

**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:** March 7, 2024

**Subject:** Miscellaneous Budget Amendment 03

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**Description and Conditions:**

In accordance with Florida Statute 129.06(2)(f), this public hearing will be advertised on Friday, March 15, 2024, for the purpose of hearing comments from the public regarding the changes to the County's fiscal year 2023/24 budget to reflect actual cash balance dollars being allocated as follows:

1. Purchase orders encumbered from the previous fiscal year for work not yet completed need to be "rolled over" into the current fiscal year. Exhibit "A" appropriates funding from Cash Forward-Oct 1<sup>st</sup> for the following funds: General Fund \$86,095, MSTU Fund \$74,310, Impact Fees \$349,998, Secondary Roads \$56,189, Transportation Fund \$208,452, Emergency Services \$5,547,889, Florida Boating \$42,000, ARP Funds \$428,852, Optional Sales Tax \$3,905,750, SWDD \$1,796, Utilities \$896,327 and Information Technology \$7,400.
2. Funds for various projects budgeted, but not yet completed in FY 2022/23 need to be "rolled over" into the current fiscal year. Exhibit "A" appropriates funding from Cash Forward-Oct 1<sup>st</sup> for the following funds: General Fund \$478,595, MSTU Fund \$793,510, Traffic Impact Fees \$655,103, Impact Fees \$148,692, Transportation Fund \$450,000, Emergency Services \$3,727,755, FL Boating \$315,323, ARP Fund (\$428,852), Opioid Fund \$70,663, Jackie Robinson Training Complex \$3,500,432, Optional Sales Tax \$730,761, and Utilities \$5,048,761.
3. On December 12, 2023, the Board of County Commissioners approved the repealing of the "Sixth Cent" of Tourist Tax. Exhibit "A" decreases the Coastal Engineering Fund by \$275,629 and the Tourist Tax Fund by \$327,619.
4. On January 23, 2024, the Board of County Commissioners approved the award of bid for the Tracking Station Beach Park Dune Crossover. Exhibit "A" appropriates \$197,321 from MSTU/Cash Forward- Oct 1<sup>st</sup>.
5. On November 21, 2023, the Board of County Commissioners approved the E911 Customer Precise Equipment (CPE) Hardware Refresh Work Authorization in the amount of \$731,853. Exhibit "A" appropriates \$31,853 from 911 Surcharge/Cash Forward-Oct 1<sup>st</sup> to fund the budget shortfall that was approved in the original agenda item.
6. On November 21, 2023, the Board of County Commissioners approved the Sheriff's Office request to return the excess fees submitted of \$1,001,627, Offender Fees totaling \$3,411 and Law Enforcement Trust Fund monies totaling \$24,900. Exhibit "A" appropriates the funding from General Fund/Cash Forward- Oct 1<sup>st</sup> for \$1,005,038 and Law Enforcement Trust Fund for \$24,900.

7. On December 12, 2023, the Board of County Commissioners approved the Florida Division of Emergency Management Agreement (FDEM) Hazard Mitigation grant for Dune Restoration in Sector 4. Exhibit "A" appropriates the Hazard Mitigation Grant of \$2,000,000, the Florida Department of Emergency Protection (FDEP) grant for \$2,376,000 and \$1,624,000 from Coastal Engineering /Cash Forward-Oct 1<sup>st</sup> to fund the Sector 4 Dune Restoration.
8. It is necessary to "roll over" Coronavirus Aid, Relief, and Economic Security Act (CARES) funds to the current fiscal year. Exhibit "A" appropriates expenditures for the remaining funding from FY 2022/23 to FY 2023/24 in the amount of \$431,505 from CARES Act/ Cash Forward-Oct 1<sup>st</sup>.
9. On February 6, 2024, the Board of County Commissioners approved the FY 2023/24 Capital Improvement Element. Exhibit "A" appropriates funding for projects scheduled for the current fiscal year from Cash Forward-Oct 1<sup>st</sup> for the following funds: General Fund (\$70,000), MSTU \$794,393, Traffic Impact Fees \$2,525,397, Impact Fees \$6,023,494, Traffic Impact Fees 2020 \$8,364,873, Secondary Roads \$1,022,770, Emergency Services \$1,835,000, Tree Mitigation Fund \$200,000, Native Uplands Fund \$25,000, Coastal Engineering Fund \$3,991,539, Florida Boating Improvement Fund \$230,000, Land Acquisition Fund \$871,675, Vero Lake Estates MSBU \$352,500, Optional Sales Tax \$26,341,792, and various grants totaling \$304,724.
10. On February 20, 2024, the Board of County Commissioners approved use of the Tree Mitigation Fund for the Gifford Customer Convenience Center Landscaping Project. Exhibit "A" appropriates \$200,000 from Tree Mitigation Fund/Cash Forward-October 1<sup>st</sup>.
11. On March 5, 2024, the Board of County Commissioners approved Work Order 28 for the Fire Station 2 dock redesign. Exhibit "A" appropriates funding of \$42,090 from Optional Sales Tax/Cash Forward Oct 1<sup>st</sup>.
12. On March 5, 2024, the Board of County Commissioners approved the transfer of \$40,000 from the Gifford Youth Achievement Center (GYAC) renewal & replacement fund to the GYAC expense account. Exhibit "A" appropriates the funding.

**Staff Recommendation**

Staff recommends the Board of County Commissioners approve the budget resolution amending the fiscal year 2023/24 budget.