



# Pinellas County

## Staff Report

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**File #:** 17-921A, **Version:** 1

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### **Subject:**

Fiscal Year 2017 Board Budget Amendment No. 5 supplementing the Sheriff's General Fund Budget for increased Florida Retirement System costs.

### **Recommended Action:**

Approve Budget Amendment No. 5 realigning \$234,820.00 from the General Government (Reserve for Contingencies) cost center to the Sheriff's cost center within the General Fund for increased Florida Retirement System (FRS) costs.

### **Strategic Plan:**

Ensure Public Health, Safety, and Welfare

2.1 Provide planning, coordination, prevention, and protective services to ensure a safe and secure community

### **Summary:**

At the request of the Sheriff's Office, this budget amendment realigns \$234,820.00 from the Reserves Program to the Sheriff's Office for FRS increases. The Special Risk category attributable to the Sheriff's sworn personnel increased from 22.57% to 23.27%. The contribution rates for the non-sworn personnel increased from 7.52% to 7.92%.

### **Background Information:**

On June 15, 2017, State Bill 7022 was signed into law. This Bill establishes the Florida Retirement System employer contribution rates for the 2017-2018 plan years, which is based on the State of Florida's fiscal year that began on July 1, 2017.

### **Fiscal Impact:**

This amendment will transfer \$234,820.00 from General Fund Reserve for Contingencies to the Pinellas County Sheriff's Office cost center within the General Fund. This amendment is not consistent with the Fiscal Year 2017 (FY17) estimates provided during the FY18 budget development process. This is a result of timing differences between the Florida Legislature's adoption of employer contribution rates and the development of the county budget.

### **Staff Member Responsible:**

Donald Mello Jr., Budget and Financial Management Analyst  
Office of Management and Budget

### **Partners:**

Pinellas County Sheriff's Office

**Attachments:**

Budget Amendment No. 5

FY17 Florida Retirement Contribution Letter from PCSO