

**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: October 8, 2019

Subject: Miscellaneous Budget Amendment 016

Description and Conditions

1. On September 17, 2019, the Board of County Commissioners approved the Sheriff's Office request to spend \$15,000 from the Criminal and Sex Offender Registrant Fee account. Exhibit "A" appropriates these funds.
2. Telephone costs are higher than anticipated. Upon completion of the new county-wide Voice Over Internet Protocol (VoIP) system, the County will realize a reduction in cost. Exhibit "A" appropriates funding of \$28,000 from General Fund/Reserve for Contingency.
3. Due to several retirements in the Planning Department, additional monies are needed in the salary & benefits accounts. Exhibit "A" appropriates funding of \$66,625 from MSTU Fund/Cash Forward-Oct 1st.
4. Expenses in the Library Impact Fee account have exceeded the estimated budget. Exhibit "A" appropriates funding of \$300 from Impact Fee/Cash Forward-Oct 1st.
5. Although the verdict may be appealed, the Finance Department must record the liability of the Ocean Concrete and George Maib v. Indian River County case which was determined to be \$2,000,000. The interest calculation (F.S 55.03) from July 24, 2007 to September 30, 2019 equals \$1,503,958.89. An estimated receivable of \$735,122 from the County's insurance company will also be recorded as a potential revenue. Exhibit "A" appropriates \$3,503,959 from the Risk Fund/Cash Forward-Oct 1st.
6. In preparation for Hurricane Dorian the County incurred expenses such as salaries, overtime, shelter openings (estimate) and various supplies that were not budgeted. These expenses are anticipated to be reimbursed by FEMA. Exhibit "A" appropriates funding of \$643,320 from various funds' Cash Forward-Oct 1st.
7. On December 18, 2018, the Board of County Commissioners approved an ordinance establishing an amnesty program for certain utility delinquency charges. An additional \$2,496,134 has been written off prior to the July 8th deadline. Exhibit "A" appropriates funding from Utilities/Cash Forward-Oct 1st to the Bad Debt/Water/Sewer expense.

8. On May 21, 2019, the Board of County Commissioners approved a resolution for the County's Incentive Program for the North Sebastian Septic to Sewer-Phase I whereby the County would fund 100% to 20% of the impact fee, depending on the year in which the property was connected to sewer. The estimated cost to the County is \$251,640. Additionally, the project is now complete, with 20% of the project costs to be funded by Optional Sales Tax. Exhibit "A" appropriates the funding of \$854,640 from Optional Sales Tax/Cash Forward-Oct 1st.
9. The SHIP fund has received additional participant receipts and interest. Exhibit "A" appropriates these revenues totaling \$140,000.
10. Worker's Compensation and General Liability Claims are exceeding budgeted estimates. Exhibit "A" appropriates the funding from the Self-Insurance Fund/Cash Forward-Oct 1st in the amount of \$895,000.
11. Health Insurance and Pharmacy Claims are exceeding budgeted estimates. Exhibit "A" appropriates funding of \$750,000 from Employee Health Insurance Fund/Cash Forward-Oct 1st.

Staff Recommendation

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