces and Active Lifestyle for all ages**

- Increase participation in youth sports
- Add new park land and amenities
- Increase attendance at cultural programs and classes

**Goal 4: Growing Local Economy, Employment and Quality of Commercial Areas**

- Increase commercial tax base
- Increase employment in Lauderhill businesses
- Decrease noxious and blighted uses in commercial areas

**Goal 5: Quality Housing at all Price Ranges and Attractive Communities**

- Neighborhood signs and active HOAs
- Housing & streets improved, litter reduced
- Increase proportion of single family homes and owner occupied housing

**Goal 6: Efficient and Effective City Government, Customer Focused & Values Diversity**

- Improves City efficiency
- Increase use of Information Technology
- Increases residents perception of Lauderhill as an excellent place to live



April 5, 2024

Ms. Yolanda Shea  
Florida Health Administrators, Inc.  
FHA Benefit Administrators  
6861 SW 196th Ave, Suite 102  
Ft. Lauderdale, FL 33332

**Re: City of Lauderdale General Employees Pension Fund (Plan)  
Actuarial Impact of Proposed Ordinance**

Dear Yolanda:

As requested, we have reviewed the attached proposed ordinance which clarifies existing Plan language and codifies existing practices associated with coordination of benefits for participants who transfer between City pension plans.

In our opinion, the proposed ordinance will not have an actuarial impact on the current cost of the Plan because the included language is consistent with the way the Plan currently operates. Therefore, it is our opinion that a formal Actuarial Impact Statement is not required. However, we recommend that you send a copy of this letter and the ordinance to the Division of Retirement.

Dina Lerner is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. The undersigned actuary is independent of the plan sponsor.

Respectfully submitted,  
Gabriel, Roeder, Smith & Company

A handwritten signature in blue ink that reads "Dina Lerner". The signature is written in a cursive, flowing style.

Dina Lerner, FSA, EA, MAAA, FCA  
Consultant and Actuary

cc: Lindsey Garber, Plan Attorney

The above communication shall not be construed to provide tax advice, legal advice or investment advice.

**ORDINANCE NO. 24O-03-**

**AN ORDINANCE OF THE CITY OF LAUDERHILL, FLORIDA, AMENDING THE CITY OF LAUDERHILL CODE OF ORDINANCES, CHAPTER 2, ADMINISTRATION, ARTICLE II, OFFICERS AND EMPLOYEES, DIVISION 3, RETIREMENT, PART 2, GENERAL EMPLOYEES PENSION FUND, SECTION 2-63, RETIREMENT DATES AND BENEFITS TO CREATE A NEW PARAGRAPH (2) TRANSFERS BETWEEN COVERED AND NON-COVERED EMPLOYMENT; AMENDING PART 4, SENIOR MANAGEMENT PENSION PLAN AND TRUST FUND, SECTION 2-88.8, TRANSFERS BETWEEN COVERED AND NON-COVERED EMPLOYMENT RELATING TO COORDINATION OF BENEFITS FOR CERTAIN PARTICIPANTS BASED ON DATE OF HIRE; AMENDING PART 5, COORDINATION OF BENEFITS, SECTION 2-88.30, COORDINATION OF BENEFITS AMONG ALL CITY OF LAUDERHILL PENSION PLANS TO CLARIFY THE EFFECTIVE DATE AND APPLICATION OF THESE PROVISIONS; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY CITY MANAGER, DESORAE GILES-SMITH)**

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WHEREAS, the City maintains a defined benefit pension plan for its general employees known as the City of Lauderhill General Employees' Retirement System (the "System"), which is codified in Chapter 2, Article 2, Division 3, Part 2 of the City Code; and

WHEREAS, Chapter 2, Article 2, Division 3, Part 5 of the City Code provides for coordination of benefits among all City retirement plans; and

WHEREAS, the coordination of benefits provisions were intended to apply to participants based on date of hire; and

WHEREAS, the coordination of benefits provisions need to be conformed to reflect the intent of the City Commission; and

WHEREAS, the respective boards of trustees for the Plan and the System have approved the proposed changes relative to the coordination of benefits; and

WHEREAS, prior to Second Reading of this Ordinance, the City Commission has received, reviewed and considered an actuarial impact statement describing the actual impact of the amendments provided for herein; and

WHEREAS, the City Commission finds that it is in the best interests of the City, its employees and its citizens and taxpayers to amend the Plan and the System; and

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Lauderhill, Florida:

SECTION 1: That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 2, General Employees Pension Fund, Section 2-63, Retirement dates and benefits is hereby amended to add a new subparagraph (2) Transfers between covered and non-covered employment to read as follows:

**2-63. Retirement dates and benefits.**

\* \* \*

(2) Transfers between covered and non-covered employment.

(a) For members hired prior to December 9, 2019, this plan, the City of Lauderhill General Employees' Retirement System, will coordinate benefits with the Confidential and Managerial Employees Retirement Plan based on the provisions specified in Section 2-88.8. Furthermore, the following clarifications will apply to members who transfer from this plan to the Confidential and Managerial Employees Retirement Plan:

- i. The original date of hire as a General employee will be used to determine the service retirement eligibility criteria applicable to benefits payable from this plan.
- ii. The normal retirement date for a transferred member who purchased service in the Confidential and Managerial Employees Plan prior to December 31, 2023 will be no later than the normal retirement date in the Confidential and Managerial Employees Plan reflecting the Confidential/Managerial plan service purchase.
- iii. Service purchases paid into the Confidential and Managerial Employees Plan after December 31, 2023 do not affect the timing or amount of benefits payable from this plan. A transferred member may purchase service under Section 2-68 in order to obtain an earlier normal retirement date for benefits payable from this plan.
- iv. Tier one members are eligible to participate in the General employee plan DROP upon becoming eligible for normal retirement under Section 2-88.6(a). Tier two and Tier three members are not eligible to participate in the General employee plan DROP.

(b) For members hired on or after December 9, 2019, Section 2-88.30 shall apply.

\* \* \*

SECTION 2: That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 4, Senior Management Pension Fund and Trust Fund, Section 2-88.8, Transfers between covered and non-covered employment, is hereby amended to read as follows:

\* \* \*

- (c) This plan, the City of Lauderdale Confidential and Managerial Employees' Retirement Plan, will coordinate benefits with the general employees' pension fund. In the event that a participant of this plan has earned ~~a minimum of seven (7)~~ the sufficient amount of years of aggregate service in this plan or and the general employees' pension fund to satisfy the lesser of the vesting requirements of the two plans, the participant shall be eligible for coordination of benefits from the two (2) plans, to the extent of any service credit accrued in such plans. Upon the commencement of a service retirement, the participant shall receive payment from this plan in an amount equal to the credited service accrued. In addition, the participant shall also be eligible for payment from the general employees' pension fund, as appropriate, of a benefit equal to the years of credited service in that plan based upon the salary in effect at the time the participant terminated service with the city. The benefits in the general employees' pension fund shall be available even though the participant shall not have vested under the terms of that plan.
- (d) In the event a participant of this plan shall transfer from this plan to the general employees' pension fund, and the participant shall have accrued ~~a total of seven (7) or more years of aggregate credited service in this plan and the general employees' pension fund~~ the sufficient amount of years of aggregate service in this plan and the general employees' pension fund to satisfy the lesser of the vesting requirements of the two plans, the participant shall, upon retirement from the general employees' pension fund, be deemed vested in this plan and eligible to receive benefits accrued in this plan up to the date of termination, based on the salary and in an amount in effect on the date of transfer. This benefit shall be available even though the participant shall not have achieved a vested benefit in this plan; provided, however, that the participant, upon termination in this plan, kept his/her contributions on deposit in this plan.
- (e) The normal retirement date for a participant who is vested based on ~~with an~~ aggregate of ~~seven (7) or more years of~~ service credit from this plan ~~or and~~ the general employees' pension fund, shall be the normal retirement date of the participant's current plan.
- (f) Notwithstanding any provision of this Section to the contrary, the provisions of this Section 2-88.8 shall not apply to members of the General Employees' Retirement System who were hired on or after December 9, 2019 and who transferred to a position covered by this Plan; nor shall the provisions of this section apply to members of this Plan who were hired on or after December 9, 2019 and who transferred to a position covered by General Employees' Retirement System. Such members shall be covered by Section 2-88.30 of the City Code of Ordinances.

\* \* \*

SECTION 3. That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 5, Coordination of Benefits, Section 2-88.30, Coordination of benefits among all city of Lauderhill pension plans, is hereby amended to add a new sub paragraph (d) to read as follows:

- (a) Participants of all city pension plans are eligible to coordinate benefits. ~~upon earning a minimum of seven (7) years of aggregate credited service in any city pension plan, upon separation from all service. Participants shall become vested in plan benefits based on the vesting requirements of their last plan occupied and last tier held.~~

The normal retirement date applicable to benefits payable from each plan for a participant with an aggregate of seven (7) years of credited service shall be determined in accordance with the provisions of each plan in which the participant has participated, as of the last date of participation in each such plan. A participant's aggregate city service will be used in determining the normal or early retirement eligibility. This means a member may attain eligibility for normal or early retirement benefits from one (1) plan before attaining eligibility for normal or early retirement benefits from a different plan.

~~The participant [shall] be eligible for normal retirement benefits from a prior plan upon attaining the normal retirement date under the prior plan in effect on the last day of the participant's participation in the prior plan. A participant's normal retirement benefit amount in a prior plan will be determined as of the date of transfer from the prior plan. The benefit amount shall be based on the participant's compensation and credited service while in that prior plan and under the tier occupied at the time he or she terminated service covered by that prior plan.~~

~~The benefits payable under a participant's prior plan(s) shall be available even though he or she may not have vested under the terms of all plans, so long as the participant has earned a minimum of seven (7) years of aggregate credited service in any of the four (4) city pension plans and further provided that the participant, upon termination of city employment, has kept his or her contributions on deposit with the plan(s).~~

A participant's aggregate city service will be used to determine vesting. A transferring participant will vest in all plans upon attaining the lesser of the vesting requirements in any of the plans in which they have participated, provided that, upon termination of city employment, they have kept their employee contributions on deposit with the plan(s).

- (b) Deferred Retirement Option Plan (DROP).

- (1) In the event that the plans in which a participant has participated have differing DROP eligibility and participation requirements, the DROP requirements for each plan shall apply. This means a member may attain eligibility for DROP under one (1) plan before attaining eligibility for DROP under another plan. If a member becomes eligible to participate in DROP under the provisions of a prior plan in effect on the date of DROP entry in the prior plan ~~last day the participant~~

~~participated in that plan~~, the prior plan shall establish a DROP account for the participant and make payments into that DROP account in accordance with that plan's provisions until the participant separates from City employment or reaches the maximum DROP participation period under the prior plan, whichever occurs first.

- (2) In the event of aggregate credited service in which one (1) of the plans does not have a DROP provision, DROP accrual shall be based solely on the portion of service attributable to the plan(s) having the DROP provision.

(c) Cost-of-Living-Adjustment (COLA)

- (1) In the event a plan offers a COLA, the COLA shall be based on the credited service accrued in that plan and governed by that plan's provisions. In the event that more than one (1) plan offers a COLA, COLA shall be determined based on the provisions of each plan.

(d) Application and Effective Date.

- (1) The provisions of this section shall apply to all persons enrolled in a City sponsored defined benefit retirement plan except members of the General Employees' Pension Fund, who were hired prior to December 9, 2019 and who transferred to a position covered by the Confidential and Managerial Employees' Defined Benefit Plan; nor shall the provisions of this section apply to members of the Confidential and Managerial Employees' Defined Benefit Plan, who were hired prior to December 9, 2019 and who transferred to a position covered by the General Employees' Pension Fund. Such members shall be covered by sections 2-88.8 and 2-63 herein.
- (2) Notwithstanding any provision of this plan to the contrary, in order to coordinate benefits under this section, a participant must be actively employed by the City on or after December 9, 2019.

**SECTION 4.** If this ordinance or any part thereof be declared invalid by a Court of competent jurisdiction, the invalidity of any part of this ordinance shall not otherwise affect the validity of the remaining provisions of this ordinance, which shall be deemed to have been enacted without the invalid provision.

**SECTION 5.** All sections or parts of sections of the Code of Ordinances of the City of Lauderhill, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

**SECTION 6.** It is the intention of the City Commission of the City of Lauderhill that the provisions of this ordinance shall become and be made a part of the Code of the City of Lauderhill, and that the word "ordinance" may be changed to "section," "article," or such other appropriate word or phrase in order to accomplish such intentions.



SECTION 7. This ordinance shall become effective immediately upon its passage, unless otherwise provided.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2024.

PASSED on first reading this \_\_\_\_ day of \_\_\_\_\_, 2024.

PASSED AND ADOPTED on second reading this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
PRESIDING OFFICER

ATTEST:

\_\_\_\_\_  
CITY CLERK

	FIRST READING	SECOND READING
MOTION	_____	_____
SECOND	_____	_____
M. DUNN	_____	_____
D. GRANT	_____	_____
L. MARTIN	_____	_____
S. MARTIN	_____	_____
K. THURSTON	_____	_____

April 4, 2024

Board of Trustees  
c/o Althea Lodge  
Benefits USA, Inc.  
3810 Inverrary Blvd, Suite 303  
Lauderhill, FL 33319

**Subject: City of Lauderhill Confidential & Managerial Employees' Retirement Plan  
Actuarial Impact Statement for Ordinance**

Dear Althea:

We are pleased to enclose an Actuarial Impact Statement in support of Ordinance No. 240-03- of the City Lauderhill Confidential & Managerial Employees' Retirement Plan. The Actuarial Impact statement is for the following changes:

\*\*\*\*\*

SECTION 1: That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 2, General Employees Pension Fund, Section 2-63, Retirement dates and benefits is hereby amended to add a new subparagraph (2) Transfers between covered and non-covered employment to read as follows:

**2-63. Retirement dates and benefits.**

\* \* \*

(2) Transfers between covered and non-covered employment.

(a) For members hired prior to December 9, 2019, this plan, the City of Lauderhill General Employees' Retirement System, will coordinate benefits with the Confidential and Managerial Employees Retirement Plan based on the provisions specified in Section 2-88.8. Furthermore, the following clarifications will apply to members who transfer from this plan to the Confidential and Managerial Employees Retirement Plan:

- i. The original date of hire as a General employee will be used to determine the service retirement eligibility criteria applicable to benefits payable from this plan.
- ii. The normal retirement date for a transferred member who purchased service in the Confidential and Managerial Employees Plan prior to December 31, 2023 will be no later than the normal retirement date in the Confidential and Managerial Employees Plan reflecting the Confidential/Managerial plan service purchase.
- iii. Service purchases paid into the Confidential and Managerial Employees Plan after December 31, 2023 do not affect the timing or amount of benefits payable from this plan. A transferred member may purchase service under Section 2-68 in order to obtain an earlier normal retirement date for benefits payable from this plan.
- iv. Tier one members are eligible to participate in the General employee plan DROP upon becoming eligible for normal retirement under Section 2-88.6(a). Tier two

and Tier three members are not eligible to participate in the General employee plan DROP.

(b) For members hired on or after December 9, 2019, Section 2-88.30 shall apply.

\* \* \*

SECTION 2: That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 4, Senior Management Pension Fund and Trust Fund, Section 2-88.8, Transfers between covered and non-covered employment, is hereby amended to read as follows:

\* \* \*

- (c) This plan, the City of Lauderhill Confidential and Managerial Employees' Retirement Plan, will coordinate benefits with the general employees' pension fund. In the event that a participant of this plan has earned ~~a minimum of seven (7)~~ the sufficient amount of years of aggregate service in this plan ~~or~~ and the general employees' pension fund to satisfy the lesser of the vesting requirements of the two plans, the participant shall be eligible for coordination of benefits from the two (2) plans, to the extent of any service credit accrued in such plans. Upon the commencement of a service retirement, the participant shall receive payment from this plan in an amount equal to the credited service accrued. In addition, the participant shall also be eligible for payment from the general employees' pension fund, as appropriate, of a benefit equal to the years of credited service in that plan based upon the salary in effect at the time the participant terminated service with the city. The benefits in the general employees' pension fund shall be available even though the participant shall not have vested under the terms of that plan.
- (d) In the event a participant of this plan shall transfer from this plan to the general employees' pension fund, and the participant shall have accrued ~~a total of seven (7) or more years of aggregate credited service in this plan and the general employees' pension fund~~ the sufficient amount of years of aggregate service in this plan and the general employees' pension fund to satisfy the lesser of the vesting requirements of the two plans, the participant shall, upon retirement from the general employees' pension fund, be deemed vested in this plan and eligible to receive benefits accrued in this plan up to the date of termination, based on the salary and in an amount in effect on the date of transfer. This benefit shall be available even though the participant shall not have achieved a vested benefit in this plan; provided, however, that the participant, upon termination in this plan, kept his/her contributions on deposit in this plan.
- (e) The normal retirement date for a participant who is vested based on ~~with an aggregate of seven (7) or more years of service credit from this plan ~~or~~ and the general employees' pension fund~~, shall be the normal retirement date of the participant's current plan.
- (f) Notwithstanding any provision of this Section to the contrary, the provisions of this Section 2-88.8 shall not apply to members of the General Employees' Retirement System who were hired on or after December 9, 2019 and who transferred to a position covered by this Plan; nor shall the provisions of this section apply to members of this Plan who were hired on or after December 9, 2019 and who transferred to a position covered by General Employees' Retirement System. Such members shall be covered by Section 2-88.30 of the City Code of Ordinances.

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\* \* \*

SECTION 3. That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 5, Coordination of Benefits, Section 2-88.30, Coordination of benefits among all city of Lauderhill pension plans, is hereby amended to add a new sub paragraph (d) to read as follows:

- (a) Participants of all city pension plans are eligible to coordinate benefits. ~~upon earning a minimum of seven (7) years of aggregate credited service in any city pension plan, upon separation from all service. Participants shall become vested in plan benefits based on the vesting requirements of their last plan occupied and last tier held.~~

The normal retirement date applicable to benefits payable from each plan for a participant with an aggregate of seven (7) years of credited service shall be determined in accordance with the provisions of each plan in which the participant has participated, as of the last date of participation in each such plan. A participant's aggregate city service will be used in determining the normal or early retirement eligibility. This means a member may attain eligibility for normal or early retirement benefits from one (1) plan before attaining eligibility for normal or early retirement benefits from a different plan.

~~The participant [shall] be eligible for normal retirement benefits from a prior plan upon attaining the normal retirement date under the prior plan in effect on the last day of the participant's participation in the prior plan. A participant's normal retirement benefit amount in a prior plan will be determined as of the date of transfer from the prior plan. The benefit amount shall be based on the participant's compensation and credited service while in that prior plan and under the tier occupied at the time he or she terminated service covered by that prior plan.~~

~~The benefits payable under a participant's prior plan(s) shall be available even though he or she may not have vested under the terms of all plans, so long as the participant has earned a minimum of seven (7) years of aggregate credited service in any of the four (4) city pension plans and further provided that the participant, upon termination of city employment, has kept his or her contributions on deposit with the plan(s).~~

A participant's aggregate city service will be used to determine vesting. A transferring participant will vest in all plans upon attaining the lesser of the vesting requirements in any of the plans in which they have participated, provided that, upon termination of city employment, they have kept their employee contributions on deposit with the plan(s).

- (b) Deferred Retirement Option Plan (DROP).

- (1) In the event that the plans in which a participant has participated have differing DROP eligibility and participation requirements, the DROP requirements for each plan shall apply. This means a member may attain eligibility for DROP under one (1) plan before attaining eligibility for DROP under another plan. If a member becomes eligible to participate in DROP under the provisions of a prior plan in effect on the date of DROP

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~~entry in the prior plan last day the participant participated in that plan~~, the prior plan shall establish a DROP account for the participant and make payments into that DROP account in accordance with that plan's provisions until the participant separates from City employment or reaches the maximum DROP participation period under the prior plan, whichever occurs first.

- (2) In the event of aggregate credited service in which one (1) of the plans does not have a DROP provision, DROP accrual shall be based solely on the portion of service attributable to the plan(s) having the DROP provision.

(c) Cost-of-Living-Adjustment (COLA)

- (1) In the event a plan offers a COLA, the COLA shall be based on the credited service accrued in that plan and governed by that plan's provisions. In the event that more than one (1) plan offers a COLA, COLA shall be determined based on the provisions of each plan.

(d) Application and Effective Date.

- (1) The provisions of this section shall apply to all persons enrolled in a City sponsored defined benefit retirement plan except members of the General Employees' Pension Fund, who were hired prior to December 9, 2019 and who transferred to a position covered by the Confidential and Managerial Employees' Defined Benefit Plan; nor shall the provisions of this section apply to members of the Confidential and Managerial Employees' Defined Benefit Plan, who were hired prior to December 9, 2019 and who transferred to a position covered by the General Employees' Pension Fund. Such members shall be covered by sections 2-88.8 and 2-63 herein.
- (2) Notwithstanding any provision of this plan to the contrary, in order to coordinate benefits under this section, a participant must be actively employed by the City as of December 9, 2019.

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**There is no actuarial impact due to these changes.**

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Ms. Althea Lodge  
April 4, 2024  
Page 5

We have prepared the Actuarial Impact Statement for filing with the State of Florida. Please note that this Statement must be signed and dated on behalf of the Board of Trustees. A copy of the ordinance upon passage at the first reading along with this Actuarial Impact Statement should be submitted to the State at the following address:

Mr. Douglas Beckendorf, A.S.A.  
Bureau of Local Retirement Systems  
Florida Division of Retirement  
P.O. Box 9000  
Tallahassee, FL 32315-9000

Please forward a copy of the ordinance upon passage at second reading to update our files.

We have prepared this Impact Statement based upon the October 1, 2022 census and financial data that were utilized for the October 1, 2022 Actuarial Valuation. The methods and assumptions used in the calculations are the same as those that were utilized for the October 1, 2022 Actuarial Valuation.

If you should have any question concerning the above, please do not hesitate to contact us.

Sincerely,



Donald A. DuLaney Jr., A.S.A., E.A.  
Senior Consulting Actuary

DAD:cp  
Enclosures  
cc: Douglas Downs, with enclosure

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**City of Lauderhill Confidential & Managerial Employees' Retirement Plan**

**Actuarial Impact Statement**

A. Description of Plan Amendment

\*\*\*\*\*

**SECTION 1:** That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 2, General Employees Pension Fund, Section 2-63, Retirement dates and benefits is hereby amended to add a new subparagraph (2) Transfers between covered and non-covered employment to read as follows:

**2-63. Retirement dates and benefits.**

\* \* \*

(3) Transfers between covered and non-covered employment.

(a) For members hired prior to December 9, 2019, this plan, the City of Lauderhill General Employees' Retirement System, will coordinate benefits with the Confidential and Managerial Employees Retirement Plan based on the provisions specified in Section 2-88.8. Furthermore, the following clarifications will apply to members who transfer from this plan to the Confidential and Managerial Employees Retirement Plan:

- i. The original date of hire as a General employee will be used to determine the service retirement eligibility criteria applicable to benefits payable from this plan.
- ii. The normal retirement date for a transferred member who purchased service in the Confidential and Managerial Employees Plan prior to December 31, 2023 will be no later than the normal retirement date in the Confidential and Managerial Employees Plan reflecting the Confidential/Managerial plan service purchase.
- iii. Service purchases paid into the Confidential and Managerial Employees Plan after December 31, 2023 do not affect the timing or amount of benefits payable from this plan. A transferred member may purchase service under Section 2-68 in order to obtain an earlier normal retirement date for benefits payable from this plan.
- iv. Tier one members are eligible to participate in the General employee plan DROP upon becoming eligible for normal retirement under Section 2-88.6(a). Tier two and Tier three members are not eligible to participate in the General employee plan DROP.

(b) For members hired on or after December 9, 2019, Section 2-88.30 shall apply.

\* \* \*

**SECTION 2:** That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 4, Senior Management Pension Fund and Trust Fund, Section 2-88.8, Transfers between covered and non-covered employment, is hereby amended to read as follows:

\* \* \*

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- (c) This plan, the City of Lauderhill Confidential and Managerial Employees' Retirement Plan, will coordinate benefits with the general employees' pension fund. In the event that a participant of this plan has earned a ~~minimum of seven (7)~~ the sufficient amount of years of aggregate service in this plan ~~or~~ and the general employees' pension fund to satisfy the lesser of the vesting requirements of the two plans, the participant shall be eligible for coordination of benefits from the two (2) plans, to the extent of any service credit accrued in such plans. Upon the commencement of a service retirement, the participant shall receive payment from this plan in an amount equal to the credited service accrued. In addition, the participant shall also be eligible for payment from the general employees' pension fund, as appropriate, of a benefit equal to the years of credited service in that plan based upon the salary in effect at the time the participant terminated service with the city. The benefits in the general employees' pension fund shall be available even though the participant shall not have vested under the terms of that plan.
- (d) In the event a participant of this plan shall transfer from this plan to the general employees' pension fund, and the participant shall have accrued ~~a total of seven (7) or more years of aggregate credited service in this plan and the general employees' pension fund~~ the sufficient amount of years of aggregate service in this plan and the general employees' pension fund to satisfy the lesser of the vesting requirements of the two plans, the participant shall, upon retirement from the general employees' pension fund, be deemed vested in this plan and eligible to receive benefits accrued in this plan up to the date of termination, based on the salary and in an amount in effect on the date of transfer. This benefit shall be available even though the participant shall not have achieved a vested benefit in this plan; provided, however, that the participant, upon termination in this plan, kept his/her contributions on deposit in this plan.
- (g) The normal retirement date for a participant who is vested based on ~~with an aggregate of seven (7) or more years of service credit from this plan or~~ and the general employees' pension fund, shall be the normal retirement date of the participant's current plan.
- (h) Notwithstanding any provision of this Section to the contrary, the provisions of this Section 2-88.8 shall not apply to members of the General Employees' Retirement System who were hired on or after December 9, 2019 and who transferred to a position covered by this Plan; nor shall the provisions of this section apply to members of this Plan who were hired on or after December 9, 2019 and who transferred to a position covered by General Employees' Retirement System. Such members shall be covered by Section 2-88.30 of the City Code of Ordinances.

\* \* \*

SECTION 3. That Chapter 2, Administration, Article II, Officers and Employees, Division 3, Retirement, Part 5, Coordination of Benefits, Section 2-88.30, Coordination of benefits among all city of Lauderhill pension plans, is hereby amended to add a new sub paragraph (d) to read as follows:

- (e) Participants of all city pension plans are eligible to coordinate benefits. ~~upon earning a minimum of seven (7) years of aggregate credited service in any city pension plan, upon separation from all service. Participants shall become vested in plan benefits based on the vesting requirements of their last plan occupied and last tier held.~~

The normal retirement date applicable to benefits payable from each plan for a participant with an aggregate of seven (7) years of credited service shall be determined in accordance with the provisions of each plan in which the participant has participated, as of the last date of participation in each such plan. A participant's aggregate city service will be used in determining the normal or early retirement eligibility. This means a member may attain eligibility for normal or early retirement benefits from one (1) plan before attaining eligibility for normal or early retirement benefits from a different plan.

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~~The participant [shall] be eligible for normal retirement benefits from a prior plan upon attaining the normal retirement date under the prior plan in effect on the last day of the participant's participation in the prior plan. A participant's normal retirement benefit amount in a prior plan will be determined as of the date of transfer from the prior plan. The benefit amount shall be based on the participant's compensation and credited service while in that prior plan and under the tier occupied at the time he or she terminated service covered by that prior plan.~~

~~The benefits payable under a participant's prior plan(s) shall be available even though he or she may not have vested under the terms of all plans, so long as the participant has earned a minimum of seven (7) years of aggregate credited service in any of the four (4) city pension plans and further provided that the participant, upon termination of city employment, has kept his or her contributions on deposit with the plan(s).~~

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(f) Deferred Retirement Option Plan (DROP).

(1) In the event that the plans in which a participant has participated have differing DROP eligibility and participation requirements, the DROP requirements for each plan shall apply. This means a member may attain eligibility for DROP under one (1) plan before attaining eligibility for DROP under another plan. If a member becomes eligible to participate in DROP under the provisions of a prior plan in effect on the date of DROP entry in the prior plan ~~last day the participant participated in that plan~~, the prior plan shall establish a DROP account for the participant and make payments into that DROP account in accordance with that plan's provisions until the participant separates from City employment or reaches the maximum DROP participation period under the prior plan, whichever occurs first.

(2) In the event of aggregate credited service in which one (1) of the plans does not have a DROP provision, DROP accrual shall be based solely on the portion of service attributable to the plan(s) having the DROP provision.

(g) Cost-of-Living-Adjustment (COLA)

(1) In the event a plan offers a COLA, the COLA shall be based on the credited service accrued in that plan and governed by that plan's provisions. In the event that more than one (1) plan offers a COLA, COLA shall be determined based on the provisions of each plan.

(h) Application and Effective Date.

(1) The provisions of this section shall apply to all persons enrolled in a City sponsored defined benefit retirement plan except members of the General Employees' Pension Fund, who were hired prior to December 9, 2019 and who transferred to a position covered by the Confidential and Managerial Employees' Defined Benefit Plan; nor shall the provisions of this section apply to members of the Confidential and Managerial Employees' Defined Benefit Plan, who were hired prior to December 9, 2019 and who transferred to a position covered by the General Employees' Pension Fund. Such members shall be covered by sections 2-88.8 and 2-63 herein.

(2) Notwithstanding any provision of this plan to the contrary, in order to coordinate benefits under this section, a participant must be actively employed by the City as of December 9, 2019.

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- B. An estimate of the cost of implementing this amendment – **There is no actuarial impact due to these changes.**
  
- C. In my opinion, the changes are in compliance with Part VII, Chapter 112, Florida Statutes and Section 14, Article X of the State Constitution.

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Chairman, Board of Trustees

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Date

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