

**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: January 4, 2022

Subject: Miscellaneous Budget Amendment 003

Description and Conditions

1. On October 5, 2021, the Board of County Commissioners approved funding of \$100,000 for FY 2021/22 potential foreclosure procedures for any unresolved utility bad debt issues. Exhibit "A" appropriates funding from Utilities/Cash Forward-Oct 1st.
2. On November 9, 2021, the Board of County Commissioners approved Sheriff Flowers' request of \$660,287 to be returned to the Sheriff's Office for outstanding purchase orders delayed due to COVID-19. Exhibit "A" appropriates funding from General Fund/Cash Forward-Oct 1st.
3. Road & Bridge is in need of a new Boom Axe Tractor for roadway vegetation cutbacks. Additionally, the North County Aquatic Center needs to replace two commercial water heaters. Exhibit "A" appropriates \$235,000 from Transportation Fund/Cash Forward-Oct 1st and \$27,960 from MSTU/Cash Forward-Oct 1st.
4. On September 14, 2021, the Board of County Commissioners approved the Letter of Agreement with the Agency for Health Care Administration. Exhibit "A" appropriates funding of \$212,913 from Emergency Services/Cash Forward-Oct 1st and \$333,438 to fund the grant.
5. On June 8, 2021, the Board of County Commissioners approved wellfield expansion project contracts with Kimley Horn and All Webb. The funding source identified was Utility Impact Fees. As the projects are exploratory, the funding source must be changed to Utilities/Water Production/ Other Professional Services. Exhibit "A" appropriates \$1,267,396 from Utilities/Cash Forward-Oct 1st.
6. On December 14, 2021, the Board of County Commissioners approved the FY 2021/22 Capital Improvement Element. Exhibit "A" appropriates funding for projects scheduled for the current fiscal year for a total of \$56,581,163.
7. On December 8, 2021, the County Administrator approved the purchase of an additional fire engine, utilizing the remaining CARES Act dollars allocated to the Emergency Services District for the vaccination project that was completed in 2021. Funding in the amount of \$483,741 will be provided from the Vaccine Project account and \$56,799 from Emergency Services District/Cash Forward, for a total cost of \$540,540. Exhibit "A" appropriates \$56,799 from Emergency Services District/Cash Forward-Oct 1st.
8. Since the Tax Collector's budget is not due until August 1st, an adjustment is needed to fund the approved 2021/22 budget. Exhibit "A" appropriates funding from Cash Forward-Oct 1st for the following funds: General Fund \$516,915, MSTU \$60,800, Emergency Services \$279,390 and Solid Waste \$71,640.

9. Various projects budgeted in FY 2020/21 need to be “rolled” into the new fiscal year. Exhibit “A” appropriates Section 8/Emergency Housing Voucher Grants for \$242,677 and Cash Forward-Oct 1st for the following funds: General Fund \$94,419, Impact Fees \$120,084, Section 8 \$119,663, Transportation Fund \$120,755, Emergency Services \$517,444, 911 Surcharge \$70,757, SHIP \$487,761, Jackie Robinson Training Complex \$1,984,722, Optional Sales Tax \$490,615, Utilities \$3,976,967, Fleet \$ 114,018, and Information Technology \$347,355.
10. Purchase orders encumbered from the previous fiscal year, and not completed, need to be “rolled over” into the current fiscal year. Exhibit “A” appropriates funding from Cash Forward-Oct 1st for the following funds: General Fund \$97,849, MSTU \$2,587, Secondary Roads \$7,752, Transportation Fund \$424,548, Emergency Services \$1,181,451, 911 Surcharge \$79,857, Optional Sales Tax \$1,597,503, SWDD \$10,335, Building Department \$2,335, Utilities \$1,144,460, Self-Insurance \$57,441 and Information Technology \$34,200.
11. It is necessary to “roll over” ARP expenses to the current fiscal year. Exhibit “A” appropriates funding for the remaining funding from FY 2020/21 to FY 2021/22 in the amount of \$13,636,575.
12. It is necessary to “roll over” CARES expenses to the current fiscal year. Exhibit “A” appropriates funding for the remaining funding from FY 2020/21 to FY 2021/22 in the amount of \$3,959,951.

Staff Recommendation

Staff recommends that after the public hearing, the Board of County Commissioners approve the budget resolution amending the fiscal year 2021/22 budget.