# Macon Fire And Police Employees' Retirement System Board Meeting

February 4, 2025 | 9:00 AM
700 Poplar Street Macon, GA  31201

**AGENDA**

1. Call to Order
2. Approval of Agenda
3. Approval of Minutes
   - A January 7, 2025 Minutes
4. Approval of Invoices
   - A ACCG Retirement Services - Invoice # 130370 - $1,500.00
   - B Eagle Capital Management LLC - Acct # 9303 - $84,001.71
   - C Principal Custody Solutions - Invoice # 13759241 - $9,370.01
5. Human Resources Retirements & Update
   - A Retirement of Robert Jordan (Fire Admin) - 35 years of service
   - B Retirement of Reco Stephens (Fire Admin) - 25.1667 years of service
   - C Retirement of Leon Houston (Sheriffs - Corrections Admin) - 32 years of service
   - D Retirement of Dusty Cox (Fire Suppression) - 32 years of service
   - E Retirement of Roderick Colvard (Fire Suppression) - 35 years of service
   - F Sheila Slye (Death Benefit) - Beneficiary of William Slye
   - G Retirement of Billie Aaron - 5.3333 years of service
   - H Retirement of Reginald Hill (Fire Suppression) - 26 years of service
   - I Discussion of sworn Code Enforcement Officers
   - J Update on the Election Process

6. Mariner Presentation
7. Discussion of the Pension Death Benefits
8. The next meeting will be on March 4, 2025.
9. Adjournment

**MINUTES OF THE**
**MACON-BIBB MACON FIRE AND POLICE EMPLOYEES' RETIREMENT SYSTEM**
**MEETING**
**January 7, 2025 – 9:00 AM**

**BOARD MEMBERS PRESENT**
Danny Angelo, Chairman
Charles Bishop, Vice Chair/Secretary
Commissioner Raymond Wilder
Commissioner Paul Bronson

**BOARD MEMBERS ABSENT**

**OTHERS PRESENT**
Michael McNeill, Chief Asst Co. Attorney
Joveta Turner, Interim HR Director
Jon Breth, Mariner
Melissa Touchton, Asst. County Clerk
Christie Brown, Finance
Sara Davis, Senior Asst. Co. Atty
Dr. Keith Moffett, County Manager
Joe Pinkney

**AGENDA**

1. Call to Order

   Chairman Angelo called the meeting to order at 9:03 a.m.

2. Approval of Agenda

   *On motion of Commissioner Wilder, seconded by Board Member Bishop and carried unanimously, the agenda was approved.*

3. Approval of Minutes

   A December 3, 2024 Minutes

   *On motion of Commissioner Wilder, seconded by Board Member Bishop and carried unanimously, the December 3, 2024 Minutes were approved.*

4. Approval of Invoices

   A Mariner Institutional, LLC - (Quarterly) Invoice # 50187 - $22,500.00

   *On motion of Board Member Bishop, seconded by Commissioner Wilder and carried unanimously, the Mariner Institutional, LLC - (Quarterly) Invoice # 50187 - $22,500.00 was approved for payment.*

5. Human Resources Retirements & Update

   A Antwan Baker - 13 years of service

*On motion of Commissioner Wilder, seconded by Board Member Bishop and carried unanimously, the retirement for Antwan Baker - 13 years of service was approved.*

B Hilton Dawson - 21.0833 years of service

*On motion of Commissioner Wilder, seconded by Board Member Bishop and carried unanimously, the retirement for Hilton Dawson - 21.0833 years of service was approved.*

***Commissioner Bronson arrived at the meeting.***

C Discussion of sworn Code Enforcement Officers

Chief Assistant County Attorney, Michael McNeill discussed the attached letter (Attachment A) regarding the plan eligibility of employees who transfer from the Fire Department or Sheriff Office. No action was taken. Chair Angelo requested some additional information for the next meeting.

6. Mariner Presentation

Jon Breth presented the Investment Performance Review ending November 30, 2024 and the Preliminary Performance Update (as of January 3, 2025).
The board took time to review and discuss the document. A copy is on file in the Clerk's Office.

7. Executive Session

*At 9:46 a.m. and on motion by Commissioner Bronson and seconded by Commissioner Wilder, the board went into Executive Session for "discussion or deliberation on the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a county officer or employee as provided in O.C.G.A. §50-14-3(b)(2)"*
*At 10:00 a.m., Commissioner Bronson made a motion to come out of the Executive Session. The motion was seconded by Chairman Angelo and unanimously passed.*

8. The next meeting will be on February 4, 2025.

9. Adjournment

There being no further business, the meeting was adjourned at 10:09 a.m.

Respectfully Submitted,

______________________________

Melissa B. Touchton
Assistant Clerk of the Commission

ATTACHMENT A

DUKE GROOVER
INTERIM COUNTY ATTORNEY

SARA DAVIS
SR. ASSISTANT COUNTY ATTORNEY

ADRIANNA BEAVERS
ASSISTANT COUNTY ATTORNEYS

MICHAEL MCNEILL
CHIEF ASSISTANT COUNTY ATTORNEY
Direct: 478-219-4393
Email: mmcneill@maconbibb.us

GOVERNMENT CENTER
P.O. BOX 247
MACON, GEORGIA 31202-0247
TELEPHONE: (478) 751-7651
FAX: (478) 751-7672

**COUNTY ATTORNEY'S OFFICE**

December 11, 2024

Danny Angelo, Chairman
c/o Melissa Touchton, Asst
Retirement Board of Trustees
Macon Fire and Police Employees Retirement System

***Via email only to mtouchton@maconbibb.us***

**RE: Plan Eligibility of Employees who Transfer from the Fire Department or Sheriff's Office**

Dear Chairman Angelo,

At the December 3, 2024, meeting of the Retirement Board of Trustees ("Board") for the Macon Fire and Police Employee's Retirement System ("Plan"), we discussed an employee who was hired as a member of the Macon Police Department, who merged into the Bibb County Sheriff's Office at consolidation, and who thereafter transferred from the Sheriff's Office to the Code Enforcement Department.

This conversation followed a conversation over the prior two meetings, discussing the status and service calculation of an employee who had transferred from the Sheriff's Office to a sworn investigator position in the District Attorney's Office. In that conversation, it was determined that, because the employee in question retained their P.O.S.T. certification, retained their authority to affect arrests, and in fact was required as part of their job duties to arrest individuals where appropriate, then that employee's work efforts at the District Attorney's Office should be credited as service time under the Plan.

This discussion focused on the definition of the term "Employee" in the plan's organic document. In Article I(8), it says that the term "*'Employee'* shall mean all full-time permanent firefighters and police officers employed by the City prior to January 1, 2014." Moreover, the Plan is clear that only that time spent working *as an employee* counts as pensionable service time under the Plan. Article I(9) provides,

> *'Service'* shall mean all years and completed months (expressed as a fraction of a year, but six or more months shall be considered as a full year) of employment, whether continuous or not, of an Employee of the City of Macon or the Macon-Bibb County consolidated government, as a member of this Plan, excluding any period of employment during which the Employee was on authorized leave of absence without pay for more than 30 days.

Thus, in order to be pensionable, service time must be time spent (1) as an employee of the City of Macon of Macon-Bibb County consolidated government; and (2) as a member of the plan.

Membership is defined in Article II(2) to say that, "Once an Employee has become a member, he or she shall continue to be a member as long as he or she continues to be an Employee and thereafter as long as he or she retains any rights to benefits under the System." This means that ceasing to be an "Employee" within the definition of the Plan ends one's membership in the Plan (except as to benefits which have already vested), and thus ends one's ability to accrue pensionable service time in the Plan.

So, in order to be an "Employee," and thus eligible to accrue service time, one must be:

(1) Working full-time;
(2) Working in a permanent position;
(3) Working as a firefighter or police officer; and
(4) Was employed by the City of Macon prior to January 1, 2014.

Because the definitions of "Service" and "Membership," contemplate a requirement to remain an "Employee" on a continuing basis, it appears that the fourth requirement for being an "Employee," which is employment by the City of Macon prior to consolidation, is a status requirement that is met as to all members of the plan, and is immutable once met. That is, if a person was employed prior to 2014, then their later job changes cannot retroactively affect or alter that employee's status as meeting that requirement.

The other three requirements, however, are mutable over time. An employee can choose to move from a full-time position down to a part-time position; or from a permanent position to a temporary position; or from a firefighter or police officer job to a different job. Continuing to meet all three of those requirements is necessary to be an "Employee" and "Member" of the Plan, and to accrue service time.

In this case, there was no question raised about whether the position of Sworn Code Enforcement Officer is a full-time position, or a permanent position. Under the current County organizational charts, all Sworn Code Enforcement Officers are permanent, full-time employees. This leaves only the question of whether such employees are "police officers."

The term "police officer" is not defined in the Plan. However, it is a common English phrase that is defined elsewhere. These definitions are non-binding, but can be instructive. In *Black's Law Dictionary (12th Ed.)*, the term "police officer" means, "A law-enforcement officer responsible for preserving public order, promoting public safety, and preventing and detecting crime." Lay dictionaries have similar, but unhelpful definitions. Dictionary.com defines a "police officer" as "(1) any policeman or policewoman; patrolman or patrolwoman; or (2) a person having officer rank on a police force." The Mirriam-Webster Dictionary defines it as, "a member of a police force."

The Dictionary.com definition of "police force" leads to "police," which means, "an organized civil force for maintaining order, preventing and detecting crime, and enforcing the laws." The Mirriam-Webster Dictionary defines "police force" as, "a body of trained officers entrusted by a government with maintenance of public peace and order, enforcement of laws, and prevention and detection of crime."

Thus, common elements are clear. To be a "police officer," one must generally:

(1) Bear some official responsibility to preserve public order; and
(2) Bear some official responsibility to prevent and detect crime.

This is also consistent with IRS Regulation 26 C.F.R. § 1.274-5(k)(3), concerning the use of take-home vehicles as being exempt from income for "police officer(s), fire fighter(s), or public safety officer(s)." This definition points to 34 U.S.C. § 10284(9), which defines "law enforcement officer" as, "an individual involved in crime and juvenile delinquency control or reduction, or enforcement of the criminal laws (including juvenile delinquency), including, but not limited to, police, corrections, probation, parole, and judicial officers." The courts further interpreted this phrase in *Sledge v. Dept. of Justice*, 786 Fed. Appx. 1006 (Fed. Cir. 2019) to mean someone who:

(1) Works for a public agency, and
(2) in that capacity, has legal authority or responsibility to arrest, apprehend, prosecute, adjudicate, correct or detain (in a prison or other detention or confinement facility), or supervise (as a parole or probation officer), persons who are alleged or found to have violated the criminal laws; and
(3) is recognized by such agency, or the relevant government (or, at a minimum, not denied by such agency, or the relevant government), to have such authority and responsibility.

So, the IRS Code and Regulations view the ability to arrest, prosecute, adjudicate, or detain on behalf of the public; or to supervise employees who do so, as the key to being a "law enforcement officer." This definition seems consistent with the idea of being a part of an organized force charged with preserving the public order and preventing and detecting crime.

With that framework in mind, I return to Article VII(4) of the Plan, which provides in relevant part,

> Not in limitation, but in amplification of the foregoing, *such Board shall have the power to construe the said System and to determine all questions which shall arise thereunder* and shall also have all the powers herein conferred upon it. *It shall decide all questions relating to eligibility of Employees to participate in the benefits of the System and shall determine the benefits of this System to which any Employee or his or her Beneficiary may be entitled.*

Where there is no clear legal right or prohibition in the Plan, the Board is empowered to make the determination as to how a provision is applied. General due process precedents would require that the same provisions be applied in a consistent way to identical situations, where they are known. Thus, in discussing the prior employee who transferred to the District Attorney's Office, it was relevant that another employee was mentioned who had done the same thing years before and was granted service credit.

Here, the Macon-Bibb County Code Enforcement Department was only created in its current form in 2021, and so there is no established prior history as to the service pensionability of the position of Sworn Code Officer. That being said, there appear to be material similarities between this position and the position of District Attorney's Investigator. Notably, Sworn Code Officers remain public officers who are deputized by the Sheriff, maintain P.O.S.T. certification, and have the power and duty to arrest individuals who violate the law, and, in doing so, preserve public order, and detect and prevent crime.

Based on the foregoing, I believe that this Board has a legal basis and justification to construe the term "Employee" in the Plan as including Sworn Code Enforcement Officers of Macon-Bibb County. If there are other elements or considerations that the Board identifies that can distinguish between why District Attorney's Investigators fit this definition of "police officers" more closely than the Sworn Code Enforcement Officers do, then it may be that there is also a legal basis and justification to construe the plan as not including them as "Employees" as well. However, I have not at this time been asked to give any opinion on why such personnel might *not* be "Employees."

Kind regards,

Michael McNeill

Michael McNeill,
Chief Assistant County Attorney
Macon-Bibb County

CC: Duke Groover, Interim County Attorney, *via email.*

**ACCG**
Retirement Services

# INVOICE

**TO**
Macon-Bibb County
Attn: Christie Brown
700 Poplar Street
Macon, GA 31201

**INVOICE #130370**
**DATE** December 31, 2024

| Description | Amount |
|---|---|
| 804 Fire and Police – CBIZ study to determine cost impact of providing lump sum death benefit – Actuarial - December 2024 | $1,500.00 |
| **Total** | **$1,500.00** |

Make all checks payable to: **ACCG Retirement Services**
Mailing address: 191 Peachtree St NE
Suite 700
Attn: Accounting Dept.
Atlanta, GA 30303

RECEIVED
JAN 07 2025
MACON-BIBB FINANCE DEPT.

Make ACH payments to: Truist Bank
Wire/ABA/Routing # 053101121
Account # 1000014469919
FFC: ACCG Invoice #

Payment is due Net 30 days from the date of the invoice. Vendor ID: 3366.

If you have any questions concerning this invoice, please contact Kale Hodges. KHodges@accg.org

# Eagle Capital Management LLC

65 East 55th Street, New York, NY 10022

January 13, 2025

Ms. Christie Brown
Macon-Bibb County
700 Poplar Street
Macon, GA

Summary of Management Fees: Retirement Board of Trustee of the Macon-Bibb County Fire and Police Dep
Principal Trust Company A/C#XXXX9303

| | | |
|---|---|---|
| 12/31/2024 Portfolio Value: | | $ 43,709,706.57 |
| Quarterly Fee Based On: | | |
| 1.00% on the first $5,000,000 ($ 3,273,617) | $ 8,184.04 | |
| 0.75% above $5,000,000 ($ 40,436,090) | $ 75,817.67 | |
| **Quarterly Fee:** | | **$ 84,001.71** |
| For the Period 10/1/2024 through 12/31/2024 | | |

**DO NOT PAY**

Invoice Questions Please Contact:
Miriam Schatz
(212) 293-4012
mschatz@eaglecap.com

The information herein is based on data contained within Eagle Capital's systems and is subject to change owing to factors including but not limited to custodial actions that may take place concurrent with or following the production of this invoice.

Principal® | Custody Solutions

| | |
|---|---|
| **Fee Invoice:** | **13759241** |
| *Account Number:* | 25949300 |
| *For Period:* | 10/01/2024 - 12/31/2024 |
| *Invoice Date:* | 01/10/2025 |

MACON BIBB COUNTY
Attn: Christy W Iuliucci
700 Poplar St
Room 307
Macon GA 31201

Return To:
Principal Custody Solutions
Revenue Processing
P.O. Box 10317
Des Moines, IA 50306-0317

$9,370.01

**PAYMENT DUE UPON RECEIPT**

Account Name: MACON BIBB COUNTY RET SYS - FUNDS
Contact: Eric Knoll 205-444-0244

Fold Here

| **Summary of Current Period Fees** | **Charged** | **Billed** | **Total** |
|---|---|---|---|
| Asset Administration | | $5,456.26 | $5,456.26 |
| Transaction | | $3,913.75 | $3,913.75 |
| **Total Current Period Fees** | | $9,370.01 | $9,370.01 |

Wire/ACH Instructions:
Wells Fargo Bank, N.A
ABA/Routing: 121000248
Acct No: 4543773808
Acct Name: Principal Bank PCS Fee DDA
FFC/Customer ID: PCS Invoice #
.


**PLEASE RETURN THIS PAGE WITH PAYMENT**

Account Number: 25949300
Account Name: MACON BIBB COUNTY RET SYS - FUNDS
Contact: Eric Knoll 205-444-0244

| Services | Value / Quantity | | Rate | | Frequency | Amount |
|---|---|---|---|---|---|---|
| **Asset Administration** | | | | | | |
| Accounting & Reporting | 4.00 | @ | 1,000.00 | x | 1/4 | 1,000.00 |
| Market Value | 271,539,260.13 | @ | 0.000065 | x | 1/4 | 4,412.51 |
| Outside Held Assets - Standard | 1.00 | @ | 175.00 | x | 1/4 | 43.75 |
| | | | | | **Total Asset Administration** | **$5,456.26** |
| **Transaction** | | | | | | |
| Domestic Depository Settlements | 297.00 | @ | 7.50 | | | 2,227.50 |
| Non Proprietary Fund Buy Sell Delivery Receipt | 1.00 | @ | 10.00 | | | 10.00 |
| Mortgage Backed Payment Pay Downs | 392.00 | @ | 3.75 | | | 1,470.00 |
| Principal Payment Nonpooled | 55.00 | @ | 3.75 | | | 206.25 |
| | | | | | **Total Transaction** | **$3,913.75** |
| | | | | | **Total** | **$9,370.01** |

## Summary

| | |
|---|---|
| **Total Charged to Account** | **$0.00** |
| **Total Billed** | **$9,370.01** |
| **Payment Due** | **$9,370.01** |

Account Name: MACON BIBB COUNTY RET SYS - FUNDS
Contact: Eric Knoll 205-444-0244

| Account Number | Account Name | Charged | Billed | Total |
|---|---|---|---|---|
| 25949300 | MACON BIBB COUNTY RET SYS - FUNDS | | $2,761.61 | $2,761.61 |
| 25949301 | MACON BIBB COUNTY RYAN LABS | | $3,776.95 | $3,776.95 |
| 25949303 | MACON BIBB COUNTY EAGLE CAP | | $2,027.79 | $2,027.79 |
| 25949304 | MACON BIBB COUNTY CLARKSTON PARTNERS | | $803.66 | $803.66 |
| **Total** | | | $9,370.01 | $9,370.01 |