



BOARD OF COUNTY COMMISSIONERS ESCAMBIA COUNTY, FLORIDA

MEETING DATE: 8/7/2025

ITEM ID: 2025-1383

FROM: Alison Rogers, County Attorney

SUBJECT: Recommendation Concerning Outstanding Invoices from the Florida Department of Management Services (DMS).

DEPARTMENT: County Attorney

ITEM TYPE: Recommendation

RECOMMENDATION/REQUIRED ACTION:

That the Board authorize payment of the employer contributions and any and all attendant employer penalties and interest for Supervisor of Elections Bender and Commissioner Barry for their acquisition of prior service for their Florida Retirement System (FRS) accounts, as invoiced by DMS to the County. Bender and Barry remain responsible for all participant contributions and participant penalties and interest for the acquisition of prior service. This authorization is intended to address in full the employer contributions, including penalties and interest, so fluctuations outside these amounts are anticipated and are covered by this action.

BACKGROUND SUMMARY:

Pursuant to the April 3, 2024, Order entered by Judge Stone, then Commissioner Bender and Commissioners Barry and May were obligated to withdraw from the County's local plan with Mission Square and migrate to the Florida Retirement System (FRS). Mission Square returned all monies held in the three accounts, along with any growth or interest, to Escambia County on May 1, 2024. Mission Square returned a total of \$197,153.71, and the participants have not had access to those funds. All three participants are now members of FRS, with Barry and Bender electing to pursue prior service credit for the time in the local plan. Such acquisition of prior service credit requires both an employer and a participant contribution. DMS invoicing and demand letters reflect outstanding employer balances for either principal contributions, penalties and interest, or both. The Clerk of Court has indicated a want for BCC action prior to processing these payments.

FISCAL IMPACT: It appears \$292,143.75 in employer contributions is due for Supervisor Bender and \$26,333.38 in employer penalties and interest is due for Commissioner Barry. Previously, \$168,855.51 was paid for the employer's principal contribution for Commissioner Barry. This payment amount was and the outstanding employer amounts are to be paid from the General Fund Balance Sheet Account 001.216230. Any additional FRS costs incurred will be paid from Cost Centers 110101 and 550101, Account 52201 (Retirement Contributions).

LEGAL CONSIDERATIONS/SIGN-OFF:

The Clerk of Court, Supervisor Bender, and Commissioner Barry have all appealed the DMS final agency actions, which tolls the time for contributions, penalties and interest to be paid without incurring additional penalties.

PERSONNEL

N/A

POLICY/REQUIREMENT FOR BOARD ACTION:

N/A

IMPLEMENTATION/COORDINATION:

N/A

ATTACHMENTS:

1. Order 4.3.24
 2. DMS Demand Letters
 3. FRS Outstanding Invoices
 4. Funds Returned from Mission Square
 5. Previous DMS Invoices
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