

MEMORANDUM

DATE: October 26, 2018

TO: Upper Captiva Fire District Chief and Commissioners

FROM: Renee M. Lynch, District Accountant

RE: IRS 457 Deferred Compensation Plan

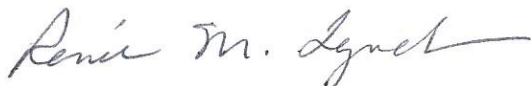
I have been asked to provide you with a list of local (Southwest Florida) Fire Districts and Emergency Management Services organizations which participate in the International City Managers Association (ICMA) IRS 457 Deferred Compensation Plan included with your agenda. The list below has been provided to me by our local (Sarasota) ICMA representative, Gabe Alba.

- Captiva Island Fire Control District
- West Manatee Fire Control District
- Lee County Board of County Commissioners, which includes all EMS employees
- City of Cape Coral, which includes their Fire Department
- City of Fort Myers, which includes their Fire Department

By participating in the ICMA Plan, not only will Chief Martin be able to participate in the Plan by the District's 10% contribution, he can supplement his deposit account up to the maximum allowable by the IRS each year by making his own deposits through payroll deduction.

Additionally, the District's part-time personnel which work at other Districts not included in the list above, may participate in the Plan by establishing their own account and making contributions through payroll deduction. I have already had one part-time employee express his interest in doing this.

Respectfully submitted,



Renee M. Lynch
District Accountant