

II. FISCAL IMPACT ANALYSIS

A. Five-Year Summary of Fiscal Impact:

<u>Fiscal Years</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
Number of additional FTE positions (Cumulative)	_____	_____	_____	_____	_____
Is item included in Current Budget?				Yes _____ No _____	
Does this item include the use of Federal Funds?				Yes _____ No _____	
Does this item include the use of State Funds?				Yes _____ No _____	
Budget Account No.:	Fund _____	Dept. _____	Unit _____	Object _____	

B. Recommended Sources of Funds/Summary of Fiscal Impact: No Fiscal Impact.

C. Departmental Fiscal Review:

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development and Control Comments:

[Signature] 1/28/2026
OFMB MB 1/28

[Signature] 1/29/26
Contract Dev. and Control 2/1/26

B. Legal Sufficiency:

[Signature] 1/30/2026
Assistant County Attorney

C. Other Department Review:

Department Director



Memorandum

Date: 01/20/2026
From: Brian Rintel, Quality Control Specialist
To: Patricia Barnett, Payroll Manager
Subject: Destruction of Finance Department Records

Below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government Florida agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 1 box / 75 cubic feet.

Schedule Item Number	Record Series Titles	Start/End Fiscal Year	# of Boxes (MICROFILM)	Total Cubic Feet (MICROFILM)
GS1- SL Item# 195	PAYROLL RECORDS: SUPPORTING DOCUMENTS RETENTION: 5 fiscal years.	1946-2002	75 rolls / 1 box	75 cubic feet

Please review the attached applicable retention schedule(s) and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.

If the destruction is to be delayed, please state the reason below. Please return the completed package to the Finance Department Records Management Coordinator after signing. If you should have any questions, please contact the Finance Department Records Management Coordinator. Thank you in advance for your assistance in this matter.

Reason for destruction delay

Patricia Barnett

1/21/2026

Patricia Barnett, Payroll Manager

Date

Tracy L
Ramsey

Digitally signed by Tracy L
Ramsey
Date: 2026.01.21 09:57:46
-05'00'

Tracy Ramsey, Director of Finance

Date

Radcliffe W Brown

Digitally signed by Radcliffe W Brown
Date: 2026.01.21 16:25:41 -05'00'

Radcliffe Brown, Chief Operating Officer Finance

Date

RETENTION: 5 fiscal years after file becomes inactive.

PAYROLL RECORDS: DEDUCTION AUTHORIZATIONS

Item #129

This record series consists of employee authorizations for direct deductions for insurance, union dues, credit unions, savings bonds, charitable contributions, deferred compensation, day care or other purposes. See also "ELECTRONIC FUNDS TRANSFER RECORDS" and "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS."

RETENTION: 5 fiscal years after final action.

PAYROLL RECORDS: LEDGERS/TRIAL BALANCE REPORTS

Item #183

This record series consists of reports reflecting totals for the net and gross wages, FICA wages, retirement wages and deductions, tax, and other deductions in payroll as well as a summary of each account/line item's expenditures and encumbrances. See also "ENCUMBRANCE/CERTIFICATION FORWARD RECORDS," "FINANCIAL TRANSACTION RECORDS: DETAIL," "FINANCIAL TRANSACTION RECORDS: SUMMARY," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

RETENTION: 5 fiscal years.

PAYROLL RECORDS: NOT POSTED

Item #214

This record series consists of any payroll records, in any format, **not posted to an employee's retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. The lengthy retention requirement is intended to ensure the long-term availability of records needed to determine eligibility for and properly calculate post-employment benefits when such information is not available from a retirement account. Agencies should ensure that any records needed beyond the stated retention to calculate post-employment benefits are retained. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

RETENTION: 50 calendar years.

PAYROLL RECORDS: POSTED

Item #35

This record series consists of any payroll records, in any format, **posted to the employee's applicable retirement plan** (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. Agencies should ensure that any records needed beyond the stated retention to calculate post-employment benefits are retained. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

RETENTION: 5 fiscal years.

PAYROLL RECORDS: SUPPORTING DOCUMENTS

Item #195

This record series consists of records used in the process of determining or verifying information regarding payment for salary, retirement or other compensation purposes during an employee's duration of employment. The series may include, but is not limited to, employee time/attendance records when used at least in part to determine or verify pay or benefits, correction forms to rectify errors in payroll processing, pay lists used to verify the payroll certification report, and other related supporting materials. See also other "PAYROLL RECORDS" items.

RETENTION: 5 fiscal years.

PENSION RECORDS: PLAN/FUND

Item #358

This record series consists of performance and activity reports of pension plans/funds, including data on contributions, fund gains and losses (e.g., interest/dividends earned), amounts paid, investments purchased and sold, actuarial reports, and other information regarding the performance and status of the fund.

RETENTION: 5 fiscal years.

PENSION RECORDS: RETIREES

Item #359

This record series consists of records documenting earned pension benefits, payments, actuarial information, and other records relating to participation in a pension plan by individual retired employees. For records regarding retirement plan contributions of active employees, see "PAYROLL RECORDS" items.

RETENTION: 5 fiscal years after final payment.

PERFORMANCE/MAINTENANCE/SURETY BOND RECORDS

Item #408

This record series consists of performance bonds or developer's cash completion bonds for work such as construction, improvements and other projects as well as for performance in office by public officials or employees. Construction-related bonds are returned to the contractor or developer once the work is completed satisfactorily or can be "cashed in" if the work is not completed satisfactorily. The series may also include supporting documentation, such as bond release letters that let the contractor or developer know the bond is released, and return letters that accompany the returned bond. If the bonds relate to a contractual agreement to which the agency is or was a party, they would fall under the applicable CONTRACTS/LEASES/ AGREEMENTS item.

RETENTION: 5 fiscal years after release, return or expiration of bond.



Memorandum

Date: January 5, 2026
From: Brian Rintel, Quality Control Specialist
To: Patricia Barnett, Payroll Manager
Subject: Destruction of Finance Department Records

Below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government Florida agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 3 boxes/ 73 cubic feet.

Schedule Item Number	Record Series Titles	Start/End Fiscal Year	# of Boxes (MICROFILM)	Total Cubic Feet (MICROFILM)
GS1- SL Item# 19	PERSONNEL RECORDS: STATE-ADMINISTERED RETIREMENT SYSTEM RETENTION: 25 fiscal years after any manner of separation or termination of employment.	2000	37 rolls/1 box	37 cubic feet
GS1- SL Item# 195	PAYROLL RECORDS: SUPPORTING DOCUMENTS RETENTION: 5 fiscal years.	1946-2002	36 rolls/82 floppy discs/2 boxes	36 cubic feet

Please review the attached applicable retention schedule(s) and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.

Reason for destruction delay

Patricia Barnett

1/9/26

Patricia Barnett, Payroll Manager

Date

Tracy L
Ramsey

Digitally signed by Tracy L
Ramsey
Date: 2026.01.12 07:51:41
-05'00'

Tracy Ramsey, Director of Finance

Date

Radcliffe W Brown

Digitally signed by Radcliffe W Brown
Date: 2026.01.12 08:54:46 -05'00'

Radcliffe Brown, Chief Operating Officer Finance

Date

PERMITS: BUILDING

Item #286

This record series consists of permits issued by a governing authority for performance of construction, electric, plumbing, gas, heating/ventilation/air conditioning, or mechanical work. Included in this series are the supporting documents and other permits that may be issued for construction or improvements to existing structures. See *Florida Statutes* Chapter 125, County Government, Chapter 166, Municipalities, regarding local government permitting authority; Section 553.79, Permits; applications; issuance; inspections; and Section 95.11(3)(c), Statute of Limitations regarding design, planning, or construction of an improvement to real property; and Florida Building Code, Section 105, Permits. **NOTE: This item does not cover permits for construction in floodplains; use NATIONAL FLOOD INSURANCE PROGRAM RECORDS: FLOODPLAIN CONSTRUCTION AUTHORIZATION RECORDS.** See also "ARCHITECTURAL/BUILDING PLANS AND PERMITS: ABANDONED/WITHDRAWN."

RETENTION: 10 anniversary years from close or expiration of permit.

PERMITS: CONFINED SPACE ENTRY

Item #284

This record series consists of confined-space entry permits provided by the employer to allow and control entry into a confined space. Permits include such information as the space to be entered; the purpose of the entry; the date and duration of authorized entry; the authorized entrants; the personnel by name currently serving as attendants; the name of the entry supervisor; the hazards of the space to be entered; the measures used to isolate the space and to control or eliminate hazards; the acceptable entry conditions; the results of the initial and periodic tests performed, the names of the testers, and the date and time of testing; the rescue and emergency services that can be summoned and how to summon them; communication procedures for entrants and attendants; equipment provided; and any additional permits such as those for hot work. Problems that are encountered during entry should be documented on the permit at the conclusion of work. Recordkeeping and retention are pursuant to 29CFR1910.146(e-f), Permit-Required Confined Spaces – Permit System/Entry Permit.

RETENTION: 1 anniversary year after cancellation of permit.

PERMITS: MINING (LOCAL GOVERNMENT)

Item #287

This record series consists of mining permits approved by the local governing board pursuant to the permitting authority granted local governments by *Florida Statutes* Chapter 125, County Government, and Chapter 166, Municipalities. The series may include, but is not limited to, applications and supporting documents submitted by the mining company to the local development department for review as may be required by local ordinance. Supporting documentation may include such records as copies of the application; legal description including total acreage; copy of proof of ownership; consent of owner/mortgagees; aerial maps; Master Mining Plan Approval (MAMPA); Mining Operation Plan Approval (MOPA); modifications to MOPAs and MAMPAs; environmental assessment; list/copy of previous permits if applicable; list of property owners within a specific range of proposed mining site; signed agreement of access (variances); public hearing notices; meeting agendas of applicable governing board(s); correspondence; monthly blasting reports; and annual inspection reports.

RETENTION: 1 anniversary year after expiration, revocation, or denial of Certificate of Approval.

PERMITS: SIGNS (LOCAL GOVERNMENT)

Item #288

This record series consists of permits issued for installing/erecting signs, pursuant to the permitting authority granted local governments by *Florida Statutes* Chapter 125, County Government, and Chapter 166, Municipalities, and in accordance with sign permitting provisions of Chapter 479, *Florida Statutes*, Outdoor Advertising (see especially Section 479.07, *Florida Statutes*, Sign permits). Included in this series are the applications and supporting documents.

RETENTION: 3 fiscal years.

PERSONNEL RECORDS: STATE-ADMINISTERED RETIREMENT SYSTEM

Item #19

This record series consists of all personnel information relating to each employee participating in a state-administered retirement system. The series may include, but is not limited to, employment applications, résumés, personnel action reports, correspondence, oaths of loyalty, fingerprints, job-related medical examination reports, performance evaluation reports, workers' compensation reports, copies of I-9 forms (Department of Homeland Security, U.S. Citizenship and Immigration Services, Employment Eligibility Verification form), benefits records, work schedules/assignments, training records, emergency contact information, copies of licensure/professional credentials, and other related materials. Section 110.201, *Florida Statutes*, Personnel rules, records, and reports, and Rule 60L-30, *Florida Administrative Code*, Personnel Programs and Records, require state agency personnel officers to institute uniform personnel rules and procedures and to determine what records are to be filed in their agency's official personnel files. Agencies should ensure that any records needed beyond the stated retention to calculate post-employment benefits are retained. See also "DRUG TEST CASE FILES," "EMPLOYMENT APPLICATION AND SELECTION RECORDS," "EMPLOYMENT ELIGIBILITY VERIFICATION FORMS," "STAFF ADMINISTRATION RECORDS," and other "PERSONNEL RECORDS" items.

RETENTION: 25 fiscal years after any manner of separation or termination of employment.

PERSONNEL RECORDS: NON-STATE-ADMINISTERED RETIREMENT SYSTEM (LOCAL GOVERNMENT)

Item #162

This record series consists of all personnel information relating to each employee not participating in a state-administered retirement system, including all "permanent" employees (with or without benefits). The series may include, but is not

RETENTION: 5 fiscal years after file becomes inactive.

PAYROLL RECORDS: DEDUCTION AUTHORIZATIONS

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