

**Indian River County  
Interoffice Memorandum  
Office of Management & Budget**

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**To:** Members of the Board of County Commissioners  
**From:** Kristin Daniels  
Director, Office of Management & Budget  
**Date:** October 30, 2021  
**Subject:** Miscellaneous Budget Amendment 012

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**Description and Conditions**

In accordance with Florida Statue 129.06(2)(f), this public hearing was advertised on Friday, November 5, 2021 for the purpose of hearing comments from the public regarding the changes to the County's FY 2020-2021 budget to reflect actual cash balance dollars being allocated as follows:

1. Road & Bridge needs to replace the following equipment: Wheeled Excavator \$246,676, Mini Excavator \$51,111, Compact Utility Tractor \$29,577, Compact Light Tower \$11,000 and a High-Flow Cutter Head \$34,500. Exhibit "A" appropriates funding of \$372,864 from Transportation Fund/Cash Forward-Oct 1<sup>st</sup>.
2. On March 9, 2021, the Board of County Commissioners approved a modification to County Code that pertained to payment and collections of certain utility bills. On October 5, 2021 the Board of County Commissioners approved \$582,508 in penalties and interest to be written off in the Utilities Fund. Exhibit "A" appropriates funding from Utilities/Cash Forward-Oct 1<sup>st</sup>.
3. Due to computer equipment being purchased with CARES Act funding to facilitate teleworking, additional depreciation must be recorded. Exhibit "A" appropriates funding of \$45,000 from Information Technology/Cash Forward-Oct 1<sup>st</sup>.
4. On August 18, 2020, the Board approved the purchase of a dump truck that is needed by Stormwater for nutrient removal at Moorhen Marsh. Exhibit "A" appropriates funding of \$161,998 from Transportation/Cash Forward-Oct 1<sup>st</sup>.
5. The Moorings Streetlighting Fund electric costs have exceeded budgeted estimates. Exhibit "A" appropriates \$3,700 from Cash Forward-Oct 1<sup>st</sup> to fund these expenses.
6. Expenses have exceeded the estimated budget in Traffic Impact Fees/District II. Exhibit "A" appropriates \$400,000 from Traffic Impact Fees/District II- Cash Forward-Oct 1<sup>st</sup>.
7. The Self Insurance Fund has incurred a large worker's compensation claim, settlement on the Ocean Concrete case, multiple vehicle losses, expenses related to the Tree Frog fire and various other unanticipated expenses. Exhibit "A" appropriates \$2,816,981 from Self Insurance Fund/Cash Forward-Oct 1<sup>st</sup> and \$126,641 from Transportation Fund/Cash Forward-Oct 1<sup>st</sup>.

8. Due to Generally Accepted Accounting Principal requirements, the County's Enterprise/Internal Service funds must accrue pension expenses at the fiscal year end. Exhibit "A" appropriates \$230,000 from Building Department Fund/Cash Forward-Oct 1<sup>st</sup> and \$20,000 from Golf Course Fund/Cash Forward-Oct 1<sup>st</sup>.

**Staff Recommendation**

Staff recommends that after the public hearing, the Board of County Commissioners approve the budget resolution amending the fiscal year 2020-2021 budget.