

**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:** February 25, 2020  
**Subject:** Miscellaneous Budget Amendment 005

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**Description and Conditions**

1. On February 18, 2020 the Board of County Commissioners approved \$400 to be used for the printing of vinyl banners encouraging Indian River County residents to participate in the 2020 Census. Exhibit "A" appropriates \$400 from General Fund/Reserve for Contingency.
2. A county owned dump truck and skid steer loader were declared totaled by the insurance company. The insurance proceeds of \$147,710 have been received. In order to replace this equipment, an additional \$81,554 is required. Exhibit "A" transfers the insurance proceeds to the Road & Bridge department and funds the additional monies from Transportation Fund/Cash Forward-Oct 1<sup>st</sup>.
3. On January 14, 2020, the Board of County Commissioners approved the sale of 2 County owned properties with proceeds credited to the SHIP Trust Fund. Exhibit "A" appropriates the funding of \$5,008 to the SHIP Program.
4. On February 4, 2020, the Board of County Commissioners approved funding of the County's share of the 11<sup>th</sup> Drive Project. Exhibit "A" appropriates the funding of \$1,300,000 from Optional Sales Tax/Cash Forward-Oct 1<sup>st</sup>.
5. The Florida Department of Labor has invoiced the County for Unemployment Compensation in the Traffic Engineering and Information System Divisions. Exhibit "A" appropriates \$1,650 from Transportation Fund/Reserve for Contingency and \$3,300 from Information Technology/Cash Forward-Oct 1<sup>st</sup>.
6. Emergency sand has been added to stabilize the boardwalk at Golden Sands Park. Exhibit "A" appropriates \$24,980 from Beach Restoration Fund/Cash Forward-Oct 1<sup>st</sup>.
7. Accounting changes have been made that affect the recordation of FL Blue Admin Fees and Stop Loss Fees in the County's Health Insurance Fund. Exhibit "A" appropriates the revenues and expenses.
8. On February 18, 2020, the Board of County Commissioners approved a purchase price of \$10,000 to purchase the former Gifford Gardens property. An additional \$8,000 is being funded to pay for the title search, recording fees, outstanding taxes and interest. Exhibit "A" appropriates \$18,000 from General Fund/Cash Forward-Oct 1<sup>st</sup>.

9. The Tax Collector's budget is due to the County on August 1<sup>st</sup> of each year. Since the Tax Collector is a fee officer, the excess fees are returned to the County at the end of the fiscal year. In order to "true up" the Tax Collector's budget to reflect the actual net cost, an increase in several funds is needed. Exhibit "A" appropriates funds from General Fund/Cash Forward-Oct 1<sup>st</sup> for \$291,627, MSTU Fund/Cash Forward-Oct 1<sup>st</sup> for \$14,452, Emergency Services District/Cash Forward-Oct 1<sup>st</sup> for \$117,866 and SWDD/Cash Forward-Oct 1<sup>st</sup> for \$9,910.
10. Insurance Proceeds were received for Wabasso Fishing Pier as a result of Hurricane Matthew. After demolition, the remaining insurance proceeds will be transferred to the County's Self Insurance Risk Fund. Exhibit "A" appropriates \$847,196 from Florida Boating Improvement Fund/Cash Forward- Oct 1<sup>st</sup>.
11. Several projects need to be "rolled over" into the new fiscal year. Exhibit "A" appropriates \$218,196 from MSTU/Cash Forward-Oct 1<sup>st</sup>, \$80,000 from County Impact Fees/Cash Forward-Oct 1<sup>st</sup>, \$139,800 from Optional Sales Tax/Cash Forward-Oct 1<sup>st</sup>, \$39,635 from Emergency Services District/Cash Forward-Oct 1<sup>st</sup>, \$110,664 from the Jackie Robinson Training Complex/Cash Forward-Oct 1<sup>st</sup>, and \$16,735 from Beach Restoration Fund/Cash Forward-Oct 1<sup>st</sup>.

**Staff Recommendation**

Staff recommends the Board of County Commissioners approve the budget resolution amending the fiscal year 2019-2020 budget.