DIVISION 1. GENERALLY

Sec. 54-56. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Accumulated annual leave and sick leave means those hours of annual leave and sick leave, up to a maximum of 513 hours of annual leave and 1,040 hours of sick leave, earned by a police officer while employed by the city or the sheriff of Broward County (BSO), which have not been used as of the police officer's retirement date.

Average final compensation means the average monthly compensation of a police officer during his highest three years of credited service. If upon termination of employment with the Deerfield Beach Police Department and BSO a police officer or deputy sheriff has accumulated annual leave and/or sick leave, an equivalent payment for such accumulated leave, up to a maximum of 350 hours of annual leave and 520 hours of sick leave, shall be included as part of his compensation during his highest three years of credited service for the pur pose of calculating his average monthly compensation. Also, for the purpose of calculating the police officer or deputy sheriff's pension benefit, his date of termination and his time of credited service shall be extended by any additional accumulated annual leave beyond 350 hours and sick leave beyond 520 hours, up to a maximum of an additional 163 hours of annual leave and an additional 520 hours of sick leave.

Base hourly pay rate means a police officer's hourly pay rate exclusive of all additional pay such as overtime, longevity, assignment pay, shift differential and incentive pay.

BSO means the sheriff of Broward County or, interchangeably, the Broward Sheriff's Office.

Compensation means the pay earned by a police officer while employed as a police officer by the city. It also means the pay earned by a deputy sheriff while employed by the sheriff of Broward County (BSO), divided by a factor of 0.91.

Credited service means the aggregate number of years and fractional parts of years of a police officer's service with the municipality and BSO prior to his retirement date, omitting intervening years and fractional parts of years, when such police officer was not employed by the municipality or BSO as a police officer. Provided, however, that no police officer will receive credit for years or fractional parts of years of service for which he has withdrawn his contributions to the fund.

In determining the credited service of any police officer, the time spent in the military service of the United States or United States Merchant Marine by the police officer on leave of absence from the municipal police department or BSO for such reason shall be added to the years of service; provided, however, that to receive credit for such service, the police officer must have reentered the municipality's police service or BSO as a deputy sheriff within one year of date of release from service.

Equivalent payment for accumulated annual leave and sick leave means a dollar amount equal to "A" divided by "B" where:

"A" is a police officer's hours of accumulated annual leave and sick leave multiplied by the police officer's base hourly pay rate as of his date of termination of employment from BSO.

"B" is a factor of 0.91.

Police officer means full-time police officers or deputy sheriffs who received compensation from municipal funds of the municipality prior to January 13, 1990, or from the sheriff of Broward County, for

services rendered.

Retirement means separation of service from the city police department and the BSO after satisfying the age and service requirements necessary for a retirement income.

Retirement date means the date on which a police officer has satisfied the age and service requirements for receiving a retirement income from the city police officers' retirement trust fund and is no longer employed by either the city police department or the BSO. A retirement date cannot be established while the police officer is an employee of either the city police department or BSO.

Salary means the total cash remuneration paid to a police officer for services rendered.

(Code 1979, § 2712)

Cross references: Definitions and rules of construction generally, § 1-2.

Sec. 54-57. Purpose.

The purpose of this article is to provide pension benefits to regular and permanent police officers and their beneficiaries upon the occurrence of retirement, death or disability of the police officer or upon his termination of employment.

(Code 1979, § 2707)

Sec. 54-58. Name of plan.

The plan created by the city under the terms of this article shall be known as the Deerfield Beach Municipal Police Officers' Retirement Trust Fund. All the affairs and business of such fund shall be transacted in such name.

(Code 1979, § 2708)

Sec. 54-59. Effective date.

The effective date of this article shall be November 8, 1976.

(Code 1979, § 2709)

Sec. 54-60. Eligibility; participation.

All police officers formerly employed by the city who, upon their employment by BSO, made an irrevocable election to continue participating in this plan shall be included in the fund. All pronouns used in the plan shall be interchangeable as to gender.

(Code 1979, § 2713)

Sec. 54-61. Compliance with the Internal Revenue Code.

Compensation in excess of the limitations set forth in Section 401(a)(17) of the Internal Revenue Code shall be disregarded. The limitation on compensation for eligible employees shall not be less than the amount which was allowed to be taken into account under the system as in effect on July 1, 1993. For this purpose, an eligible employee is an individual who is a member of the retirement system before September 30, 1996. This section shall have an effective date of October 1, 1995.

(Ord. No. 1996/036, § 1, 10-1-96)

Secs. 54-62--54-70. Reserved.