

Indian River County Budget Amendments

Fiscal Year 2018/2019



**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: November 13, 2018
Subject: Miscellaneous Budget Amendment 001

Description and Conditions

1. Each year it becomes necessary to “roll over” certain expenses to the current fiscal year. Several purchases that were initiated on fiscal year 2017-18 purchase orders were not received or completed prior to September 30, 2018. Exhibit “A” appropriates funding for these projects from fiscal year 2017-18 to fiscal year 2018-19.

Staff Recommendation

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

Exhibit "A"

Resolution No. 2018-

Budget Office Approval: _____
 Kristin Daniels, Budget Director

Budget Amendment: **001**

Entry Number	Fund/ Department/Account Name	Account Number	Increase	Decrease
1.	Revenue			
	General Fund/Cash Forward-Oct 1st	001039-389040	\$132,462	\$0
	MSTU Fund/Cash Forward-Oct 1st	004039-389040	\$1,964	\$0
	Impact Fees/Cash Forward-Oct 1st	103039-389040	\$99	\$0
	Secondary Roads/Cash Forward-Oct 1st	109039-389040	\$1,007,183	\$0
	Transportation Fund/Cash Forward-Oct 1st	111039-389040	\$388,320	\$0
	Emergency Services/Cash Forward-Oct 1st	114039-389040	\$256,936	\$0
	911 Surcharge/Cash Forward-Oct 1st	120039-389040	\$265,946	\$0
	SHIP/Cash Forward-Oct 1st	123039-389040	\$99	\$0
	MPO/Cash Forward-Oct 1st	124039-389040	\$295	\$0
	Series 2006/Cash Forward-Oct 1st	145039-389040	\$42,238	\$0
	Optional Sales Tax/Cash Forward-Oct 1st	315039-389040	\$215,913	\$0
	SWDD/Cash Forward-Oct 1st	411039-389040	\$12,189	\$0
	Building Dept/Cash Forward-Oct 1st	441039-389040	\$1,150	\$0
	Utilities/Cash Forward-Oct 1st	471039-389040	\$164,536	\$0
	Total Revenue		\$2,489,330	
	Expense			
	General Fund/Communication/Emergency Services/Other Machinery & Equipment	00110719-066490	\$44,500	\$0
	General Fund/NC Library/Other Contractual Services	00111271-033490	\$114	\$0
	General Fund/Parks/Other Improvements Except Bldg	00121072-066390	\$3,190	\$0
	General Fund/Facilities Mgmt/Maint-Air Conditioning	00122019-034620	\$57,733	\$0
	General Fund/Facilities Mgmt/Automotive	00122019-066420	\$26,925	\$0
	MSTU/Planning/Maint-Office Equipment	00420415-034630	\$197	\$0
	MSTU/County Planning/Maint-Office Equipment	004520515-034630	\$1,178	\$0
	MSTU/Env. Planning/Code Enforcement/Maint-Office Equipment	00420724-034630	\$589	\$0

Exhibit "A"

Resolution No. 2018-

Budget Office Approval: _____
 Kristin Daniels, Budget Director

Budget Amendment: **001**

Entry Number	Fund/ Department/Account Name	Account Number	Increase	Decrease
	Impact Fees//Planning/Maint-Office Equipment	10320415-034630	\$99	\$0
	Secondary Roads/Road & Bridge/45th Street Beautification	10921441-066510-03023	\$917,053	\$0
	Secondary Roads/Engineering/Computer Software	10924441-035120	\$90,130	\$0
	Transportation Fund/Road & Bridge/Heavy Equipment	11121441-066430	\$117,810	\$0
	Transportation Fund/Road & Bridge/Other Machinery & Equip	11121441-066490	\$230,077	\$0
	Transportation Fund/Road & Bridge/Automotive	11124441-066420	\$26,358	\$0
	Transportation Fund/Traffic Engineering/Traffic Signs	11124541-035360	\$14,075	\$0
	Emergency Services/Fire Rescue/Other Operating Supplies	11412022-035290	\$1,455	\$0
	Emergency Services/Fire Rescue/Automotive	11412022-066420	\$228,981	\$0
	Emergency Services/Fire Rescue/Other Machinery & Equipment	11412022-066490	\$26,500	\$0
	911 Surcharge/Communication Ctr/Maint-Other Equip	12013325-034690	\$113,194	\$0
	911 Surcharge/Communication Ctr/Computer Software	12013325-035120	\$215	\$0
	911 Surcharge/Communication Ctr/EDP Equipment	12013325-066470	\$152,537	\$0
	SHIP/SHIP Program/Maint-Office Equip	12322869-034630	\$99	\$0
	MPO/Planning/Maint-Office Equipment	12420415-034630	\$295	\$0
	Series 2006/Land Acquisition/S.Oslo Conservation Area	14514639-066390-18002	\$42,238	\$0
	Optional Sales Tax/Emergency Services/Automotive	31512022-066420	\$177,030	\$0
	Optional Sales Tax/Parks/Conservation Area Improvements	31521072-066510-17022	\$29,283	\$0
	Optional Sales Tax/Facilities Mgmt/Other Improvements Except Bldgs	31522019-066390	\$9,600	\$0
	SWDD/Landfill/Contractual Services	41121734-033489	\$10,052	\$0
	SWDD/CC & Recycling/Maint-Office Equipment	41125534-034690	\$397	\$0
	SWDD/CC & Recycling/Outside Printing	41125534-034720	\$1,740	\$0
	Building Department/Other Professional Services	44123324-033190	\$1,150	\$0
	Utilities/WW Treatment/Other Professional Services	47121836-033190	\$5,097	\$0
	Utilities/WW Treatment/Rent-Heavy Equipment	47121836-034450	\$420	\$0

Exhibit "A"

Resolution No. 2018-

Budget Office Approval: _____
Kristin Daniels, Budget Director

Budget Amendment: **001**

Entry Number	Fund/ Department/Account Name	Account Number	Increase	Decrease
	Utilities/WW Treatment/Licenses & Permits	47121836-034970	\$200	\$0
	Utilities/WW Treatment/Sewage Plant Maint.	47121836-044690	\$2,992	\$0
	Utilities/Water Production/Water Storage Tank Maint.	47121936-044740	\$78,857	\$0
	Utilities/General & Engineering/Other Professional Services	47123536-033190	\$6,750	\$0
	Utilities/General & Engineering/R&R/SWWTF Rebuild Headwork Screen	47123536-044699-18533	\$49,662	\$0
	Utilities/General & Engineering/R&R/Biosolids Exhaust Blower Motor	47123536-044699-18527	\$19,484	\$0
	Utilities/Sludge/R&R/Utility Renewal & Replacement	47125736-044699	\$1,074	\$0
	Total Expenses		\$2,489,330	

**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: December 10, 2018
Subject: Miscellaneous Budget Amendment 002

Description and Conditions

1. The Property Appraiser has submitted an approved budget amendment from the Department of Revenue for FY 18/19. Exhibit "A" appropriates \$1,395 from General Fund/Reserve for Contingency, \$196 from Emergency Services/Reserve for Contingency and \$29 from Environmental Land Bond/Reserve for Debt Service.
2. The Indian River Lacrosse Association has requested \$15,000 from the County to help pay for higher than anticipated electric bills at the Dick Bird Park. Exhibit "A" appropriates funding from General Fund/Reserve for Contingency.
3. On November 20, 2018 at a Special Call Meeting, the Board of County Commissioners approved funding an additional \$1 million to continue Indian River County's litigation against All Aboard Florida. Exhibit "A" appropriates funding from General Fund/Cash Forward-Oct 1st.
4. On October 2, 2018, the Board of County Commissioners approved funding \$50,000 for expenses related to the County filing a notice of intent to affirm the existence of a recreational customary use on private property. Exhibit "A" appropriates funding from General Fund/Reserve for Contingency.
5. On December 4, 2018 the Board of County Commissioners approved costs associated with an Injunction against Dallas Yates, Jane Yates and the Yates Group, LLC in the amount of \$11,000. Exhibit "A" appropriates funding from MSTU/Reserve for Contingency
6. The Engineering Department has had to replace its HP large format scanner. Exhibit "A" appropriates funding in the amount of \$8,999 from Transportation Fund/Reserve for Contingency.
7. With the FPL purchase of the City of Vero Beach Electric, an optic inventory of the routing for all the fiber nodes that are in the City of Vero Beach substations will need to be completed. Both the City of Vero Beach and the School Board will cost share on the work to be completed. Exhibit "A" appropriates funding in the amount of \$25,000 from MSTU/Reserve for Contingency.

8. Ag Extension and Rental Assistance need to renovate their office space in Building B. Funding for Ag Extension expenses totaling \$25,000 will be provided from General Fund/Reserve for Contingency. Rental Assistance expenses of \$50,000 will be provided from Rental Assistance/Cash Forward- Oct 1st. Exhibit "A" appropriates the funds.

Staff Recommendation

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

Exhibit "A"

Resolution No. 2018-

Budget Office Approval: _____
 Kristin Daniels, Budget Director

Budget Amendment: **002**

Entry Number	Fund/ Department/Account Name	Account Number	Increase	Decrease
1.	Expense			
	General Fund/Budget Transfer-Property Appraiser	00150086-099060	\$1,395	\$0
	General Fund/Reserves/Reserve for Contingency	00119981-099910	\$0	\$1,395
	Emergency Services District/Fire Rescue/Budget Transfer-Property Appraiser	11412022-099060	\$196	\$0
	Emergency Services/Fire Rescue/Reserve for Contingency	11412022-099910	\$0	\$196
	Env Land Bond/Debt Service/Budget Transfer-Property Appraiser	24511786-099060	\$29	\$0
	Env Land Bond/Debt Service/Reserve for Debt service	24511786-099920	\$0	\$29
2.	Expense			
	General Fund/Parks/Electric Services	00121072-034310	\$15,000	\$0
	General Fund/Reserves/Reserve for Contingency	00119981-099910	\$0	\$15,000
3.	Revenue			
	General Fund/Cash Forward-Oct 1st	001039-389040	\$1,000,000	\$0
	Expense			
	General Fund/County Attorney/Legal Services/All Aboard Florida	00110214-033110-15023	\$1,000,000	\$0
4.	Expense			
	General Fund/County Attorney/Other Professional Services	00110214-033190	\$50,000	\$0
	General Fund/Reserves/Reserve for Contingency	00119981-099910	\$0	\$50,000
5.	Expense			
	MSTU/Road & Bridge/Other Contractual Services	00421441-033490	\$11,000	\$0
	MSTU/Reserves/Reserve for Contingency	00419981-099910	\$0	\$11,000
6.	Expense			
	Transportation Fund/Engineering/Other Machinery & Equipment	11124441-066490	\$8,999	\$0
	Transportation Fund/Reserves/Reserve for Contingency	1119981-099910	\$0	\$8,999
7.	Expense			
	MSTU/Telecommunications/Other Professional Services	00423437-033190	\$25,000	\$0
	MSTU/Reserves/Reserve for Contingency	00419981-099910	\$0	\$25,000

Exhibit "A"

Resolution No. 2018-

Budget Office Approval: _____
 Kristin Daniels, Budget Director

Budget Amendment: **002**

Entry Number	Fund/ Department/Account Name	Account Number	Increase	Decrease
8.	Revenue			
	Rental Assistance/Cash Forward- Oct 1st	108039-389040	\$50,000	\$0
	Expense			
	General Fund/Reserves/Reserve for Contingency	00119981-099910	\$0	\$25,000
	General Fund/Ag Extension/Office Furniture & Equipment	00121237-066410	\$25,000	\$0
	Rental Assistance/Office Furniture & Equipment	10822264-066410	\$50,000	\$0

**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 7, 2019
Subject: Miscellaneous Budget Amendment 003

Description and Conditions

1. On January 8, 2019, the Board of County Commissioners approved the acquisition of Flight Safety Drive and Dodger Road parcels. Exhibit "A" appropriates funding of \$105,000 from Optional Sales Tax/Cash Forward Oct 1st.
2. On December 18, 2018, the Board of County Commissioners approved the purchase of closed captioning equipment. Exhibit 'A' appropriates funding in the amount of \$ 107,070 from Optional Sales Tax/Cash Forward-Oct 1st.
3. On December 18, 2018, the Board of County Commissioners approved Work Order # 2 Coastal Waterways Design, LLC for construction of emergency beach access at Round Island Park. Exhibit "A" appropriates funding in the amount of \$ 37,250 from Beach Restoration Fund/Cash Forward-Oct 1st.
4. On August 14, 2018, the Board of County Commissioners approved the Interlocal Agreement and Memorandum of Understanding between the Solid Waste Disposal District and the Town of Indian River Shores. Exhibit "A" appropriates funding in the amount of \$ 184,094 from SWDD/Cash Forward-Oct 1st to fund the purchase of recycling carts in the amount of \$112,094 and \$72,000 for payment to the Town for recycling services.
5. On December 18, 2018 the Board of County Commissioners approved the Amended and Restated Facility Lease Agreement with Major League Baseball (as the new owner of Verotown) for Historic Dodgertown. Per the terms of the lease, Indian River County will pay Verotown \$800,000 per year. Exhibit "A" allocates funding for the first year and ten months in the amount of \$1,600,000 which will be provided by \$1,300,000 from Tourist Tax/Cash Forward-Oct 1st and \$300,000 from Optional Sales Tax/Cash Forward-Oct 1st.
6. Electric expenses in County departments that were serviced by City of Vero Beach Electric were budgeted with a 20% reduction in FY 18/19 in anticipation of the sale of the City of Vero Beach Electric to FP&L occurring Oct 1st. Due to the delay of the sale (Dec 17, 2018) some County departments need to increase their electric expense budget. Exhibit "A" appropriates funding from Utilities/Cash Forward \$5,991, General Fund/Reserve for Contingency \$58,656, MSTU/Reserve for Contingency \$146, Transportation Fund/Reserve for Contingency \$5,944 and Emergency Services/Reserve for Contingency \$2,080 for a total of \$72,817.

7. The County Attorney's Office has had some unbudgeted expenses such as legal services for MLB/Dodgertown lease, legal advertising expenses and Environmental Health Issues. Exhibit "A" appropriates funding of \$62,500 from General Fund/Reserve for Contingency.

Staff Recommendation

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

Exhibit "A"

Resolution No. 2019-

Budget Office Approval: _____
 Kristin Daniels, Budget Director

Budget Amendment: **003**

Entry Number	Fund/ Department/Account Name	Account Number	Increase	Decrease
1.	Revenue			
	Optional Sales Tax/Non-Revenue/Cash Forward-Oct 1st.	315039-389040	\$105,000	\$0
	Expense			
	Optional Sales Tax/Dodgertown/All Land	31516275-066110	\$105,000	\$0
2.	Revenue			
	Optional Sales Tax/Non-Revenue/Cash Forward-Oct 1st.	315039-389040	\$107,070	\$0
	Expense			
	Optional Sales Tax/Computer Services/Other Machinery & Equipment	31524113-066490	\$107,070	\$0
3.	Revenue			
	Beach Restoration Fund/Non-Revenue/Cash Forward-Oct 1st.	128039-389040	\$37,250	\$0
	Expense			
	Beach Restoration/Other Professional Services	12814472-033190	\$37,250	\$0
4.	Revenue			
	SWDD/Non-Revenue/Cash Forward-Oct 1st	411039-389040	\$184,094	\$0
	Expense			
	SWDD/CC& Recycling/Other Operating Supplies	41125534-035290	\$112,094	\$0
	SWDD/CC& Recycling/Other Contractual Services	41125534-033490	\$72,000	\$0
5.	Revenue			
	Tourist Tax/Cash Forward-Oct 1st	119039-389040	\$1,300,000	\$0
	Optional Sales Tax/Cash Forward-Oct 1st	315039-389040	\$300,000	\$0
	Dodgertown Capital Reserves/Non-Revenue/Fund-Transfer In	308039-381020	\$1,600,000	\$0
	Expense			
	Tourist Tax/Reserves/Transfer Out	11919981-099210	\$1,300,000	\$0
	Optional Sales Tax/Reserves/Transfer Out	31519981-099210	\$300,000	\$0
	Dodgertown Capital Reserve/Dodgertown Complex	30816275-066510-01002	\$1,600,000	\$0
6.	Revenue			

Exhibit "A"

Resolution No. 2019-

Budget Office Approval: _____
 Kristin Daniels, Budget Director

Budget Amendment: **003**

Entry Number	Fund/ Department/Account Name	Account Number	Increase	Decrease
	Utilities/Cash Forward-Oct 1st	471039-389040	\$5,991	\$0
	Expense			
	General Fund/Main Library/Electric Services	00110971-034310	\$5,200	\$0
	General Fund/Facilities Mgmt/Electric Services	00122019-034310	\$32,656	\$0
	General Fund/Sheriff/Other Utility Services	00160021-034390	\$20,800	\$0
	General Fund/Reserves/Reserve for Contingency	00119981-099910	\$0	\$58,656
	MSTU/Recreation/Electric Services	00410872-034310	\$146	\$0
	MSTU/Reserves/Reserve for Contingency	00419981-09910	\$0	\$146
	Transportation Fund/Road & Bridge/Electric Services	11121441-034310	\$1,560	\$0
	Transportation Fund/Traffic Engineering/Electric Services	11124541-034310	\$4,243	\$0
	Transportation Fund/Stormwater/Electric Services	11128138-034310	\$141	\$0
	Transportation Fund/Reserves/Reserve for Contingency	11119981-099910	\$0	\$5,944
	Emergency Services/Fire Rescue/Electric Services	11412022-034310	\$2,080	\$0
	Emergency Services/Reserves/Reserve for Contingency	11412022-099910	\$0	\$2,080
	Utilities/General & Engineering/Electric Services	47121836-034310	\$1,748	\$0
	Utilities/Waste Water Collections/Electric Services	47126836-034310	\$4,243	\$0
7.	Expense			
	General Fund/County Attorney/Legal Services	00110214-033110	\$50,000	\$0
	General Fund/County Attorney/Legal Advertising	00110214-034940	\$1,500	\$0
	General Fund/County Attorney/Recording Fees	00110214-034830	\$1,000	\$0
	General Fund/County Attorney/Other Professional Services	00110214-033190	\$10,000	\$0
	General Fund/Reserves/Reserve for Contingency	00119981-099910	\$0	\$62,500