

# MEMORANDUM

Agenda Item No. 8(I)(2)(A)

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**TO:** Hon. Chairperson and Members  
Board of County Commissioners

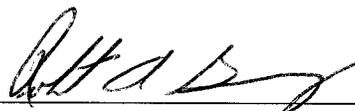
**DATE:** September 9, 2003

**FROM:** Robert A. Ginsburg  
County Attorney

**SUBJECT:** Resolution relating to the  
Florida Retirement System

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The accompanying resolution was prepared and placed on the agenda at the request of Commissioner Rebeca Sosa.



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Robert A. Ginsburg  
County Attorney

RAG/jls



# MEMORANDUM

(Revised)

**TO:** Honorable Chairperson and Members  
Board of County Commissioners

**DATE:** September 9, 2003

**FROM:** Robert A. Ginsburg  
County Attorney

**SUBJECT:** Agenda Item No. 8(I)(2)(A)

**Please note any items checked.**

- "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

Approved \_\_\_\_\_ Mayor

Agenda Item No. 8 ( I ) ( 2 ) ( A )

Veto \_\_\_\_\_

9-9-03

Override \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

RESOLUTION AUTHORIZING COUNTY MANAGER TO SPEND UP TO \$1 MILLION TO PURCHASE FLORIDA RETIREMENT SYSTEM CREDIT FOR COUNTY FIREFIGHTERS PREVIOUSLY EMPLOYED BY THE CITY OF MIAMI SPRINGS

**WHEREAS**, the County and the City of Miami Springs entered into an agreement on October 1, 1979, merging the City fire department into the County's and transferring all City firefighters to the County Fire Department; and

**WHEREAS**, Section 4.05 of the County Charter requires the County Commission to provide a method to protect the pension rights and reserves of City employees who are merged into the County; and

**WHEREAS**, reserves were not previously set aside to preserve the pension rights of City of Miami Springs employees who were transferred into the County and elected to join the Florida Retirement System ("FRS"); and

**WHEREAS**, FRS permits employees to purchase past service credit for time worked for a municipality before joining the FRS; and

**WHEREAS**, former City firefighters who elected to join the FRS received reimbursement of the contributions they made to the City pension system at the time of the merger and have enjoyed the use of those funds since that time; and

**WHEREAS**, such funds could have been used to purchase credit toward retirement under the FRS, but would not have been sufficient to pay for all years of prior service; and

**WHEREAS**, the firefighters' exclusive bargaining agent, Local 1403 of the International Association of Firefighters, has agreed on behalf of its members to accept the County's contribution toward the purchase of retirement credit and to cooperate in the efficient and appropriate use of such funds; and

**WHEREAS**, the cost to purchase FRS retirement credit for former Miami Springs firefighters is estimated to be approximately one million dollars,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that the County Manager is hereby authorized and directed to take all steps necessary to purchase Florida Retirement System credit to the extent legally permissible for firefighters transferred from the City of Miami Springs to the County. In purchasing such credit, the Manager shall follow these guidelines:

Section 1. Any former City of Miami Springs firefighters wishing to have the County contribute to the purchase of past service shall within 30 days of enactment of this resolution provide documentation to the County showing how long they worked for the City before transferring to the County and how much they received as reimbursement for past contributions to the City pension plan. Within 60 days of receipt of proper documentation as described above, the County shall contribute to the purchase of past service.

Section 2. The County's contribution to the Florida Retirement System for each individual shall be no more than the amount necessary to purchase Special Risk service credit for each year of the firefighter's service with the City, less the amount the employee received as reimbursement from the City at the time of the merger with interest at 6.5% compounded annually up to the time the past service is purchased.

In the event the individual has already purchased the retirement credit with the City of Miami Springs or retired as defined by the Florida Retirement System, the County will pay the individual directly. The County's payment to the individual shall be no more than the amount necessary to purchase Special Risk service credit for each year of the firefighter's service with the City, less the amount the employee received as reimbursement from the City at the time of the merger with interest at 6.5% compounded annually up to the time the past service was purchased or the employee retired, whichever occurred first.

All calculations and payments for the cost of the service with the City of Miami Springs will be valued using the Special Risk Class rate.

All payments made directly to an individual will be considered taxable compensation and all applicable taxes shall apply. Any payments made directly to the Florida Retirement System are not considered compensation and are not subject to taxes.

Section 3. The total amount of all contributions by the County shall not exceed \$1 million, without additional approval of the Commission.

Section 4. The Manager or his designee shall meet with the appropriate union representatives to discuss and agree upon the most efficient process for purchasing credit for each individual within the above limitations.

The foregoing resolution was sponsored by Commissioner Rebeca Sosa and offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Dr. Barbara Carey-Shuler, Chairperson  
Katy Sorenson, Vice-Chairperson

Bruno A. Barreiro

Jose "Pepe" Diaz

Betty T. Ferguson

Sally A. Heyman

Joe A. Martinez

Jimmy L. Morales

Dennis C. Moss

Dorrian D. Rolle

Natacha Seijas

Rebeca Sosa

Sen. Javier D. Souto

The Chairperson thereupon declared the resolution duly passed and adopted this 9<sup>th</sup> day of September, 2003. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.  
Mariela Martinez-Cid

