

CITY OF MIRAMAR CONSOLIDATED RETIREMENT PLAN & TRUST FUND
April 14, 2026 Meeting
MINUTES

Mayor/Chairman Wayne M. Messam called the meeting of the Board of Trustees of the City of Miramar Consolidated Retirement Plan & Trust Fund to order on April 14, 2026 @ 10:10 A.M. in the Commission Chambers on the 1st Floor of 2300 Civic Center Place, Miramar, Florida.

TRUSTEES PRESENT

Mayor/Chairman Wayne M. Messam, City Manager Roy Virgin, Trustee Hector Vazquez, Trustee Fiona Morrell, Trustee Rafael Sanmiguel, Trustee Mark James, Trustee Tecora Noble, Trustee Clinton Taylor, Trustee Heather Dailey

ABSENT AND EXCUSED

None

OTHERS PRESENT

Fund Attorney Adam Levinson, Klausner, Kaufman, Jensen & Levinson
Administrator Christine Mendez, Gabriel Roeder Smith and Company
Administrator Aga Krekora, Gabriel Roeder Smith and Company

APPROVAL OF MINUTES

February 10, 2026 – Quarterly Meeting

Motion by Trustee Sanmiguel, seconded by Trustee Morrell, to approve the regular meeting minutes of February 10, 2026. Motion carried unanimously.

PUBLIC COMMENTS

There were no public comments at this time

CONSENT AGENDA (For Details See Ratification Sheet)

Ratification of Warrant #497 – Warrant #507 (received since the February 10, 2026 meeting)

Motion by Trustee Noble, seconded by Trustee Vazquez, to ratify warrants #497- #507. Motion carried unanimously.

FINANCIALS

Financial Statements as of December 30, 2025, January 31, 2026 and February 28, 2026 presented for informational purposes

UNFINISHED BUSINESS

Attorney preparation of PROP forms following ordinance approval on January 21, 2026

Attorney Levinson has requested that representatives from Mission Square and PNC attend the May 12, 2026 meeting to work out the details.

NEW BUSINESS

Board of Trustees Term of Office expiration

Shaun Gayle informed the Board that elections would be taking place the following week.

Attorney Levinson stated that, per the Ordinance, the Board of Trustees consists of the following members:

- The City Manager
- The Mayor
- Three (3) regularly employed general employees of the City, elected by a majority of the regularly employed general employees
- Two (2) regularly employed management employees of the City, elected by a majority of the regularly employed management employees
- One (1) resident of the City, selected by the preceding eight (8) members
- One (1) retiree of the Plan, selected by the preceding eight (8) members

The Trustees discussed eligibility for electing representation for the regularly employed General and Management positions, particularly in light of the Plan's consolidation.

Attorney Levinson clarified the relevant definitions under the Plan:

- **General Employee:** Any full-time City employee who is not a police officer or firefighter, as classified by the City. Effective February 1, 2022, all employees hired by the City or promoted into management positions are members of this Plan.
- **Grandfathered Management Plan Member:** Former members of the Management Plan, including retirees, who became members of the consolidated Plan effective February 1, 2022.
- **Management Employee:** Any full-time employee assigned to a management position as designated by the City Manager, including all FLSA-exempt and Civil Service-exempt positions. Employees who are members of the police or firefighter defined benefit plans, including DROP participants, are not eligible for membership in this Plan.

After discussion, the Board determined that the three (3) General employee representatives and two (2) Management employee representatives will be nominated and elected based on the employee's current classification (General or Management), rather than the specific Plan in which they participate.

The Board determined that the resident and retiree representatives shall be selected following the election of the employee representatives, in order to allow the newly elected members to participate in the selection.

Trustee Clinton Taylor advised the Board that he will not be continuing his service; however, he will remain in his position until a new resident representative is appointed.

ATTORNEY REPORT

Memo – ADA Web Content Compliance

On April 24, 2024, the Federal Register published the Department of Justice's final rule updating its regulations for Title II of the Americans with Disabilities Act (ADA). The final rule has specific requirements about how to ensure that web content and mobile applications (apps) are accessible to people with disabilities. Like the rest of Title II, the rule applies to all public entities (which includes any agencies or departments of public entities) as well as special purpose districts. This includes pension plans, as they are agencies of a public entity.

The rule requires that state and local governments, including agencies of state and local governments, make web content and mobile apps accessible. The rule sets a concrete standard. The final rule establishes the Web Content Accessibility Guidelines (WCAG) Version 2.1, Level AA, as the technical standard for state and local governments' web content and mobile apps.

The deadline for compliance with the Final Rule will depend on the population size of the public entity or agency in question. The rule provides that the total population is generally determined by reference to the population for a public entity or the population estimate for a public entity of which an entity is an instrumentality as calculated by the United States Census Bureau. While pension plans are agencies of a local government, as opposed to an instrumentality of the local government, in an abundance of caution, our opinion is that the total population of the local government, is the operative standard.

For pension plans where the local government population is greater than 50,000 the compliance deadline is April 24, 2026.

For pension plans where the local government population is less than 50,000, the compliance deadline is April 26, 2027.

For special government districts, the compliance deadline is also April 26, 2027.

All public entities must ensure that their web content and mobile apps comply with Level A and Level AA success criteria and conformance requirements specified in WCAG 2.1, unless the public entity can demonstrate that compliance with these requirements "would result in a fundamental alteration in the nature of a service, program, or activity or in undue financial and administrative burdens." The public entity has the burden of proof that compliance would result in such alterations or burdens.

Additionally, even if the web content does not meet the WCAG 2.1 standards, the content can still be considered WCAG-compliant if a "conforming alternate version" of the content is provided. A "conforming alternate version" is a separate web page that meets the WCAG 2.1 Level AA criteria, contains the same information and functionality as the inaccessible web page, is as up to date as the non-conforming content, and is at least as accessible as the non-conforming content. A public entity may use a conforming alternate version only where it is not possible to make web content directly accessible due to "technical or legal limitations."

The rule specifically applies to web content that a public entity provides or makes available, subject to the following exceptions:

1. Archived web content;
2. Preexisting conventional electronic documents;
3. Content posted by a third party;
4. Individualized conventional electronic documents that are password protected or otherwise secured; and
5. Preexisting social media posts.

ADMINISTRATOR REPORT (See Matrix)

- a. Approval of DROP Notifications (6)

Motion by Trustee Vazquez, seconded by Trustee Noble, to approve the DROP notifications. Motion carried unanimously.

b. Approval of DROP Exits (4)

Motion by Trustee Morrell, seconded by Trustee Vazquez, to approve the DROP Exits. Motion carried unanimously.

c. Approval of Retirement Notifications (4)

Motion by Trustee Vazquez, seconded by Trustee Noble, to approve the retirement notifications. Motion carried unanimously.

d. Approval of Refund of Contributions (4)

Motion by Trustee Noble, seconded by Trustee Vazquez, to approve the refund of contributions. Motion carried unanimously.


e. Outstanding "I Am Alive" Letter

Trustee Vazquez requested that outstanding letters be sent by certified mail.

NEXT MEETING May 12, 2026 @ 10:00 A.M. Quarterly Meeting

ADJOURNMENT
Meeting adjourned at 11:26.

Motion by Trustee Noble, seconded by Trustee Vazquez, to adjourn the meeting. Motion carried unanimously.


VICE Chair

ANY PERSON WHO DESIRES TO APPEAL ANY DECISION MADE AT THIS MEETING OR HEARING WILL NEED A RECORD OF THE PROCEEDINGS AND, FOR THIS PURPOSE, MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE WHICH INCLUDES TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. PERSONS WITH DISABILITIES NEEDING ASSISTANCE TO PARTICIPATE IN ANY OF THE PROCEEDINGS SHOULD CONTACT THE CITY CLERK'S OFFICE (954 -602-3011) 48 HOURS IN ADVANCE OF THE MEETING.

IN ACCORDANCE WITH THE FLORIDA STATUTES, THIS BOARD/COMMITTEE FINDS THAT A PROPER AND LEGITIMATE PURPOSE IS SERVED WHEN MEMBERS OF THE PUBLIC HAVE BEEN GIVEN A REASONABLE OPPORTUNITY TO BE HEARD ON SUBSTANTIVE MATTERS BEFORE THE BOARD/COMMITTEE, WITH A FEW LIMITED EXCEPTIONS AS PROVIDED IN FLORIDA STATUTES, SECTION 286.0114. FOR THIS PURPOSE, MEMBERS OF THE PUBLIC WILL BE ALLOTTED THREE (3) MINUTES EACH FOR COMMENT AT EACH MEETING.