

ORDINANCE NO. C-23-47

AN ORDINANCE OF THE CITY OF FORT LAUDERDALE, FLORIDA, AMENDING CHAPTER 20, ARTICLE IV, DIVISION 3 OF THE CODE OF ORDINANCES OF THE CITY OF FORT LAUDERDALE, FLORIDA, BY AMENDING THE CITY OF FORT LAUDERDALE POLICE AND FIREFIGHTERS' RETIREMENT SYSTEM TO IMPLEMENT PROVISIONS OF COLLECTIVE BARGAINING AGREEMENTS BETWEEN THE CITY OF FORT LAUDERDALE AND COLLECTIVE BARGAINING UNITS REPRESENTING POLICE OFFICERS AND SERGEANTS, POLICE LIEUTENANTS AND CAPTAINS, FIREFIGHTERS, AND BATTALION CHIEFS, AND PROVIDING FOR SEVERABILITY, REPEAL OF CONFLICTING ORDINANCE PROVISIONS, AND AN EFFECTIVE DATE.

WHEREAS, the City of Fort Lauderdale has entered into collective bargaining agreements with collective bargaining units representing police officers and sergeants, police lieutenants and captains, firefighters, and battalion chiefs, which collective bargaining agreements provide for various revisions to the City of Fort Lauderdale Police and Firefighters' Retirement System; and

WHEREAS, it is in the best interest of the City of Fort Lauderdale and of the City's police officers and sergeants, police lieutenants and captains, firefighters, and battalion chiefs to amend the City of Fort Lauderdale Police and Firefighters' Retirement System as provided in the collective bargaining agreements;

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Fort Lauderdale, Florida, as follows:

SECTION 1. Subsection 20-135.2(h) of the Code of Ordinances of the City of Fort Lauderdale, Florida, is created to provide as follows:

Police Officer Members may purchase up to five (5) years of prior service as a federal, state, county, or municipal police officer; provided however that in accordance with section 112.65(2) Florida Statutes, a Member may not purchase prior service which is based on any period of employment with a prior employer for which the member is receiving or will receive a retirement

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benefit. Prior service purchased pursuant to this subsection must be equivalent to the service required to meet the definition of Police Officer in section 185.02(1), Florida Statutes, as determined by the Board of Trustees. In the case of a Member who participated in a defined contribution plan during the period of prior employment, for which no employer benefit was received, the Member may only transfer that portion of the defined contribution account which represents the Member's contribution plus earnings thereon. Before prior service is credited, the member must pay, in either cash or in the form of a direct rollover from an eligible retirement plan as defined in this Plan, an amount equal to the full actuarial cost of the prior service, as determined by the actuary for the retirement system, such that the purchase of prior service results in no actuarial impact to the Plan; however, in no event may the cost of such prior service be less than the amount the Member would have contributed for such period of service, based on the Member's contribution rate and compensation with the City at the time of purchase. Members may use accumulated benefits from the supplemental share plan, if applicable, for the purchase of military or police officer service credits in the City of Fort Lauderdale Police and Firefighters' Retirement System by rolling the necessary amount from this supplemental share plan to the City of Fort Lauderdale Police and Firefighters' Retirement System in a trustee-to-trustee transfer as provided in this section. No Member may receive payment in cash for this purpose. Should any provision of this subsection conflict with applicable provisions of the Internal Revenue Code and/or regulations of the Department of the Treasury, this subsection shall be deemed void as if it had never been enacted and the remaining provisions of this supplemental share plan shall remain in effect. Service purchased under this subsection shall not count towards vesting.

SECTION 2. The definition of *Average Monthly Earnings* contained in Section 20-127 of the Code of Ordinances of the City of Fort Lauderdale, Florida, is amended to provide as follows:

Average Monthly Earnings means one-twelfth (1/12) of the arithmetic average of annual Earnings for the highest two (2) years preceding the actual Retirement or Termination Date of a Member, or the DROP Retirement Date of a DROP Participant; ~~provided, however, for Police Officers hired on or after April 1, 2014, and for Firefighters hired on or after October 1, 2014, Average Monthly Earnings means one-twelfth (1/12) of the arithmetic average of annual Earnings for the highest five (5) years~~

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~~preceding the actual Retirement or Termination Date of a Member, or the DROP Retirement Date of a DROP Participant.~~

SECTION 3. A definition of *Retirement dates* is added to Section 20-127 of the Code of Ordinances of the City of Fort Lauderdale, Florida, in alphabetical order, as follows:

Retirement dates shall mean any of the approved methods set forth in Section 20-129 for the commencement of payment or deferral of benefit payments as provided in that Section 20-129.

SECTION 4. The definition of *Normal Retirement Date* contained in Section 20-127 of the Code of Ordinances of the City of Fort Lauderdale, Florida, is amended to provide as follows:

Normal Retirement Date means either: (i) the date on which a Member completes twenty (20) years of Creditable Service, or the date on which a former Police Officer or Firefighter would have attained fifty (50) years of age and twenty (20) years of Creditable Service if employment had not been terminated; or (ii) the first day of the month coincident with or next following the date on which a Member has completed ten (10) or more years of Creditable Service and attained fifty-five (55) years of age, whichever (i) or (ii) above shall first occur. For Police Officers hired on after April 1, 2014, the normal retirement date shall mean either (i) the date the Police Officer completes twenty four (24) years of Creditable Service, or the date on which a former Police Officer would have attained fifty (50) years of age and twenty (20) years of Creditable Service if employment had not been terminated or (ii) the date on which a Police Officer has completed ten (10) or more years of Creditable Service and attained fifty-five (55) years of age, whichever (i) or (ii) above shall first occur. For Firefighters hired on or after October 1, 2014, the normal retirement date shall mean either: (i) the date on which a Firefighter completes twenty-five (25) years of Creditable Service, or the date on which a former Firefighter would have attained fifty (50) years of age and twenty (20) years of Creditable Service if employment had not been terminated; or (ii) the first day of the month coincident with or next following the date on which a Firefighter has completed ten (10) or more years of Creditable Service and attained fifty-five (55) years of age, whichever (i) or (ii) above shall first occur. Certain Members on approved disability shall have the option to

elect treatment under a later normal Retirement date as set forth in Section 20-129(a)(2).

SECTION 5. Subsection 20-127.5(a) of the Code of Ordinances of the City of Fort Lauderdale, Florida, is amended to provide as follows:

For "overtime" paid by the City to a Police Officer on or after January 1, 2007, such "overtime" pay shall be included in the Police Officer's Earnings under this Plan and the Police Officer shall owe contributions thereon in accordance with section 20-130 of this Plan, provided that the "overtime" included in Earnings under this subsection shall not exceed forty (40) hours of "overtime" per Police Officer per calendar year. For "overtime" paid by the City to a Police Officer on or after October 19, 2023, such "overtime" pay shall be included in the Police Officer's Earnings under this Plan and the Police Officer shall owe contributions thereon in accordance with section 20-130 of this Plan, provided that the "overtime" included in Earnings under this subsection shall not exceed eighty (80) hours of "overtime" per Police Officer per calendar year. This Section 20-127.5 is contingent upon there being sufficient Additional Premium Tax Revenues under F.S. Ch. 185, available to fund the "overtime" as a component of Earnings.

SECTION 6. Subsection 20-129(a) of the Code of Ordinances of the City of Fort Lauderdale, Florida, is amended to provide as follows:

- (1) *Normal Retirement Date.* A Member shall be eligible to retire at his Normal Retirement Date.
- (2) For police officer members hired on or after April 1, 2014, the Normal Retirement Date shall be twenty-four (24) years of Creditable Service or the first day of the month coincident with or next following the date on which the police officer member has completed ten (10) or more years of Creditable Service and attained fifty-five (55) years of age. For Firefighter members hired on or after October 1, 2014, the Normal Retirement Date shall be twenty-five (25) years of Creditable Service or the first day of the month coincident with or next following the date on which the police officer member has completed ten (10) or more years of Creditable Service and attained fifty-five (55) years of age.

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(23) *Election of Normal Retirement Date.* Members on approved disability may elect between Normal Retirement Dates as set forth below:

- a. Members on approved disability, where the date of disability as determined by the Board is prior to September 13, 1992 for Members who are Police Officers and is prior to January 13, 1993 for Members who are Firefighters, may elect treatment under either the earlier Normal Retirement Date of forty-seven (47) years of age and twenty (20) years of Creditable Service ("47 and 20 Normal Retirement Date") or the later Normal Retirement Date of fifty (50) years of age and twenty (20) years of Creditable Service ("50 and 20 Normal Retirement Date").
- b. Members on approved disability, where the date of disability as determined by the Board is (i) prior to October 1, 1997 but after September 13, 1992 for Members who are Police Officers or, (ii) prior to October 1, 1997 but after January 13, 1993 for Members who are Firefighters may elect treatment under either the earlier Normal Retirement Date of twenty (20) years of Creditable Service ("Twenty and Out Normal Retirement Date") or the later "47 and 20 Normal Retirement Date".

Such election under a. or b. above shall be made by delivering written notice of such election to the Office of the Retirement System within sixty (60) days of the effective date of this amendment. Such written notice shall be on forms promulgated by the Board and distributed to the Members on approved disability as set forth above. In the event a Member who is eligible to elect treatment under either (i) the earlier "47 and 20 Normal Retirement Date" or the later "50 and 20 Normal Retirement Date" or (ii) the earlier "Twenty and Out Normal Retirement Date" or the later "47 and 20 Normal Retirement Date" fails to timely deliver written notice of the election as set forth above, such Member's Retirement shall be governed by the applicable later Normal Retirement Date as set forth in a. or b. above.

(34) *Early Retirement.* A Member shall be eligible to retire at his Early Retirement Date. In the event of Early Retirement, payment of retirement income will be governed as follows:

- a. The monthly amount of retirement income payable to a Member who retires on Early Retirement shall be an amount computed as described in F.S. § 175.162(2)(a), for Firefighters or F.S. § 185.16(2)(2010), for Police Officers, taking into account his credited service to the date of actual retirement and his final monthly compensation as of such date, such amount of retirement income to be actuarially reduced to take into account the Member's younger age and the earlier commencement of retirement income payments. In no event shall the early retirement reduction exceed three (3) percent for each year by which the Member's age at retirement preceded the Member's Normal Retirement Date, as provided in (1999) F.S. § 175.162(2), for Firefighters and (1999) F.S. § 185.16(1), for Police Officers.
- b. The first payment will be made on a Police Officer's Early Retirement Date and the last payment will be the payment due next preceding the retired Police Officer's death; except that, in the event the Police Officer dies before receiving retirement benefits for a period of ten (10) years, the same monthly benefit will be paid to the Beneficiary designated by the Police Officer for the balance of such ten (10) year period, or, if no designated Beneficiary is surviving, the same monthly benefit for the balance of such ten (10) year period shall be payable as provided in (1999) F.S. § 185.162.
- c. The first payment will be made on a Firefighter's Early Retirement Date, or on the first day of the month coincident with or next following his or her actual Early Retirement Date, if later, and the last payment will be the payment due next preceding the retired Firefighter's death; except that, in the event the firefighter dies after retirement but before he or she has received retirement benefits for a period of ten (10) years, the same monthly benefit will be paid to the beneficiary (or beneficiaries) as designated by the Firefighter for the balance of such ten-year period.

SECTION 7. Subsection 20-129(b)(1)b.1.v. of the Code of Ordinances of the City of Fort Lauderdale, Florida, is repealed as follows:

~~For Firefighters hired on or after October 1, 2014, the multiplier shall be 3% of Average Monthly Earnings as defined in Section 20-127 for all years of Creditable Service, with any final fraction to be prorated. The maximum benefit accrual permitted for such Firefighters under this provision shall be 75% of Average Monthly Earnings.~~

SECTION 8. Subsection 20-129(b)(1)d.iv. of the Code of Ordinances of the City of Fort Lauderdale, Florida, is repealed as follows:

~~For Police Officers hired on or after April 1, 2014, the multiplier shall be three (3) percent of Average Monthly Earnings as defined in section 20-127 for all years of Creditable Service, with any final fractional year to be prorated. The maximum benefit accrual permitted for such Police Officers under this provision shall be seventy-five (75) percent of Average Monthly Earnings.~~

SECTION 9. Subsection 20-129(b)(2)g. of the Code of Ordinances of the City of Fort Lauderdale, Florida, is repealed as follows:

~~For Police Officers hired on or after April 1, 2014 and for Firefighters hired on or after October 1, 2014, survivor benefits shall be limited to the ten-year certain formula in section 20-129(h)1.a. and the duration, survivor benefits under section 20-129(b)(2)c. through f. shall not be available to the above referenced Police Officers and above referenced Firefighters, provided, however, that for Police Officers hired on or after April 1, 2014 and for Firefighters hired on or after October 1, 2014, such Police Officers and such Firefighters shall still have the option to choose any of the benefit levels in existence on December 3, 2013 at a reduced actuarial rate which is the equivalent of the actuarial rate for the ten-year certain formula in section 20-129(h)1.a.~~

SECTION 10. Subsection 20-129(b.1)(9) of the Code of Ordinances of the City of Fort Lauderdale, Florida, is amended to provide as follows:

DROP Earnings After Termination of DROP Period on or after April 18, 2010.
For a DROP Period that terminates on or after April 18, 2010, a Member may

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elect to continue to have the DROP Account remain on deposit with the Plan, provided the DROP Account is distributed no later than the Member attaining age ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions. No later than the Member attaining age ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions, the DROP Account, together with accrued DROP Earnings, shall be distributed in the following manner:

- a. Lump sum distribution to the Member (which may be used at the Member's discretion to purchase an annuity); or
- b. Roll over the balance to another eligible recipient.

After termination of the DROP Period, a Member who has not yet attained the age of ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions; (i) may request, and upon request, shall receive partial distribution of such portion of the Member's DROP Account as the Member designates (subject to reasonable limitations by the Plan's Board of Trustees on the frequency and minimum amounts of such partial distribution) or (ii) may request and receive a full distribution of the amount remaining in the Member's DROP Account before or after any partial distributions.

When the DROP account described in this section 20-129 (b.1)(9) remains on deposit with the Plan after termination of the DROP Period, the DROP Account will continue to be credited annually with simple interest, or debited, at the end of the Plan Year, based on the Plan's Net Rate of Investment Return for the corresponding Plan year, regardless of whether the Plan's Net Rate of Investment Return for the fiscal year is less than three (3) percent or greater than six (6) percent per annum, provided, however, that the Plan's Board of Trustees shall have the discretion to set the frequency of calculation of Earnings, but not less frequently than annually and not more frequently than monthly.

SECTION 11. Subsection 20-129(b.1)(10) of the Code of Ordinances of the City of Fort Lauderdale, Florida, is amended to provide as follows:

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Upon the death of a DROP Participant during DROP Retirement, the DROP Retirement shall cease and the benefits payable thereafter shall be the normal monthly Retirement Benefits as modified by the duration and survivor benefits formula provided in section 20-129 (b)(2). ~~However, as to Police Officers hired on or after April 1, 2014 and as to Firefighters hired on or after October 1, 2014, upon the death of such a DROP Participant during DROP Retirement, the DROP Retirement shall cease and the benefits payable thereafter shall be the normal monthly Retirement Benefits modified by the ten year certain formula in section 20-129(b)(2)g. and section 20-129(h)1.a. provided, however, Police Officers hired on or after April 1, 2014 and Firefighters hired on or after October 1, 2014 shall still have the option to choose any of the benefit levels in existence on December 3, 2013 at a reduced actuarial rate which is the equivalent of the actuarial rate for the ten-year certain formula in section 20-129(h)1.a.~~ If a DROP Participant dies before the DROP Account balances are distributed in full, the Beneficiary or Beneficiaries duly designated by the DROP Participant on forms promulgated by the Board shall receive the DROP Account balances in accordance with the DROP beneficiary form in effect and on file with the Board at the time of the DROP Participant's death. If no designation of DROP Beneficiary form is on file with the Board upon the death of the Member with a DROP Account balance remaining, the DROP Account shall be paid to the Member's estate.

SECTION 12. Subsection 20-129(b.1)(12) of the Code of Ordinances of the City of Fort Lauderdale, Florida, is created to provide as follows:

The Board of Trustees is authorized to develop and implement an optional self-directed DROP earnings program by uniform administrative rule, as an alternative to the guaranteed DROP return features of this section for police officer members. The Board of Trustees' administrative rule shall offer a one-time, irrevocable, ninety (90) day opportunity for the then current police officer DROP participants to elect the self-directed DROP program. For current police officer DROP participants making the one-time election, all accrued DROP monies shall remain in the plan and only DROP accruals after the date of the election will be managed under the self-directed DROP. By electing the self-directed DROP program, the police officer DROP participant discharges the City of Fort Lauderdale and Board of Trustees from any liability in tort or contract associated with the election of the self-directed DROP. The Board of Trustees shall develop and implement a form for the waiver of liability

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associated with the self-directed DROP, which form must be executed by the police officer DROP participant as condition of electing the self-directed DROP. The Board of Trustees is empowered in its sole discretion to limit the number of self-directed investment options; to choose the entity providing the self-directed DROP platform; and to change the provider or options as may be necessitated in the Board's exercise of its fiduciary duty.

SECTION 13. Subsection 20-135.1(d) of the Code of Ordinances of the City of Fort Lauderdale, Florida, is amended to provide as follows:

A DROP Member, or a DROP Member's beneficiary or beneficiaries, upon the Member's death, may elect to continue to have the DROP Account remain on deposit with the Plan, provided the DROP Account is distributed no later than the Member attaining age ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions, or, in the event of the Member's death, the date the Member would have attained age ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions. No later than the Member attaining age ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions, or, in the event of the Member's death, the date the Member would have attained age ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions, the DROP Account, together with accrued DROP Earnings, shall be distributed in the following manner:

1. Lump sum distribution to the Member (which may be used at the Member's discretion to purchase an annuity); or
2. Roll over the balance to another eligible recipient.

After termination of the DROP Period, a Member who has not yet attained the age of ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions, or a Member's beneficiary or beneficiaries upon the death of a Member who would not yet have attained the age of ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for

required minimum distributions; (i) may request, and upon request, shall receive partial distribution of such portion of the Member's DROP Account as the Member or beneficiary designates (subject to reasonable limitations by the Plan's Board of Trustees on the frequency and minimum amounts of such partial distribution) or (ii) may request and receive a full distribution of the amount remaining in the Member's DROP Account before or after any partial distributions.

When the DROP account described in this Plan remains on deposit with the Plan after termination of the DROP Period, the DROP Account will continue to be credited annually with simple interest, or debited, at the end of the Plan Year, based on the Plan's Net Rate of Investment Return for the corresponding Plan year, regardless of whether the Plan's Net Rate of Investment Return for the fiscal year is less than three (3) percent or greater than six (6) percent per annum, provided, however, that the Plan's Board of Trustees shall have the discretion to set the frequency of calculation of Earnings, but not less frequently than annually and not more frequently than monthly.

SECTION 14. Subsection 20-135.1(i) of the Code of Ordinances of the City of Fort Lauderdale, Florida, is created to provide as follows:

Firefighters who have not entered retirement, including entry into DROP as of October 3, 2023, shall have the option of buying up their maximum benefit accrual from eighty-one percent (81%) of Average Monthly Earnings to eighty-four and one-half percent (84.5%) of Average Monthly Earnings by paying the actuarial cost of such buy up in the same manner as a Firefighter may purchase prior service credit, which may include use of the Firefighter's share account to pay such cost. Because this option is available, any diminishing DROP period (reduction in the maximum eight-year DROP time period) shall not start to reduce until the Firefighter completes twenty-five (25) years of service.

SECTION 15. Subsection 20-135.2(c) of the Code of Ordinances of the City of Fort Lauderdale, is amended to provide as follows:

A DROP Member, or a DROP Member's beneficiary or beneficiaries, upon the Member's death, may elect to continue to have the DROP Account remain

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on deposit with the Plan, provided the DROP Account is distributed no later than the Member attaining age ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions, or, in the event of the Member's death, the date the Member would have attained age ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions. No later than the Member attaining age ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions, or, in the event of the Member's death, the date the Member would have attained age ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions, the DROP Account, together with accrued DROP Earnings, shall be distributed in the following manner:

1. Lump sum distribution to the Member (which may be used at the Member's discretion to purchase an annuity); or
2. Roll over the balance to another eligible recipient.

After termination of the DROP Period, a Member who has not yet attained the age of ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions, or a Member's beneficiary or beneficiaries upon the death of a Member who would not yet have attained the age of ~~seventy and one-half (70½)~~ seventy-three (73) or such later date as permitted by the Internal Revenue Code for required minimum distributions; (i) may request, and upon request, shall receive partial distribution of such portion of the Member's DROP Account as the Member or beneficiary designates (subject to reasonable limitations by the Plan's Board of Trustees on the frequency and minimum amounts of such partial distribution) or (ii) may request and receive a full distribution of the amount remaining in the Member's DROP Account before or after any partial distributions.

When the DROP account described in this Plan remains on deposit with the Plan after termination of the DROP Period, the DROP Account will continue to be credited annually with simple interest, or debited, at the end of the Plan Year, based on the Plan's Net Rate of Investment Return for the

corresponding Plan year, regardless of whether the Plan's Net Rate of Investment Return for the fiscal year is less than three (3) percent or greater than six (6) percent per annum, provided, however, that the Plan's Board of Trustees shall have the discretion to set the frequency of calculation of Earnings, but not less frequently than annually and not more frequently than monthly.

SECTION 16. Subsection 20-135.2(h) of the Code of Ordinances of the City of Fort Lauderdale, Florida, is created to provide as follows:

Through September 30, 2026, any police officer member holding pay classifications 0614P, 0628P, 0616P or 0629P pursuant to the City's Classification and Pay Plan may voluntarily elect an optional DROP period not to exceed one hundred twenty (120) months. Members so electing this period must also elect the self-directed DROP. In the event a member is reclassified in pay classification 0649T or higher, the member will be automatically converted to the ninety (96) month DROP. However, in the event the Florida Division of Retirement disapproves the one hundred twenty (120) month DROP, all persons then participating or who elect DROP in the future will automatically be limited to the ninety-six (96) month DROP.

SECTION 17. That if any clause, section, or other part of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby, but shall remain in full force and effect.

SECTION 18. That all ordinances or parts of ordinances in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

SECTION 19. That this Ordinance shall be in full force and effect upon its final passage.

PASSED FIRST READING this 19th day of December, 2023.

PASSED SECOND READING this ____ day of _____, 2024.

Mayor
DEAN J. TRANTALIS

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ATTEST:

City Clerk
DAVID R. SOLOMAN

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