

**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 10, 2022

**Subject:** Miscellaneous Budget Amendment 009

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**Description and Conditions:**

1. On July 18, 2022, the Board of County Commissioners received the second payment of the American Rescue Plan Act for \$15,531,584. In addition, a post-closing entry was recorded after the fiscal year 2020/2021 balance was rolled over. An additional \$227,594 needs to be allocated into fiscal year 2021/2022. Exhibit "A" appropriates the revenues and expenses according to the revised spending plan approved by the Board on August 17, 2021.
2. Human Services has received a \$2,000 donation from FP&L. Exhibit "A" appropriates these funds to the Human Services Department to assist families in need.
3. Several departments have had personnel adjustments resulting in the salary & benefit accounts being over budget. Exhibit "A" appropriates \$66,959 from General Fund/Reserve for Contingency and \$5,674 from MSTU/Reserve for Contingency.
4. Monthly telephone charges in the mailroom are higher than anticipated. Exhibit "A" appropriates \$17,000 from General Fund/Reserve for Contingency.
5. Postage expenses for the Property Appraiser and Tax Collector are higher than anticipated. Exhibit "A" appropriates \$2,680 from General Fund/Reserve for Contingency
6. The balance of the Emergency Management Performance Grant- ARPA needs to be rolled into the current year. Exhibit "A" appropriates \$3,135 to the revenue and expense accounts of the grant.
7. On September 20, 2022, the Board of County Commissioners approved Sheriff Flower's request to purchase \$15,785 in equipment from the Offender Fees reserve account. Exhibit "A" appropriates the revenue and expense.
8. Rental Assistance has received the remaining balance of the Section 8/HUD Low Income Housing Assistance FY 21/22 grant. Exhibit "A" appropriates \$179,621 to the revenue and expense accounts.

9. Increased fuel prices, coupled with the rising cost of parts and maintenance has caused both revenues and expenses to exceed the budgeted estimates in the Fleet Management Division. Exhibit "A" appropriates funding of \$544,627 to both the revenue and expense accounts.
10. Due to the recently implemented Governmental Accounting Standards Board 87 (GASB87) financial reporting requirements, the Fire Department Airport Land Lease must be reported in both the revenue and expense accounts. Exhibit "A" appropriates \$604,296 for this entry.
11. The fuel, maintenance-auto equipment and maintenance-heavy equipment accounts in the Parks Division are higher than anticipated. Exhibit "A" appropriates funding of \$37,091 from General Fund/Reserve for Contingency.

**Staff Recommendation**

Staff recommends the Board of County Commissioners approve the budget resolution amending the fiscal year 2021-22 budget.