

**CITY OF POMPANO BEACH**  
**Broward County, Florida**

**AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, AMENDING CHAPTER 34, "CITY POLICY," OF THE POMPANO BEACH CODE OF ORDINANCES, BY AMENDING SECTION 34.0603, "DEFERRED RETIREMENT OPTION PLAN (DROP)," BY AMENDING SECTION 34.0604, "SUPPLEMENTAL RETIREMENT BENEFIT FOR FIREFIGHTERS," TO IMPLEMENT RECENT CHANGES IN THE COLLECTIVE BARGAINING AGREEMENT BETWEEN THE POMPANO BEACH PROFESSIONAL FIRE FIGHTERS AND THE CITY OF POMPANO BEACH FOR THE PERIOD BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2025, THAT MODIFIES THE POLICE AND FIREFIGHTERS' RETIREMENT SYSTEM; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Pompano Beach has established a retirement plan for its police and fire employees, known as the Police and Firefighters' Retirement System and codified in Sections 34.045 through 34.073 of the City Code of Ordinances; and

**WHEREAS**, the Pompano Beach Professional Fire Fighters and the City of Pompano Beach, Florida, have entered into a Collective Bargaining Agreement for the period of October 1, 2022 to September 30, 2025; and

**WHEREAS**, the Collective Bargaining Agreement includes changes to provisions of the Police and Firefighters' Retirement System; and

**WHEREAS**, the City Commission wishes to change the terms of the Police and Firefighters' Retirement System to implement the changes called for in the Collective Bargaining Agreement; and

**WHEREAS**, the City Commission has received and reviewed an actuarial impact statement from the Retirement Board's Actuary relating to the amendments set forth herein; and

**WHEREAS**, pursuant to law, ten (10) days' notice has been given by publication in a paper of general circulation in the City, notifying the public of this proposed ordinance and of a public hearing in the City Commission Chambers of the City of Pompano Beach; and

**WHEREAS**, a public hearing before the City Commission was held pursuant to the published notice described above, at which hearing the parties in interest and all other citizens so desiring had an opportunity to be and were, in fact, heard; now, therefore,

**BE IT ENACTED BY THE CITY OF POMPANO BEACH, FLORIDA:**

**SECTION 1.** That Section 34.0603, “Deferred Retirement Option Plan (DROP),” of Chapter 34, “City Policy,” of the Code of Ordinances is hereby amended to read as follows:

**§ 34.0603 DEFERRED RETIREMENT OPTION PLAN (DROP).**

...

(A) Eligibility. Any active member of the Pompano Beach Police and Firefighters’ Retirement System who is eligible to receive a normal retirement pension, may elect to participate in the DROP. However, said election must be made at or before the employee has attained 25 years of continuous service with the city. Except as provided below, after an employee has exceeded 25 years of continuous service, he or she would no longer be eligible to participate in the DROP. In cases where an employee has reached 25 years of continuous service, but still has not become eligible for normal retirement, that employee will be eligible to elect to participate in the DROP upon (but not after) reaching eligibility for normal retirement. Firefighter members will “retire” for purposes of the pension plan, but may continue their employment with the city for a maximum 96 months from the effective date of the member’s DROP election. Notwithstanding the foregoing, firefighter members who reach the normal retirement date on or after October 1, 2022 may elect to enter the DROP upon attaining age 47 with seven years of continuous service, and must elect to enter the DROP no later than the date the member attains 20 years of continuous service. A firefighter member who reaches the normal retirement date on or after October 1, 2022 and does not elect to participate in the DROP before or upon attaining 20 years of continuous service shall not be eligible to participate in the DROP.

...

**SECTION 2.** That Section 34.0604, “Supplemental Retirement Benefit For Firefighters,”

of Chapter 34, “City Policy,” of the Code of Ordinances is hereby amended to read as follows:

**§ 34.0604 SUPPLEMENTAL RETIREMENT BENEFIT FOR FIREFIGHTERS.**

(A) Effective on October 1, 2010, the total "applicable frozen amount" of Chapter 175 premium tax revenues, as reflected in the actuarial impact statement for the Pompano Beach Police and Firefighters' Retirement System, and future actuarial valuation reports, shall be increased to \$821,230. The city may use all Chapter 175 premium tax revenues received during the plan year (or in the case of a supplemental distribution, revenues applicable to the plan year even if received after the end of the plan year), up to the "applicable frozen amount," to reduce the city's required contributions to the Retirement System during the following fiscal year. Except as otherwise provided in subsection (B) below, Any premium tax revenues received by the city in excess of the \$821,230 "applicable frozen amount" during any plan year beginning October 1, 2010 or later shall be used for the supplemental pension benefit as follows: described in subsection (C) below.

(B) Effective October 1, 2022, in accordance with Section 175.351, Florida Statutes, the city and the union representing city firefighters have mutually agreed that all Chapter 175 premium tax revenues received each year shall be used to offset city pension contributions, and there shall be no further allocations of Chapter 175 premium tax revenues to the supplemental retirement benefit for firefighters or individual share accounts after that date. Firefighter members who have an individual share account balance on October 1, 2022 may elect to receive an in-service distribution of all or a portion of their share account balance, or may transfer or roll over all or a portion of their share account balance to an IRA or qualified retirement plan. The provisions of this subsection (B) shall remain in effect until modified by mutual agreement of the city and the union representing city firefighters.

~~(B)~~ (C) The supplemental pension retirement benefit shall consist of an individual share account for each active firefighter, including DROP participants, for the City of Pompano Beach. The supplemental retirement benefit shall be funded solely by premium tax revenues received by the city pursuant to Section 175, Florida Statutes, as provided for by the City of Pompano Beach Code of Ordinances. The total initial amount to be allocated to the participants’ share accounts as provided herein shall be \$2,540,196. For plan years beginning October 1, 2010 and later, all premium tax revenues received by the city pursuant to Section 175, Florida Statutes, in excess of \$821,230 shall be allocated to the participants’ share accounts as provided for herein. Participants’ share accounts shall be credited with premium tax revenues and investment earnings or losses, and interest, and distributed as follows:

...

**SECTION 3.** All ordinances and resolutions or parts of ordinances and resolutions in conflict herewith are hereby repealed.

**SECTION 4.** If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

**SECTION 5.** This ordinance shall become effective upon passage.

**PASSED FIRST READING** this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**PASSED SECOND READING** this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

---

**REX HARDIN, MAYOR**

**ATTEST:**

---

**ASCELETA HAMMOND, CITY CLERK**

TAL:jrm  
10/31/22  
l:ord/2023-31