

**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: February 26, 2025

Subject: Miscellaneous Budget Amendment 02

Description and Conditions:

In accordance with Florida Statute 129.06(2)(f), this public hearing will be advertised on Friday, March 21, 2025, for the purpose of hearing comments from the public regarding the changes to the County's fiscal year 2024/25 budget to reflect actual cash balance dollars being allocated as follows:

1. On February 25, 2025, the Board of County Commissioners approved the FY 2024/25 Capital Improvement Element. Exhibit "A" appropriates funding for projects scheduled for the current fiscal year from Cash Forward-Oct 1st for the following funds: MSTU Fund \$1,281,683, Traffic Impact Fees \$1,280,000, County Impact Fees \$9,984,977, Traffic Impact Fees 2020 \$33,850, Secondary Roads \$383,000, Emergency Services \$4,867,890, Florida Boating Improvement Fund \$50,000, Land Acquisition Fund \$336,621, Vero Lake Estates MSBU \$352,500, Optional Sales Tax \$34,438,454, and various grants totaling \$14,192,477.
2. The Property Appraiser has submitted a budget amendment approved by the Department of Revenue totaling \$7,832. Exhibit "A" appropriates the County's portion of \$6,726 from General Fund/Reserve for Contingency and \$1,106 from Emergency Services/Reserve for Contingency.
3. On September 10, 2024, the Board of County Commissioners approved payment to the Agency for Health Care Administration (AHCA) for Public Emergency Medical Transportation – Managed Care Organizations for \$361,566. Exhibit "A" appropriates funding from Emergency Services District/Reserve for Contingency.
4. On December 3, 2024, the Board of County Commissioners approved funding \$6,000 to cover PACE projects and other community projects' disposal fees for cleanup events and illegal dumping debris. Exhibit "A" appropriates \$6,000 from General Fund/Reserve for Contingency.
5. On November 5, 2024, the Board of County Commissioners approved a Section 5311 Public Transportation Grant agreement for \$49,833. On December 3, 2024, a Public Transportation Block Grant agreement was approved for \$751,317. Additionally, balances of the Section 5307, 5311, and 5339 grants need to be rolled over. Exhibit "A" appropriates the grants' revenues and expenses.
6. On November 5, 2024, November 19, 2024, December 17, 2024, February 25, 2025, and March 11, 2025 the Board of County Commissioners approved advanced purchases of three (3) Rescue Apparatuses for \$1,800,000, Engine 16 (Pumper) for \$937,890, Ladder 14 replacement for \$2,068,670, Engine 17 (Pumper) for \$966,930, and two (2) Brush Trucks for \$594,242. Exhibit "A" appropriates funding from Emergency Services District/Cash Forward-Oct 1st in the amount of \$4,200,802 and Optional Sales Tax/Cash Forward-Oct 1st in the amount of \$2,166,930.

7. On December 17, 2024, The Board of County Commissioners approved the purchase of two (2) replacement motor graders for \$339,130 each and a replacement vacuum truck for \$660,985. Exhibit "A" appropriates funding from Transportation Fund/Cash Forward-Oct 1st.
8. On December 17, 2024, the Board of County Commissioners approved the Sheriff's request of \$142,072 from the Law Enforcement Trust Fund. Exhibit "A" appropriates the revenue and expense.
9. On November 6, 2024, the County Administrator approved a job class and funding location change for the Economic Development Manager. Exhibit "A" appropriates the funds from the General Fund to the MSTU Fund.
10. On November 20, 2024, the Tourist Development Council voted to rollover \$21,000 of Treasure Coast Sport's Commission's funds from Fiscal Year 2023/2024 for Major League Fishing and Special Olympics fees. Exhibit "A" appropriates funding from Tourist Tax/Cash Forward-Oct 1st.
11. Funds for various projects budgeted, but not yet completed in FY 2023/24, along with purchase orders encumbered and grants approved in advance, 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 \$978,072, MSTU Fund \$947,561, Traffic Impact Fees \$198,861, Impact Fees \$465,299, Traffic Impact Fees 2020 \$1,056,976, Secondary Roads \$1,284,839, Transportation Fund \$1,230,459, Emergency Services \$7,162,258, 911 Surcharge \$29,991, Coastal Engineering \$428,960, Disabled Access Programs \$29,423, ARP Fund \$4,125,431, CARES Fund \$426,685, Opioid Settlement Fund \$256,590, Land Acquisition Bond 2024 \$24,780,742, Jackie Robinson Training Complex \$875,229, Optional Sales Tax \$3,769,607, SWDD \$178,150, Building \$10,249, Utilities \$3,509,671, Self Insurance \$22,747, Information Technology \$55,893, and various grants totaling \$3,940,850.
12. Schlitt Insurance Services, Inc. has generously donated \$1,000 for discretionary funds to be used for refreshments during the Children's Service Advisory Committee and subcommittee meetings. Exhibit "A" appropriates the funds.
13. Estimated Hurricane Milton expenses in the amount of \$3,626,571 have been incurred. FEMA Public Assistance has been filed for reimbursement. Exhibit "A" appropriated funding from Cash Forward-Oct 1st for the following funds: General Fund \$448,627, MSTU Fund \$26,341, Secondary Roads \$3,218, Transportation Fund \$199,636, Emergency Services District \$452,386, 911 Communications \$3,795, Coastal Engineering \$1,036, SWDD \$1,214,316, Golf Course \$751, Building \$33,826, Utilities \$496,881, Fleet \$3,175, Self Insurance \$20,000, Information Technology \$222,583, and a grant for \$500,000.
14. The Indian River Lacrosse Association has requested \$15,000 from the County to help pay for operating expenses associated with field maintenance and electric bills for sports lighting at Dick Bird Park. Exhibit "A" appropriates funding from General Fund/Reserve for Contingency.
15. On February 6, 2025, the Board of County Commissioners accepted a \$3,000 donation from JA Mack Consultants to be the Premier Sponsor of the 2025 Children's Services Advisory Committee (CSAC) Golden Impact Awards. Exhibit "A" appropriated the revenues and expenses.

16. Due to retirements, turnover, and employee overlap, several departments need additional funding to cover payouts and other salary and benefit expenses. Exhibit "A" appropriates the funding to the applicable accounts from Cash Forward-Oct 1st.
17. As presented to the Board of County Commissioners on February 25, 2025 under Informational Items, Route 60 Hyundai and The Chiarenza Agency have generously committed to donate \$2,000 per month, beginning March 2025 through February 2026, towards recreation expenses. Exhibit "A" appropriates \$14,000 for the current fiscal year.
18. On February 25, 2025, the Board of County Commissioners approved the award of bid for the Main and North County Library renovations, which was \$107,934 more than originally anticipated. Exhibit "A" appropriates the additional funding needed.
19. On November 5, 2024, a majority of Indian River County citizens voted to authorize the Board of County Commissioners to levy an additional one cent of Tourist Development Tax. Then, on December 3, 2024, the Board of County Commissioners voted to amend the Tourist Development Tax distribution to allocate 2 cents to Tourist Development Funds, versus 1 2/3 cents, generating an additional \$258,647 in revenue and amend the Coastal Engineering allocation to 2 3/4 cents, versus 2 1/12 cents, generating an additional \$517,604. On February 19, 2025, the Tourist Development Council voted to allocate the additional \$258,647 in tax generated and awarded to Tourist Development Funds to be placed in Reserve for Contingency for future use. Exhibit "A" appropriates the additional revenues and expenses.
20. On December 17, 2024, the Board of County Commissioners voted to award \$24,580 to Thrive for the Prevention Works Program and \$7,280 to IRC Healthy Start Coalition for the Fatherhood Program. Additionally, on January 28, 2025, the Board of County Commissioners de-obligated \$15,000 from Motivational Edge for the Bridging Hope Program. Exhibit "A" appropriates the change in funding needed.
21. On March 11, 2025, the Board of County Commissioners approved a software license agreement for Next Generation 911 Core Services, along with a grant from the Florida Department of Management Services to cover the first year's costs. Exhibit "A" appropriates the revenues and expenses.
22. St. Lucie County is recommending a salary increase of \$127,857 per year to keep the District 19 Medical Examiner's salary competitive when compared to those of surrounding counties, as well as autopsies performed. Indian River County's portion of the increase totals \$14,578 for the four months remaining in the current fiscal year. This adjustment brings the Medical Examiner's annual salary to \$494,857. Exhibit "A" appropriates the additional \$14,578 from General Fund/Reserve for Contingency.

Staff Recommendation

Staff recommends the Board of County Commissioners approve the budget resolution amending the fiscal year 2024/25 budget.