

**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 24, 2023
Subject: Miscellaneous Budget Amendment 02

Description and Conditions

In accordance with Florida Statue 129.06(2)(f), this public hearing was advertised on Friday, January 27, 2023 for the purpose of hearing comments from the public regarding the changes to the County's FY 2022-2023 budget to reflect actual cash balance dollars being allocated as follows:

1. On December 13, 2022 the Board of County Commissioners approved the FY 22/23 Capital Improvement Element. Exhibit "A" appropriates funding for projects scheduled for the current fiscal year from Cash Forward-Oct 1st for the following funds: General Fund \$282,073, MSTU \$794,393, Traffic Impact Fees \$4,739,180, Impact Fees \$3,531,197, Traffic Impact Fees 2020 \$9,553,613, Secondary Roads \$2,109,884, Emergency Services \$400,000, Tree Fine Fund \$75,000, Florida Boating Improvement Fund \$25,000, Land Acquisition Fund \$900,000, Optional Sales Tax \$21,107,193, Vero Lake Estates MSBU \$1,140,000, Gifford Streetlighting \$50,000, and various grants totaling \$20,038,960.
2. Purchase orders encumbered from the previous fiscal year for work not yet 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 \$250,619, Impact Fees \$349,998, Section 8 \$20,388, Secondary Roads \$250,215, Transportation Fund \$264,294, Emergency Services \$2,171,054, 911 Surcharge \$36,232, MPO \$40,000, Optional Sales Tax \$940,734, SWDD \$33,501, Building Department \$40,864, Utilities \$1,005,804, Self-Insurance \$56,308 and Information Technology \$134,140.
3. Funds for various projects budgeted, but not yet completed in FY 2021/22 need to be "rolled over" into the current fiscal year. Exhibit "A" appropriates various grants/ contributions totaling \$10,291,202 and Cash Forward-Oct 1st for the following funds: General Fund \$127,355, Transportation Fund \$77,775, Emergency Services \$610,624, 911 Surcharge \$50,000, Jackie Robinson Training Complex Capital Fund \$4,880,136, Optional Sales Tax \$101,995, and Utilities \$4,953,964.
4. On December 13, 2022, the Board of County Commissioners approved the bid award for County Beach Parks post Hurricane Nicole emergency dune repairs. Exhibit "A" appropriates \$662,742 from the Beach Restoration Fund/Cash Forward-Oct 1st.
5. On November 15, 2022, the Board of County Commissioners approved the Sheriff's request to return unspent funds back to the Sheriff's Office in order to cover outstanding purchase orders delayed due to supply chain demands. Exhibit "A" appropriates \$470,917 from General Fund/Cash Forward-Oct 1st and \$112,142 from Law Enforcement Trust Fund/Cash Forward-Oct 1st.

6. On November 15, 2022, the Board of County Commissioners approved the Locally Funded Agreement for the Oslo Road widening project. Exhibit "A" appropriates \$90,000 from Secondary Roads/Cash Forward-Oct 1st.
7. On November 8, 2022, the Board of County Commissioners approved the advance purchase of two fire pumpers and one quint. Exhibit "A" appropriates \$1,860,000 from Optional Sales Tax/Cash Forward-Oct 1st and \$660,000 from Emergency Services District/Cash Forward-Oct 1st.
8. On September 13, 2022, the Board of County Commissioners approved the bid award for Transportation of Recyclables to St. Lucie County. Exhibit "A" appropriates \$71,100 from SWDD/Cash Forward-Oct 1st.
9. On November 1, 2022, the Board of County Commissioners approved Everside Health administering a County Employee Health Clinic/Wellness Center. Exhibit "A" appropriates \$1,202,317 from the Employee Health Insurance Fund/Cash Forward-Oct 1st.
10. On November 8, 2022, the Board of County Commissioners approved the Central Regional Wastewater Treatment Facility Roof Replacement for \$527,672. Exhibit "A" appropriates the additional \$321,720 from Utilities/Cash Forward-Oct 1st.
11. Since the Tax Collector's budget is not due until August 1st, an adjustment is needed to fund the Department of Revenue approved 2022/23 budget. Exhibit "A" appropriates funding from Cash Forward-Oct 1st for the following funds: General Fund \$183,175, MSTU \$11,074, Emergency Services District \$57,072, and Solid Waste \$22,038.
12. It is necessary to "roll over" American Rescue Plan Act (ARPA) and Coronavirus Aid, Relief, and Economic Security Act (CARES) expenses to the current fiscal year. Exhibit "A" appropriates expenditures for the remaining funding from FY 2021/2022 to FY 2022/2023 in the amount of \$22,818,211 from ARPA funds, \$560,452 from CARES funds and \$2,902 from Emergency Services District/Cash Forward-Oct 1st.
13. On October 4, 2022, the Board of County Commissioners approved the agreement between Indian River County Emergency Services District and the Agency for Health Care Administration (AHCA). Exhibit "A" appropriates \$335,069 from Emergency Services/Cash Forward-Oct 1st, \$503,652 in revenue and \$838,721 in expenses.
14. On January 17, 2023, the Board of County Commissioners approved the advance purchase of two rescue units programmed for purchase in FY 2023/2024. Exhibit "A" appropriates \$506,049 from Optional Sales Tax/Cash Forward-Oct 1st and \$506,049 from Emergency Services District/Cash Forward-Oct 1st.
15. The County has hired Nabors Giblin & Nickerson in regard to the juridical validation of the proposed General Obligation Bonds (Environmental Endangered Land Program) Series 2023. Exhibit "A" appropriates \$35,000 from General Fund/Cash Forward-Oct 1st.
16. On November 1, 2022, the Board of County Commissioners approved the bargaining agreement between the Emergency Services District and Indian River County Firefighters/Paramedics Association, Local 2201, International Association of Fire Fighters Union (IAFF). Exhibit "A" appropriates the additional funding of \$163,587 from Emergency Services/Cash Forward-Oct 1st needed to fund the first year of the contract.

17. On January 17, 2023, the Board of County Commissioners approved the use of Optional Sales Tax for partial funding of the West Wabasso/Septic to Sewer Phase 3. Exhibit "A" appropriates \$424,611 from Optional Sales Tax/Cash Forward-Oct 1st.
18. An additional GIS Analyst position is needed to fill the department's needs. Exhibit "A" appropriates \$90,438 from Information Technology/Cash Forward-Oct 1st.

Staff Recommendation

Staff recommends that after the public hearing, the Board of County Commissioners approve the budget resolution amending the fiscal year 2022-2023 budget.