

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

---

**To:** Members of the Board of County Commissioners  
**From:** Kristin Daniels  
Director, Office of Management & Budget  
**Date:** November 7, 2022  
**Subject:** Miscellaneous Budget Amendment 010

---

**Description and Conditions**

In accordance with Florida Statute 129.06(2)(f), this public hearing was advertised on Friday, November 11, 2022 for the purpose of hearing comments from the public regarding the changes to the County's FY 2021-2022 budget to reflect actual cash balance dollars being allocated as follows:

1. On July 12, 2022, the Board of County Commissioners approved the Second Amendment to the Amended and Restated Facility Lease Agreement for the Jackie Robinson Training Complex (JRTC) Capital Reserve Fund. Exhibit "A" appropriates funding of \$4,270,000 from Optional Sales Tax/Cash Forward-Oct 1<sup>st</sup> to JRTC Capital Reserve Fund/Amendment #2 projects.
2. On May 10, 2022, the Board of County Commissioners approved the amendment to the Core Contract agreement with the Health Department and funding for initial improvements to the Dasie Hope facility. Exhibit "A" appropriates \$50,000 from Optional Sales Tax/Cash Forward-Oct 1<sup>st</sup>.
3. On August 16, 2022, the Board of County Commissioners approved the Sheriff's Office request of \$161,900 to purchase equipment and support programs and agencies from the Law Enforcement Trust Fund. Exhibit "A" appropriates funding from Law Enforcement Trust Fund/Cash Forward-Oct 1<sup>st</sup>.
4. On October 4, 2022, the Board of County Commissioners approved staff to classify Utility Department customer accounts for penalties and interest as bad debt expenses. Exhibit "A" appropriates \$632,605 from Utilities/Cash Forward-Oct 1<sup>st</sup>.
5. On October 18, 2022, the Board of County Commissioners approved the payback of \$601,024 to the Optional Sales Tax Fund via the JRTC Capital Reserve Fund from the Tourist Development Fund to satisfy the inter-fund loan that was necessary to fund the contractual obligations between the County and Major League Baseball. Exhibit "A" appropriates funding of \$601,024 from Tourist Tax Fund/Cash Forward-Oct 1<sup>st</sup> to the JRTC Capital Reserve Fund.
6. The Solid Waste Landfill Closure Costs have exceeded budgeted estimates. Exhibit "A" appropriates funding of \$504,999 from Solid Waste/Cash Forward-Oct 1<sup>st</sup>.

Member of the Board of County Commissioners  
November 7, 2022

7. Electric charges and Tax Collector fees are higher than anticipated in the Vero Highlands Street Lighting District. Exhibit "A" appropriates \$4,371 from Vero Highlands/Cash Forward-Oct 1<sup>st</sup>.
8. Additional funding in the amount of \$36,672 is needed to fund the Department of Revenue approved Tax Collector's budget. Exhibit "A" appropriates \$32,928 from General Fund/Cash Forward-Oct 1<sup>st</sup> and \$3,744 from MSTU/Cash Forward-Oct 1<sup>st</sup>.
9. Workers' Compensation charges for the Sheriff and Tax Collector's Office were higher than originally budgeted. Exhibit "A" appropriates funding of \$66,678 from General Fund/Cash Forward-Oct 1<sup>st</sup>.
10. The accrued liability expense in the Self-Insurance Fund is higher than originally budgeted. Exhibit "A" appropriates \$200,000 from Self-Insurance/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 2021-2022 budget.