



# City of Deltona

**CITY COMMISSION WORKSHOP**  
**MONDAY, JANUARY 27, 2014**  
**5:30 P.M.**

*Mayor*  
John Masiarczyk

*Vice Mayor*  
Heidi Herzberg  
*District 3*

*Commissioners:*

Zenaida Denizac  
*District 1*

Webster Barnaby  
*District 2*

Nancy Schleicher  
*District 4*

Fred Lowry  
*District 5*

Chris Nabicht  
*District 6*

*City Manager*  
William D. Denny

**2ND FLR CONFERENCE ROOM**  
**2345 PROVIDENCE BLVD.**  
**DELTONA, FLORIDA**

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## AGENDA

1. **CALL TO ORDER:**
2. **ROLL CALL – CITY CLERK:**
3. **PLEDGE TO THE FLAG:**  
  
**PUBLIC COMMENTS- Citizen comments limited to items on the agenda and will take place after discussion of each item.**
4. **BUSINESS:**
  - A. **Discussion regarding the City's Residential Rental Business Tax Program.**
  - B. **Discussion on grants application and management process.**
  - C. **Discussion re: Proposed Firefighter Pension (FFP) Board Ordinance.**
5. **CITY MANAGER COMMENTS:**
6. **ADJOURNMENT:**

**NOTE:** If any person decides to appeal any decision made by the City Commission with respect to any matter considered at this meeting or hearing, he/she will need a record of the proceedings, and for such purpose he/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 (F.S. 286.0105).

Individuals with disabilities needing assistance to participate in any of these proceedings should contact the City Clerk, Joyce Raftery 48 hours in advance of the meeting date and time at (386) 878-8500.



## AGENDA MEMO

**TO:** Mayor & City Commission                      **AGENDA DATE:** 1/27/2014  
**FROM:** William D. Denny, City Manager              **AGENDA ITEM:** 4 - A  
**SUBJECT:** Discussion regarding the City's Residential Rental Business Tax Program.

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<b>LOCATION:</b>	N/A
<b>BACKGROUND:</b>	<p>In 2007, the City implemented a Rental Properties Ordinance which requires all residential rental properties in the City to obtain a local business tax receipt on an annual basis.</p> <p>Staff would like to discuss with Commission the intent of the ordinance as well as discuss the success/failure of the program to date as well as the possibility of discontinuing the program.</p>
<b>ORIGINATING DEPARTMENT:</b>	Finance
<b>SOURCE OF FUNDS:</b>	N/A
<b>COST:</b>	N/A
<b>REVIEWED BY:</b>	Finance Director, Acting Deputy City Manager, City Manager
<b>STAFF RECOMMENDATION PRESENTED BY:</b>	N/A - For discussion and direction to staff as necessary.
<b>POTENTIAL MOTION:</b>	N/A - For discussion and direction to staff as necessary.
<b>AGENDA ITEM APPROVED BY:</b>	<hr/> William D. Denny, City Manager
<b>ATTACHMENTS:</b>	<ul style="list-style-type: none"><li>• BLT Residential Rental presentation</li></ul>

RESIDENTIAL RENTAL  
BUSINESS TAX PROGRAM  
Commission Workshop

# DELTONA'S RESIDENTIAL RENTAL BUSINESS TAX PROGRAM

- ▶ In order to further the City's commitment to high quality residential properties and neighborhoods, Ordinance 11-2007 was adopted in May, 2007 to address residential rental property maintenance issues to include:
  - Single family residential rentals
  - Duplex rentals
  - Multi-family rentals (triplexes/apartments)

# ORDINANCE 11-2007

- ▶ Effective October 1, 2007
  - Intent
    - To provide City staff with a local point-of-contact for properties with out-of-area owners/managers
    - To educate local point-of-contact managers on ordinances
    - To save time and money in certified mail to out-of-area owners
    - To allow for an interior inspection of rentals, for cause
- ▶ Requires annual registration/issuance of business license of all residential rental properties
- ▶ Excludes rental properties with on-site owners or management (multi-unit properties)

## WHERE WE ARE TODAY

- ▶ Some (not all) local management companies are using code enforcement as their managers, waiting for Code Enforcement to call with a violation before doing anything
- ▶ Code enforcement sends out numerous certified violation letters to out-of-town property owners
- ▶ Every month Code Enforcement takes 3 to 4 owners before the Social Magistrate for failure to register and/or pay

## WHERE WE ARE TODAY

- ▶ Staff is spending numerous man-hours on a residential rental program that does not outweigh the disadvantages
- ▶ Significant complaints received, often as high up as City Manager, Mayor and Commissioners
- ▶ Staff does not conduct inspections of the interior

# THE NUMBERS

- ▶ FY 13/14
  - 3,227 single family units were billed
  - 28 Apartment Complex type units were billed
  - 72 Duplex type units were billed
- ▶ Annual fees are \$20 per year for a single family residential rental; \$30 for duplexes and a per-unit structure for apartment complexes.
- ▶ Excluding penalties, past-dues, etc. the total amount billed for FY 13/14 business tax licenses was \$224,000; of that residential rental units were \$66,500 or 30%

## THE NUMBERS

- ▶ Total business tax licenses billed was 5,417; of these 3,327, or 61% were residential rentals
- ▶ Residential rentals represent approx. 61% of business tax licenses issued, but only 30% of revenue received
- ▶ There is one full time dedicated business tax staff in addition to numerous other staff who play both large and small roles in the collection and enforcement of residential rental business tax licenses

## THE NUMBERS

- ▶ In addition to staff time, other costs of the residential rental business tax program include:
  - Cost of envelopes, paper, toner, return envelopes and postage for annual billing
  - Cost of envelopes, paper, toner, return envelopes and postage for penalty notices (could be up to 4 annual notices)
  - Special Magistrate costs for non-compliance

## SUMMARY

- ▶ While the exact cost of implementing the residential rental business tax license program is not known, it is certain that the cost of the program outweighs the revenue and benefits of the program

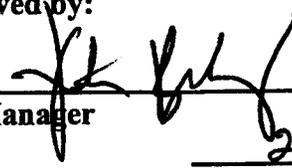


## AGENDA MEMO

**TO:** Mayor & City Commission      **AGENDA DATE:** 1/27/2014  
**FROM:** William D. Denny, City Manager      **AGENDA ITEM:** 4 - B  
**SUBJECT:** Discussion on grants application and management process.

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<b>LOCATION:</b>	City-wide
<b>BACKGROUND:</b>	Discussion regarding the City's current grants application and management process. Staff is requesting the Commission make recommended changes to the current Grants Management Policy.
<b>ORIGINATING DEPARTMENT:</b>	Finance
<b>SOURCE OF FUNDS:</b>	N/A
<b>COST:</b>	N/A
<b>REVIEWED BY:</b>	Finance Director, City Manager
<b>STAFF RECOMMENDATION PRESENTED BY:</b>	N/A - For discussion and direction to staff as necessary.
<b>POTENTIAL MOTION:</b>	N/A - For discussion and direction to staff as necessary.
<b>AGENDA ITEM APPROVED BY:</b>	<hr/> William D. Denny, City Manager
<b>ATTACHMENTS:</b>	<ul style="list-style-type: none"><li>• Grants Management Policy CW2004-01</li><li>• Proposed Changes</li></ul>

<b>CITY OF DELTONA ADMINISTRATIVE POLICY/PROCEDURE</b>			
EFFECTIVE DATE	POLICY NUMBER	PAGE NUMBER	SUPERSEDES POLICY
02/01/04	CW2004-01	1 of 7	Dated: N/A
<b>Subject: Grants Management Policy</b>		<b>Approved by:</b>  _____ City Manager  _____ Date 2/4/04	
<b><u>PURPOSE</u></b> The purpose of the Grants Management Policy is to provide procedural guidelines for City of Deltona staff seeking potential grant funded resources while ensuring compliance with City of Deltona policies.			
<b><u>POLICY</u></b> This policy establishes procedures for all external grant requests, from the application process through to the closure of the grant award requirements by the granting authority. This policy outlines the process to ensure the timely review of all applications for grant funding opportunities, ensures the proper processing of documents and forms, and ensures the requested grant is financially sustainable with City of Deltona resources. While this policy does not specifically address Community Development Block Grants (CDBG) and State Housing Initiatives Partnership (SHIP) Programs, implementation of the general guidelines and recordkeeping practices is encouraged.  External grant funds are a vital source of revenue and resources for the City of Deltona. All departments should be alert to grant opportunities. Grant requests must be made in concert with the City's goals and objectives, and the City must have the means to carry out the grant project.  <i>Definition of Grants:</i> Grants are funds provided for a designated purpose by an agency external to the City, and for which a formal application must be made. Grants may be in the form of cash, material, or technical assistance in accordance with the City of Deltona's policy guidelines.  <i>Definition of Initiating Department:</i> The "Initiating" Department is the Department that is requesting the grant application process to begin. The "Initiating Department" is a department within the City of Deltona's organization.  When preparing a grant application, staff should give careful consideration to departmental objectives and programming priorities. Applications that fund specific projects and do not require an ongoing staff commitment are encouraged. The City's Grant Writer is available to assist departments in researching available grants, preparing grant applications, and assisting with grants administration.  All Departments affected by the requirements associated with any grant will be notified by the "Initiating Department" of the potential impact on the departmental operations. The "Initiating Department" is responsible for assuring compliance with all City policies and fiscal procedures throughout the grant process. The Grant Writer or designee is the main point of contact for Grant Management, and will ensure that all grant applications have met compliance with the City's policies and fiscal procedures <u>prior</u> to the commencement of the application submittal process.			

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**PROCEDURE**

**A. Pre-Application Considerations**

1. Projects will not be created solely for the purpose to solicit grant funds. Rather, budgeted Capital Improvement Projects or budgeted Capital Items will be considered for grant funding opportunities since these items have prior City Commission approval.
2. Determination must be made that the grant project fits the strategic plan of the City, and that the necessary resources are available to carry out the project.
3. City "match" funds for the project must be budgeted to support the grant application project request.
4. The "Initiating Department" is responsible for assuring that the necessary personnel and funds are available for the project.
5. The "Initiating Department" is responsible for designation of the Project Leader in charge of the resulting grant project, and for designation of the responsible staff member(s) to assist with the application process. Other team members who will be involved in the pre-application process and appointment of assignments for performing specific duties (status reports, amendments, invoices, etc.) will be determined by the initiating department.
6. The "Initiating Department" is responsible for notifying other City departments that may be affected by or may require participation in the project. The coordination between the affected Departments must be arranged with mutual agreement by the "Initiating Department" prior to proceeding to the grant application process.

**B. Grant Application Process**

Prior to the submittal of a grant application to the granting agency, the following criteria must meet compliance with City policies.

1. Grant applications requiring approval or a resolution of support by the City Commission must be substantially complete at least thirty (30) days prior to the grant application deadline. This requirement allows time for the City Manager's review and for the application to be placed on the City Commission's agenda for approval, if required. If applicable, City "match" funds must be budgeted to support the grant application project request.

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2. Grant requests that require a “match funding source but do not have an identified “match” funding source must be presented to the City Commission at least ninety (90) days prior to the grant application deadline. Prior to this step, the grant application must be reviewed by the Grant Writer, Finance Director, and the City Manager. **Note:** This scenario is to be considered an unusual circumstance since most grant applications should be for projects or resources in the City’s Annual Budget.
3. All grant projects must follow the City’s Procurement Policies and Procedures. The “total” amount of the project includes the grant award portion and the City’s “match” funds, if applicable. If revisions are made to the City’s current authorized limits, this policy will follow the new authority limits.
4. The “Initiating Department” Director or designee may approve and submit a grant application requesting aid for a total project cost (including grant monies and City match monies) of less than \$499. A copy of the grant application and documents must be provided to the Finance and Internal Services Department for recordkeeping and auditing purposes. This policy is based on current City policies and procedures, and will be adjusted if changes in authority limits occur in the future.
5. Any application for a grant requesting aid that totals between \$500 - \$4,999 (including grant monies and City match monies), must be prepared and/or reviewed by the Grant Writer, and approved by the City’s Finance Director or designee. This policy is based on current City policies and procedures, and will be adjusted if changes in authority limits occur in the future.
6. Any application for a grant requesting aid that totals between \$5,000 - \$24,999 (including grant monies and City match monies), must be prepared and/or reviewed by the Grant Writer, approved by the City’s Finance Director or designee and approved by the City Manager or designee. This policy is based on current City policies and procedures, and will be adjusted if changes in authority limits occur in the future.
7. Any application for a grant requesting aid that totals \$25,000 or more (including grant monies and City match monies), must be prepared and/or reviewed by the Grant Writer, approved by the City’s Finance Director or designee and approved by the City Manager or designee prior to submittal to the City Commission for final approval. This policy is based on current City policies and procedures, and will be adjusted if changes in authority limits occur in the future.

**C. Project Costs**

During the application process, a budget will be prepared allocating monies based on the project specifications, grant application requirements, and compliances. All costs that are associated

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with the project will be made in accordance with the City's Procurement Policies and Procedures. A Project Budget Detail will be provided to the Initiating Department Director by the Finance Department for use in tracking the expenditures of the project, and to appropriately code the purchases as detailed in the grant funded project application. Thereafter, all invoices and / or receipts submitted to the Finance Department for payment in relation to the project must include the project name and the appropriate account code or codes for processing. A Project Budget Detail will be provided on a monthly basis to the Initiating Department Director or designee.

**D. Status Reports & Recordkeeping Practices**

Most grant awards require specific reporting practices (monthly or quarterly status reports, audit reports, etc.). Copies of all applications, forms, letters, status reports, invoices, statements, and other related paperwork will be provided to the Finance & Internal Services Department to ensure that these requirements are met. Many granting agencies impose stipulations on the recordkeeping practices that may endanger the release of the grant award funds if not properly followed. Therefore, the recordkeeping requirements for all grant projects must be filed in a timely manner to avoid the potential loss of grant award funds. Compliance with all grant agency imposed rules and regulations will be monitored by the Grant Writer to ensure timely reporting. Cooperation between the Project Leader and / or designee with the Grant Writer is essential to ensure that this recordkeeping requirement is followed.

The Grant Writer will track and follow-up on recurring status report requirements and ensure that the status and revenue reports are provided as scheduled by the Grantor Agency.

**E. When a Grant Application is Denied**

1. When a grant application is denied, the rejection letter will be sent to the Grant Writer by the Grant Agency. In the event that the rejection letter is sent to the Initiating Department, the original letter must be forwarded to the Finance & Internal Services Department.
2. If a verbal denial is received by the Grant Agency, the Grant Writer will provide a written memorandum to notify the Initiating Department. If the Initiating Department receives the denial information, a memorandum from the "Initiating Department" may be produced for documentation to the Finance & Internal Services Department, and the grant application file.

**F. When a Grant is Awarded**

1. Copies of the initial grant award letters, signed grant agreements, contracts, commencement notices to proceed, or memorandums are to be forwarded to the Finance and Internal Services Department. The original documentation is retained by the "Initiating Department" until finalization of the grant funded project. All original forms must be filed with the City's official file copy in

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accordance with the City's recordkeeping policy at the project end.

2. For any grant requiring the signing of a contract or formal agreement, the City Manager is the authorized signer on behalf of the City pursuant to City of Deltona policies. The City's Grant Writer will coordinate this effort and will provide a copy of the executed contract or formal agreement to the "Initiating Department" and the Finance & Internal Services Department. The original executed contract or formal agreement will be provided to the City Clerk's office in accordance with the City's recordkeeping policies.
3. All Reports to the City Commission for grant funding must be accompanied by a complete project design and/or project information required by the grantor agency as outlined in the grant application process.
4. Any subsequent amendments to the grant funded project, contract, or agreement document must be provided to the Finance & Internal Services Department, and the City Clerk's office. If the amendment requires additional funding, the request must be made in accordance with City purchasing policies.
5. The Finance Director or designee must be notified of any grant award by the grantor agency or the "Initiating Department" contact.
6. If the Grant Agency imposes audit requirements, the Finance Director or designee must be provided accurate documentation from the Project Leader or designee in a timely manner in order to comply with this requirement.
7. All activities regarding the status of the grant funded project, change order requests, or any problems encountered with the project must be communicated in writing by the Project Leader or designee to the Finance & Internal Services Department for inclusion in the grant award file for auditing and recordkeeping purposes.

**G. Grant Administration**

The "Initiating Department" Director or designee will be responsible for providing information for all reporting and other administrative activities required in accordance with the grant funding authorities executed contract or agreement requirements. The "Initiating Department" will provide copies of all task billings, invoices, and reimbursement checks, including closeout documentation to the Finance Department. Payment requests for invoices are to be completed in accordance with the City's Procurement Policies and Procedures. Furthermore, any purchase requisitions or expenditures should not be generated until the "commencement" or "notice to proceed" is received from the Grantor Agency. The Finance Department will comply with the specific grant's auditing and reporting requirements in cooperation with the reported data from the "Initiating Department" Director or designee.

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1. The "Initiating Department" Director or designee is responsible for the proper administration of the grant funded project, including maintaining all required records, producing all required reports, reviewing and approving invoices, and ensuring that the project is carried out on schedule and within the budget. In addition, the Project Leader or designee is responsible for providing all copies of all project documents to the Finance Department throughout the life of the grant process.
2. The Finance & Internal Services Department will establish an account for each grant award, and institute departmental procedures to ensure that grant revenues and expenditures are tracked and accounted for by the "Initiating Department" Director, Project Leader, Auditor, and/or others. The Finance Department will communicate this account information to the Initiating Department by written report on a monthly basis.
3. The Finance & Internal Services Department must receive from the "Initiating Department" or Project Leader, a listing of the purchases that pertain to the grant funded project, regardless if the costs are a part of the grant award portion of the process. The A/R Accounting Technician is responsible for preparing all financial reports in accordance with the reporting requirements of the grant application document. The Grant Writer will be responsible for coordinating and sending all the financial and status reports to the Grantor Agency prior to the required date.
4. Grant Award checks are to be processed by the City's Finance & Internal Services Department. If the "Initiating Department" receives the grant award check, the check must be immediately forwarded to the Finance Department for processing.

**H. Termination or Completion of a Grant**

1. The Grant Writer will notify the "Initiating Department" Director or designee of any notice of the termination, extension, or completion of a grant funded project.
2. The Grant Writer will ensure that the "Initiating Department" Director or designee provides all necessary closeout documentation for submittal to the Grantor Agency. The Grant Writer will provide these documents in a timely manner to the Grantor Agency and close-out the grant file.

**I. Housing & Community Development Block Grants (CDBG & SHIP)**

1. The Director of Development Services has the primary responsibility for grants received and made from the SHIP and CDBG programs. Proposals for any other grant types fall under the City's Grant Management Policy.
2. The "Initiating Department" Director or designee must ensure that the City Manager and City Commission are properly informed of activities related to these

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programs. As appropriate, the general guidelines of this policy may pertain to the CDBG & SHIP Programs.

**J. Responsibility for Enforcement**

1. The "Initiating Department" Director is ultimately responsible for ensuring that the guidelines of the Grants Management Policy are followed.
2. Failure to follow the guidelines of the Grant Management Policy and grant agreement requirements could result in the loss of expected grant funds or in liability for repayment of previously awarded grant funds. If such an event occurs, immediate notice will be provided by the Grant Writer to the City Manager, Finance Director and Initiating Department. A determination will then be made as to appropriate actions which could include allocation of alternate funding sources, reduction in scope of project, suspension or termination of project or such other actions deemed appropriate and allowable.

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EFFECTIVE DATE	POLICY NUMBER	PAGE NUMBER	SUPERSEDES POLICY
02/01/04	CW2004-01	1 of 7	Dated: N/A
<b>Subject: Grants Management Policy</b>  		<b>Approved by:</b>  <u>SIGNED ORIGINAL ON FILE WITH</u> <u>THE CITY CLERK'S OFFICE</u> City Manager  <u>02/04/2004</u> Date	
<p><b><u>PURPOSE</u></b></p> <p>The purpose of the Grants Management Policy is to provide <del>procedural</del> guidelines for City of Deltona staff seeking potential grant funded resources while ensuring compliance with City of Deltona policies.</p> <p><b><u>POLICY</u></b></p> <p>This policy establishes procedures for all external grant requests, from the <del>pre</del>-application process <del>through</del> to the <del>final close out closure</del> of the grant. <del>award requirements by the granting authority</del>. This policy outlines the process to ensure the timely review of all applications for grant funding opportunities, ensures the proper processing of documents and forms, <del>and</del> ensures the requested grant is financially sustainable with City of Deltona resources <del>and ensures compliance in reporting and monitoring</del>. <del>Applications that fund specific projects and do not require an on-going staff commitment are encouraged</del>. While this policy does not specifically address Community Development Block Grants (CDBG) and State Housing Initiatives Partnership (SHIP) Programs, implementation of the general guidelines and recordkeeping practices is encouraged.</p> <p>External grant funds are a vital source of revenue and resources for the City of Deltona. All departments should be <del>on the alert for to</del> grant opportunities. Grant requests must be made in concert with the City's goals and objectives, and the City must have the means to carry out the <del>terms of the grant</del>. <del>project</del></p> <p><i>Definition of Grants:</i> Grants are funds provided for a designated purpose by an agency external to the City, and for which a formal application must be made. Grants may be in the form of cash, material, or technical assistance in accordance with the City of Deltona's policy guidelines.</p> <p><i>Definition of Initiating Department:</i> The "Initiating" Department" is the <del>D</del>department that <del>that</del> <del>has defined a specific need and is</del> requesting the grant application process to begin. <del>The "Initiating Department" is a department within the City of Deltona's organization.</del></p> <p><del>When preparing a grant application, staff should give careful consideration to departmental objectives and programming priorities. Applications that fund specific projects and do not require an ongoing staff commitment are encouraged.</del></p> <p>The City's Grants <del>Coordinator</del> <del>Writer</del> is available to assist departments in researching available grants, preparing grant applications, and assisting with grants administration. <del>While the Grants Coordinator is available to provide assistance, the Initiating Department Director has primary responsibility for following this policy and ensuring completeness and timely submission of the grant application.</del></p>			

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All Departments affected by the requirements associated with any grant will be notified by the "Initiating Department" of the potential impact on the departmental operations. The "Initiating Department" is responsible for assuring compliance with all City policies and fiscal procedures throughout the grant process. The Grants Coordinator ~~Writer or designee~~ is the main point of contact for ~~g~~Grants administration Management, and will work with the Initiating Department to verify ~~ensure~~ that all grant applications have met compliance with the City's policies and fiscal procedures as well as the granting authority's requirements prior to the commencement of the application submittal process. Any grant that is deemed by the Grants Coordinator not meeting the criteria of this policy will be denied further progression in the grants application process unless otherwise directed by the City Manager.

**PROCEDURE**

**A. Pre-Application Considerations**

1. ~~Capital P~~projects ~~will-should~~ not be created solely for the purpose to solicit grant funds. ~~Rather,~~ In order to apply for a grant the project should be budgeted in the City's 5 Year -Capital Improvement Plan unless otherwise explicitly directed by the City Manager. ~~Projects or budgeted Capital Items will be considered for grant funding opportunities since these items have prior City Commission approval.~~

Operating grants will be reviewed by the Grants Coordinator and/or City Manager prior to beginning the application process.

2. Determination must be made that the grant project furthers the overall goals ~~fits the strategic plan~~ of the City, and that the necessary resources are available to carry out the project.
3. ~~City "match" funds for the project must be budgeted to support the grant application project request.~~
43. The "Initiating Department" is responsible for assuring that the necessary resources ~~personnel and funds~~ are available for the project.
45. The City Manager ~~"Initiating Department"~~ is responsible for designation of the Project ~~Leader Manager~~ in charge of the resulting grant project. The Initiating Department is responsible, and for designation of the responsible staff member(s) to assist with the application process. Other team members who will be involved in the pre-application process and appointment of assignments for performing specific duties (status reports, amendments, invoices, etc.) will be determined by the City Manager and/or Grants Coordinator. ~~initiating department.~~
65. The "Initiating Department", along with the Grants Coordinator, is responsible for

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notifying other City departments that may be affected by or may require participation in the project. The coordination between ~~the~~ affected Departments must be arranged with mutual agreement by the “Initiating Department” ~~and/or Grants Coordinator~~ prior to proceeding ~~with~~ the grant application process.

#### B. Grant Application Process

Prior to the ~~submission~~ of a grant application to the granting agency, the following criteria must ~~be met in order to be in~~ meet compliance with ~~-City policies~~.

1. Any application for a grant requesting aid that totals \$25,000 or more (including grant monies and City match monies), must be prepared and/or reviewed by the Grants Coordinator and submitted through the agenda review process for approval from the City Manager prior to submission to the City Commission for final approval. Grant applications requiring approval or a resolution of support by the City Commission must be substantially complete at least thirty (30) days prior to the grant application deadline. This requirement allows time for the grant application to be processed through the City’s agenda review process. This will allow enough time for the ~~-City Manager~~ to ~~review the application~~ and for the application to be placed on the City Commission’s agenda for approval, if required. If applicable, any necessary budget amendment needs to be included with the grant resolution approval agenda item. ~~City “match” funds must be budgeted to support the grant application project request.~~

~~2. Grant requests that require a match funding source but do not have an identified “match” funding source must be presented to the City Commission at least ninety (90) days prior to the grant application deadline. Prior to this step, the grant application must be reviewed by the Grant Writer, Finance Director, and the City Manager. **Note:** This scenario is to be considered an unusual circumstance since most grant applications should be for projects or resources in the City’s Annual Budget. Please refer to item A. 1. for further clarification.~~

2. Any application for a grant requesting aid that totals up to \$24,999 (including grant monies and City match monies), must be prepared and/or reviewed by the Grants Coordinator for accuracy and completeness before being submitted to the City Manager, or designee, for signature and submission.
3. All grant agreements must be routed through the City’s Contracts Process before being signed by the City Manager.
34. All grant projects must follow the City’s Procurement Policies and Procedures. The “total” amount of the project includes the grant award portion and the City’s “match” funds, if applicable. Federally funded grants must adhere to the

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addendum to the City's purchasing policy addressing federal funds purchasing requirements. If revisions are made to the City's current authorized limits, this policy will follow the new authority limits.

4.

The "Initiating Department" Director or designee may approve and submit a grant application requesting aid for a total project cost (including grant monies and City match monies) of less than \$499. A copy of the grant application and documents must be provided to the Finance and Internal Services Department for recordkeeping and auditing purposes. This policy is based on current City policies and procedures, and will be adjusted if changes in authority limits occur in the future.

5. Any application for a grant requesting aid that totals between \$500 - \$4,999 (including grant monies and City match monies), must be prepared and/or reviewed by the Grant Writer, and approved by the City's Finance Director or designee. This policy is based on current City policies and procedures, and will be adjusted if changes in authority limits occur in the future.

6. Any application for a grant requesting aid that totals between \$5,000 - \$24,999 (including grant monies and City match monies), must be prepared and/or reviewed by the Grant Writer, approved by the City's Finance Director or designee and approved by the City Manager or designee. This policy is based on current City policies and procedures, and will be adjusted if changes in authority limits occur in the future.

7. Any application for a grant requesting aid that totals \$25,000 or more (including grant monies and City match monies), must be prepared and/or reviewed by the Grant Writer, approved by the City's Finance Director or designee and approved by the City Manager or designee prior to submittal to the City Commission for final approval. This policy is based on current City policies and procedures, and will be adjusted if changes in authority limits occur in the future.

**C. Project Costs**

During the application process, a detailed project budget will be prepared by the Initiating Department allocating monies based on the project specifications and, grant application requirements, and compliances. All costs that are associated with the project will be made in accordance with the City's Procurement Policies and Procedures. The detailed project Budget Details will be provided to the Initiating Department Director to the Grants Coordinator by the Finance Department for use in tracking the expenditures of the project, and to appropriately verify the coding of the purchases-expenditures as detailed in the grant funded project application. Thereafter, all invoices and / or receipts submitted to the Finance Department for payment in relation to the project must include the project name and the appropriate account code or codes for processing and are to be verified by the Grants

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~~Coordinator. . A Project Budget Detail will be provided on a monthly basis to the Initiating Department Director or designee.~~

D. Status Reports & Recordkeeping Practices

Most grant awards require specific reporting practices (monthly or quarterly status reports, audit reports, etc.). Copies of all applications, forms, letters, status reports, invoices, statements, and other related paperwork ~~are to will~~ be provided to the ~~Finance & Internal Services Department~~ Grants Coordinator to ensure that these requirements are met. Many granting agencies impose stipulations on the recordkeeping practices that may endanger ~~the release of the~~ grant award funds if not properly followed. Therefore, the recordkeeping requirements for all grant projects must be filed in a timely manner to avoid the potential loss of grant award funds. ~~Reporting and c~~Compliance with all grant agency imposed rules and regulations will be ~~the responsibility of the Grants Coordinator, either directly or through confirmation of such by Initiating Department or outside entity monitored by the Grant Writer~~ to ensure timely reporting. Cooperation between the Project ~~Manager~~ Leader and / or designee with the Grants ~~Coordinator~~ ~~Writer~~ is essential to ensure that ~~all this~~ recordkeeping requirements ~~are is~~ followed.

The Grants ~~Coordinator~~ ~~Writer~~ will track and follow-up on recurring status report requirements and ensure that the status and revenue reports are provided as ~~required~~ ~~scheduled~~ by the ~~G~~granting Agency.

E. When a Grant Application is Denied

1. When a grant application is denied, the rejection letter ~~will~~ ~~should~~ be sent to the Grants ~~Coordinator~~ ~~Writer~~ by the ~~G~~granting Agency. In the event that the rejection letter is sent to the Initiating Department, the original letter must be forwarded to the ~~Grants Coordinator who is responsible for notifying all applicable staff.~~ ~~Finance & Internal Services Department.~~
2. ~~In the event af~~ a verbal denial is received ~~from~~ ~~by~~ the ~~G~~granting aAgency, the Grants ~~Coordinator or~~ ~~Writer~~ ~~will provide a written memorandum to notify the~~ Initiating Department ~~will provide a written memorandum to notify all applicable City staff of denial.~~ ~~If the Initiating Department receives the denial information, a memorandum from the "Initiating Department" may be produced for documentation to the Finance & Internal Services Department, and the grant application file.~~

F. When a Grant is Awarded

1. Copies of the initial grant award letters, signed grant agreements, contracts, commencement notices to proceed, ~~and/or~~ memorandums are to be forwarded to the ~~Grants Coordinator~~ ~~Finance and Internal Services Department~~. The original documentation is ~~to be~~ retained by the "Initiating Department" until finalization of the grant funded project. ~~The Grants Coordinator should have a complete copy~~

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~~of all grant related documentation whenever practical. All original forms must be filed with the City's official file copy in accordance with the City's recordkeeping policy at the project end. At the end of the grant project, all original forms and documentation must be retained in accordance with the City's and State's records retention policies.~~

2. For any grant requiring the signing of a contract or formal agreement, the ~~agreement must go through the City's formal contracts process in order to be signed by the City Manager. is the authorized signer on behalf of the City pursuant to City of Deltona policies.~~ The City's ~~Contracts Administrator Grant Writer~~ will coordinate this effort and will provide a copy of the executed contract or formal agreement to the "Initiating Department" ~~as well as the Grants Coordinator. and the Finance & Internal Services Department.~~ The original executed contract or formal agreement will be provided to the City Clerk's office in accordance with the City's recordkeeping policies.
3. ~~All Reports to the City Commission for grant funding must be accompanied by a complete project design and/or project information required by the grantor agency as outlined in the grant application process.~~
43. Any subsequent amendments to the grant funded project, contract, or agreement document must be ~~signed by the City Manager and a copy provided to the Grants Coordinator and provided to the Finance & Internal Services Department, and the City Clerk's office.~~ If the amendment requires additional funding, the request must be made in accordance with City purchasing policies.
5. ~~The Finance Director or designee must be notified of any grant award by the grantor agency or the "Initiating Department" contact.~~
64. If the ~~event the grant is audited by any external agency, the Initiating Department and the Grants Coordinator have shared responsibility in working with the auditor in producing requested documentation.~~ Grant Agency imposes audit requirements, the Finance Director or designee must be provided accurate documentation from the ~~Project Leader or designee~~ in a timely manner in order to comply with this requirement.
75. All activities regarding the status of the grant funded project, change order requests, or any problems encountered with the project must be communicated in writing by the Project ~~Leader~~ ~~Manager~~ or designee to the ~~City Manager.~~ A copy must be submitted to the ~~Grants Coordinator~~ ~~Finance & Internal Services Department~~ for inclusion in the grant award file. ~~for auditing and recordkeeping purposes.~~

G. Grant Administration

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The "Initiating Department" Director or designee will be responsible for providing information to the Grants Coordinator for all reporting and other administrative activities required in accordance with the grant funding authorities executed contract or agreement requirements. The "Initiating Department" will provide copies of all task billings, invoices, and reimbursement checks, including closeout documentation to the Finance Department. Payment requests for invoices are to be completed in accordance with the City's Procurement Policies and Procedures. Furthermore, Any purchase requisitions or expenditures should not be generated until the "commencement" or "notice to proceed" is received from the Granting Agency. The Finance Department will comply with the specific grant's auditing and reporting requirements in cooperation with the reported data from the "Initiating Department" Director or designee.

1. The "Initiating Department" Director or designee is ultimately responsible for the proper administration of the grant funded project, including maintaining all required records, producing all required reports, reviewing and approving invoices, and ensuring that the project is carried out on schedule and within the budget. In addition, the Project Leader-Manager or designee is responsible for providing all copies of all project documents to the Grants Coordinator Finance Department throughout the life of the grant process.
2. The Finance & Internal Services Department will establish an account for each grant award, and institute departmental procedures to ensure that grant revenues and expenditures are tracked and accounted for by the "Initiating Department" Director, Project Leader, Auditor, and/or others. The Finance Department will communicate this account information to the Initiating Department by written report on a monthly basis.
3. The Finance & Internal Services Department must receive from the "Initiating Department" or Project Leader, a listing of the purchases that pertain to the grant funded project, regardless if the costs are a part of the grant award portion of the process. The A/R Accounting Technician is responsible for preparing all financial reports in accordance with the reporting requirements of the grant application document. The Grants -Coordinator-Writer will be responsible for coordinating and/or submitting sending all the required reporting financial and status reports to the Granting Agency prior to the required date.
- 4.3. Grant Award checks are to be processed by the City's Finance & Internal Services Department. If the "Initiating Department" receives the any grant award check, the check must be immediately forwarded to the Finance Department for processing.

#### H. Termination or Completion of a Grant

1. The Grant Writer will notify the "Initiating Department" Director or designee of any notice of the termination, extension, or completion of a grant funded project.

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2. 4. The Grants Coordinator ~~Writer~~ will ~~work with the~~ ensure that the "Initiating Department" to obtain ~~Director or designee provides~~ all necessary closeout documentation in a timely manner. ~~for submittal to the Grantor Agency.~~ The Grants Coordinator ~~Writer~~ will ~~submit~~ provide these documents in a timely manner to the ~~Granting or Agency~~ and close- out the grant file.

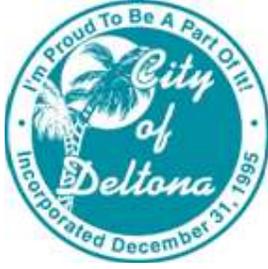
~~I. Housing & Community Development Block Grants (CDBG & SHIP)~~

~~The Director of Development Services has the primary responsibility for grants received and made from the SHIP and CDBG programs. Proposals for any other grant types fall under the City's Grant Management Policy.~~

~~The "Initiating Department" Director or designee must ensure that the City Manager and City Commission are properly informed of activities related to these programs. As appropriate, the general guidelines of this policy may pertain to the CDBG & SHIP Programs.~~

~~HJ. Responsibility for Enforcement~~

1. The "Initiating Department" ~~Director~~ Grants Coordinator is ultimately responsible for ensuring that the guidelines of the Grants Management Policy are followed. ~~The City Manager, at the Grants Coordinator's recommendation, can stop the grant application process at any time if these guidelines are not adhered to by the Initiating Department.~~
2. Failure to follow the guidelines of the Grant Management Policy and grant agreement requirements could result in the loss of expected grant funds or in liability for repayment of previously awarded grant funds. If such an event occurs, immediate notice will be provided by the Grants Coordinator ~~Writer~~ to the City Manager, Finance Director and Initiating Department. A determination will then be made as to appropriate actions which could include allocation of alternate funding sources, reduction in scope of project, suspension or termination of project or such other actions deemed appropriate and allowable.



## AGENDA MEMO

**TO:** Mayor & City Commission      **AGENDA DATE:** 1/27/2014  
**FROM:** William D. Denny, City Manager      **AGENDA ITEM:** 4 - C  
**SUBJECT:** Discussion re: Proposed Firefighter Pension (FFP) Board Ordinance.

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<b>LOCATION:</b>	N/A
<b>BACKGROUND:</b>	<p>At the Firefighters' Pension Board meeting held on Wednesday, December 4, 2013 the Board requested that Ordinance No. 19-2013 be presented to the City Commission for 1st reading on Monday, December 16, 2013 and to schedule second and final reading for Monday, January 7, 2014.</p> <p>Proposed FFP Board Ordinance No. 19-2013, is amending Chapter 46, Sections 31, 33, 35, 54, 56, 57 and 58 of Article II, Firefighters' Pension Plan.</p>
<b>ORIGINATING DEPARTMENT:</b>	Finance
<b>SOURCE OF FUNDS:</b>	N/A
<b>COST:</b>	N/A
<b>REVIEWED BY:</b>	Finance Director, City Attorney
<b>STAFF RECOMMENDATION PRESENTED BY:</b>	N/A - For discussion and direction to staff as necessary.
<b>POTENTIAL MOTION:</b>	N/A - For discussion and direction to staff as necessary.
<b>AGENDA ITEM APPROVED BY:</b>	<hr/> William D. Denny, City Manager
<b>ATTACHMENTS:</b>	<ul style="list-style-type: none"><li>• FFP Board Proposed Ordinance</li><li>• FF Pension Proposed Chart</li><li>• FF Pension vs FRS-General EE's Chart</li><li>• FF Pension vs FRS-Sp Risk Chart</li></ul>

ORDINANCE NO. \_\_\_\_

AN ORDINANCE OF THE CITY OF DELTONA, FLORIDA, AMENDING CHAPTER 46, ARTICLE II, FIREFIGHTERS' PENSION PLAN, OF THE CODE OF ORDINANCES OF THE CITY OF DELTONA BY AMENDING SECTION 46-31, CONTRIBUTIONS; AMENDING SECTION 46-33, BENEFIT AMOUNTS AND ELIGIBILITY; AMENDING SECTION 46-35, DISABILITY; AMENDING SECTION 46-54, DEFERRED RETIREMENT OPTION PLAN; AMENDING SECTION 46-56, RETIREMENT SUBSIDY; ADDING SUBSECTION 46-57, MILITARY SERVICE PRIOR TO EMPLOYMENT; ADDING SECTION 46-58, PRIOR FIRE SERVICE; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY OF PROVISIONS; REPEALING ALL ORDINANCES IN CONFLICT HERewith AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF DELTONA, FLORIDA;

**SECTION 1:** That Chapter 46, Article II, Firefighters' Pension Plan, of the Code of Ordinances of the City of Deltona is hereby amended by amending Section 46-31 Contributions, subsection (c), *City contributions*, to read as follows:

\* \* \* \* \*

(c) *City contributions.* So long as this system is in effect, the city shall make quarterly contributions to the fund in an amount equal to the required city contribution as shown by the applicable actuarial valuation of the system, but in no event shall the City's annual contribution be less than sixteen percent (16%) of the total salary of the Members.

\* \* \* \* \*

**SECTION 2:** That Chapter 46, Article II, Firefighters' Pension Plan, of the Code of Ordinances of the City of Deltona is hereby amended by amending Section 46-33, Benefit Amounts and Eligibility, to add subsection (f), *Cost of Living Adjustment*, to read as follows:

\* \* \* \* \*

(f) *Cost of living adjustment.*

(1) The pension benefit payable to all retirees who retire after the effective date of this ordinance with at least twenty-one (21) years of credited service, and their beneficiaries and joint annuitants, and those retirees who retire with an In-Line of Duty disability retirement, and their beneficiaries and joint annuitants shall be annually increased by two and thirty-five one- hundredths percent (2.35%) beginning

on the later of the attainment of age fifty-two (52) or three (3) years after commencement of benefits. This benefit shall not be payable to terminated vested persons. Beneficiaries and joint annuitants of deceased retirees shall receive adjustments as provided for herein, based on the age or years of service of the deceased Retiree. This benefit shall also be payable prospectively to all current retirees who meet the eligibility requirements.

- (2) In the event that the total insurance premium tax rebates in any year are reduced such that the original dollar amount attributable to pay for this COLA is not available, the COLA benefit for future years shall be reduced proportionally to reflect the reduction in the premium tax rebates. In the event that the total amount of the insurance premium tax rebates are subsequently increased, the annual COLA amount shall be proportionately, prospectively increased, but not to an amount greater than two and thirty-five one-hundredths percent (2.35%).

\* \* \* \* \*

**SECTION 3:** That Chapter 46, Article II, Firefighters' Pension Plan, of the Code of Ordinances of the City of Deltona is hereby amended by amending Section 46-35, Disability, subsection (e), *Disability payments*, to read as follows:

\* \* \* \* \*

(e) *Disability payments.* The benefits payable to a participant who retires from the service of the city due to total and permanent disability which occurred in the line of duty is the accrued normal retirement benefit paid monthly for life or ten years certain, but shall not be less than 60 percent of his or her average final compensation at the time of disability. If after attaining ten creditable years of service in the plan the disability is other than in the line of duty, the participant's monthly benefit shall be the accrued normal retirement benefit, but shall not be less than 25 percent of their average final compensation at the time of disability. No disability benefits shall be payable to a participant who has less than ten creditable years of service for a disability, other than in the line of duty.

The monthly retirement income to which a participant is entitled in the event of his or her disability retirement shall be payable on the first day of the first month after the board determines such entitlement. However, the monthly retirement income shall be payable as of the date the board determines such entitlement and any portion due for a partial month shall be paid together with the first payment. Notwithstanding the previous sentence, in the event the City involuntarily terminates the participant's employment for medical reasons prior to the date the Board determines the entitlement to the disability benefit, the monthly retirement benefits shall be payable retroactively to the later of the date of the application for disability benefits or the date that the City involuntarily terminates the participant's employment for medical reasons. The last payment will be the payment due next preceding the date of such recovery or, if the participant dies without recovering from the disability, the payment due next preceding his or her death or the 120th monthly payment, whichever is later. In lieu of the benefit payment provided in this paragraph a participant may select an optional

form as provided in section 46-37. Any monthly retirement income payments due after the death of a disabled participant shall be paid to the participant's designated beneficiary (or beneficiaries) as provided in section 46-34 or section 46-38, whichever applies.

\* \* \* \* \*

**SECTION 4:** That Chapter 46, Article II, Firefighters' Pension Plan, of the Code of Ordinances of the City of Deltona is hereby amended by amending Section 46-54, Deferred Retirement Option Plan, subsections (b)(1), (b)(2), and (b)(3), *Participation*, to read as follows:

\* \* \* \* \*

- (b) *Participation.*
- (1) *Eligibility to participate.* In lieu of terminating his or her employment as a Firefighter, any participant who is eligible for normal retirement under the system may elect to defer receipt of such service retirement pension and to participate in the DROP ~~provided that the election to participate in the DROP is made within 12 months following the date on which the participant first becomes eligible for normal retirement. A participant who fails to make the election within such 12-month limitation period shall forfeit all rights to participate in the DROP.~~
- (2) *Election to participate.* A participant's election to participate in the DROP must be made in writing in a time and manner determined by the board and shall be effective on the first day of the first calendar month which is at least 15 business days after it is received by the board.
- (3) *Period of participation.* A participant who elects to participate in the DROP under subsection (b)(2), shall participate in the DROP for a period terminating not to exceed later than the earlier of:
- a. ~~36~~ ninety-six (96) months beginning at the time from the date his or her election to participate in the DROP first becomes effective; or
  - b. the completion of thirty-five (35) total years of service (including service while in the DROP and including any years purchased for prior military service or prior fire service); or
  - c. the attainment of age sixty (60) years of age.

An election to participate in the DROP shall constitute an irrevocable election to resign from the service of the city not later than the date provided for ~~in the previous sentence~~ above. A participant may participate only once.

\* \* \* \* \*

**SECTION 5:** That Chapter 46, Article II, Firefighters' Pension Plan, of the Code of Ordinances of the City of Deltona is hereby amended by amending Section 46-56, Retirement Subsidy, to read as follows:

**Sec. 46-56. Retirement subsidy (RS).**

The retirement subsidy (RS) is a monthly supplemental payment to a retired firefighter to help defray the cost of health insurance coverage. This monthly payment, which must be applied for, is calculated by multiplying your total years of service at retirement (up to a maximum of 25 years) by ~~\$5.00~~ 10.00. RS is only available to firefighters after retirement while not employed by the city. RS is calculated at ~~\$5.00~~ 10.00 for each full year of creditable service with a maximum RS of ~~\$125.00~~ 250.00 per month which shall be paid monthly. RS is not to be paid retroactive to the firefighter's date of retirement, but the increase in the benefit to \$10/\$250 shall be applicable prospectively to all current retirees as well.

**SECTION 6:** That Chapter 46, Article II, Firefighters' Pension Plan, of the Code of Ordinances of the City of Deltona is hereby amended by adding Section 46-57, Military Service Prior to Employment, to read as follows:

**Section 46-57. Military service prior to employment.**

The years or fractional parts of years that a firefighter serves or has served on active duty in the military service of the Armed Forces of the United States, the United States Merchant Marine or the United States Coast Guard, voluntarily or involuntarily, and honorably or under honorable conditions, prior to first and initial employment with the City fire department shall be added to his years of credited service provided that:

(1) The member contributes to the fund the sum that he would have contributed, based on his salary and the member contribution rate in effect at the time that the credited service is requested, had he been a member of the system for the years or fractional parts of years for which he is requesting credit plus amounts actuarially determined such that the crediting of service does not result in any cost to the fund plus payment of costs for all professional services rendered to the board in connection with the purchase of years of credited service.

(2) Multiple requests to purchase credited service pursuant to this section may be made at any time prior to retirement.

(3) Payment by the member of the required amount shall be made within six (6) months of his request for credit, but not later than the retirement date, and shall be made in one lump sum payment upon receipt of which credited service shall be given or the Member may elect to make payment for the requested Credited Service over a period of time as provided for in paragraph (6) below.

(4) The maximum credit under this section, combined with any credit purchased pursuant to Section 46-58, shall be a total of five (5) years.

(5) Credited service purchased pursuant to this section shall not count toward vesting or eligibility for not-in-line of duty disability benefits.

(6) In lieu of the lump sum payment provided for in paragraph (3) above, a Member may elect to make payments over a period of time in order to fully pay the amount provided for in paragraph (1). The Member shall be required to notify the Board, in writing, of his election to make payments in the manner provided for in this paragraph, The payment plan provided for in this paragraph shall be subject to the following terms:

- a. The principal amount to be paid shall be determined as set forth in paragraph (1) above.
- b. The original principal amount shall be amortized over the period beginning with the first payment and ending no later than twenty-four (24) months from the date of the first payment and shall be reamortized annually to reflect changes in the interest rate provided for in subparagraph c. below.
- c. Payments shall consist of principal and interest at a rate equal to the actuarially assumed rate of return on plan investments..
- d. Payments shall be made by payroll deduction from each paycheck on an after-tax basis.
- e. In the event that a Member dies, retires (including entry into any Deferred Retirement Option Plan (DROP)) or otherwise terminates his employment, without having made full payment of the principal amount necessary to receive all Credited Service requested, the Member shall receive so much of the Credited Service requested, determined using procedures established by the actuary, which could be purchased with the amount of principal paid by the Member to the date of his death or termination of employment.
- f. In the event that the Member's employment is terminated for any reason and he is not entitled to any benefit from the System other than the return of the amounts he has had deducted from his paycheck as his normal contribution to the System, the amounts which the Member has paid pursuant to this subsection to purchase additional Credited Service, shall be returned to him including all interest paid, however, no interest shall accrue on amounts paid to purchase service,

**SECTION 7:** That Chapter 46, Article II, Firefighters' Pension Plan, of the Code of Ordinances of the City of Deltona is hereby amended by adding Section 46-58, Prior Fire Service, to read as follows:

**Section 46-58. Prior fire service.**

Unless otherwise prohibited by law, and except as provided for in section (1), the years or fractional parts of years that a member previously served as a firefighter with the city during a period of previous employment and for which period accumulated contributions were withdrawn from the fund, or the years and fractional parts of years that a member served as a full-time firefighter for any other municipal, county or special district fire department in the State of Florida shall be added to his years of credited service provided that:

(1) The member contributes to the fund the sum that he would have contributed, based on his salary and the member contribution rate in effect at the time that the credited service is requested, had he been a member of the system for the years or fractional parts of years for which he is requesting credit plus amounts actuarially determined such that the crediting of service does not result in any cost to the fund plus payment of costs for all professional services rendered to the board in connection with the purchase of years of credited service.

(2) Multiple requests to purchase credited service pursuant to this section may be made at any time prior to retirement.

(3) Payment by the member of the required amount shall be made within six (6) months of his request for credit, but not later than the retirement date, and shall be made in one lump sum payment upon receipt of which credited service shall be given, or the Member may elect to make payment for the requested Credited Service over a period of time as provided for in paragraph (7) below.

(4) The maximum credit under this section for service other than with the City of Deltona, combined with any credited service purchased pursuant to Section 46-57 shall be a total of five (5) years of credited service and shall count for all purposes, except vesting and eligibility for not-in-line of duty disability benefits.

(5) In no event, however, may credited service be purchased pursuant to this section for prior service with any other municipal, county or special district fire department, if such prior service forms or will form the basis of a retirement benefit or pension from a different employer's retirement system or plan as set forth in section 46-43, subsection (1)(2).

(6) For purposes of determining credit for prior service as a firefighter as provided for in this section, in addition to service as a firefighter in this state, credit may be purchased by the member in the same manner as provided above for federal, other state, county or municipal service if the prior service is recognized by the Division of State Fire Marshal, as provided under Chapter

633, Florida Statutes, or the firefighter provides proof to the board that such service is equivalent to the service required to meet the definition of a firefighter under Sec.46-26, above.

(7) In lieu of the lump sum payment provided for in paragraph (3) above, a Member may elect to make payments over a period of time in order to fully pay the amount provided for in paragraph (1). The Member shall be required to notify the Board, in writing, of his election to make payments in the manner provided for in this paragraph, The payment plan provided for in this paragraph shall be subject to the following terms:

- a. The principal amount to be paid shall be determined as set forth in paragraph (1) above.
- b. The original principal amount shall be amortized over the period beginning with the first payment and ending no later than twenty-four (24) months from the date of the first payment and shall be reamortized annually to reflect changes in the interest rate provided for in subparagraph c. below.
- c. Payments shall consist of principal and interest at a rate equal to the actuarially assumed rate of return on plan investments..
- d. Payments shall be made by payroll deduction from each paycheck on an after-tax basis.
- e. In the event that a Member dies, retires (including entry into any Deferred Retirement Option Plan (DROP)) or otherwise terminates his employment, without having made full payment of the principal amount necessary to receive all Credited Service requested, the Member shall receive so much of the Credited Service requested, determined using procedures established by the actuary, which could be purchased with the amount of principal paid by the Member to the date of his death or termination of employment.
- f. In the event that the Member's employment is terminated for any reason and he is not entitled to any benefit from the System other than the return of the amounts he has had deducted from his paycheck as his normal contribution to the System, the amounts which the Member has paid pursuant to this subsection to purchase additional Credited Service, shall be returned to him including all interest paid, however, no interest shall accrue on amounts paid to purchase service,

**SECTION 8:** Specific authority is hereby granted to codify and incorporate this Ordinance in the existing Code of Ordinances of the City of Deltona.

**SECTION 9:** All Ordinances or parts of Ordinances in conflict herewith be and the same are hereby repealed.

**SECTION 10:** If any section, subsection, sentence, clause, phrase of this ordinance, or the particular application thereof shall be held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application shall not be affected thereby.

**SECTION 11:** That this Ordinance shall become effective upon its adoption.

**PASSED ON FIRST READING,** this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

**PASSED AND ADOPTED ON SECOND READING,** this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
MAYOR

ATTEST:

\_\_\_\_\_  
CITY CLERK

Approved as to form:

\_\_\_\_\_  
CITY ATTORNEY

Firefighters Pension Plan

	Current	Proposed
a) Retirement Multiplier	2% Hire date to 10/01/1997 3% 10/1/97 to retirement date with a max benefit 100% 25 years of creditable service multiplier = 75%	2% Hire date to 10/01/1997 3% 10/1/97 to retirement date with a max benefit 100% 25 years of creditable service multiplier = 75%
b) Number of Years to Retire	10 years and age 55 or 25 years and any age	10 years and age 55 or 25 years and any age
c) Age to Retire	55 if the member has not reached 25 years of creditable service	55 if the member has not reached 25 years of creditable service
e) COLA Provision	None	2.35% beginning at the later of age 52 and 3 years after commencement of benefits and only those firefighters who have completed 21 years of service. Members who retire with In-Line-Of-Duty disability will be eligible as well as members who have already retired under the above criteria
f) DROP (Deferred Retirement Option)	Election to participate is made within 12 months following the date the member first becomes eligible for normal retirement	At any time after the member becomes eligible for retirement
g) Period of participation in DROP	3 years	8 years or the completion of 35 total years of service (including service while in DROP) or the attainment of sixty (60) years of age.
h) Retirement Subsidy	\$5.00 for each full year of creditable service with a maximum of \$125.00. Health Insurance not required	\$10 for each full year of creditable service with a maximum of \$250.00. Health Insurance not required

## Firefighters Pension Plan

### Proposed

### FRS-General Employees

	Proposed	FRS-General Employees
a) Retirement Multiplier	2% Hire date to 10/01/1997 3% 10/1/97 to retirement date with a max benefit 100% 25 years of creditable service multiplier = 75%	1.6% to age 62 or up to 30 years 1.63% at age 63 or 31 years 1.65% at age 64 or 32 years of service 1.68% at age 65 or 33 or more years of service
b) Number of Years to Retire	10 years and age 55 or 25 years and any age	Before 7/1/11- 62 or 30 years of creditable service After 7/1/11 - 65 or 33 years of creditable service
c) Age to Retire	55 if the member has not reached 25 years of creditable service	Vesting: Before 7/1/11 - 6 years. After 7/1/11 - 8 years.
e) COLA Provision	2.35% beginning at the later of age 52 and 3 years after commencement of benefits and only those firefighters who have completed 21 years of service. Members who retire with In-Line-Of-Duty disability will be eligible as well as members who have already retired under the above criteria	3% for service prior to 7/1/11, eliminated for service earned on or after 7/1/11.
f) DROP (Deferred Retirement Option)	At any time after the member becomes eligible for retirement	Election to participate is made within 12 months following the date the member first becomes eligible for normal retirement
g) Period of participation in DROP	8 years or the completion of 35 total years of service (including service while in DROP) or the attainment of sixty (60) years of age.	5 Years
h) Retirement Subsidy (Health Insurance Subsidy)	\$10 for each full year of creditable service with a maximum of \$250.00. Does not require member to have health insurance.	\$5.00 for each year of creditable service with a maximum of \$150.00. Must have Health Insurance

Firefighters Pension Plan

Proposed

FRS- Special Risk

	Proposed	FRS- Special Risk
a) Retirement Multiplier	2% Hire date to 10/01/1997 3% 10/1/97 to retirement date with a max benefit 100% 25 years of creditable service multiplier = 75%	3% per year of service
b) Number of Years to Retire	10 years and age 55 or  25 years and any age	Before 7/1/11 - 55 & 6 years of service or 25 years of Special Risk Service or age 52 & 25 years of service After 7/1/11 - 60 & 8 years of service or 30 years of Special Risk service or age 57 & 25 years of service
c) Age to Retire	55 if the member has not reached 25 years of creditable service	Before 7/1/11 - 55 & 6 years of service. After 7/1/11 - 60 & 8 years service.
e) COLA Provision	2.35% beginning at the later of age 52 and 3 years after commencement of benefits and only those firefighters who have completed 21 years of service. Members who retire with In-Line-Of-Duty disability will be eligible as well as members who have already retired under the above criteria	3% for service prior to 7/1/11, eliminated for service earned on or after 7/1/11.
f) DROP (Deferred Retirement Option)	At any time after the member becomes eligible for retirement	Election to participate is made within 12 months following the date the member first becomes eligible for normal retirement
g) Period of participation in DROP	8 years or the completion of 35 total years of service (including service while in DROP) or the attainment of sixty (60) years of age.	5 years
h) Retirement Subsidy (Health Insurance Subsidy)	\$10 for each full year of creditable service with a maximum of \$250.00. Does not require member to have health insurance.	\$5.00 for each year of creditable service with a maximum of \$150.00. Must have Health Insurance