

**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: March 20, 2019
Subject: Miscellaneous Budget Amendment 008

Description and Conditions

1. The Florida Department of Labor has invoiced the County for Unemployment Compensation in the Recreation Department, North County Pool and Fire Rescue. Exhibit "A" appropriates \$127.00 from MSTU/Reserve for Contingency and \$537 from Emergency Services/Reserve for Contingency.
2. Personnel changes in the SWDD/Recycling Department require health insurance to be budgeted. Exhibit "A" appropriates \$10,500 from SWDD/Cash Forward-Oct 1st.
3. Several projects/funds need to be "rolled over" or reallocated into the current budget year. Exhibit "A" appropriates funding from Cash Forward-Oct 1st from Florida Boating Improvements Fund for \$51,775, Single Street Lights for \$200, Optional Sales Tax for \$240,000 and Native Uplands for \$50,000.
4. On December 18, 2018, the Board of County Commissioners approved an ordinance establishing an amnesty program for certain utility delinquency charges. On January 8, 2019, the Board of County Commissioners approved an ordinance permitting the release of ERU's. The current bad debt amount associated with these ordinances is \$1,829,075 with staff estimating an additional \$500,000 prior to the July 8th deadline. Exhibit "A" appropriates funding of \$2,329,075 from Utilities/Cash Forward-Oct 1st to the Bad debt/Water/Sewer expense.
5. The Road & Bridge Department is in need of a 55-ton lowboy trailer. Exhibit "A" appropriates funding of \$55,000 from Transportation Fund/Cash Forward-Oct 1st.
6. On November 20, 2018, the Board of County Commissioners approved the FWC Grant Agreement to assist in funding 2 artificial reefs. Exhibit "A" appropriates the grant in the amount of \$55,250.
7. On November 6, 2018, the Board of County Commissioners approved a grant award from the Indian River Lagoon National Estuary Program for a wetland project the Jones' Pier Conservation Area. Exhibit "A" appropriates the grant in the amount of \$61,000.
8. On November 6, 2018, the Board of County Commissioners approved a grant award from the Florida Inland Navigation District (FIND) for the Jones Pier Conservation Area in the amount of \$130,000 and a grant award from the FIND/Waterways Assistance Program for the Oyster Bar Marsh Trail in the amount of \$120,000. Exhibit "A" appropriates the grants.

9. On March 5, 2019, the Board of County Commissioners approved the Housing Rehabilitation CDBG grant in the amount of \$750,000. Exhibit "A" appropriates the grant and expenditures.
10. On October 16, 2018 the Board of County Commissioners approved the FDOT Service Development Grant in the amount of \$300,000 to continue Go-line Saturday hours. On November 20, 2018, the Board of County Commissioners approved the FDOT Block Grant in the amount of \$531,885, and the Section 5311 grant in the amount of \$69,776. On February 12, 2019 the Board of County Commissioners approved the FDOT Intercounty transit service to St. Lucie County grant in the amount of \$360,000, and the FDOT Service Development Grant for ADA door to door service in the amount of \$450,000. Exhibit "A" appropriates the total of \$1,711,661 in grant funding.
11. On March 5, 2019, the Board of County Commissioners approved the annual HUD Grant Renewals. Exhibit "A" appropriates the grant funding in the amount of \$216,078.
12. On March 12, 2019 the Board of County Commissioners approved funding the Property Appraiser's Office \$8,500 for an audit for the time period of October 1, 2018 through January 7, 2019. Exhibit "A" appropriates \$8,500 from General Fund/Reserve for Contingency.
13. Several positions have been reclassified in the Parks/Conservation Land Department. Additionally, a temporary position in County Planning has become a permanent part-time position. Exhibit "A" appropriates funding of \$47,609 from MSTU/Reserve for Contingency
14. An accounting adjustment to book the pension liability is expensed in the Enterprise Funds annually. Exhibit "A" appropriates funding of this expense from Cash Forward-Oct 1st for the following funds: SWDD \$30,000, Sandridge \$26,000, Building Dept.\$110,000, Utilities Dept. \$400,000, Fleet \$20,000, Self-Insurance \$7,000, Employee Health \$7,000, Information Technology \$45,000.
15. Insurance and pharmacy claims are higher than anticipated. Exhibit "A" appropriates funding of \$1,400,000 for pharmacy claims which will be offset by pharmacy rebate revenues. An additional 600,000 is needed to fund health insurance claims which is to be funded from Employee Health Fund/Cash Forward-Oct 1st
16. On January 8, 2019, the Board of County Commissioners approved the updated DEO Grant-living shoreline at Round Island Park in the amount of \$13,500. Exhibit "A" appropriates the grant.

17. On February 12, 2019, the Board of County Commissioners approved the purchase of the Dodgertown Golf Course Property in the amount of \$2,450,000. Exhibit "A" appropriates funding of \$250,000 from Tourist Tax/Cash Forward-Oct 1st and \$2,200,000 from Optional Sales Tax/Cash Forward-Oct 1st.

Staff Recommendation

Staff recommends the Board of County Commissioners approve the budget resolution amending the fiscal year 2018-2019 budget.