

Agenda
Tampa Fire & Police Pension Board

Livestream: <https://teams.microsoft.com/meet/25407453669050?p=KQqH2trsNrOI1Invdc>

Meeting ID: 254 074 536 690 50 Passcode: MS2Wi2os

Audio Only: (941) 263-1615 Phone Conference ID: 502 090 256#

April 22, 2026 9:30 a.m.

Please mute your phone unless you are speaking. Do not put the call on hold if you have hold music.

Public Comments: Pursuant to Florida Statutes, Section 286.0114(4), members of the public may comment on items requiring Board action, other than ministerial matters. Speakers are limited to two minutes each and not more than 20 minutes will be set aside for comments, without further Board approval. Speakers shall fill out a card identifying the speaker and the agenda item(s) being addressed or a card supporting or objecting to an item without speaking. See Board Policy 107 for rules of conduct. *The statements made by speakers under Public Comments are solely the opinion of each speaker and do not necessarily reflect the views of the Board of Trustees, its staff, or its professionals.*

1. Approval of the minutes of the March 23, 2026 Investment committee meeting.
2. Approval of the minutes of the March 25, 2026 regular board meeting.

Consent Agenda: Items on the consent agenda shall be acted upon in one motion. If an item requires additional discussion, that item shall be removed from the consent agenda for discussion. [Items 3 – 7]

3. Ratification of pension benefits.
4. Approve billing for services rendered by Klausner, Kaufman, Jensen & Levinson during March 2026:
 - a. General: \$7,210.00
 - b. Sanzone: \$300.00
 - c. Charles: \$640.00
5. Admit Tampa Fire Rescue new hires to pension fund effective 03/30/2026, contingent upon 1) furnishing a list of all medical providers and authorizations to obtain such medical records and 2) passing a complete medical examination:

Acocella, Noah
Barone, Derek
Brown, Juwuan
Brownell, Chase
Bunts, Stephon
Dixon, Freddie

Frese, Hayden
Guilford, Nicholas
Hill, Jacob
Kwilinski, Andi
Magill, Daniel
McClain, Jacoby

Mitchell, Omari
Nuscis, Savion
Rivera, Keven
Steele, Rosson
Vera-Landeros, Fernando
Wagner, Tyler

6. Note receipt of memo from KKJ&L regarding Rule on the Accessibility of Web Content and Mobile Apps, dated 04/01/2026.
7. Note receipt of Disability Process Timeline of disabilities in process as of 04/15/2026.
8. Investment Management Presentation by Jay Bowen of Bowen, Hanes & Co. Inc. Note receipt of the following:
 - a. Investment management report for the month ended 03/31/2026. Market value of *investments* was \$3,545,140,513.75, with an investment return of 6.8% on the total portfolio.
 - b. Summary and Investment Conclusion written by Jay Bowen, dated 04/03/2026.
 - c. Bond portfolio information and recommendation to hold.
 - d. Proxies voted during quarter ended 03/31/2026.
 - e. Wall Street Journal article, “A Michigan Pension Fund’s Failed Coffee Farm Bet Highlights Private-Market Risks,” dated 02/02/2026.
 - f. Addendum to be distributed at the meeting.

Medical Disability

9. Approval of Final Order for disability applicant A. Legree, formerly of TPD.

Old Business

- 10. Investment committee report.
- 11. Discussion regarding board's advocate for disability and forfeiture hearings.

New Business

- 12. Note receipt of listing of upcoming conferences. Disclosure of planned attendance, if any.
- 13. Discussion regarding cyber security.
- 14. Chair's call for any new business items from trustees to be placed on next agenda.
- 15. Chair's report.
- 16. Plan Administration: state report, internal audit
- 17. Attorney's report.

Litigation Report – Update by attorney, if any. [Items 18 – 19]

- 18. Sanzone Small Claims Lawsuit Hillsborough County Circuit Court Case No. 23-CC-019963
- 19. Lewis Complaint Hillsborough County Circuit Court Case No. 25-CA-010318

Securities Litigation Report – Update by attorney, if any. [Items 20 – 21]

- 20. Generac United States District Court Case No. 2:22-cv-01436-BHL
United States District Court Case No. 2:23-cv-00081-BHL
- 21. Regeneron United States District Court Case No. 1:25-cv-00145

Notice

No verbatim record by a certified court reporter will be made of this Board meeting, except as noticed for any executive sessions. Notice is hereby given as provided in Section 286.0105, Fla. Stat., that any person who decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Persons needing a special accommodation to participate in any noticed meeting should contact the F&P Pension office at (813) 274-8550 or (888) 335-8550 or the Florida Relay Service at (800) 955-8770 (voice) or (800) 955-8771 (TTY). You may also dial 711 from any landline or mobile phone. Additional options for contacting the Florida Relay Service may be found on their website: www.ftri.org Please make your request at least five (5) working days before the scheduled meeting date.

2026 Board meeting schedule – meetings begin at 9:30 a.m. (*early due to holidays)

- | | | |
|---------------|--------------------|----------------------------|
| May 27, 2026 | August 26, 2026 | November 18 , 2026* |
| June 24, 2026 | September 23, 2026 | December 16 , 2026* |
| July 22, 2026 | October 28, 2026 | |

DRAFT – NOT FINAL UNTIL APPROVED

MINUTES OF THE MEETING OF THE INVESTMENT COMMITTEE OF THE BOARD OF TRUSTEES OF THE TAMPA FIRE & POLICE PENSION FUND

Livestream: <https://events.gcc.teams.microsoft.com/event/37ed6293-707a-467a-945a-087d11907623@8d9d0373-5c91-45b4-905b-12fe918cb628>

Audio Only: (941) 263-1615 Conference ID: 606 214 47#

March 23, 2026 10:00 a.m.

The Investment Committee of the Board of Trustees of the City Pension Fund for Firefighters and Police Officers in the City of Tampa met on Monday, March 23, 2026 at 10:00 a.m. to conduct a periodic review of the investment policy and discuss the performance measurements used, with the following members present:

Patrick Messmer, Committee Chair
Jamie Stock

Additional participants included: Mr. Jay Bowen, Investment Manager; Ms. Deborah Hays, Investment Performance Consultant; Mr. David Kelly, Investment Manager; Mr. Robert Klausner, General Counsel; and active and retired plan members.

Ms. Weber opened the meeting with a brief overview of the issues regarding the universe reports, stating that the Morningstar reports the Fund historically received were no longer available, with Ms. Hays offering additional details. In-depth discussion of various data metrics, performance varieties, and universe reports ensued. Ms. Weber provided examples of performance measurement samples from both Wilshire and Confluence. Additional discussion took place. *It was agreed to by consensus to gather more information and reconvene the investment committee ahead of any recommendations to the board.*

Motion to adjourn was made at 10:35 a.m.

Patrick Messmer
Committee Chair

Adam Hollen
Recording Secretary

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MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE TAMPA FIRE & POLICE PENSION FUND

Livestream: <https://events.gcc.teams.microsoft.com/event/2a96c055-dca9-4efa-a4c6-db5482594495@8d9d0373-5c91-45b4-905b-12fe918cb628>

Audio Only: (941) 263-1615 Phone Conference ID: 320 382 804#
March 25, 2026, 9:30 a.m.

The Board of Trustees of the City Pension Fund for Firefighters and Police Officers in the City of Tampa met on Wednesday, March 25, 2026 at 9:30 a.m. for a regular meeting with the following members present:

Jamie Stock, Chairman
Matthew Belmonte
John Cannon

Gabriel Hahn
Eric Hayden
Patrick Messmer

Dennis Rogero
Ocea Wynn

Additional participants included: Dr. Mark Glencross, Medical Director; Mr. Stuart Kaufman, General Counsel; Mr. Alphonso Legree, Disability Applicant; Mr. Mark Lenker, Fund Accountant; and active and retired plan members.

Public Comments: Pursuant to Florida Statutes, Section 286.0114(4), members of the public may comment on items requiring Board action, other than ministerial matters. Speakers are limited to two minutes each and not more than 20 minutes will be set aside for comments, without further Board approval. Speakers shall fill out a card identifying the speaker and the agenda item(s) being addressed or a card supporting or objecting to an item without speaking. See Board Policy 107 for rules of conduct. *The statements made by speakers under Public Comments are solely the opinion of each speaker and do not necessarily reflect the views of the Board of Trustees, its staff, or its professionals.*

There were no public comments.

1. Approved the minutes of the February 25, 2026 regular board meeting. **It was moved by Mr. Cannon, seconded by Mr. Messmer and by unanimous vote to approve the minutes of the February 25, 2026 regular board meeting.**

Consent Agenda: Items on the consent agenda shall be acted upon in one motion. If an item requires additional discussion, that item shall be removed from the consent agenda for discussion. [Items 2-5]. Mr. Messmer noted that Howard Herring was incorrectly listed as a member of TPD on the Refund of Contributions section of the Ratify, and should instead be TFR. Ms. Weber stated the correction would be made. **It was moved by Mr. Belmonte, seconded by Mr. Hayden and by unanimous vote to approve the amended consent agenda items 2 – 5.**

2. Ratified pension benefits.
3. Investment Management Report from Bowen, Hanes & Co. Inc. Noted receipt of the following:
 - a. Investment management report for the month ended 02/28/2026: Market value of investments was \$3,735,390,119.28. Fiscal year investment return has been 12.5% on the total portfolio to date.
 - b. Addendum distributed at the meeting.
4. Approved billing for services rendered by Klausner, Kaufman, Jensen & Levinson during February 2026:
 - a. General: \$4,170.00
 - b. Sanzone: \$540.00
 - c. Theriault: \$570.00
5. Noted receipt of Disability Process Timeline of disabilities in process as of 03/13/2026.

DRAFT – NOT FINAL UNTIL APPROVED

[Item #7 taken out of order.]

7. Financial Reporting Presentation by Mark Lenker, CPA of Nobles, Decker, Lenker & Cardoso. Financial statements prepared by Mr. Lenker:
 - a. Month ended 12/31/2025 – market value of assets was \$3,416,822,513.46Mr. Lenker began his report by noting that there were no significant changes from last year, aside from the \$232 million dollar increase in value of the Fund. He stated that the increase was almost totally the result of investments. He highlighted areas of interest on various pages throughout his report and closed by announcing that the City's matching contributions had been met, and that December is always a high expense month due to the yearly DROP disbursements.
It was moved by Mr. Messmer, seconded by Mr. Hayden and by unanimous vote to receive the financial reporting presentation by Mr. Lenker.

Medical Disability

6. Informal hearing for LOD disability applicant A. Legree, TPD. Noted receipt of disability application, qualifying letter, notice of injury reports, pre-employment physical, job description, sample letter to Medical Board, Medical Board reports, Medical Director's summary, medical records, and other documents related to the case.
Dr. Glencross and Mr. Legree were simultaneously sworn in. Mr. Legree was again made aware that one trustee was not in attendance and stated that he wished to proceed. He declined his option of making an opening statement. Questions were posed to both Mr. Legree and Dr. Glencross.

[Mr. Rogero left the meeting at 9:55 a.m.]

Following discussion, **it was moved by Mr. Belmonte & seconded by Mr. Cannon to deny the disability application based on causation and non-compliance with Policy 201.** Following advice from Mr. Kaufman, **Mr. Belmonte amended his motion to include totality, which was again seconded by Mr. Cannon.** Additional discussion ensued, after which **Mr. Messmer, Mr. Hahn, Mr. Stock and Ms. Wynn voted in favor of the motion, with Mr. Hayden opposed.** Mr. Kaufman stated that the notice of denial would be drafted and informed Mr. Legree that he had the option of requesting a formal hearing if he desired.

[Mr. Rogero rejoined the meeting at 10:24 a.m.]

Old Business

8. Committee 2 report. Mr. Belmonte shared an overview of the committee's recommendation to retain all professionals. He stated that following the committee 2 meeting, some potential issues regarding the external auditors were brought to his attention and that a request for proposal may be in order. Ms. Weber provided further details on the recent external audit and discussion was held. The question of a succession plan from Bowen, Hanes & Co. was also raised, to which it was revealed that nothing had been provided to date. Following additional dialogue, it was agreed to table discussion regarding the external auditor to a later date. **It was moved by Mr. Messmer, seconded by Mr. Hayden and by unanimous vote to accept the committee's original recommendation to retain all professionals.**
9. Investment committee report. Mr. Messmer provided a review of the meeting and informed that no action was needed from the board at this time.

New Business

10. Noted receipt of listing of upcoming conferences. Disclosure of planned attendance, if any.
Mr. Messmer declared for the NCPERS conference in August. Mr. Cannon, Mr. Rogero, and Ms. Weber all declared for the June FPPTA conference.
11. Discussion regarding board's advocate for disability and forfeiture hearings.
Ms. Weber notified the board that Mr. Herrera was no longer with his previous firm and had joined a new one. Discussion concerning retaining him or moving forward with an RFP was held. Following consensus agreement to add the item to the April agenda, **it was moved by Mr. Messmer, seconded by Mr. Hayden and by unanimous vote to retain Mr. Herrera as the board's advocate for disabilities and forfeitures through at least the upcoming J. Charles formal hearing.**
12. Chair's call for any new business items from trustees to be placed on next agenda. None.
13. Chair's report. None.
14. Plan Administration: state report, internal audit
Regarding the state report, Ms. Weber noted that it had been filed and she was awaiting response questions. She reported that the sample section of the internal audit had been completed as well. Discussion was held regarding the topic of digital security. Mr. Hayden offered his insight into the City's protocols and the increase in imposter phishing that his department has witnessed. It was noted that the Fund's vendors/professionals may have more vulnerability than the Fund itself. Mr. Klausner stated that he coincidentally was taking part in a meeting on the topic early next month. It was decided to add the topic to the April agenda for further discussion.
15. Attorney's report. Nothing to report.

Litigation Report – Update by attorney, if any. [Items 16 – 18]

16. Sanzone Small Claims Lawsuit Hillsborough County Circuit Court Case No. 23-CC-019963
Mr. Kaufman advised that his firm is awaiting response to a status conference request that was made. *Item 16 was received and filed.*
17. Lewis Complaint Hillsborough County Circuit Court Case No. 25-CA-010318
Mr. Kaufman stated that no movement from Mr. Lewis' side had taken place. *Item 17 was received and filed.*
18. Theriault Petition for Writ of Certiorari Hillsborough County Circuit Court Case No. 25-CA-001232
Mr. Kaufman noted that Mr. Theriault's counsel had given permission for the pension office to communicate directly with Mr. Theriault regarding the collection of additional medical records. *Item 18 was received and filed.*

Securities Litigation Report – Update by attorney, if any. [Items 19 – 20]

19. Generac United States District Court Case No. 2:22-cv-01436-BHL
United States District Court Case No. 2:23-cv-00081-BHL
 - a. Noted receipt of Litigation Report, dated Q4 2025.
Mr. Kaufman advised that the Generac case was awaiting action on a dismissal motion. *Item 19 was received and filed.*

20. Regeneron

United States District Court Case No. 1:25-cv-00145

Mr. Kaufman advised that the Regeneron case was awaiting action on a dismissal motion. *Item 20 was received and filed.*

Motion to adjourn was made by Ms. Wynn at 10:46 a.m.

Jamie Stock
Chairman

Ocea Wynn
Secretary

Adam Hollen
Recording Secretary

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April 22, 2026
May 27, 2026
June 24, 2026

July 22, 2026
August 26, 2026
September 23, 2026

October 28, 2026
November **18**, 2026*
December **16**, 2026*

Ratify
April 2026

P/F	NEW PENSIONERS					
	Name	Retirement Date	Years of Service	Payment Option Type	Monthly Base Pension	
	None					
NEW SURVIVOR BENEFITS						
P/F	Name	Benefit Effective Date	Monthly Base Pension	COLA	Payment Option Type	
F	Krofssik, Spouse of Leonard	03/30/2026	\$2,272.95	\$1,681.98	1	
ENTERING DROP						
P/F	Name	DROP Entry Date	Years of Service (frozen @ DROP entry)	Monthly Base Pension	Payment Option Type	
F	Nino, Ceasar	03/15/2026	20Y, 1M	\$7,491.97	3a	
LEAVING DROP						
P/F	Name	DROP Entry Date	Last DROP accrual	Years of Service (frozen @ DROP entry)	Monthly Base Pension	COLA
P	Cate, Ruth	12/26/2021	Mar-26	25Y, 3M	\$8,776.79	\$1,755.36
P	College, Daniel	09/18/2022	Mar-26	20Y, 0M	\$6,991.52	\$1,398.30
P	Hoover, Karlyn	10/04/2020	Mar-26	20Y, 0M	\$5,800.05	\$1,334.01
P	McCann, Mark	04/28/2024	Mar-26	21Y, 8M	\$7,631.23	\$534.19
P/F DELETIONS - PENSIONERS						
	Name	Stop Date (Date of Death)	Monthly Base Pension	COLA		
F	Krossik, Leonard	03/29/2026	\$3,496.84	\$2,587.66		
P	Pegram, Earl	03/27/2026	\$4,751.00	\$4,751.00		
P/F DELETIONS - SURVIVOR BENEFITS						
	Name	Date of Death	Monthly Base Pension	COLA		
F	Guggino, Spouse of Nelson	03/13/2026	\$815.96	\$1,933.83		
P	Norris, Spouse of Joe	04/04/2026	\$488.82	\$1,969.94		
F	Waters, Spouse of Joseph	04/11/2026	\$356.82	\$1,437.98		
P/F ESTATE PAYMENTS						
	Name	Date of Death	Month Estate Pd	Estate Payment Amount		
	None					
P/F BUY-BACKS						
	Name	Date Purchased	Years of Service Purchased	Amount		
P	Cintron, Irene	03/31/2026	0Y, 4M	\$19,055.02		
P	Cintron, Irene	04/14/2026	0Y, 2M	\$9,553.58		
P	Pereiro, Andrew	03/24/2026	5Y, 0M	\$113,191.22		
P/F REFUND OF CONTRIBUTIONS						
	Name	Separation Date	Refund Amount	Month Refunded		
F	Guerrier, Jackson	11/28/2025	\$29,923.05	Apr-26		
P	Stanton, Nathan	02/02/2026	\$11,042.23	Apr-26		

Klausner, Kaufman, Jensen & Levinson

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7080 N.W. 4th Street
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www.klausnerkaufman.com
Tax I.D.: 45-4083636

CITY OF TAMPA FIRE AND POLICE PENSION
Attn: TIFFANY WEBER, ADMINISTRATOR
3001 NORTH BOULEVARD
TAMPA, FLORIDA 33603-5516

March 31, 2026
Bill # 40454

CLIENT: TAMPA FIRE AND POLICE PENSION : TFPP
MATTER: CITY OF TAMPA FIRE AND POLICE PENSION - GENERAL : 120026

Professional Fees

Date	Attorney	Description	Hours	Amount
03/03/26	PARA	RECEIPT AND REVIEW EMAIL FROM PLAN ADMID RE FINAL TCWG LETTER AND FINANCIAL STATEMENT; DOWNLOAD AND SAVE IN FILE FOR ATTORNEY'S REVIEW.	0.20	20.00
03/05/26	AKP	REVIEW D. CHESSER, EMAILS WITH LUCY	0.60	180.00
03/06/26	SAK	REVIEW OF EMAILS RE FORCHION	0.20	80.00
03/12/26	RDK	REVIEW PLAN FOR DEATH BENEFIT QUESTION	1.00	400.00
03/13/26	LG	DRAFT CLIENT MEMO RE ADA WEBSITE COMPLIANCE	0.10	30.00
03/17/26	AKP	REVIEW POA RE: G. SMITH	0.50	150.00
03/18/26	SAK	REVIEW OF MEETING MATERIALS	0.40	160.00
03/18/26	RDK	FOLLOW UP ON FORCHION	1.00	400.00
03/23/26	SAK	REVIEW OF MEETING MATERIALS, LEGREE DISABILITY FILE	2.10	840.00
03/23/26	RDK	REVIEW AGENDA; AGENDA DISCUSSION; FOLLOW UP ON NON-LOD DEATH	3.00	1,200.00
03/24/26	SAK	REVIEW OF LEGREE RECORDS, PREPARATION FOR HEARING	1.40	560.00
03/24/26	AKP	REVIEW DISABILITY FOR A. LEGREE	1.50	450.00
03/24/26	SAK	REVIEW OF AUDIT ISSUES	0.40	160.00
03/24/26	RDK	REVIEW ISSUES FOR ATTORNEY REPORT	1.00	400.00
03/25/26	AKP	DRAFT FINAL ORDER RE: A. LEGREE	1.00	300.00
03/25/26	SAK	ATTENDANCE AT BOARD MEETING	1.50	600.00

Continued . . .

Professional Fees

Date	Attorney	Description	Hours	Amount
03/25/26	RDK	REVIEW AUDIT RESPONSE ISSUE	1.00	400.00
03/27/26	AKP	FINISH DRAFTING FINAL ORDER FOR LEGREE, EMAIL TO STU FOR REVIEW	0.50	150.00
03/27/26	RDK	EMAIL RE AUDIT	0.50	200.00
03/30/26	SAK	REVIEW OF AND REVISE LEGREE ORDER, REVIEW RECORD	0.80	320.00
03/30/26	AKP	REVIEW POA RE: PREGRAM, EMAIL TO DANA	0.50	150.00
03/31/26	AKP	FINALIZE LEGREE FINAL ORDER	0.20	60.00
Total for Services			19.40	\$7,210.00

CURRENT BILL TOTAL AMOUNT DUE	\$ 7,210.00
Past Due Balance	4,170.00
AMOUNT DUE	\$11,380.00

Klausner, Kaufman, Jensen & Levinson

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Tax I.D.: 45-4083636

CITY OF TAMPA FIRE AND POLICE PENSION
Attn: TIFFANY WEBER, ADMINISTRATOR
3001 NORTH BOULEVARD
TAMPA, FLORIDA 33603-5516

March 31, 2026
Bill # 40456

CLIENT: TAMPA FIRE AND POLICE PENSION
MATTER: SANZONE

:TFPP
:120026S

Professional Fees

Date	Attorney	Description	Hours	Amount
03/24/26	BTG	REVIEW FILE STATUS AND DRAFT AND REMIT EMAIL TO PS RE FEE SETTLEMENT	0.50	150.00
03/25/26	BTG	EMAIL EXCHANGE WITH PS RE SETTLEMENT AGREEMENT	0.30	90.00
03/26/26	BTG	EMAIL EXCHANGE WITH PS EXPLAINING SETTLEMENT AGREEMENT	0.20	60.00
Total for Services			<u>1.00</u>	<u>\$300.00</u>

CURRENT BILL TOTAL AMOUNT DUE

\$ 300.00

Past Due Balance

540.00

AMOUNT DUE

\$840.00

Klausner, Kaufman, Jensen & Levinson

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Tax I.D.: 45-4083636

CITY OF TAMPA FIRE AND POLICE PENSION
Attn: TIFFANY WEBER, ADMINISTRATOR
3001 NORTH BOULEVARD
TAMPA, FLORIDA 33603-5516

March 31, 2026
Bill # 40455

CLIENT: TAMPA FIRE AND POLICE PENSION
MATTER: CHARLES CERTIORARI

:TFPP
: 120026Q

Professional Fees

Date	Attorney	Description	Hours	Amount
03/18/26	SAK	REVIEW OF RECORDS	0.60	240.00
03/18/26	RDK	FOLLOW UP WITH PEDRO ON CHARLES DISABILITY	0.50	200.00
03/19/26	RDK	DISCUSSION WITH PEDRO RE WITNESSES	0.50	200.00
Total for Services			1.60	\$640.00

CURRENT BILL TOTAL AMOUNT DUE

\$ 640.00



MEMORANDUM

To: Board of Trustees

From: Klausner, Kaufman, Jensen & Levinson

Subject: Rule on the Accessibility of Web Content and Mobile Apps

Date: April 1, 2026

Background/Requirements

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

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PHONE: (954) 916-1202 – FAX: (954) 916-1232

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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.

There are over 80 different “success criteria” set forth in WCAG 2.1, available here: [Web Content Accessibility Guidelines \(WCAG\) 2.1](#). Based on the website, WCAG 2.1 “covers a wide range of recommendations for making Web content more accessible.” Here is a customizable quick reference that includes all the guidelines, success criteria, and techniques for authors to use as they are developing and evaluating Web Content: [How](#)

[to Meet WCAG \(Quickref Reference\)](#). Here are the techniques, which provide examples of ways to meet the WCAG 2.1 AA: [All WCAG 2.1 Techniques | WAI | W3C](#).

Recommendations

Pension plans where the local government population is greater than 50,000 will need to comply with this rule by April 24, 2026. If your local population is less than 50,000, you will have until April 2027 to comply with this rule.

This means that all documents and digital content that do not fit into one of the exceptions listed above will need to meet the WCAG 2.1 Level AA standard by the above noted dates.

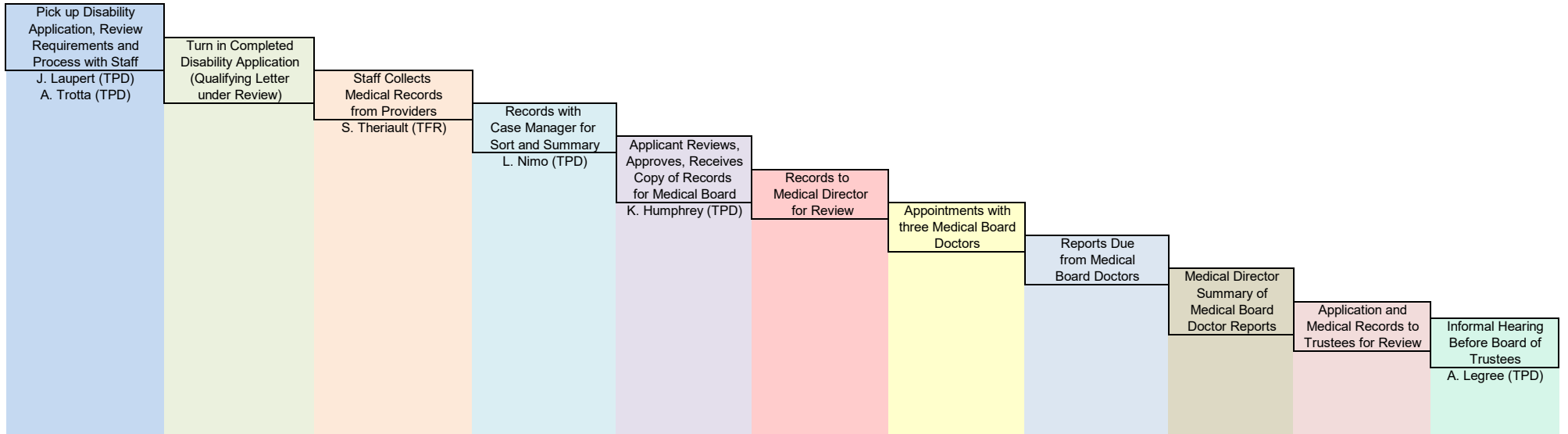
For pension plans that maintain their own website, we are recommending that this memo be sent to vendors to alert them of this requirement so future reports and web content will meet the WCAG 2.1 Level AA Standard. If vendors or the pension plan do not have the software in place to meet that deadline, our recommendation is to not include any new documents (those approved by the Board after April 2026) on the Plan's website until such time as they are in compliance with the rule. Some pension plans may need to take down their websites entirely until they are in compliance with the rule.

The only information needed on the pension plan's website is the Public Records Custodian name and contact. Additionally, we are recommending that Boards work with their Plan Sponsor's IT Department, as well as the Plan Sponsor to come into compliance at the earliest possible opportunity. Either the Plan Sponsor will need to have software in place, or the vendors will need to provide the pension plan with a compliant format.

Additionally, for future engagement letters and contracts with vendors, our firm will seek contractual provisions that require the vendor to provide their reports in an ADA compliant format.

If a pension plan is presented with an ADA claim regarding this issue, please contact our office for assistance.

Tampa Fire Police Pension Fund Disability Application Process (Graphic Representation)



Applicants Requesting Formal Hearing	Date Denied at Informal Hearing	Date of Order Denying Disability or LODD	Date of Request for Formal Hearing	Deadline to Hold Formal Hearing	Formal Hearing Scheduled	
J. Charles (TFR)	11/20/2024	12/19/2024	01/15/2025	01/15/2026	04/14/2026	*rescheduled

Incomplete Application Notification Issued	Date Notification Received by Applicant	Deadline to Comply with Notification	If Noncompliance, on Agenda for Denial
None			

last updated: 03/13/2026

PERFORMANCE SUMMARY AND INVESTMENT HISTORY
PENSION FUND FOR FIREFIGHTERS & POLICE OFFICERS - TAMPA, FL
 March 31, 2026

PERFORMANCE SUMMARY

Time-Weighted Return

	Fiscal Year To Date 09/30/25-03/31/26	Last 12 Months 03/31/25-03/31/26	Inception To Date (Annualized) 09/30/74-03/31/26	Inception To Date (Cumulative) 09/30/74-03/31/26
Total Portfolio	6.8	20.3	11.8	30,935%
Common Stocks	6.7	23.6	14.4	102,098%
Foreign Common Stocks	9.4	59.5		
Bonds	1.2	4.5		
S&P 500 Index (TR)	-1.8	17.8	12.5	42,107%
S&P 500 Equal Weight Index (PR)	1.1	10.7		
Dow Jones Industrial Avg (TR)	0.7	12.2	10.8*	19,394%
MSCI World Index	-0.4	19.4	11.2	23,098%
U. S. Gov/Credit Index	0.7	3.9	6.5	2,496%

INVESTMENT HISTORY

CURRENT FISCAL YEAR

Beginning Market Value on 09/30/25	\$ 3,384,297,481.89
Capital Appreciation	\$ 205,524,002.32
Income Received	\$ 24,336,882.86
Cash or Securities Added	\$ 38,854,262.24
Cash or Securities Withdrawn	\$ (103,601,155.90)
Management Fees	\$ (4,236,811.71)
Custodian Fees	\$ (34,147.96)
Ending Market Value on 03/31/26	<u>\$ 3,545,140,513.75</u>

FROM INCEPTION

Beginning Market Value on 09/30/74	\$ 12,143,000.00
Net Additions/Withdrawals	\$ (1,951,518,071.16)
Capital Appreciation and Income	\$ 5,484,515,584.91
Ending Market Value on 03/31/26	<u>\$ 3,545,140,513.75</u>

*PRIOR TO 09/30/1987, RETURN REPRESENTS THE DOW JONES INDUSTRIAL AVG (PR)



SUMMARY AND INVESTMENT CONCLUSION

- The durable, diversified, and resilient U.S. economy will be able to absorb the current, anxiety-laced oil shock with limited damage and no recession.
- The last oil shock recession in the U.S. was in 1991, when the economy was twice as dependent on oil to produce a dollar of GDP.
- The U.S. is the world's largest producer of oil and natural gas and since 2018 has become a net exporter of oil and refined products. Oil production has increased from 5 million barrels per day in the 1980's to 14 million barrels today.
- The Federal Reserve will look through what they regard as a temporary, supply driven oil shock that will not impact the longer-term path of inflation.
- The emerging productivity boom and favorable supply side impact to prices should allow the Fed to take a slightly more accommodative monetary stance during the second half of the year.
- The outlook for corporate profits remains strong with forward earnings estimates continuing to rise. We view the recent market volatility as an opportunity, particularly concerning those industries and companies that fit into our top-down, thematic approach.



APRIL 3, 2026

THE FOG OF WAR

There is nothing like a war in the Middle East, particularly one that involves the Strait of Hormuz, to ratchet up the uncertainty quotient and throw a wrench into economic and financial market forecasts.

OIL SHOCK

A core focus of our last correspondence, (**THE END OF THE BEGINNING, JANUARY 3, 2026**), was on the importance of the energy story moving forward. We stated that:

"The energy story will remain prominent in 2026 driven by insatiable demands of the AI-data center complex. Lower oil prices mean lower costs for businesses and consumers and act as an economy-wide tax cut, as petroleum permeates large swaths of the U.S. economy."

Thus, it goes without saying that higher oil prices mean higher costs for businesses and consumers and act as an economy-wide tax increase.

Our view is that the durable, diversified, and resilient U.S. economy will be able to absorb what will prove to be a temporary, anxiety-laced oil shock with limited damage. This means that the strong, double-digit earnings backdrop unfolding in 2026 should remain in place. We remain committed to our outlook that the economy is on the front end of a high-tech revolution that will drive vibrant

productivity growth for several years, benefiting both GDP and earnings, particularly in certain sectors and industries.

Brent crude is a benchmark that measures the market price of a specified blend of light, sweet crude oil. This particular metric has risen over 70% since the Middle East conflict began. Prices are not as high as they were in 2022 when Russia invaded Ukraine which sparked concerns about a lasting supply shock from the world's second largest petroleum exporter.

Soaring oil prices in the 1970's were associated with acute recessions and sharp declines in stock prices. However, research has shown that these adverse reactions were more attributable to contractionary monetary policy, (a Federal Reserve Board policy mistake), than the actual spike in oil prices.

The last time an oil shock caused a recession was during the First Gulf War of 1990-1991 when Brent crude rose more than 150%. **It is important to note that then, the U.S. economy was more than twice as dependent on oil to produce a dollar of GDP than it is now.**

The U.S. is currently the world's largest producer of oil and natural gas and since 2018 has become a net exporter of oil and refined products. This involves 7.3 million barrels a day of the latter and 3.5 million barrels of the former. Oil production has increased from 5 million barrels per day in the 1980's to 14 million barrels today. Including both crude oil and refined products, the U.S. produces over 21 million barrels of petroleum liquids per day.

We currently consume about 21 million barrels of petroleum (oil and refined products) per day. About half of this consumption is for transportation purposes via gas, diesel, and jet fuel. The balance of the consumption is primarily used by industry in the form of liquids and fuel oil. This includes residential, commercial, and electric power demand.

Taking all of this into account, the U.S. is energy independent when sizing up the total supply of petroleum products relative to the demand. It is important to note that we import about 5.8 million barrels a day of oil, primarily from

Canada. This is a heavy crude that industry needs to be refined into certain finished products.

While the petroleum the U.S. consumes, produces, and exports does not involve the Strait of Hormuz, it is vital to the global economy as 20% of all traded oil and natural gas moves through this passageway. The U.S. economy needs oil to freely flow through the Strait because the global economy needs it, and the price of oil is set by global markets. This explains why, notwithstanding the U.S. being energy independent, oil prices have zoomed higher over the last few weeks.

Our belief is that a diplomatic solution will emerge over the coming weeks, alleviating the current pressure on oil prices and setting the stage for a sharp move lower as we enter the second half of the year. This is what the market believes with 12-month Brent futures trading in the mid-70's as of this writing. This scenario would refocus the financial markets on the health of the economy and earnings prospects along with the direction of Federal Reserve policy.

MONETARY POLICY

Regarding the Federal Reserve and monetary policy, our belief is that the board will look through what they regard as a temporary, supply driven oil shock that will not impact the longer-term path of inflation. Their focus will continue to be on underlying core inflation and inflation expectations, which remain well anchored and have recently fallen below the five-year moving average. A move towards a more restrictive policy stance would occur if these expectations shifted signaling concerns about more lasting price pressures.

The Fed's preferred measure on this front is the core PCE deflator, which excludes food and energy, the most volatile items. The gauge has shown measured improvement over the past year, reflecting gradual disinflation from earlier peaks but has recently stalled around a 3% annualized rate. From current levels, the "last mile" towards the 2% target will likely be slow. Progress will be abetted by improvement in the housing and shelter related component

of the index but hindered by non-housing core services, which are labeled "super core."

The emerging productivity boom and favorable supply side impact to prices should allow the Fed to take a slightly more accommodative monetary stance during the second half of the year. This is what occurred during the latter half of the 1990's under the Greenspan Fed, and we see similarities to that period today. However, the Fed has already cut by 175 basis points this easing cycle, and with the Fed Funds rate now significantly below nominal GDP growth, the central bank is likely close to the end on the easing front. This should not hinder what is unfolding on the economic front as the fundamentals are good and poised to get better in our view.

This is supported by recent data showing the investment side of the economy thriving with record levels of both orders and shipments of capital goods. Manufacturing activity is also accelerating with recent Purchasing Manager Index (**PMI**) readings showing a third consecutive month of expansion. The employment picture will continue to be influenced by the constraints of a shrinking labor pool driven by demographics and labor force participation rates. This trend is not going away but is countered by what we think will be a secular upswing in productivity growth.

EARNINGS

The outlook for corporate profits remains strong with forward earnings estimates continuing to rise. From a valuation standpoint, stocks have become cheaper over the last few months with the price-earnings multiple contracting in the face of falling prices and rising earnings projections. It is also noteworthy that profit margins remain at record levels reflecting positive developments on the productivity front. This puts the forward multiple on the S&P 500 at around 18.5, a decline of 18 percent from its peak last fall. The fear of artificial intelligence (AI) targeting certain industries along with the recent economic uncertainty triggered by the Middle East conflict are the main culprits.

We view the uncertainty as more of an opportunity, particularly concerning those industries and companies that fit into our top-down, thematic approach and remain optimistic regarding earnings prospects for 2026. This outlook is supported by current fiscal and regulatory policies and our outlook for monetary policy going forward.

Jay Bowen

04/03/2026



Bowen, Hanes & Company
Incorporated

WINSTON-SALEM, NC
PONTE VEDRA BEACH, FL

TO: Board of Trustees
Pension Fund for Firefighters and Police Officers – Tampa, FL

FROM: Jay Bowen
President

DATE: March 31, 2026

SUBJECT: Bond Portfolio

The enclosed list represents those corporate bonds in the portfolio rated below investment grade by the three major rating agencies (S&P, Moody's, Fitch).

While day-to-day events can certainly change our outlook, it is our current intention to hold these bonds, as we feel they continue to represent good long-term value, particularly taking price and coupons into consideration. In our view, they all have a legitimate chance of being upgraded over the next few months.

JB/tr

Enclosure

PENSION FUND FOR FIREFIGHTERS AND POLICE OFFICERS -- TAMPA, FL

BOND RATINGS AS OF 03/31/26

DESCRIPTION	S&P	MOODY'S	FITCH
Celanese US Holdings 1.400% Due 08-05-26	BB	BA2	BB+
FMC Corp 3.450% Due 10-01-29	BB+	BA1	BB+
Warnermedia Holdings Inc 3.755% Due 03-15-27	BB	BA3	BB+
V.F. Corp 2.950% Due 04-23-30	BB	BA3	NR
Walgreens Boots Alliance Inc 3.200% Due 04-15-30	BB-	NR	NR
Whirlpool Corp 5.750% Due 03-01-34	BB	BA3	BB

PENSION FUND FOR FIREFIGHTERS & POLICE OFFICERS - TAMPA, FL

PROXIES VOTED

FOR QUARTER ENDING MARCH 31, 2026

Company

APPLE INC.
COSTCO WHOLESALE CORPORATION
DEERE & COMPANY
FAIR ISAAC CORPORATION
TE CONNECTIVITY PLC
VISA INC.

A Michigan Pension Fund's Failed Coffee Farm Bet Highlights Private-Market Risks

Fund's ill-fated ventures show a growing strategy: keeping costs down by investing in individual projects



A Michigan pension fund exited its investment in the Kona Hills coffee farm in Hawaii after \$86 million in losses.

By [Heather Gillers](#) Following | Photography and videos by Ricky-Thomas Serikawa for WSJ

Feb. 2, 2026 11:01 am ET

A Michigan pension fund wanted to grow the second-largest coffee farm in Hawaii. What happened there demonstrates the perils of investing public workers' savings in private markets.

The \$16 billion Lansing-based retirement fund ended up abandoning the coffee farm last spring after nine years and \$86 million in losses. A few months later, the pension said it had lost \$53 million on another ambitious private market bet: an investment with a one-year-old Swiss firm in renewable energy technology.

The ill-fated ventures are examples of an increasingly popular strategy: trying to keep costs down by investing in individual projects solo rather than pooling money with other big investors to invest in an array of projects selected by a manager. Around a third of the \$12 trillion in global private-equity capital is now invested outside traditional commingled funds, up from 10% to 15% ten years ago, according to an estimate by Bain & Co.

The coffee and renewable energy losses amount to around 1% of total holdings at the Municipal Employees' Retirement System of Michigan, where a 10-person investment staff manages the savings of firefighters, nurses and other public workers under the supervision of a volunteer board. MERS' overall investment returns of 7.1% for the decade ended June 30 are in line with comparable public pensions, thanks largely to its substantial stock portfolio.

MERS said in an email that its private-markets portfolio has gained \$2.5 billion since 2012.

"Looking at losses in just two investments does not create an accurate picture of our long-term track record," pension officials said.



The Kona Hills farm is in foreclosure proceedings and is looking for a new owner. Workers take a lunch break before going back to pruning trees.

U.S. state and local pension funds invested some \$1.3 trillion in private equity and other private assets as of the 2024 fiscal year, according to Boston College data, up from \$200 billion in 2005. Those illiquid holdings make up an average 20% of smaller funds like MERS.

The origins of the coffee and renewable fuels projects date to 2013, when low bond rates were making it tough to meet the fund's then-8% return target. In its annual statement, the fund resolved to move money "very quickly," shifting about 12% of holdings into real assets such as agriculture and utilities.

For advice on real assets, MERS in 2015 hired Berry Polmann and Gaia Arnaboldi, former employees of one of the pension's private-equity managers. Their Zurich-based firm, Verdantf, was barely a year old when MERS put it in charge of managing \$150 million in March 2016. In an acknowledgment of the risk the Michigan pension was taking, Verdantf promised MERS 10% of revenue collected from any other clients they could attract for the next 12 years. (A lawyer for the company said it never found any.)

The coffee farm, known as Kona Hills, got started in 2016 also. MERS committed \$50 million to a property in Kona on the Western portion of Hawaii's Big Island, famous for gourmet coffee. The area's rugged terrain means coffee has to be picked by hand, and the typical farm there is less than 5 acres. Kona Hills aimed to plant about 1,000 acres, appraisal documents show.



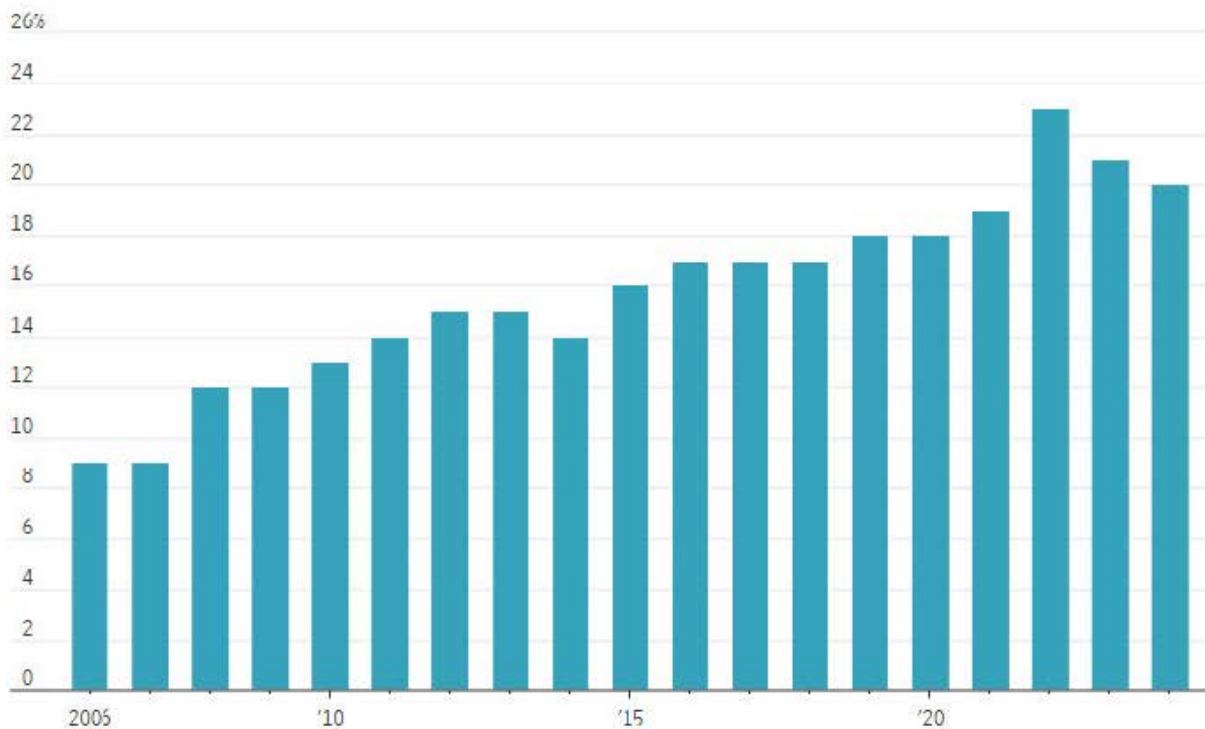
Kona, on Hawaii's Big Island, is a region known for gourmet coffee. Its rugged terrain means beans are picked by hand.

An Atlanta-based private-equity firm, Domain Capital Group, agreed to manage the investment and took a 0.5% ownership share in a holding company for the project. The idea for the coffee farm came from MERS, a Domain spokesman said. There were no other investors. More than 99% of the money at stake belonged to Michigan workers and retirees.

Risk is more spread out in a traditional commingled private-markets fund, where a management firm pools cash from pensions, universities and other big investors and invests it in several ventures. MERS saved money on fees by investing more directly in real assets projects, investment chief Jeb Burns said in a 2021 interview with the trade publication Chief Investment Officer.

“People balk at the idea of doing direct investments, but if you have robust due diligence and a solid team, it’s absolutely manageable and it has been a significant creator of value for us,” he said.

Share of small U.S. public pension funds invested in private markets



Note: for pension funds with total assets between \$10 billion and \$30 billion
Source: Boston College Center for Retirement Research

By 2023, though, MERS was losing confidence in both the coffee farm and renewable fuels investments. The pension fund cut ties with Verdantf and Domain, transferring the assets they were overseeing to New York-based Ospraie Management. The new manager quickly turned up a host of longstanding problems.

In September, MERS sued Verdantf, Polmann and Arnaboldi. The suit said that after Ospraie took over, pension officials learned Verdantf had concealed risks and setbacks on the renewable fuels project and used MERS' money to salvage its founders' personal investments.

A Michigan lawyer representing Verdantf and Polmann—now the firm's only employee—said the allegations were untrue. The attorney, David Fink, disputed the loss on the renewable fuels project. He said MERS invested another \$136 million with Verdantf on other projects, including a Peruvian avocado, blueberry and asparagus farm, and earned about 10% a year—a total of \$55 million in cash and \$108 million in paper gains.

At the coffee farm, Ospraie found more problems. State and local inspectors had cited the farm for drainage issues, illegal employee housing, unauthorized septic tanks and other violations, at one point ordering a temporary halt to all soil preparation work on the property, government records show. The coffee farm's lender said Ospraie informed it in summer 2023 that the farm was running out of money.



Illegal employee housing was cited by inspectors during the nine years the farm was owned by the Michigan pension. A new team running the farm is working to resolve the issues.

The lender, Lakeland, Fla.-based AgAmerica, started foreclosure proceedings on the farm in June and is suing MERS and Domain for fraud for not disclosing the violations when applying for a loan in 2022. Both say the allegations are false.

A new team installed by Ospraie is running the coffee farm and is working to resolve the drainage problems and other issues. The illegal housing has been shut down. The new chief executive, an experienced coffee farmer, has limited the crop to 400 acres.

Appeared in the February 3, 2026, print edition as 'Pension Fund Failed Coffee-Farm Bet Highlights Risks of Private Markets'.

Heather Gillers covers pension funds, insurance and municipal bonds for the Wall Street Journal. She often writes about private markets, university finance and state and local government, among other topics.

**CITY OF TAMPA PENSION FUND
FOR POLICE OFFICERS AND FIREFIGHTERS**

IN RE APPLICATION OF

ALPHONSO LEGREE

for Line of Duty Disability Retirement

**ADMINISTRATIVE ORDER DENYING LINE
OF DUTY DISABILITY RETIREMENT**

This matter came before the Board of Trustees, upon proper notice, at its meeting on March 25, 2026, on the application of Alphonso Legree (“Legree” or “Applicant”) for a line of duty disability from his position as a police officer with the City of Tampa. The Applicant was present at the hearing and was not represented by an attorney. The Board of Trustees examined all of the medical records, including the Independent Medical Examinations and the report of Dr. Glencross. The Applicant and the Board Medical Director, P. Mark Glencross, M.D were sworn and answered questions from the Board. For the reasons which follow, the application for line of duty disability is DENIED.

Legree began his employment with the City of Tampa Police Department on November 14, 2022. He applied for a line-of-duty disability benefit on January 31, 2025, based upon injuries sustained to his left hand and fingers while he was on duty on July 19, 2024. The Applicant was tasked with closing the gates surrounding the Ben T. Davis Boat Ramp and Park. According to his application, securing the gate at the boat ramp requires significant physical effort due to the weight and design of the gate. After multiple attempts to yank and close the gate, his hand slipped and hit the chain link part of the gate. He immediately felt pain and called his supervisor to inform him of

the accident. The Applicant underwent surgery for tendon rupture but it was unsuccessful. According to his application, the Applicant continues to experience chronic pain, reduced mobility, and lack of grip strength.

Legree underwent a Functional Capacity Evaluation on January 28, 2025. The results indicate self-limiting behaviors, inconsistencies, guarding, disuse and concentrated pain focus. The results should be interpreted as a minimum level of function and do not represent potentially true capabilities. Based on the results, Legree is able to perform a minimum of medium physical demand characteristics work based on static strength testing and lifting. He is self-limiting at lifting 40 lbs. to shoulder height and overhead.

Legree underwent three independent medical examinations by Drs. Linnell, Heitner, and Smith. The results of the evaluations are summarized below:

Dr. Joshua Linnell opined:

1. The Patient does have a permanent disability that will not improve without further surgical or medical treatments.
2. It would be safe for the Patient to use a firearm in a controlled environment but does not believe he can safely perform this activity in the line of duty with the amount of left hand dysfunction.
3. The patient has no previous injuries that attribute to his current disability of the left hand, however, the change in sensation within the ulnar nerve suggests a preexisting condition.
4. Certain observations suggest poor effort was demonstrated by the Applicant. The strength loss expected from a finger injury is less than what was demonstrated.

Dr. Holden Heitner opined:

1. At this point, Legree does not have an intact ring finger FDP which will lead to significantly decreased ring finger range of motion and grip strength.
2. Legree has a history of left-hand injuries that occurred prior to the July 19, 2024, incident, which suggests a worsening of a chronic condition.

Dr. Michael Smith opined:

1. Legree has a disability that precludes him from engaging in the job of a police officer.
2. Legree has reached MMI.

During deliberations, the Board discussed evidence in the record indicative of a prior left hand/finger injury. On July 21, 2022, Dr. Dustin Ly noted that the Applicant suffered a skiing accident that left him unable to close his left ring finger all the way. Dr. Ly also noted tendonitis. On March 22, 2024, Dr. Katlyn Agosta noted that the Applicant was seen for “jersey finger,” a chronic issue for the Applicant since 2014 that has gotten progressively worse.

Additionally, The Board discussed that Legree’s pre-employment physical did not disclose such injury. Specifically, question 79 on page 3 of 7 of the pre-employment physical asks the applicant to disclose whether he has ever had any conditions (joint injury/surgery/dislocation/pain/swelling) of his fingers or toes. The applicant marked “no.” According to Pension Fund Policy 201, “Falsification or withholding of any information may result in loss of eligibility for employment and/or loss of eligibility to join the Fund or expulsion from the Fund, if admitted; or may result in disqualification for disability benefits.” The Board found that due to this lack of disclosure, coupled with Legree’s apparent self-limiting behavior on the FCE, Legree did not meet his burden of proof regarding totality or service connection.

Accordingly, the application of Alphonso Legree for line-of-duty disability retirement is DENIED.

DONE and ORDERED at Tampa, Hillsborough County, Florida, this ____ day of _____, 2026.

Chairman

FILED with the Administrator/Clerk of the Board this ____ day of _____, 2026.

Administrator/Clerk of the Board

NOTICE OF APPELLATE RIGHTS

This Administrative Order may be appealed to the Board for a full evidentiary hearing within 30 days of the date filed with the Administrator/Clerk. If a written request for a full evidentiary hearing is not received within 30 days, this order shall become final without further action of the Board and may be reviewed by petition for common law certiorari to the circuit court of the 13th Judicial Circuit of Florida within 30 days of the date the order becomes final. If the order becomes final and a petition for judicial review is not filed promptly, the order will become final and not subject to further review.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Order was filed with the records of the Board of Trustees of the City Pension Fund for Firefighters and Police Officers in the City of Tampa this _____ day of _____, 2026 and that a copy was furnished by mail to:

Alphonso Legree



TIFFANY WEBER, PENSION ADMINISTRATOR / CLERK OF THE BOARD

Upcoming Pension Conferences

(CEUs will be credited based on conference agenda or as specified by conference sponsor)

Name:	Portfolio Concepts and Management
Sponsor:	IFEBP (in partnership with Wharton School)
Program Dates:	05/11/2026- 05/14/2026
Registration:	\$6,695
Location:	Philadelphia, PA
Accommodation Nights:	05/10/2026- 05/14/2026
Attendance:	
Name:	Annual Conference & Exhibition (ACE)
Sponsor:	National Conference on Public Employee Retirement Systems (NCPERS)
Program Dates:	05/18/2026- 05/20/2026
Registration:	\$1,135
Location:	Las Vegas, NV
Accommodation Nights:	05/17/2026- 05/20/2026
Attendance:	
Name:	Pension 101 Course
Sponsor:	Public Pension Financial Forum (P2F2)
Program Dates:	06/17/2026- 06/18/2026
Registration:	TBA
Location:	Denver, CO
Accommodation Nights:	06/16/2026- 06/18/2026
Attendance:	
Name:	42nd Annual Conference
Sponsor:	Florida Public Pension Trustees Association (FPPTA)
Program Dates:	06/29/2026- 07/01/2026
Registration:	TBA
Location:	Orlando, FL
Accommodation Nights:	06/28/2026- 06/30/2026
Attendance:	JC, DR, TW
Name:	Public Funds Summit East
Sponsor:	Opal Group
Program Dates:	07/27/2026- 07/29/2026
Registration:	No charge
Location:	Newport, RI
Accommodation Nights:	07/26/2026- 07/29/2026
Attendance:	
Name:	Public Pension Funding Forum
Sponsor:	NCPERS
Program Dates:	08/18/2026- 08/19/2026
Registration:	\$795
Location:	Chicago, IL
Accommodation Nights:	08/17/2026- 08/19/2026
Attendance:	PM