

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

---

**To:** Members of the Board of County Commissioners

**From:** Michael Smykowski  
Director, Office of Management & Budget

**Date:** March 13, 2018

**Subject:** Miscellaneous Budget Amendment 009

---

**Description and Conditions**

1. The Sheriff's Office and the Brackett Library are in need of emergency chiller replacements. Exhibit "A" appropriates funding in the amount of \$300,000 from Optional Sales Tax/Cash Forward Oct 1<sup>st</sup>.
2. During the economic downturn, the County scaled back on Road & Bridge personnel, equipment purchases and maintenance activities as part of an effort to combat the reduction in revenue. Public Works is now requesting to purchase the necessary equipment needed for a full-time drainage maintenance crew. This crew will be tasked with the cleaning of roadside swales/ditches year round and includes a rubber tire excavator (\$230,077), dump truck (\$151,053), and one crew cab pickup truck (\$25,499) totaling \$406,629. Exhibit "A" appropriates these funds from Transportation Fund/Cash Forward Oct 1<sup>st</sup>.
3. It has become necessary to "roll-over" prior year funds into the current year budget. Exhibit "A" appropriates funding from General Fund/Cash Forward Oct 1<sup>st</sup> in the amount of \$953,716, and \$24,836 from Optional Sales Tax/Cash Forward Oct 1<sup>st</sup>.
4. Two position reclassifications have been approved within the Office of Management & Budget. Exhibit "A" appropriates funding from General Fund/Reserve for Contingency in the amount of \$8,948.
5. Due to the recent implementation of GASB 75, the previously approved \$9 million advanced OPEB funding is being reclassified as a current expense rather than a prepaid expense. Exhibit "A" appropriates this funding from the previously allocated fund balance in Employee Health Fund/Cash Forward Oct 1<sup>st</sup>.
6. On March 6, 2018 the Board of County Commissioners approved an increase to the existing Local Agency Program (LAP) agreement for Indian River Boulevard Sidewalk from 37<sup>th</sup> Street to 53<sup>rd</sup> Street in the amount of \$62,116. Exhibit "A" appropriates these additional grant funds.
7. On March 6, 2018 the Board of County Commissioners approved Award of RFP 2018018 – Custodial Services for County Buildings. Exhibit "A" appropriates funding in the amount of \$53,756 for these services from General Fund/Reserve for Contingency.

8. On January 16, 2018 the Board of County Commissioners approved funding an overlap of up to two months for the Emergency Services Director at a cost not to exceed \$30,000, and authorized payment for 20 additional days of accrued vacation leave balance exceeding the maximum vacation leave allowed to be paid. The total overlap cost is \$22,690 while the vacation leave expense totals \$12,725. Exhibit "A" appropriates funding totaling \$35,415 for these expenditures to be funded from General Fund/Reserve for Contingency.
  
9. The Utilities Department is requesting a budget amendment for \$74,000 of additional overtime to be allocated to Water Distribution in order to fully fund the historical overtime amounts used in non-stop operation. Exhibit "A" appropriates funding of \$87,691 (including benefits) from Utilities/Cash Forward Oct 1<sup>st</sup>.

**Staff Recommendation**

Staff recommends the Board of County Commissioners approve the budget resolution amending the fiscal year 2017-2018 budget.