Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
indianriver.gov

MEMORANDUM

File ID: 25-0838 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

Proposed Budget Comparison by Fund

Fiscal Year 2024/25 and 2025/26

Fund Number and Description		FY 2024/25 Budget @ 3/31/25	FY 2025/26 Department Requests	FY 2025/26 Proposed Budget	$ Increase (Decrease)	% Increase (Decrease)
Ad Valorem Taxing Funds:						
001	General Fund	$156,705,944	$165,281,450	$156,982,168	$276,224	0.2 %
004	Municipal Service Taxing Unit Fund	57,255,306	63,157,384	55,757,511	(1,497,795)	(2.6)%
111	Transportation Fund	28,681,957	28,472,462	27,075,755	(1,606,202)	(5.6)%
114	Emergency Services District	83,507,670	76,258,049	73,585,471	(9,922,199)	(11.9)%
255	Land Acquisition Bonds-2024	1,778,092	1,779,600	1,843,432	65,340	3.7 %
	Total - Ad Valorem Taxing Funds:	***$327,928,969***	***$334,948,945***	***$315,244,337***	***($12,684,632)***	***(3.9)%***
Solid Waste Disposal District:						
411	Solid Waste Disposal District [1]	$28,887,715	$42,047,435	$42,047,435	$13,159,720	45.6 %
Special Revenue Funds:						
102	Traffic Improvement Fund	$1,478,861	$0	$0	($1,478,861)	(100.0)%
103	Additional Impact Fees	12,080,559	1,948,246	1,904,483	(10,176,076)	(84.2)%
104	Traffic Improvement Fees 2020	7,227,826	14,691,920	14,691,920	7,464,094	103.3 %
108	Section 8/Rental Assistance	4,131,628	5,074,864	3,993,330	(138,298)	(3.3)%
109	Secondary Road Construction	8,501,889	13,954,393	8,849,930	348,041	4.1 %
112	Special Law Enforcement	142,072	0	0	(142,072)	(100.0)%
117	Tree Ordinance Fines	370,000	360,000	360,000	(10,000)	(2.7)%
119	Tourist Development Fund	1,983,219	2,243,900	2,243,900	260,681	13.1 %
120	911 Surcharge	3,204,386	1,509,540	1,627,705	(1,576,681)	(49.2)%
121	Drug Abuse Fund	50,000	75,000	75,000	25,000	50.0 %
123	IRCLHAP/SHIP	3,807,307	2,025,207	1,950,058	(1,857,249)	(48.8)%
124	Metro Plan Organization	995,245	781,510	791,034	(204,211)	(20.5)%
127	Native Uplands Acquisition	140,000	100,000	100,000	(40,000)	(28.6)%
128	Coastal Engineering	10,592,254	10,473,694	10,400,329	(191,925)	(1.8)%
130	Neighborhood Stabilization 3 Plan	10,000	10,000	10,000	0	0.0 %
133	Florida Boating Improvement Prog.	615,900	46,800	65,000	(550,900)	(89.4)%
135	Disabled Access Programs	34,638	34,638	0	(34,638)	(100.0)%
136	Intergovernmental Grants	590,982	590,982	0	(590,982)	(100.0)%
137	Traffic Education Program	49,000	49,000	49,000	0	0.0 %
138	ARP - American Rescue Plan	4,125,431	0	0	(4,125,431)	(100.0)%
139	CARES ACT & COVID-19 Response	426,685	0	0	(426,685)	(100.0)%
140	Court Facility Surcharge Fund	121,000	121,000	120,824	(176)	(0.1)%
141	Additional Court Costs	148,871	148,871	95,000	(53,871)	(36.2)%
142	Court Technology Fund	280,000	103,084	300,000	20,000	7.1 %
145	Land Acquisition Series 2006	336,621	336,621	0	(336,621)	(100.0)%
147	Opioid Settlement Funds	256,590	256,590	0	(256,590)	(100.0)%
155	Land Acquisition Series 2024	24,780,742	0	0	(24,780,742)	(100.0)%
171	E. Gifford Stormwater M.S.B.U.	1,577	1,577	1,577	0	0.0 %
179	Oceanside Streetlighting	2,714	2,714	2,749	35	1.3 %
180	Oslo Park Streetlighting	42,661	42,661	42,132	(529)	(1.2)%
181	Gifford Streetlighting	89,265	89,265	88,799	(466)	(0.5)%
182	Laurelwood Streetlighting	10,642	10,642	10,732	90	0.8 %
183	Rockridge Streetlighting	2,521	2,521	2,307	(214)	(8.5)%

Proposed Budget Comparison by Fund

Fiscal Year 2024/25 and 2025/26

Fund Number and Description		FY 2024/25 Budget @ 3/31/25	FY 2025/26 Department Requests	FY 2025/26 Proposed Budget	$ Increase (Decrease)	% Increase (Decrease)
Special Revenue Funds (continued):						
184	Vero Highlands Streetlighting	$112,733	$112,733	$114,663	$1,930	1.7 %
186	Porpoise Point Streetlighting	446	446	430	(16)	(3.6)%
188	Laurel Court Streetlighting	1,427	1,427	1,416	(11)	(0.8)%
189	Tierra Linda Streetlighting	3,520	3,520	3,568	48	1.4 %
190	Vero Shores Streetlighting	6,806	6,806	6,698	(108)	(1.6)%
191	Ixora/Eastview Streetlighting	8,535	8,535	8,370	(165)	(1.9)%
192	Royal Poinciana Streetlighting	19,548	19,548	19,985	437	2.2 %
193	Roseland Streetlighting	2,451	2,451	2,277	(174)	(7.1)%
194	Whispering Pines Streetlighting	2,113	2,113	2,064	(49)	(2.3)%
195	Moorings Streetlighting	31,790	31,790	32,144	354	1.1 %
196	Walker's Glen Streetlighting	2,187	2,187	2,260	73	3.3 %
197	Glendale Lakes Streetlighting	4,204	4,204	4,483	279	6.6 %
198	Floralton Beach Streetlighting	2,551	2,551	2,812	261	10.2 %
199	West Wabasso Streetlighting	8,420	8,420	8,370	(50)	(0.6)%
185	Vero Lake Estates M.S.B.U.	1,167,165	820,270	818,472	(348,693)	(29.9)%
	Total - Special Revenue Funds:	***$88,004,982***	***$56,112,241***	***$48,803,821***	***($39,201,161)***	***(44.5)%***
Other Debt Service Funds:						
204	Dodger Bonds	$500,000	$500,000	$500,000	$0	0.0 %
Capital Project Funds:						
308	Jackie Robinson Training Complex (fka Dodgertown Capital Reserve)	$1,288,829	$413,600	$424,768	(864,061)	(67.0)%
315	Optional One Cent Sales Tax	88,133,911	48,634,740	53,870,236	(34,263,675)	(38.9)%
	Total - Capital Project Funds:	***$89,422,740***	***$49,048,340***	***$54,295,004***	***($35,127,736)***	***(39.3)%***
Enterprise Funds:						
418	Golf Course [1]	$4,791,039	$4,555,677	$5,130,104	$339,065	7.1 %
441	County Building Department [1]	7,011,565	8,080,798	7,713,641	702,076	10.0 %
471	Utilities [1]	67,744,954	65,433,747	65,151,757	(2,593,197)	(3.8)%
474	Utilities-Water Impact Fees	1,197,000	1,197,000	876,256	(320,744)	(26.8)%
475	Utilities-Sewer Impact Fees	1,577,000	1,577,000	1,109,807	(467,193)	(29.6)%
	Total - Enterprise Funds:	***$82,321,558***	***$80,844,222***	***$79,981,565***	***($2,339,993)***	***(2.8)%***
Internal Service Funds:						
501	Fleet Management [1]	$4,581,512	$4,703,549	$4,656,014	$74,502	1.6 %
502	Self-Insurance [1]	9,570,618	10,369,028	10,381,272	810,654	8.5 %
504	Employee Health Insurance [1]	33,483,648	34,905,867	35,202,730	1,719,082	5.1 %
505	Information Technology [1]	6,226,501	7,761,630	7,158,169	931,668	15.0 %
	Total - Internal Service Funds:	***$53,862,279***	***$57,740,074***	***$57,398,185***	***$3,535,906***	***6.6 %***
	Total - All Funds:	**$670,928,243**	**$621,241,257**	**$598,270,347**	**($72,657,896)**	**(10.8)%**

[1] Enterprise and Internal Service funds are net of capital in accordance with Generally Accepted Accounting Principles (GAAP).

INDIAN RIVER COUNTY 2025/2026 TAXING DISTRICT SUMMARY

Ad Valorem Summary				
Ad Valorem Taxing Districts	**2024/2025 Millage**	**2025/2026 Rollback Millage**	**2025/2026 Proposed Millage**	**% Above or Below Rollback**
General Fund	3.5475	3.3250	3.5475	6.7 %
M.S.T.U.	1.1506	1.0846	1.1506	6.1 %
Emergency Services District	2.3531	2.2147	2.3531	6.3 %
Land Acquisition Bond 2024	0.0639	N/A	0.0610	N/A
Aggregate Millage	6.1198	5.7442	6.1158	6.5 %
Streetlighting District Assessments				
Streetlighting Districts	**2024/2025 Per Parcel/ Acre/Lot Charge**	**2025/2026 Per Parcel/ Acre/Lot Charge**	**Increase Decrease $**	**Increase (Decrease) %**
Gifford	$21.00	$21.00	$0.00	0.0 %
Laurelwood	$44.00	$44.00	$0.00	0.0 %
Rockridge	$3.00	$3.00	$0.00	0.0 %
Vero Highlands	$47.00	$47.00	$0.00	0.0 %
Porpoise Point	$7.00	$7.00	$0.00	0.0 %
Laurel Court	$48.00	$48.00	$0.00	0.0 %
Tierra Linda	$55.00	$56.00	$1.00	1.8 %
Vero Shores	$34.00	$34.00	$0.00	0.0 %
Ixora Park	$32.00	$32.00	$0.00	0.0 %
Royal Poinciana	$51.00	$51.00	$0.00	0.0 %
Roseland	$3.00	$3.00	$0.00	0.0 %
Whispering Pines	$25.00	$31.00	$6.00	24.0 %
Moorings	$9.00	$9.00	$0.00	0.0 %
Walker's Glen	$20.00	$20.00	$0.00	0.0 %
Glendale Lakes	$40.00	$40.00	$0.00	0.0 %
Floralton Beach	$45.00	$45.00	$0.00	0.0 %
West Wabasso	$18.00	$18.00	$0.00	0.0 %
Oceanside *	$51.00	$51.00	$0.00	0.0 %
Oslo Park*	$20.00	$20.00	$0.00	0.0 %
* Per lot charge				
Other M.S.B.U.'s				
Vero Lake Estates M.S.B.U.	$50.00	$50.00	$0.00	0.0%
E. Gifford Stormwater M.S.B.U.	$10.00	$10.00	$0.00	0.0%
Water's Edge Phase II Subdivision M.S.B.U.	$0.00	$454.57	$454.57	N/A
Other Assessments				
North County Water Assessment	$290.53	$283.22	($7.31)	-2.5%
Proposed Assessment Rates	**2024/2025 Waste Generation Unit (1)**	**2025/2026 Waste Generation Unit (2)**	**Increase (Decrease) $**	**Increase (Decrease) %**
Residential	$108.75	$125.06	$16.31	15.0 %
Commercial	$68.80	$79.12	$10.32	15.0 %
Universal Collection Assessment Rate per Household				
Proposed Assessment Rate	$0.00	$181.70	$181.70	N/A

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Indian River County, Florida

MEMORANDUM

File ID: 25-0839 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

GENERAL FUND EXPENSE ESTIMATE FOR 2025/26 FUND 001
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
BOARD OF COUNTY COMMISSIONERS						
101	BCC OPERATIONS	$1,938,198	$1,496,383	$1,496,383	($441,815)	(22.8)%
102	COUNTY ATTORNEY	1,358,698	1,304,547	1,389,476	30,778	2.3 %
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	80,800	80,800	81,153	353	0.4 %
107	COMMUNICATION/EMER. SERVICE	1,484,823	922,733	830,433	(654,390)	(44.1)%
109	MAIN LIBRARY	3,369,075	3,127,862	3,127,862	(241,213)	(7.2)%
112	NORTH COUNTY LIBRARY	1,405,296	1,371,007	1,371,007	(34,289)	(2.4)%
113	BRACKETT LIBRARY	583,276	594,105	594,105	10,829	1.9 %
118	IR SOIL/WATER CONSERVATION	78,680	80,034	80,034	1,354	1.7 %
119	LAW LIBRARY	92,634	95,575	95,575	2,941	3.2 %
201	ADMINISTRATOR-OPERATIONS	1,664,223	1,669,113	1,682,256	18,033	1.1 %
202	COMMUNITY SERVICES	394,130	391,534	449,569	55,439	14.1 %
203	HUMAN RESOURCES	1,204,842	1,254,599	1,278,799	73,957	6.1 %
204	PLANNING & DEVELOPMENT	6,000	0	0	(6,000)	(100.0)%
206	VETERANS SERVICES	343,001	373,936	373,936	30,935	9.0 %
208	EMERGENCY MANAGEMENT	738,935	715,836	741,205	2,270	0.3 %
210	PARKS	4,669,223	5,227,297	4,868,210	198,987	4.3 %
211	HUMAN SERVICES	370,939	475,223	466,690	95,751	25.8 %
212	AG EXTENSION	265,233	231,816	223,510	(41,723)	(15.7)%
215	PARKS-CONSERVATION LANDS	833,032	1,064,415	832,972	(60)	(0.0)%
216	PROCUREMENT	381,534	461,669	475,136	93,602	24.5 %
220	FACILITIES MANAGEMENT	6,568,547	7,330,914	6,757,081	188,534	2.9 %
229	OFFICE OF MANAGEMENT AND BUDGET	819,705	688,211	688,211	(131,494)	(16.0)%
230	BUILDING & FACILITIES SERVICES	942,233	1,436,806	1,249,987	307,754	32.7 %
237	FPL GRANT EXPENDITURES	235,505	209,484	207,334	(28,171)	(12.0)%
238	EMERGENCY BASE GRANT	140,808	139,379	139,379	(1,429)	(1.0)%
241	IS/TELECOMM TRANSFER	1,275,730	1,275,730	1,413,752	138,022	10.8 %
246	INSURANCE PREMIUMS	653,874	719,262	719,262	65,388	10.0 %
249	ANIMAL SERVICES	0	0	1,368,427	1,368,427	N/A
250	COUNTY ANIMAL CONTROL	1,050,408	1,137,733	1,137,733	87,325	8.3 %
251	MAILROOM/SWITCHBOARD	209,170	215,134	215,134	5,964	2.9 %
283	INDIAN RIVER LAGOON	655,387	708,324	708,324	52,937	8.1 %
	SUB-TOTAL	**$33,813,939**	**$34,799,461**	**$35,062,935**	**$1,248,996**	**3.7 %**
CONSTITUTIONAL OFFICERS						
300	CLERK OF CIRCUIT COURT	$1,526,345	$1,561,100	$1,561,100	$34,755	2.3 %
400	TAX COLLECTOR	3,263,026	3,263,026	3,426,177	163,151	5.0 %
500	PROPERTY APPRAISER	4,422,928	4,422,928	4,633,047	210,119	4.8 %
600	SHERIFF	77,135,171	91,159,287	82,523,566	5,388,395	7.0 %
700	SUPERVISOR OF ELECTIONS	2,265,589	2,421,027	2,421,325	155,736	6.9 %
114	VALUE ADJUSTMENT BOARD	64,809	64,809	70,000	5,191	8.0 %
600	SHERIFF - ELECTRIC	780,000	780,000	780,000	0	0.0 %
	SUB-TOTAL	**$89,457,868**	**$103,672,177**	**$95,415,215**	**$5,957,347**	**6.7 %**
STATE AGENCIES						
106	NEW HORIZONS	$405,437	$725,000	$450,000	$44,563	11.0 %
106	STATE HEALTH DEPARTMENT	806,623	863,087	863,087	56,464	7.0 %
110	TREASURE COAST REG. PLAN. COUNCIL	72,146	73,542	73,542	1,396	1.9 %
110	IR LAGOON NATIONAL ESTUARY PROGRAM COUNCIL	52,500	52,500	52,500	0	0.0 %
110	DEPT. OF JUVENILE JUSTICE	714,418	714,418	785,860	71,442	10.0 %
111	MEDICAID	1,544,229	1,544,229	1,723,651	179,422	11.6 %
252	ENVIRONMENTAL CONTROL BOARD	13,533	13,533	13,533	0	0.0 %
901	CIRCUIT COURT EXPENSES	800,049	1,094,044	1,212,731	412,682	51.6 %
901	GUARDIAN AD LITEM	33,482	31,906	42,651	9,169	27.4 %
903	VICTIM'S ASSISTANCE PROGRAM	118,043	119,988	119,988	1,945	1.6 %
903	STATE ATTORNEY	219,831	25,048	194,438	(25,393)	(11.6)%
904	PUBLIC DEFENDER	4,168	4,065	4,065	(103)	(2.5)%
907	MEDICAL EXAMINER	808,490	1,074,976	1,069,774	261,284	32.3 %
	SUB-TOTAL	**$5,592,949**	**$6,336,336**	**$6,605,820**	**$1,012,871**	**18.1 %**
ECONOMIC DEVELOPMENT						
110	ECONOMIC DEVELOPMENT DIVISION	$238,725	$245,885	$245,885	$7,160	3.0 %
	SUB-TOTAL	**$238,725**	**$245,885**	**$245,885**	**$7,160**	**3.0 %**

GENERAL FUND EXPENSE ESTIMATE FOR 2025/26 FUND 001
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDREN'S SERVICES						
128	CHILDREN'S SERVICES	$3,058,348	$3,479,492	$3,479,492	$421,144	13.8 %
	SUB-TOTAL	**$3,058,348**	**$3,479,492**	**$3,479,492**	**$421,144**	**13.8 %**
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	$304,140	$334,554	$339,892	$35,752	11.8 %
137	FELLSMERE CRA	65,876	72,464	119,790	53,914	81.8 %
	SUB-TOTAL	**$370,016**	**$407,018**	**$459,682**	**$89,666**	**24.2 %**
NON-PROFIT ORGANIZATIONS						
110	MENTAL HEALTH -MHA OUR HOUSE-DROP IN	$29,515	$30,991	$30,106	$591	2.0 %
110	UNITED AGAINST POVERTY (FKA-HARVEST FOOD)	12,973	13,595	13,233	260	2.0 %
110	211 PALM BEACH/TREASURE COAST, INC.	12,872	13,259	13,130	258	2.0 %
110	CTC-SRA-SENIOR SERVICES	158,100	164,400	161,262	3,162	2.0 %
	SUB-TOTAL	**$213,460**	**$222,245**	**$217,731**	**$4,271**	**2.0 %**
QUASI-NON-PROFIT ORGANIZATIONS						
206	VETERAN'S COUNCIL	$105,000	$115,735	$115,735	$10,735	10.2 %
110	COMM. TRANSPORTATION COORDINATOR(SRA)	1,459,794	1,613,864	1,613,864	154,070	10.6 %
110	COMM TRANSPORTATION COORD.GRANTS (SRA)	9,265,369	0	0	(9,265,369)	(100.0)%
110	GIFFORD YOUTH CENTER	115,200	124,416	117,504	2,304	2.0 %
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	12,185	12,185	12,185	0	0.0 %
110	HUMANE SOCIETY OF VERO BEACH, FL	609,310	670,241	466,930	(142,380)	(23.4)%
110	TREASURE COAST HOMELESS SERVICES COUNCIL	145,000	200,000	152,250	7,250	5.0 %
	SUB-TOTAL	**$11,711,858**	**$2,736,441**	**$2,478,468**	**($9,233,390)**	**(78.8)%**
	SUB-TOTAL EXPENSES	**$144,457,163**	**$151,899,055**	**$143,965,228**	**($491,935)**	**(0.3)%**
199	RESERVE FOR CONTINGENCY	$1,285,063	$1,263,201	$1,722,632	$437,569	34.1 %
199	TRANSFER OUT - TRANSPORTATION	10,646,197	11,900,561	11,075,675	429,478	4.0 %
199	TRANSFER OUT - MSTU	117,320	0	0	(117,320)	(100.0)%
199	TRANSFER OUT - BEACH RESTORATION	200,201	218,633	218,633	18,432	9.2 %
	SUB-TOTAL	**$12,248,781**	**$13,382,395**	**$13,016,940**	**$768,159**	**6.3 %**
	TOTAL EXPENSES	**$156,705,944**	**$165,281,450**	**$156,982,168**	**$276,224**	**0.2 %**

2025/26	**PROPOSED MILLAGE**	**3.5475**	2022/23 MILLAGE	3.5475
2024/25	MILLAGE	3.5475	2021/22 MILLAGE	3.5475
2023/24	MILLAGE	3.5475	2020/21 MILLAGE	3.5475

GENERAL FUND REVENUE ESTIMATE FOR 2025/2026 FUND 001
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	$103,945,242	$113,300,314	$112,887,808	$8,942,566	8.6 %
311-020	DELINQUENT AD VALOREM TAX	30,000	30,000	30,000	0	0.0 %
311-030	INTEREST TAX ROLL	20,000	40,000	40,000	20,000	100.0 %
331-231	EMERGENCY MGNT PERFORMANCE GRANT	67,882	0	0	(67,882)	(100.0)%
331-410	FTA SEC 5307-SR RESOURCE ASSOC	8,030,992	0	0	(8,030,992)	(100.0)%
331-423	SECTION 5311 GRANT	214,833	0	0	(214,833)	(100.0)%
331-424	FTA SEC 5339 GRNT-SRA	262,539	0	0	(262,539)	(100.0)%
333-200	FED PAY-NOT TAXES-WILDLIFE	35,000	35,000	35,000	0	0.0 %
334-232	EMPA BASE GRANT	105,806	105,806	105,806	0	0.0 %
334-292	HAZARDOUS MATERIALS EMER PLAN GRANT	1,930	0	0	(1,930)	(100.0)%
334-450	DOT PUBLIC TRANSIT BLOCK GRANT	751,317	0	0	(751,317)	(100.0)%
334-700	GIFFORD TOUR THROUGH TIME GRANT	11,250	0	0	(11,250)	(100.0)%
334-710	STATE LIBRARY AID GENERAL	60,962	59,650	59,650	(1,312)	(2.2)%
335-120	STATE REVENUE SHARE	1,167,490	1,167,490	1,167,490	0	0.0 %
335-130	INS. AGT. COUNTY LICENSE	50,000	50,000	50,000	0	0.0 %
335-150	ALCOHOLIC BEV. LICENSES	60,000	70,000	70,000	10,000	16.7 %
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.0 %
335-180	HALF CENT SALES TAX	1,031,378	1,031,378	1,057,346	25,968	2.5 %
335-610	EM HEALTH FAC PLAN REV	600	800	800	200	33.3 %
341-520	SHERIFF	1,800,000	1,900,000	2,472,667	672,667	37.4 %
341-550	SUPERFVISOR OF ELECTIONS	2,000	2,000	2,000	0	0.0 %
342-300	SHERIFF-PRISONER REVENUE	60,000	70,000	70,000	10,000	16.7 %
347-286	PAVILLION RENTALS	16,000	16,000	16,000	0	0.0 %
347-287	FAIRGROUNDS FEES	160,000	175,000	175,000	15,000	9.4 %
347-289	FAIRGROUNDS RV CAMPING FEES	8,000	25,000	25,000	17,000	212.5 %
347-290	DONALD MACDONALD CAMPGROUND FEES	95,000	95,000	95,000	0	0.0 %
347-291	OFF SITE EQUIPMENT RENTALS	3,750	2,000	2,000	(1,750)	(46.7)%
347-294	RENTALS-BUILDINGS	347,879	392,789	392,789	44,910	12.9 %
348-923	LAW LIBRARY/ADDITIONAL COURT COSTS	30,000	31,000	31,000	1,000	3.3 %
348-939	COUNTY CIVIL COURT FACILITY	40,000	45,000	45,000	5,000	12.5 %
349-002	VALUE ADJUSTMENT BOARD FEES	16,500	20,000	20,000	3,500	21.2 %
351-010	COURT FINE	500	500	500	0	0.0 %
351-012	DOMESTIC VIOLENCE	15,000	15,000	15,000	0	0.0 %
351-700	RADIO COMMUNICATION (F.S. 318.21(10)	70,000	90,000	90,000	20,000	28.6 %
352-010	FINES-MAIN LIBRARY	11,000	8,000	8,000	(3,000)	(27.3)%
352-011	FINES-NORTH COUNTY LIBRARY	7,000	2,000	2,000	(5,000)	(71.4)%
354-002	ENVIRONMENTAL FINES	5,000	5,000	5,000	0	0.0 %
354-004	ANIMAL CONTROL FINES	15,000	15,000	15,000	0	0.0 %
354-005	ANIMAL CONTROL TRAINING FINES	750	750	750	0	0.0 %
354-009	COUNTY PARKING VIOLATIONS	200	200	200	0	0.0 %
367-010	ANIMAL LICENSES	180,000	150,000	150,000	(30,000)	(16.7)%
361-100	INTEREST INCOME	1,650,000	3,075,000	3,190,722	1,540,722	93.4 %
361-133	INTEREST SHERIFF	100,000	125,000	125,000	25,000	25.0 %
362-010	RENTS AND ROYALTIES	150,000	175,000	175,000	25,000	16.7 %
362-011	RADIO TOWER RENTS	175,000	150,000	150,000	(25,000)	(14.3)%
362-014	ROOM RENTAL - MAIN LIBRARY	1,750	2,000	2,000	250	14.3 %
362-015	ROOM RENTAL - NORTH COUNTY LIBRARY	3,000	3,000	3,000	0	0.0 %
364-025	TOWER SALES PROCEEDS	100,000	100,000	100,000	0	0.0 %
366-041	FPL DISASTER PREPAREDNESS	105,553	105,553	110,830	5,277	5.0 %
366-094	DONATIONS-CHILDREN'S WEEK	4,385	0	0	(4,385)	(100.0)%
366-095	DONATIONS-MAIN LIBRARY-JOAN WARREN TRUST	50,000	0	0	(50,000)	(100.0)%
366-096	DONATIONS-MISC CHILDREN SERVICES	1,562	0	0	(1,562)	(100.0)%
369-900	OTHER MISC. REVENUE	70,000	70,000	70,000	0	0.0 %
369-921	NON-RESIDENT FEES-MAIN LIBRARY	1,800	2,250	2,250	450	25.0 %
369-922	LOST CARD FEES-MAIN LIBRARY	600	1,250	1,250	650	108.3 %
369-923	USAC-E-RATE LIBRARY FUNDING	9,280	9,280	9,280	0	0.0 %
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	1,500	1,500	1,500	0	0.0 %
369-930	REFUND-PRIOR YEAR EXPENSE	1,500	750	750	(750)	(50.0)%
369-932	MAIN LIBRARY-PUBLIC COPY FEES	9,000	9,000	9,000	0	0.0 %
369-933	NC LIBRARY-PUBLIC COPY FEES	6,000	6,000	6,000	0	0.0 %
369-934	BRACKETT LIBRARY-PUBLIC COPY FEES	2,000	2,000	2,000	0	0.0 %
369-936	LIBRARY FINES-BRACKETT	2,500	2,500	2,500	0	0.0 %
369-940	REIMBURSEMENTS	40,000	40,000	40,000	0	0.0 %
369-944	GIFFORD COMMUNITY CENTER-R&R	5,760	5,760	5,876	116	2.0 %
369-950	INTERDEPARTMENTAL REIMBURSEMENTS	5,456,435	5,685,823	5,705,382	248,947	4.6 %
369-951	INTERDEPARTMENTAL CHARGES	345,639	345,639	345,639	0	0.0 %
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	32,591,706	39,062,206	32,750,630	158,924	0.5 %
389-030	LESS 5% EST. RECEIPTS	(5,903,693)	(6,465,724)	-6,482,064	(578,371)	9.8 %
389-040	CASH FORWARD OCTOBER 1	2,547,367	1,072,317	1,072,317	(1,475,050)	(57.9)%
	TOTAL REVENUES	**$156,705,944**	**$162,983,281**	**$156,982,168**	**$276,224**	**0.2 %**

Indian River County, Florida

Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
indianriver.gov

MEMORANDUM

File ID: 25-0840 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2025/2026 FUND 004
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
104	NORTH COUNTY AQUATIC CENTER	$2,006,888	$1,651,486	$1,646,760	($360,128)	(17.9)%
105	GIFFORD AQUATIC CENTER	818,815	841,583	830,614	11,799	1.4 %
108	RECREATION	1,462,039	1,274,258	1,263,698	(198,341)	(13.6)%
115	INTERGENERATIONAL FACILITY	1,058,843	1,018,463	948,263	(110,580)	(10.4)%
116	BEACH PARKS	1,534,509	1,298,259	1,294,788	(239,721)	(15.6)%
161	SHOOTING RANGE	1,077,007	1,175,692	1,078,192	1,185	0.1 %
204	PLANNING AND DEVELOPMENT	573,753	480,243	514,087	(59,666)	(10.4)%
205	COUNTY PLANNING	2,943,011	3,186,867	2,744,572	(198,439)	(6.7)%
207	CODE ENFORCEMENT	915,841	808,389	807,389	(108,452)	(11.8)%
231	NATURAL RESOURCES	1,090,943	528,617	584,617	(506,326)	(46.4)%
400	TAX COLLECTOR	197,420	197,420	207,291	9,871	5.0 %
	SUB-TOTAL EXPENSES	**$13,679,069**	**$12,461,277**	**$11,920,271**	**($1,758,798)**	**(12.9)%**
210	WINDSOR PROCEEDS EXPENSE	$781,683	$0	$0	($781,683)	(100.0)%
199	GENERAL AND ADMIN. EXPENSE	607,022	620,209	624,889	17,867	2.9 %
199	TRANSFER OUT - TRANSPORTATION	9,403,139	10,511,041	9,782,470	379,331	4.0 %
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	32,591,706	39,062,206	32,750,630	158,924	0.5 %
199	RESERVE FOR CONTINGENCY	192,687	502,651	679,251	486,564	252.5 %
	TOTAL EXPENSES	**$57,255,306**	**$63,157,384**	**$55,757,511**	**($1,497,795)**	**(2.6)%**

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2025/2026 FUND 004
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	$18,831,653	$20,338,185	$20,425,576	$1,593,923	8.5 %
311-020	DELINQUENT AD VAL. TAX	8,000	8,000	8,000	0	0.0 %
311-030	INTEREST TAX ROLL	2,000	3,000	3,000	1,000	50.0 %
315-100	COMMUNICATIONS SERVICES TAX	1,150,000	1,150,000	1,150,000	0	0.0 %
316-000	LOCAL BUSINESS TAX	175,000	175,000	175,000	0	0.0 %
322-010	PLANNING FEES-COUNTY	425,000	450,000	450,000	25,000	5.9 %
323-100	FRANCHISE FEE-ELEC	9,515,000	9,250,000	9,250,000	(265,000)	(2.8)%
323-300	FRANCHISE FEE-H2O	2,325,000	2,325,000	2,325,000	0	0.0 %
323-400	FRANCHISE FEE-NATURAL GAS	185,000	190,000	190,000	5,000	2.7 %
323-700	SOLID WASTE FEE	800,000	825,000	825,000	25,000	3.1 %
329-020	TREE ORDINANCE	35,000	35,000	35,000	0	0.0 %
329-040	DEVELOPER REVIEW FEE	0	12,500	12,500	12,500	N/A
331-400	DOT SAFE STREETS FOR ALL GRANT	160,000	0	0	(160,000)	(100.0)%
334-301	STATE DEP PHYS ENV GRANT	237,088	0	0	(237,088)	(100.0)%
335-120	STATE REVENUE SHARE	4,391,988	4,425,000	4,391,988	0	0.0 %
335-140	MOBILE HOME LICENSES	110,000	110,000	110,000	0	0.0 %
335-180	HALF CENT SALES TAX	13,306,382	13,306,382	13,280,414	(25,968)	(0.2)%
337-700	BLUE FOUNDATION SENIOR GRANT	76,959	85,108	85,108	8,149	10.6 %
347-201	GIFFORD DAILY POOL FEES	42,893	28,000	28,000	(14,893)	(34.7)%
347-202	GIFFORD POOL PASSPORTS	14,148	15,000	15,000	852	6.0 %
347-204	GIFFORD POOL RENTALS	12,354	10,500	10,500	(1,854)	(15.0)%
347-213	N. C. (HOBART PARK) RENTALS	8,000	22,000	22,000	14,000	175.0 %
347-216	S. COUNTY YOUTH ATHLETICS	20,000	22,000	22,000	2,000	10.0 %
347-217	S. COUNTY ADULT ATHLETICS	49,650	49,650	49,650	0	0.0 %
347-219	S. COUNTY PARK RENTALS	10,000	13,500	13,500	3,500	35.0 %
347-220	GIFFORD POOL-TAX EXEMPT	4,000	3,000	3,000	(1,000)	(25.0)%
347-221	GIFFORD POOL-MISC. FEES	3,449	200	200	(3,249)	(94.2)%
347-222	GIFFORD POOL NON-TAXABLE	19,874	14,000	14,000	(5,874)	(29.6)%
347-223	N. COUNTY POOL DAILY FEES	234,166	234,166	234,166	0	0.0 %
347-224	N. COUNTY POOL PASSPORTS	80,056	80,056	80,056	0	0.0 %
347-226	N. COUNTY POOL MISC. FEES	350	350	350	0	0.0 %
347-227	N. COUNTY POOL NON - TAXABLE	49,819	49,819	49,819	0	0.0 %
347-228	N. COUNTY POOL RENTALS	60,144	60,144	60,144	0	0.0 %
347-230	N.C. TAX EXEMPT SPECIAL	15,000	15,000	15,000	0	0.0 %
347-272	N.C. POOL % SHARE CONCESSIONS	8,011	8,011	8,011	0	0.0 %
347-273	S. COUNTY PARK % SHARE CONCESSIONS	2,826	1,000	1,000	(1,826)	(64.6)%

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2025/2026 FUND 004
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
347-278	GIFFORD PARK BALLFIELD RENTAL	$1,250	$1,250	$1,250	$0	0.0 %
347-279	HOBART PARK BALL FIELD RENTAL	1,500	2,000	2,000	500	33.3 %
347-280	GIFFORD POOL % SHARE CONCESSIONS	1,000	750	750	(250)	(25.0)%
347-281	INTERGENERATIONAL FACILITY PROG. FEES-TAX EXEMPT	2,800	5,000	5,000	2,200	78.6 %
347-300	INTERGENERATIONAL FACILITY ROOM RENTAL	84,750	50,000	50,000	(34,750)	(41.0)%
347-301	INTERGENERATIONAL FACILITY GYM RENTAL	47,460	40,000	40,000	(7,460)	(15.7)%
347-303	INTERGENERATIONAL FACILITY EQUIPMENT RENTAL	12,000	12,000	12,000	0	0.0 %
347-304	INTERGENERATIONAL FACILITY YOUTH ATHLETICS	45,000	45,000	45,000	0	0.0 %
347-305	INTERGENERATIONAL FACILITY ADULT ATHLETICS	4,900	7,500	7,500	2,600	53.1 %
347-308	INTERGENERATIONAL FACILITY VENDING CONCESSIONS	2,000	2,000	2,000	0	0.0 %
347-309	INTERGENERATIONAL FACILITY ALCOHOL % SHARE	1,800	1,800	1,800	0	0.0 %
347-310	INTERGENERATIONAL FACILITY CLEANING CHARGE	7,000	8,000	8,000	1,000	14.3 %
347-312	INTERGENERATIONAL FACILITY FITNESS PROGRAMS	48,750	55,000	55,000	6,250	12.8 %
347-313	INTERGENERATIONAL FACILITY OPEN GYM	40,250	40,250	40,250	0	0.0 %
347-314	INTERGENERATIONAL FACILITY FIELD RENTAL	1,200	600	600	(600)	(50.0)%
347-501	RIFLE RANGE	98,805	105,000	105,000	6,195	6.3 %
347-502	PISTOL RANGE	102,990	102,990	102,990	0	0.0 %
347-503	SPORTING CLAYS COURSE	64,580	85,000	85,000	20,420	31.6 %
347-504	5-STAND	4,250	4,250	4,250	0	0.0 %
347-505	ARCHERY 50 YARD	2,352	2,352	2,352	0	0.0 %
347-506	ARCHERY COURSE	340	340	340	0	0.0 %
347-507	AIR GUN	376	376	376	0	0.0 %
347-508	JUNIOR INSTRUCTION	7,500	7,500	7,500	0	0.0 %
347-510	RANGE RENTAL	54,560	54,560	54,560	0	0.0 %
347-512	TOURNAMENTS	6,000	6,000	6,000	0	0.0 %
347-513	SKEET	38,930	30,000	30,000	(8,930)	(22.9)%
347-514	TRAP/WOBBLE TRAP	73,330	75,000	75,000	1,670	2.3 %
347-515	SHOTGUN RENTALS	10,000	16,000	16,000	6,000	60.0 %
347-520	AMMUNITION SALES	46,178	46,178	46,178	0	0.0 %
347-521	ACCESSORIES SALES	46,760	46,760	46,760	0	0.0 %
347-522	OTHER ITEMS SALES	16,000	16,000	16,000	0	0.0 %
354-008	CODE ENFORCEMENT FINES	315,000	315,000	315,000	0	0.0 %
361-100	INTEREST INCOME	1,400,000	1,500,000	1,500,000	100,000	7.1 %
366-104	SPONSORSHIPS-RECREATION	39,500	1,500	1,500	(38,000)	(96.2)%
369-092	BUILDING DEMOLITION LIENS	7,000	5,000	5,000	(2,000)	(28.6)%
369-900	OTHER MISC. REVENUE	1,000	2,000	2,896	1,896	189.6 %
369-900	PHOTO COMMS	500	0	0	(500)	(100.0)%
369-966	REIMBURSEMENTS - IG DEPT	5,000	2,000	2,000	(3,000)	(60.0)%
381-020	FUND TRANSFER IN	117,320	0	0	(117,320)	(100.0)%
389-030	LESS 5% EST. RECEIPTS	(2,728,817)	(2,800,476)	(2,801,942)	(73,125)	2.7 %
389-040	CASH FORWARD OCTOBER 1	4,855,382	2,520,619	2,520,619	(2,334,763)	(48.1)%
	TOTAL REVENUES	**$57,255,306**	**$55,729,670**	**$55,757,511**	**($1,497,795)**	**(2.6)%**

2025/26	**PROPOSED MILLAGE**	**1.1506**	2022/23 MILLAGE	1.1506
2024/25	MILLAGE	1.1506	2021/22 MILLAGE	1.1506
2023/24	MILLAGE	1.1506	2020/21 MILLAGE	1.1506

Indian River County, Florida

Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
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MEMORANDUM

File ID: 25-0841 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2025/2026 FUND 111
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT#	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
214	ROAD AND BRIDGE	$15,013,846	$14,953,264	$13,796,550	($1,217,296)	(8.1)%
243	PUBLIC WORKS	1,250,991	1,406,327	997,323	(253,668)	(20.3)%
244	COUNTY ENGINEERING	4,701,905	4,552,080	4,568,135	(133,770)	(2.8)%
245	TRAFFIC ENGINEERING	4,190,401	3,845,019	3,828,346	(362,055)	(8.6)%
281	STORMWATER	1,934,511	1,916,586	1,864,636	(69,875)	(3.6)%
	SUB-TOTAL EXPENSES	**$27,091,654**	**$26,673,276**	**$25,054,990**	**($2,036,664)**	**(7.5)%**
199	GENERAL & ADMIN. EXPENSE	$992,384	$1,008,184	$995,479	$3,095	0.3 %
199	TRANSFER OUT-OSPREY MARSH	291,029	191,342	191,342	(99,687)	(34.3)%
199	RESERVE FOR CONTINGENCY	306,890	599,660	833,944	527,054	171.7 %
	TOTAL EXPENSES	**$28,681,957**	**$28,472,462**	**$27,075,755**	**($1,606,202)**	**(5.6)%**

TRANSPORTATION FUND REVENUE ESTIMATE FOR 2025/2026 FUND 111
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT.#	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% (DECREASE)
325-101	CAPITAL IMPROVEMENT ASSESSMENT	$10,000	$5,000	$5,000	($5,000)	(50.0)%
329-090	OTHER LICENSES & PERMITS	540,000	540,000	540,000	0	0.0 %
334-401	FDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	400,000	400,000	400,000	0	0.0 %
335-420	CONSTITUTIONAL GAS TAX	1,870,000	1,850,000	1,850,000	(20,000)	(1.1)%
335-440	COUNTY GAS TAX	815,000	806,000	806,000	(9,000)	(1.1)%
335-491	FUEL TAX REIMBURSEMENT	125,000	135,000	135,000	10,000	8.0 %
341-300	SALE/MAPS AND PUBLICATIONS	2,000	1,000	1,000	(1,000)	(50.0)%
344-903	WATER/SEWER PAVING SYSTEMS	55,000	55,000	55,000	0	0.0 %
349-010	REIMBURSEMENT MPO	50,000	45,000	45,000	(5,000)	(10.0)%
361-100	INTEREST INCOME	467,500	712,000	712,000	244,500	52.3 %
361-110	INTEREST - ASSESSMENTS	2,000	3,000	3,000	1,000	50.0 %
369-900	OTHER MISC. INCOME	5,000	5,000	170,000	165,000	3300.0 %
369-940	REIMBURSEMENTS	75,000	100,000	100,000	25,000	33.3 %
369-943	TRAFFIC SIGNAL REIMBURSEMENTS	85,000	85,000	85,000	0	0.0 %
369-950	INTERDEPARTMENT REIMBURSE	250,000	250,000	250,000	0	0.0 %
381-020	FUND TRANSFERS/G.F.	10,646,197	11,900,561	11,075,675	429,478	4.0 %
381-020	FUND TRANSFERS/M.S.T.U.	9,403,139	10,511,041	9,782,470	379,331	4.0 %
389-030	LESS 5% EST. RECEIPTS	(225,075)	(237,100)	(245,350)	(20,275)	9.0 %
389-040	CASH FORWARD - OCTOBER 1	4,106,196	1,305,960	1,305,960	(2,800,236)	(68.2)%
	TOTAL REVENUES	**$28,681,957**	**$28,472,462**	**$27,075,755**	**($1,606,202)**	**(5.6)%**

Indian River County, Florida

Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
indianriver.gov

MEMORANDUM

File ID: 25-0842 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2025/2026 FUND 114
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	$31,544,002	$33,627,439	$33,606,394	$2,062,392	6.5 %
120	FIRE RESCUE - BENEFITS	17,973,534	19,666,745	19,665,006	1,691,472	9.4 %
120	FIRE RESCUE - OPERATING	10,609,211	10,096,636	9,492,095	(1,117,116)	(10.5)%
120	FIRE RESCUE - HYDRANT MAINTENANCE	155,005	155,005	155,005	0	0.0 %
120	FIRE RESCUE - CAPITAL	18,910,357	7,101,458	3,758,153	(15,152,204)	(80.1)%
120	FIRE RESCUE - OTHER USES	3,815,302	5,094,523	6,363,049	2,547,747	66.8 %
120	STATE FOREST SERVICE	12,108	12,108	12,108	0	0.0 %
240	LIFE SAFETY - SALARIES	300,173	307,057	317,808	17,635	5.9 %
240	LIFE SAFETY - BENEFITS	125,877	115,561	117,924	(7,953)	(6.3)%
240	LIFE SAFETY - OPERATING	62,101	81,517	82,469	20,368	32.8 %
240	LIFE SAFETY - OTHER USES	0	0	15,460	15,460	N/A
	TOTAL EXPENSES	**$83,507,670**	**$76,258,049**	**$73,585,471**	**($9,922,199)**	**(11.9)%**

EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2025/2026 FUND 114
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	$56,538,931	$61,062,045	$61,301,015	$4,762,084	8.4 %
311-020	DELINQUENT AD VALOREM TAXES	20,000	25,000	25,000	5,000	25.0 %
311-030	INTEREST TAX ROLL	10,000	15,000	15,000	5,000	50.0 %
334-291	FL DOH EMERG MGMT SERVICE PROGRAM GRANT	0	0	0	0	N/A
369-940	CORE FUNDING	0	0	523,272	523,272	N/A
335-210	FIREMANS SUPPLEMENTAL COMPENSATION	60,000	65,000	65,000	5,000	8.3 %
342-210	FIRE SAFETY PERMIT FEES	13,000	5,000	5,000	(8,000)	(61.5)%
342-220	FIRE PROTECTION SERVICES	260,851	291,484	291,484	30,633	11.7 %
342-230	FIRE SAFETY INSPECTION/PLAN REVIEW	400,000	400,000	400,000	0	0.0 %
342-240	COST RECOVERY	1,500	500	500	(1,000)	(66.7)%
342-320	ALS SPECIAL EVENTS	15,000	15,000	15,000	0	0.0 %
342-610	ALS CHARGES	7,625,000	9,400,000	8,807,005	1,182,005	15.5 %
354-018	FALSE FIRE ALARM	4,000	4,000	4,000	0	0.0 %
361-100	INTEREST INCOME	1,150,000	1,762,500	1,762,500	612,500	53.3 %
369-900	OTHER MISC. REVENUE	1,508	2,000	2,000	492	32.6 %
	SUB-TOTAL	**$66,099,790**	**$73,047,529**	**$73,216,776**	**$7,116,986**	**10.8 %**
389-030	LESS 5% EST. RECEIPTS	($3,304,990)	($3,652,376)	($3,660,839)	($355,849)	10.8 %
389-040	CASH FORWARD	20,712,870	4,029,534	4,029,534	(16,683,336)	(80.5)%
	TOTAL REVENUES	**$83,507,670**	**$73,424,687**	**$73,585,471**	**($9,922,199)**	**(11.9)%**

2025/26	**PROPOSED MILLAGE**	**2.3531**	2022/23 MILLAGE	2.3531
2024/25	MILLAGE	2.3531	2021/22 MILLAGE	2.3531
2023/24	MILLAGE	2.3531	2020/21 MILLAGE	2.3655

Indian River County, Florida

Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
indianriver.gov

MEMORANDUM

File ID: 25-0843 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

2025/2026 PROPOSED BUDGET
LAND ACQUISITION BONDS - 2024 REFERENDUM
FUND 255

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
	CURRENT AD VALOREM TAX	$1,871,676	$1,940,455	$68,779	3.7 %
	LESS 5% EST. RECEIPTS	(93,584)	(97,023)	(3,439)	3.7 %
	TOTAL REVENUES	**$1,778,092**	**$1,843,432**	**$65,340**	**3.7 %**
EXPENSES:					
	PRINCIPAL-DEBT SERVICE	$715,000	$725,000	$10,000	1.4 %
	INTEREST DEBT SERVICE	1,063,092	1,054,600	(8,492)	(0.8)%
	BUDGET TRANSFER - PROPERTY APPRAISER	0	25,012	25,012	N/A
	BUDGET TRANSFER - TAX COLLECTOR	0	38,820	38,820	N/A
	TOTAL EXPENSES	**$1,778,092**	**$1,843,432**	**$65,340**	**3.7 %**
2025/26	**PROPOSED MILLAGE**	**0.0610**			
2024/25	MILLAGE	0.0639			

Indian River County, Florida

Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
indianriver.gov

MEMORANDUM

File ID: 25-0891 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

Indian River County, Florida

Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
indianriver.gov

MEMORANDUM

File ID: 25-0844 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

2025/2026 PROPOSED BUDGET
SOLID WASTE DISPOSAL DISTRICT
FUND 411

		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
343-410	GARBAGE/SOLID WASTE SALES	$360,000	$547,624	$187,624	52.1 %
343-420	DEMOLITION CHARGES	3,150,000	3,731,249	581,249	18.5 %
343-430	TIRE DUMPING CHARGES	70,000	65,303	(4,697)	(6.7)%
343-450	RECYCLING SALES	300,000	510,263	210,263	70.1 %
343-451	RECYCLING SALES-REPUBLIC	100,000	0	(100,000)	(100.0)%
343-460	CHIPPED TREE DEBRIS SALES	15,000	3,521	(11,479)	(76.5)%
343-470	SEPTAGE/SLUDGE DISPOSAL	685,000	833,322	148,322	21.7 %
343-480	LANDFILL GAS SALES	0	100,000	100,000	N/A
343-499	EMISSION REDUCTION PROCEEDS	25,000	121,562	96,562	386.2 %
343-920	LOT CLEARING REVENUE	550,000	1,309,805	759,805	138.1 %
361-110	INTEREST-INVESTMENTS	540,000	768,670	228,670	42.3 %
325-201	SERVICE ASSESSMENTS	20,961,454	23,329,385	2,367,931	11.3 %
325-202	LANDFILL ASSESSMENTS	370,000	477,303	107,303	29.0 %
325-204	UNIVERSAL COLLECTION - UNINCORPORATED IRC	0	8,942,366	8,942,366	N/A
325-204	UNIVERSAL COLLECTION - IR SHORES	0	335,000	335,000	N/A
369-900	OTHER MISCELLANEOUS REVENUE	0	66,365	66,365	N/A
389-030	LESS 5% EST. RECEIPTS	(1,356,323)	(2,053,769)	(697,446)	51.4 %
389-040	CASH FORWARD - OCT. 1	3,117,584	2,959,466	(158,118)	(5.1)%
	TOTAL REVENUES	**$28,887,715**	**$42,047,435**	**$13,159,720**	**45.6 %**
EXPENSES:					
217	LANDFILL	$19,804,640	$32,166,317	$12,361,677	62.4 %
255	RECYCLING*	12,108,075	15,712,484	3,604,409	29.8 %
	SUB-TOTAL EXPENSES	**$31,912,715**	**$47,878,801**	**$15,966,086**	**50.0 %**
	LESS CAPITAL OUTLAY	(3,025,000)	(5,831,366)	(2,806,366)	92.8 %
	TOTAL EXPENSES	**$28,887,715**	**$42,047,435**	**$13,159,720**	**45.6 %**
COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)		**$68.80**	**$79.12**	**$10.32**	**15.0 %**
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)		**$108.75**	**$125.06**	**$16.31**	**15.0 %**
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)		**$163.12**	**$187.59**	**$24.47**	**15.0 %**
UNIVERSAL COLLECTION ASSESSMENT RATE PER HOUSEHOLD		**$0.00**	**$181.70**	**$181.70**	**N/A**
READINESS-TO-USE FEE - (W.G.U)		**$40.30**	**$46.62**	**$6.32**	**15.7 %**
NUMBER OF W.G.U.'s		**230,940**	**234,949**	**4,009**	**1.7 %**

W.G.U. = ONE TON OF WASTE ANNUALLY

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY SOLID WASTE DISPOSAL DISTRICT ESTABLISHING THE ASSESSMENT RATE TO BE LEVIED UPON ALL REAL TAXABLE PROPERTY IN INDIAN RIVER COUNTY, FLORIDA, FOR FISCAL YEAR 2025-2026 FOR THE SOLID WASTE DISPOSAL DISTRICT.

WHEREAS, the Budget Officer of Indian River County prepared and presented to the Board of the Solid Waste Disposal District, a dependent special district of Indian River County, Florida, a tentative budget for the Solid Waste Disposal District of Indian River County, Florida, for the fiscal year commencing on the first day of October, 2025, and ending on the 30th day of September, 2026, addressing each of the funds therein as provided by law, including all estimated receipts, assessments, and balances expected to be brought forward, and all estimated expenditures, reserves, and balances to be carried over at the end of the year; and

WHEREAS, the Board held a public workshop to consider and amend the tentative budget as presented; and

WHEREAS, the Board did prepare a statement summarizing all of the tentative budgets showing for each budget and for the total of all budgets, proposed assessments, the balances and reserves, and the total of each major classification of the receipts and expenditures classified according to accounts prescribed by the appropriate state agencies; and

WHEREAS, the Board did hold a public hearing to review and adopt a tentative budget; and

WHEREAS, the final budget hearing has been properly advertised and held in accordance with applicable Florida law,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE SOLID WASTE DISPOSAL DISTRICT OF INDIAN RIVER COUNTY, FLORIDA, that the Board does herewith assess a rate of $125.06 per Residential Waste Generation Unit; $79.12 per Commercial Waste Generation Unit; and a readiness-to-use fee of $46.62 per Waste Generation Unit.

BE IT FURTHER RESOLVED that the assessments as adopted herein shall be filed in the Office of the County Budget Officer and in the Public Records; and the County Budget Officer shall transmit forthwith a certified copy of this resolution to the Property Appraiser for Indian River County, to the Tax Collector for Indian River County, and to the Department of Revenue of the State of Florida.

The resolution was moved for adoption by Commissioner ________________, and the motion was seconded by Commissioner ________________, and, upon being put to a vote, the vote was as follows:

Chairman Joseph E. Flescher	________
Vice Chairman Deryl Loar	________
Commissioner Susan Adams	________
Commissioner Joseph H. Earman	________
Commissioner Laura Moss	________

The Chairman thereupon declared the resolution duly passed and adopted this 10th day of September, 2025.

SOLID WASTE DISPOSAL DISTRICT
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By ______________________________
Joseph E. Flescher
Chairman

By_________________________
Deputy Clerk

INDIAN RIVER COUNTY, FLORIDA

FINAL ASSESSMENT RESOLUTION
FOR SOLID WASTE COLLECTION SERVICES

ADOPTED SEPTEMBER 10, 2025

TABLE OF CONTENTS

Page

RESOLUTION NO. ________

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, RELATING TO THE MANAGEMENT AND COLLECTION OF SOLID WASTE IN THE INDIAN RIVER COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE COLLECTION SERVICES; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; IMPOSING SOLID WASTE COLLECTION ASSESSMENTS AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN THE INDIAN RIVER COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE COLLECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE ASSESSMENT ROLL AND PROVIDING FOR COLLECTION OF THE ASSESSMENTS; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; PROVIDING FOR EFFECT AND APPLICATION OF THE ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Indian River County, Florida has enacted the Master Capital and Service Assessment Ordinance No. 2025-010, as codified in Chapter 206 of the Indian River County Code of Ordinances (the "Ordinance"), which authorizes the imposition of annual Service Assessments for Solid Waste management and collection services, facilities, and programs against certain Residential Property within the County;

WHEREAS, the imposition of a Solid Waste Collection Assessment for Solid Waste management and collection services, facilities, and programs is an equitable and efficient method of allocating and apportioning Solid Waste Cost among parcels of Residential Property;

WHEREAS, the Board desires to impose an annual assessment for Solid Waste management and collection services, facilities, and programs against Residential Property within the Indian River County Municipal Service Benefit Unit for Solid Waste Collection

Services using the tax bill collection method for the Fiscal Year beginning on October 1, 2025;

WHEREAS, the Board, on July 9, 2025, adopted Resolution No. 2025-030 (the "Initial Assessment Resolution"), containing a brief and general description of the Solid Waste management and collection services, facilities, and programs to be provided to Residential Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Collection Assessment for Solid Waste management and collection services, facilities, and programs against Residential Property, designating a rate of assessment, and directing preparation of the Solid Waste Assessment Roll and provision of the notice required by the Ordinance;

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties and adopt a Final Assessment Resolution;

WHEREAS, the Solid Waste Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed to each Owner of Residential Property proposed to be assessed notifying such Owners of their opportunity to be heard, an affidavit regarding the form of notice mailed to each Owner of Residential Property being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 10, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution; Article VIII, Section 1, Florida Constitution; Section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Final Assessment Resolution as defined in the Master Service Assessment Ordinance.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. IMPOSITION OF SOLID WASTE COLLECTION ASSESSMENTS.

(A) The parcels of Residential Property included in the Solid Waste Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste management and collection services, facilities, and programs described in the Initial Assessment Resolution in the amount of the Solid Waste Collection Assessment set forth in the Solid Waste Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the Solid Waste Assessment Roll, as approved, includes those Tax Parcels of

Residential Property within the Solid Waste Collection MSBU that cannot be set forth in that Solid Waste Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

(B) It is hereby ascertained, determined and declared that each parcel of Residential Property within the Solid Waste Collection MSBU will be benefited by the County's provision of Solid Waste management and collection services, facilities, and programs in an amount not less than the Solid Waste Collection Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution.

(C) Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derived a special benefit, as set forth in the Ordinance and the Initial Assessment Resolution, from the Solid Waste management and collection services, facilities, and programs to be provided and a legislative determination that the Solid Waste Collection Assessments are fairly and reasonably apportioned among the Residential Properties receiving the special benefit as set forth in the Initial Assessment Resolution.

(D) The method for computing Solid Waste Collection Assessments described in the Initial Assessment Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the estimated Solid Waste Cost to be assessed and apportioned among specially benefited Residential Property within the Solid Waste Collection MSBU is $9,266,700.00. The Solid Waste Cost shall be allocated among all parcels of Residential Property, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. An annual rate of assessment equal to $181.70 for each Dwelling Unit for Solid Waste management and collection services, facilities, and programs is hereby approved for the Fiscal Year beginning October 1, 2025.

(F) Solid Waste Collection Assessments for Solid Waste management and collection services, facilities, and programs in the amounts set forth in the Solid Waste Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Residential Property included in the Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2025.

(G) Any shortfall in the expected Solid Waste Collection Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Collection Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Solid Waste Collection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Solid Waste Collection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Solid Waste Collection Assessment upon each affected Tax Parcel in the amount of the Solid Waste Collection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(H) As authorized in Section 206.23 of the Ordinance, interim Solid Waste Collection Assessments are also levied and imposed against all Residential Property for which a Certificate of Occupancy is issued after adoption of this Final Assessment Resolution based upon the rates of assessment approved herein.

(I) As provided in Section 206.08 of the Ordinance, Solid Waste Collection Assessments shall constitute a lien upon the Residential Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

SECTION 4. COLLECTION OF SOLID WASTE COLLECTION ASSESSMENTS.

(A) The Solid Waste Collection Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 206.45 of the Ordinance.

(B) The Solid Waste Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(C) The Solid Waste Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Solid Waste Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 5. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby confirmed.

SECTION 6. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Solid Waste Assessment Roll and the levy and lien of the Solid Waste Collection Assessments) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from Solid Waste Collection Assessments shall be used for the provision of Solid Waste management and collection services, facilities, and programs provided to

Residential Property within the Solid Waste Collection MSBU. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund solid waste management and collection services, facilities, and programs.

SECTION 8. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this Final Assessment Resolution are hereby repealed.

SECTION 9. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 10. EFFECTIVE DATE. This resolution shall take effect immediately upon adoption.

The resolution was moved for adoption by Commissioner ____________________, and the motion was seconded by Commissioner __________________, and, upon being put to a vote, the vote was as follows:

Chairman Joseph E. Flescher	________
Vice Chairman Deryl Loar	________
Commissioner Susan Adams	________
Commissioner Joe Earman	________
Commissioner Laura Moss	________

The Chairman thereupon declared the resolution duly passed and adopted this 10th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS,
INDIAN RIVER COUNTY, FLORIDA

(SEAL)

By: ____________________________
Joseph E. Flescher, Chairman

BCC approved: __________________

ATTEST: Ryan L. Butler, Clerk of the Circuit Court and Comptroller

By: _______________________
Clerk

Approved as to form
and legal sufficiency:

By: _______________________
Jennifer Shuler
County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared John Titkanich, who, after being duly sworn, deposes and says:

1. John Titkanich, as County Administrator of Indian River County, Florida, ("County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Solid Waste Assessment Roll and the preparation, mailing, and publication of notices in accordance with Section 206.19 of the Indian River County Code of Ordinances (the "Ordinance"), and in conformance with the Initial Assessment Resolution No. 2025-030 (the "Initial Assessment Resolution").

2. In accordance with the Ordinance and Initial Assessment Resolution, Mr. Titkanich timely provided all necessary information for notification of the Solid Waste Collection Assessment to the Property Appraiser of Indian River County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

____
JOHN TITKANICH
Affiant

STATE OF FLORIDA
COUNTY OF INDIAN RIVER

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this _____ day of _________, 2025 by John Titkanich, County Administrator, Indian River County, Florida. He is personally known to me or has produced _________ as identification and did take an oath.

____
Printed Name:____________________
Notary Public, State of Florida
At Large
My Commission Expires:_____________
Commission No.:__________________

APPENDIX B

PROOF OF PUBLICATION

LocaliQ
Florida
GANNETT

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

RECEIVED
AUG 27 2025
Indian River County Attorney's Office

Christina Moore
Indian River County Attorneys Office
1801 27Th ST
Vero Beach FL 32960-3388

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Indian River Press Journal/St Lucie News Tribune/Stuart News, newspapers published in Indian River/St Lucie/Martin Counties, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of , was published on the publicly accessible websites of Indian River/St Lucie/Martin Counties, Florida, or in a newspaper by print in the issues of, on:

08/20/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/20/2025

Legal Clerk

Notary, State of WI, County of Brown

3.7.27

My commission expires

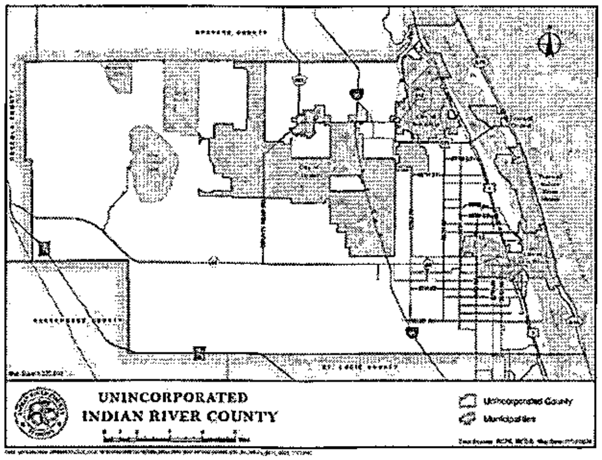
Publication Cost:	$472.40		
Tax Amount:	$0.00		
Payment Cost:	$472.40		
Order No:	11591395	# of Copies:	
Customer No:	1125303	1	
PO #:			

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

MAP AND LEGAL DESCRIPTION OF THE BOUNDARIES OF UNICORPORATED INDIAN RIVER COUNTY



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE COLLECTION ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Indian River County, Florida will conduct a public hearing to consider imposing solid waste non-ad valorem special assessments against improved residential properties located within the unincorporated area of the County for the Fiscal Year beginning October 1, 2025, to fund the cost of Solid Waste management and collection services, facilities, and programs provided to such properties and to authorize collection of such assessments on the tax bill.

The public hearing will be held at 5:01 p.m. on September 10, 2025, in the Commission Chambers, Indian River County Administration Complex, 1801 27th Street, Vero Beach, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (772) 226-1223 at least two (2) business days prior to the date of the hearing.

The assessments will be computed by applying the rate of assessment to each dwelling unit located on a parcel of improved residential property in the unincorporated area of the County. The rate of assessment for the fiscal year beginning October 1, 2025, shall be $181.70 per dwelling unit. Copies of the Master Service Assessment Ordinance (Ordinance No. 2025-010), the Initial Assessment Resolution (Resolution No. 2025-030), and the Assessment Roll, showing the amount of the assessment to be imposed against each parcel of property are available for inspection at the County Administration Office, located at 1801 27th Street, Vero Beach, Florida, between the hours of 8:30 a.m. and 5:00 p.m., Monday through Friday.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioners' action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Solid Waste Department at (772), 226-3212 Monday through Friday between 8:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

TR-42418905

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Indian River County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the ***Indian River County Municipal Service Benefit Unit for Solid Waste Collection Services*** non-ad valorem assessment roll (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Indian River County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Indian River County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _______________, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

By: ____________________________________
Chairman

[to be delivered to Tax Collector prior to September 15]

Indian River County, Florida

Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
indianriver.gov

MEMORANDUM

File ID: 25-0845 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, ESTABLISHING THE ASSESSMENT RATES TO BE LEVIED UPON CERTAIN REAL PROPERTY IN INDIAN RIVER COUNTY FOR FISCAL YEAR 2025-2026 FOR ALL THE NON-AD VALOREM ASSESSMENTS.

WHEREAS, the Budget Officer of Indian River County has ascertained the needs and the fiscal policy of the Board of County Commissioners for the ensuing fiscal year and did prepare and present to the Board a tentative budget for all of the street lighting municipal service benefit units established pursuant to The Code of Indian River, Florida, along with the East Gifford Watershed Area Municipal Service Benefit Unit (MSBU),Vero Lake Estates MSBU, and North County Water Assessment established pursuant to The Code of Indian River, Florida, and

WHEREAS, the Board of County Commissioners of Indian River County did examine the tentative budgets of all of the aforementioned municipal service benefit units and held public hearings, pursuant to law, to consider input from the citizens of Indian River County with respect to the special assessments to be levied and the amounts and the use of money derived from the levy of the special assessments,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, that:

The Board of County Commissioners of Indian River County hereby adopts and levies the special assessments set forth in Exhibit “A” attached hereto as the final amounts for fiscal year 2025-2026 for all non-ad valorem assessments in each municipal service benefit unit set forth therein.

The resolution was moved for adoption by Commissioner __________________, and the motion was seconded by Commissioner __________________, and, upon being put to a vote, the vote was as follows:

Chairman Joseph E. Flescher	________
Vice Chairman Deryl Loar	________
Commissioner Susan Adams	________
Commissioner Joseph H. Earman	________
Commissioner Laura Moss	________

The Chairman thereupon declared the resolution duly passed and adopted this 10th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

By ____________________________
Joseph E. Flescher
Chairman

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By __________________________
Deputy Clerk

Attachment: EXHIBIT "A"

BUDGET SUMMARY
INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2025-2026

M.S.B.U.	**Charge Per Parcel Acre/Lot**
East Gifford Stormwater M.S.B.U.	$10.00
Vero Lake Estates M.S.B.U.	$50.00
Water's Edge Phase II Subdivision M.S.B.U.	$454.57
Other Assessments	
North County Water Assessment	$283.22
Street Lighting Districts	
Gifford	$21.00
Laurelwood	$44.00
Rockridge	$3.00
Vero Highlands	$47.00
Porpoise Point	$7.00
Laurel Court	$48.00
Tierra Linda	$56.00
Vero Shores	$34.00
Ixora Park	$32.00
Royal Poinciana	$51.00
Roseland	$3.00
Whispering Pines	$31.00
Moorings	$9.00
Walker's Glen	$20.00
Glendale Lakes	$40.00
Floralton Beach	$45.00
West Wabasso	$18.00
Oceanside	$51.00(1)
Oslo Park	$20.00(1)

(1) These districts charge on a per lot basis. All others are on a per parcel/acre basis.

Attachment: EXHIBIT "A"

INDIAN RIVER COUNTY, FLORIDA

FINAL ASSESSMENT RESOLUTION FOR WATERS EDGE PHASE II CULVERT REPLACEMENT PROJECT

ADOPTED SEPTEMBER 10, 2025

TABLE OF CONTENTS

PAGE

RESOLUTION NO. ________

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF THE CULVERT REPLACEMENT PROJECT WITHIN THE WATERS EDGE PHASE II SUBDIVISION CULVERT REPLACEMENT PROJECT MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CREATING THE WATERS EDGE PHASE II SUBDIVISION CULVERT REPLACEMENT PROJECT MUNICIPAL SERVICE BENEFIT UNIT; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; IMPOSING SPECIAL ASSESSMENTS AGAINST ALL ASSESSED PROPERTY WITHIN THE WATERS EDGE PHASE II SUBDIVISION CULVERT REPLACEMENT PROJECT MUNICIPAL SERVICE BENEFIT UNIT; APPROVING THE ASSESSMENT ROLL AND PROVIDING FOR COLLECTION; PROVIDING FOR PREPAYMENTS; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR RECORDING OF THE NOTICE OF ASSESSMENT; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Indian River, Florida, enacted Ordinance No. 2025-010, as codified in Chapter 206 of the Indian River County Code of Ordinances (the "Ordinance"), to provide a uniform method and established procedures for the levying of special assessments for essential public services and facilities pursuant to the County's home rule authority and the Uniform Assessment Collection Act ; and

WHEREAS, the Board adopted Resolution No. 2025-034 (the "Initial Assessment Resolution") on August 12, 2025, which describes the proposed Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit, describes the method of assessing the Capital Cost, and the resulting and Project Cost, against the real property that will be specially benefited thereby, and directs preparation of the preliminary Assessment Roll and the provision of the notices required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

WHEREAS, a public hearing was held on September 10, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution; Article VIII, Section 1 of the Florida Constitution; sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Final Assessment Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise. Words imparting the singular number, include the plural number, and vice versa.

SECTION 3. CREATION OF MUNICIPAL SERVICE BENEFIT UNIT.

(A) The Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit is hereby created to include the property described in Appendix C to the Initial Assessment Resolution.

(B) The MSBU is created for the purpose of improving the use and enjoyment of property located therein by the provision of the Culvert Replacement Project to provide a comprehensive, properly functioning stormwater drainage system and the preservation of safe and adequate ingress and egress for all properties within the MSBU.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby confirmed.

SECTION 5. APPROVAL OF ASSESSMENT ROLL.

(A) The Assessment Roll for the Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit, a copy of which was present or available at the public hearing through electronic media and on file in the office of the County Administrator and incorporated herein by reference, is hereby approved.

(B) Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property within the MSBU that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

SECTION 6. IMPOSITION OF ASSESSMENTS TO FUND THE PROJECT COST OF THE CULVERT REPLACEMENT PROJECT.

(A) The Tax Parcels included in the Assessment Roll are hereby found to be specially benefited by the design, acquisition, construction, and installation of the Culvert Replacement Project in the amount of the maximum annual Assessment set forth in the Assessment Roll.

(B) Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Initial Assessment Resolution from the Culvert Replacement Project to be provided and a legislative determination that the Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(C) The methodology for computing the Assessments described in the Initial Assessment Resolution is hereby approved. The Project Cost of the Culvert Replacement Project shall be allocated among all Tax Parcels in the MSBU based upon each parcel's assignment of Platted Lots.

(D) Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels included in the Assessment Roll and, unless prepaid, shall be paid in annual installments for a period not to exceed 15 years, commencing with the tax bill to be mailed in November 2025. For the Fiscal Year beginning October 1, 2025, and for all future Fiscal Years thereafter until paid, the annual rate of Assessment shall be $454.57 per Platted Lot.

(E) Upon adoption of this Final Assessment Resolution:

(1) The Assessments shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until the ad valorem tax bill for such year is otherwise paid in full pursuant to the Uniform Assessment Collection Act. The lien shall be deemed perfected upon adoption by the Board of this Final Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(2) As to any Tax Parcel that is to be acquired or otherwise transferred to an entity for which Assessments cannot be collected pursuant to the Uniform Assessment Collection Act through condemnation, negotiated sale or otherwise

prior to adoption of the next Annual Rate Resolution, the Adjusted Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments to the extent permitted by law. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption by the Board of this Final Assessment Resolution or a subsequent Annual Rate Resolution and shall attach to the property included on the Assessment Roll upon adoption of this Final Assessment Resolution or a subsequent Annual Rate Resolution.

SECTION 7. COLLECTION OF ASSESSMENTS.

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 206.45 of the Ordinance.

(B) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Property Appraiser and Tax Collector shall apply the Assessment rates approved herein to any Tax Parcels of Assessed Property with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 8. PREPAYMENT NOTICE. The County Administrator is hereby directed to provide notice by first class mail to the owner of each Tax Parcel included in the Assessment Roll of the opportunity to prepay all future annual Assessments. The notice, in substantially the form attached as Appendix D, shall be mailed to each property owner at the address utilized for the notice provided pursuant to Section 8 of the Initial Assessment Resolution no later than September 15, 2025.

SECTION 9. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds from the Assessments received during each Fiscal Year shall be applied by the County for payment of the collection and administrative costs and payment of the outstanding Project Cost.

SECTION 10. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments will be computed, the Assessment Roll, the maximum annual Assessment, the levy and lien of the Assessments, and the terms for prepayment of the Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action on this Final Assessment Resolution.

SECTION 11. ASSESSMENT NOTICE. The County Administrator is hereby directed to record this Resolution as notice of the Assessments in the Official Records Book in the office of the Indian River County Clerk of Courts. The preliminary Assessment Roll and each annual Assessment Roll shall be retained by the County Administrator and shall be available for public inspection.

SECTION 12. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 13. **SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 14. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

The resolution was moved for adoption by Commissioner ______________________, and the motion was seconded by Commissioner ___________________, and, upon being put to a vote, the vote was as follows:

Chairman Joseph E. Flescher	________
Vice Chairman Deryl Loar	________
Commissioner Susan Adams	________
Commissioner Joe Earman	________
Commissioner Laura Moss	________

The Chairman thereupon declared the resolution duly passed and adopted this ___ day of September, 2025.

BOARD OF COUNTY COMMISSIONERS,
INDIAN RIVER COUNTY, FLORIDA

(SEAL)

By: _____________________________
Joseph E. Flescher, Chairman

BCC approved: ___________________

ATTEST: Ryan L. Butler, Clerk of the Circuit Court and Comptroller

By: ________________________
Clerk

Approved as to form
and legal sufficiency:

By: ________________________
Jennifer Shuler
County Attorney

APPENDIX A

PROOF OF PUBLICATION

LocaliQ
Florida
GANNETT

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Indian River Co Public Works
Indian River Co Public Works
1801 27 Th St
Vero Beach FL 32960

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Indian River Press Journal/St Lucie News Tribune/Stuart News, newspapers published in Indian River/St Lucie/Martin Counties, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of , was published on the publicly accessible websites of Indian River/St Lucie/Martin Counties, Florida, or in a newspaper by print in the issues of, on:

08/17/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/17/2025

Legal Clerk

Nancy Heyrman
Notary, State of WI, County of Brown

5·15·27
My commission expires

Publication Cost:	$720.80
Tax Amount:	$0.00
Payment Cost:	$720.80
Order No:	11581504
Customer No:	1125315
PO #:	

\# of Copies:
1

THIS IS NOT AN INVOICE!

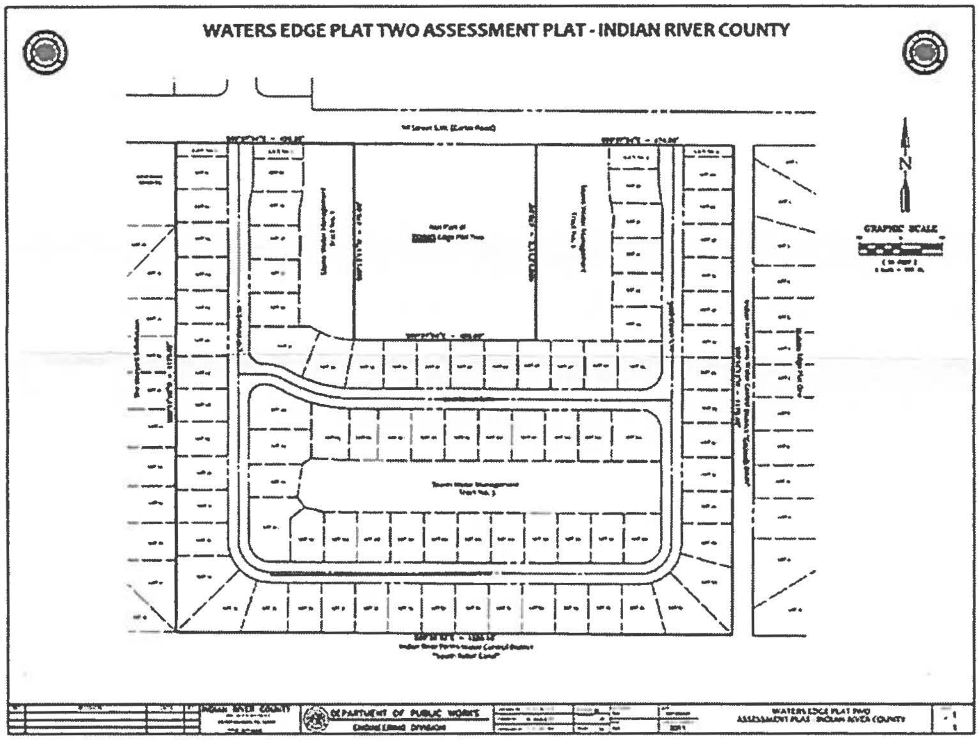
Please do not use this form for payment remittance.

NANCY HEYRMAN
Notary Public
State of Wisconsin

PUBLIC HEARING

The Board of County Commissioners of Indian River County, Florida, hereby provides notice that a special call meeting will be held on <u>Wednesday, September 10, 2025, at 5:01 p.m.</u> or as soon thereafter as possible at the County Commission Chambers in the County Administration Building, 1801 27th Street, Vero Beach, FL 32960, to discuss the following:

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WATERS EDGE PHASE II SUBDIVISION MUNICIPAL SERVICES BENEFIT UNIT



Notice is hereby given that the Board of County Commissioners of Indian River County, Florida will conduct a public hearing to consider creation of the Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit, as shown above, and to impose non-ad valorem special assessments against residential properties located therein to fund the cost of a Culvert replacement project within the proposed MSBU.

The public hearing will be held at 5:01 p.m. on September 10, 2025, in the Commission Chambers, Indian River County Administration Complex, 1801 27th Street, Vero Beach, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. Anyone who needs a special accommodation for this meeting may contact the County's Americans with Disabilities Act (ADA) Coordinator at (772) 226-1223 at least 48 hours in advance of meeting. Anyone who needs special accommodation with a hearing aid for this meeting may contact the Board of County Commission Office at 772-226-1490 at least 20 hours in advance of the meeting. The assessments have been proposed to fund the design, acquisition, construction, and installation of three Stormwater Culvert Replacements located at the intersections of 37th Drive S.W. and 1st Street S.W. and 36th Court S.W. and 1st Street S.W. and Coouch Ditch access. The assessment for each parcel of property will be based upon the number of platted lots attributable to such parcel. A more specific description is set forth in the Initial Assessment Resolution (Resolution No. 2025-034). Copies of the Master Capital and Service Assessment Ordinance (Ordinance No. 2025-010), the Initial Assessment Resolution (Resolution No. 2025-034), and the Assessment Roll, showing the amount of the assessment to be imposed against each parcel of property are available for inspection at the County Administration Office, located at 1801 27th Street, Vero Beach, Florida, between the hours of 8:30 a.m. and 5:00 p.m., Monday through Friday.

The proposed maximum annual assessment is $454.57 per Platted Lot, and the assessments are proposed to be collected in fifteen (15) annual installments, commencing in 2025. The assessments will be collected on the ad valorem tax bill as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioners' action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact Public Works at (772)226-1283, Monday through Friday between 8:00 a.m. and 5:00 p.m.

Interested parties may appear at the meeting and be heard with respect to the proposed application. Anyone who wants to inspect any proposed documents may do so at the *Public Works Department in the County Administration Building*, 1801 27th Street, Vero Beach, FL.

Anyone who may wish to appeal any decision which may be made at this meeting will need to ensure that a verbatim record of the proceedings is made, which includes testimony and evidence upon which the appeal is based.

Anyone who needs a special accommodation for this meeting may contact the County's Americans with Disabilities Act Coordinator at 772-226-1223 at least 48 hours in advance of the meeting.

TR-42401041

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared JOHN TITKANICH, who, after being duly sworn, deposes and says:

1. John Titkanich, as County Administrator of Indian River County, Florida, ("County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Section 206.34 of the Indian River County Code of Ordinances (the "Ordinance"), and in conformance with the Initial Assessment Resolution No. 2025-034 adopted by the County Commission on August 12, 2025 (the "Initial Assessment Resolution").

2. In accordance with the Ordinance and the Initial Assessment Resolution, Mr. Titkanich caused the notices required by Section 206.34 of the Ordinance to be prepared in conformance with the Initial Assessment Resolution and sent to all affected property owners. Each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 20, 2025, Mr. Titkanich directed the mailing of the above-referenced notices in accordance with Section 206.34 of the Ordinance and the Initial Assessment Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Indian River County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

____
JOHN TITKANICH
Affiant

STATE OF FLORIDA
COUNTY OF INDIAN RIVER

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this _____ day of _________, 2025 by John Titkanich, County Administrator, Indian River County, Florida. He is personally known to me or has produced ________ as identification and did take an oath.

____
Printed Name:______________________
Notary Public, State of Florida
At Large
My Commission Expires:_____________

Commission No.:__________________

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, or authorized agent of Indian River County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Indian River County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Indian River County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ___ day of ______________________, 2025.

INDIAN RIVER COUNTY, FLORIDA

By:______________________________
Chairman

[to be delivered to Tax Collector prior to September 15]

APPENDIX D

FORM OF PREPAYMENT NOTICE

Indian River County
[Address]
[City], Florida [Zip Code]

Owner Name
Address
City, State Zip

Tax Parcel # ___________________

Re: PREPAYMENT OPPORTUNITY - Culvert Replacement Project

The Indian River County Board of County Commissioners recently established and approved a special assessment against property within the Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit (the "MSBU") to fund the design, acquisition, construction, and installation of three Stormwater Culvert Replacements located at the intersections of 37th Drive S.W. and 1st Street S.W. and 36th Court S.W. and 1st Street S.W. and Coouch Ditch access to provide subdivision access and stormwater management services to all properties located in the MSBU. This type of financing where the property owners participate in the cost of the program is used throughout Florida and is consistent with the policy of the County.

The County plans to finance this project with an internal county loan to ensure the most efficient method of project financing and ease the financial burden on property owners. This will permit the cost attributable to your property to be amortized over a period of not to exceed fifteen (15) years. However, you may choose to prepay your assessment in full at any time prior to October 15, 2025, to avoid additional administration, collection, and other annual costs associated with the assessment program. The amount required to prepay the assessment on or before October 15, 2025, is $6,255.52.

Please make checks for prepayment amounts payable to Indian River County

Board of County Commissioners, Attention: Jill Williams - Public Works Department, 1801 27th Street, Vero Beach, FL 32960. Please be sure to either write the assessment parcel number (shown at the top of this letter) on your check or return this letter with your payment.

If you do not choose to prepay your full Assessment, then your annual assessment will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. The assessment will be payable in not to exceed fifteen (15) annual installments, the first of which shall be included on the ad valorem tax bill to be mailed in November 2025. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

Assessment records and copies of applicable the ordinance and resolutions passed by the County are on file at the office of the County Administrator, located at Indian River County Administration Complex, 1801 27th Street, Vero Beach, Florida.

INDIAN RIVER COUNTY, FLORIDA

Indian River County, Florida

Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
indianriver.gov

MEMORANDUM

File ID: 25-0846 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

2025/2026 PROPOSED BUDGET
TRAFFIC IMPROVEMENT FEES
FUND 102

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
	CASH FORWARD - OCTOBER 1	$1,478,861	$0	($1,478,861)	(100.0)%
	TOTAL REVENUES	**$1,478,861**	**$0**	**($1,478,861)**	**(100.0)%**

EXPENSES:					
	DISTRICT 1	$1,184,000	$0	($1,184,000)	(100.0)%
	DISTRICT 2	26,000	0	(26,000)	(100.0)%
	DISTRICT 3	268,861	0	(268,861)	(100.0)%
	TOTAL EXPENSES	**$1,478,861**	**$0**	**($1,478,861)**	**(100.0)%**

2025/2026 PROPOSED BUDGET
ADDITIONAL IMPACT FEES
FUND 103

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
	LAW ENFORCEMENT FEES	$140,000	$110,000	($30,000)	(21.4)%
	FIRE/ EMS FEES	290,000	278,200	(11,800)	(4.1)%
	PARKS & RECREATION FEES	480,000	456,000	(24,000)	(5.0)%
	PUBLIC BUILDINGS	400,000	313,000	(87,000)	(21.8)%
	ADMINISTRATIVE FEES	213,772	157,000	(56,772)	(26.6)%
	INTEREST EARNINGS	189,379	247,500	58,121	30.7 %
	LESS 5% ESTIMATED RECEIPTS	(85,651)	(78,085)	7,566	(8.8)%
	CASH FORWARD - OCTOBER 1	10,453,059	420,868	(10,032,191)	(96.0)%
	TOTAL REVENUES	**$12,080,559**	**$1,904,483**	**($10,176,076)**	**(84.2)%**

EXPENSES:					
120	FIRE/ EMS FACILITIES	$2,699,998	$0	($2,699,998)	(100.0)%
204	ADMINISTRATIVE EXPENSES	365,584	316,983	(48,601)	(13.3)%
210	PARKS & RECREATION FACILITIES	4,314,977	500,000	(3,814,977)	(88.4)%
220	FACILITIES MANAGEMENT	4,150,000	537,500	(3,612,500)	(87.0)%
600	LAW ENFORCEMENT	550,000	550,000	0	0.0 %
	TOTAL EXPENSES	**$12,080,559**	**$1,904,483**	**($10,176,076)**	**(84.2)%**

2025/2026 PROPOSED BUDGET
TRAFFIC IMPACT FEES 2020
FUND 104

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
	IMPACT FEES - DISTRICT 1	$2,500,000	$2,500,000	$0	0.0 %
	IMPACT FEES - DISTRICT 2	3,600,000	2,445,000	(1,155,000)	(32.1)%
	INTEREST EARNINGS	360,000	450,000	90,000	25.0 %
	LESS 5% ESTIMATED RECEIPTS	(323,000)	(269,750)	53,250	(16.5)%
	CASH FORWARD - OCTOBER 1	1,090,826	9,566,670	8,475,844	777.0 %
	TOTAL REVENUES	**$7,227,826**	**$14,691,920**	**$7,464,094**	**103.3 %**

EXPENSES:					
	DISTRICT 1	$3,090,850	$5,400,000	$2,309,150	74.7 %
	DISTRICT 2	4,136,976	9,291,920	5,154,944	124.6 %
	TOTAL EXPENSES	**$7,227,826**	**$14,691,920**	**$7,464,094**	**103.3 %**

2025/2026 PROPOSED BUDGET
RENTAL ASSISTANCE
FUND 108

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
	RENTAL REVENUES	$4,131,628	$3,993,330	($138,298)	(3.3)%
	TOTAL REVENUES	**$4,131,628**	**$3,993,330**	**($138,298)**	**(3.3)%**

EXPENSES:

	SALARY AND BENEFITS	$392,432	$406,015	$13,583	3.5 %
	OPERATING EXPENSE	3,726,967	3,574,014	(152,953)	(4.1)%
	RESERVE FOR CONTINGENCIES	12,229	13,301	1,072	8.8 %
	TOTAL EXPENSES	**$4,131,628**	**$3,993,330**	**($138,298)**	**(3.3)%**

2025/2026 PROPOSED BUDGET
SECONDARY ROAD CONSTRUCTION
FUND 109

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
109031-312200	GASOLINE TAX	$184,254	$193,467	$9,213	5.0 %
109031-312410	LOCAL OPTIONAL GAS TAX	3,695,125	3,879,881	184,756	5.0 %
109033-334400	STATE TRANSPORTATION GRANTS	750,000	0	(750,000)	(100.0)%
109037-361100	INTEREST INCOME	85,000	90,000	5,000	5.9 %
109039-389030	LESS 5% ESTIMATED RECEIPTS	(198,219)	(208,167)	(9,948)	5.0 %
109039-389040	CASH FORWARD - OCT. 1	3,985,729	4,894,749	909,020	22.8 %
	TOTAL REVENUES	**$8,501,889**	**$8,849,930**	**$348,041**	**4.1 %**

EXPENSES:

Department-Capital Projects					
214	SALARIES & BENEFITS	$26,888	$26,364	($524)	(1.9)%
214	OPERATING	1,486,191	1,093,262	(392,929)	(26.4)%
214	ROAD PROJECTS-PAVING	4,207,839	2,075,000	(2,132,839)	(50.7)%
214	CAPITAL	1,832,500	4,812,500	2,980,000	162.6 %
	SUBTOTAL - CAPITAL PROJECTS	**$7,553,418**	**$8,007,126**	**$453,708**	**6.0 %**
Department-Engineering					
244	SALARIES & BENEFITS	$593,395	$599,230	$5,835	1.0 %
244	OPERATING	149,799	144,854	(4,945)	(3.3)%
244	CAPITAL OUTLAY	42,370	0	(42,370)	(100.0)%
	SUBTOTAL - ENGINEERING	**$785,564**	**$744,084**	**($41,480)**	**(5.3)%**
Department-Real Estate Acquisition					
247	SALARIES & BENEFITS	$77,427	$39,709	($37,718)	(48.7)%
247	OPERATING	38,725	38,646	(79)	(0.2)%
	SUBTOTAL - REAL ESTATE ACQUISITION	**$116,152**	**$78,355**	**($37,797)**	**(32.5)%**
	RESERVE FOR CONTINGENCY	46,755	20,365	(26,390)	(56.4)%
	TOTAL EXPENSES	**$8,501,889**	**$8,849,930**	**$348,041**	**4.1 %**

2025/2026 PROPOSED BUDGET
SPECIAL LAW ENFORCEMENT
FUND 112

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
112039-389040	CASH FORWARD - OCT. 1	$142,072	$0	($142,072)	(100.0)%
	TOTAL REVENUES	**$142,072**	**$0**	**($142,072)**	**(100.0)%**

EXPENSES:

11260086-099040	SHERIFF - LAW ENFORCEMENT	$142,072	$0	($142,072)	(100.0)%
	TOTAL EXPENSES	**$142,072**	**$0**	**($142,072)**	**(100.0)%**

2025/2026 PROPOSED BUDGET
TREE ORDINANCE FINES
FUND 117

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
117035-354020	TREE MITIGATION FINES	$120,000	$185,000	$65,000	54.2 %
117039-389040	CASH FORWARD - OCT. 1	250,000	175,000	(75,000)	(30.0)%
	TOTAL REVENUES	**$370,000**	**$360,000**	**($10,000)**	**(2.7)%**

EXPENSES:

11721072-033190	OTHER PROFESSIONAL SERVICES	$0	$40,000	$40,000	N/A
11721072-035340	LANDSCAPE MATERIALS	20,000	20,000	0	0.0 %
11721072-066510-19027	HALLSTROM FARMS CONSERVATION AREA	75,000	50,000	(25,000)	(33.3)%
11721072-066510-20009	S.PRONG CONSERVATION AREA	75,000	50,000	(25,000)	(33.3)%
11721072-066510-22002	S.OSLO CONSERVATION IMPOUND RESTORATION	150,000	150,000	0	0.0 %
11721072-066510-22019	CYPRESS BEND PRESERVE	50,000	50,000	0	0.0 %
	TOTAL EXPENSES	**$370,000**	**$360,000**	**($10,000)**	**(2.7)%**

2025/2026 PROPOSED BUDGET
TOURIST DEVELOPMENT FUND
FUND 119

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
119031-312110	DIST. II-LOC. OPT. RESORT TAX-IRC	$991,893	$1,138,500	$146,607	14.8 %
119031-312111	DIST. I-LOC. OPT. RESORT TAX-VB	991,892	1,138,500	146,608	14.8 %
119037-361100	INTEREST INCOME	65,000	85,000	20,000	30.8 %
119039-389030	LESS 5% ESTIMATED RECEIPTS	(89,507)	(118,100)	(28,593)	31.9 %
119039-389040	CASH FORWARD - OCT. 1	23,941	0	(23,941)	(100.0)%
	TOTAL REVENUES	**$1,983,219**	**$2,243,900**	**$260,681**	**13.1 %**

EXPENSES:

11914472-088750	CHAMBER OF COMMERCE, INC.	$926,748	$1,200,138	$273,390	29.5 %
11914472-088751	SEBASTIAN CHAMBER OF COMMERCE	252,143	288,730	36,587	14.5 %
11914472-088890	VERO HERITAGE, INC.	30,600	33,200	2,600	8.5 %
11914572-088270	CULTURAL COUNCIL OF IRC	40,000	55,000	15,000	37.5 %
11914572-088340	TREASURE COAST SPORTS COMM.	291,000	300,000	9,000	3.1 %
11914572-088910	IRC HISTORICAL SOCIETY, INC.	45,000	50,000	5,000	11.1 %
11914572-088745	COASTAL CONNECTIONS, INC.	11,000	20,000	9,000	81.8 %
11914572-088472	VERO BEACH ART CLUB	0	10,000	10,000	N/A
11919981-099910	RESERVE FOR CONTINGENCIES	386,728	286,832	(99,896)	(25.8)%
	TOTAL EXPENSES	**$1,983,219**	**$2,243,900**	**$260,681**	**13.1 %**

2025/2026 PROPOSED BUDGET
911 SURCHARGE
FUND 120

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
120033-335220	WIRELESS 911 FEE	$600,000	$600,000	$0	0.0 %
120033-335225	NONWIRELESS 911	160,000	160,000	0	0.0 %
120033-335228	PREPAID CELL 911 FEE	85,000	85,000	0	0.0 %
120033-334201	E911 STATE GRANT	208,419	257,325	48,906	23.5 %
120033-334201-23046	E911 STATE GRANT S24-23-08-03	157,320	0	(157,320)	(100.0)%
120033-334201-24011	E911 STATE GRANT PSAP REFRESH	731,854	0	(731,854)	(100.0)%
120039-383200	SBITA FINANCINGS	965,717	0	(965,717)	(100.0)%
120039-389030	LESS 5% ESTIMATED RECEIPTS	(42,250)	(55,116)	(12,866)	30.5 %
120039-389040	CASH FORWARD-OCT. 1ST	338,326	580,496	242,170	71.6 %
	TOTAL REVENUES	**$3,204,386**	**$1,627,705**	**($1,576,681)**	**(49.2)%**

EXPENSES:					
133	SALARIES AND BENEFITS	$252,827	$253,601	$774	0.3 %
133	OPERATING EXPENSES	1,037,849	807,154	(230,695)	(22.2)%
133	CAPITAL OUTLAY	1,622,592	307,300	(1,315,292)	(81.1)%
133	RESERVE FOR CONTINGENCY	2,511	8,566	6,055	241.1 %
12060086-099040	SHERIFF-LAW ENFORCEMENT	288,607	251,084	(37,523)	(13.0)%
	TOTAL EXPENSES	**$3,204,386**	**$1,627,705**	**($1,576,681)**	**(49.2)%**

2025/2026 PROPOSED BUDGET
DRUG ABUSE FUND
FUND 121

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
121035-354003	DRUG ABUSE ORDINANCE 89-14	$30,000	$30,000	$0	0.0 %
121039-389030	LESS 5% ESTIMATED RECEIPTS	(1,500)	(1,500)	0	0.0 %
121039-389040	CASH FORWARD-OCTOBER 1ST	21,500	46,500	25,000	116.3 %
	TOTAL REVENUES	**$50,000**	**$75,000**	**$25,000**	**50.0 %**

EXPENSES:					
12111069-033190	OTHER PROFESSIONAL SERVICES	$1,000	$1,000	$0	0.0 %
12111069-088692	DRUG TESTING PROGRAM	49,000	74,000	25,000	51.0 %
	TOTAL EXPENSES:	**$50,000**	**$75,000**	**$25,000**	**50.0 %**

2025/2026 PROPOSED BUDGET
IRCLHAP/SHIP
FUND 123

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
123033-334690	STATE HOUSING INITIATIVE	$3,710,847	$1,950,058	($1,760,789)	(47.4)%
123039-346990	SHIP PARTICPANTS RECEIPTS	75,000	0	(75,000)	(100.0)%
123039-389040	CASH FORWARD-OCT 1	21,460	0	(21,460)	(100.0)%
	TOTAL REVENUES	**$3,807,307**	**$1,950,058**	**($1,857,249)**	**(48.8)%**

EXPENSES:					
	SALARIES AND BENEFITS	$269,572	$148,050	($121,522)	(45.1)%
	OPERATING EXPENSES	59,519	41,673	(17,846)	(30.0)%
	GRANTS & AIDS	3,477,106	1,755,370	(1,721,736)	(49.5)%
	RESERVE FOR CONTINGENCY	1,110	4,965	3,855	347.3 %
	TOTAL EXPENSES	**$3,807,307**	**$1,950,058**	**($1,857,249)**	**(48.8)%**

2025/2026 PROPOSED BUDGET
METRO PLAN ORGANIZATION
FUND 124

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
124033-331422	METRO PLANNING ORG GRANT	$969,467	$764,467	($205,000)	(21.1)%
124033-334410	DOT TRANSPORTATION DISADV GRANT	25,778	26,567	789	3.1 %
	TOTAL REVENUES	**$995,245**	**$791,034**	**($204,211)**	**(20.5)%**

EXPENSES:					
	SALARIES AND BENEFITS	$610,648	$587,850	($22,798)	(3.7)%
	OPERATING EXPENSES	384,597	183,764	(200,833)	(52.2)%
	RESERVE FOR CONTINGENCY	0	19,420	19,420	N/A
	TOTAL EXPENSES	**$995,245**	**$791,034**	**($204,211)**	**(20.5)%**

2025/2026 PROPOSED BUDGET
NATIVE UPLANDS ACQUISITION FUND
FUND 127

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
127039-389040	CASH FORWARD-OCT. 1	$140,000	$100,000	($40,000)	(28.6)%
	TOTAL REVENUES	**$140,000**	**$100,000**	**($40,000)**	**(28.6)%**

EXPENSES:					
12721037-033490	OTHER CONTRACTUAL SERVICES	$35,000	$35,000	$0	0.0 %
12721037-035290	OTHER OPERATING SUPPLIES	5,000	5,000	0	0.0 %
12721037-035340	LANDSCAPING MATERIALS	6,000	6,000	0	0.0 %
12721037-035380	HERBICIDES & INSECTICIDES	4,000	4,000	0	0.0 %
12721072-066510-20001	LOST TREE CONSERVATION IMPROVEMENTS	40,000	0	(40,000)	(100.0)%
12721072-066510-22019	CYPRESS BEND PRESERVE	50,000	50,000	0	0.0 %
	TOTAL EXPENSES	**$140,000**	**$100,000**	**($40,000)**	**(28.6)%**

2025/2026 PROPOSED BUDGET
COASTAL ENGINEERING FUND
FUND 128

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
128031-312110	DIST. II-LOC. OPT. RESORT TAX-IRC	$1,336,858	$1,565,437	$228,579	17.1 %
128031-312111	DIST. I-LOC. OPT. RESORT TAX-VB	1,336,858	1,565,438	228,580	17.1 %
128033-331587-22601	FEMA HURRICANE IAN	28,755	499,131	470,376	1635.8 %
128033-331587-23007	FEMA HURRICANE NICOLE	127,401	1,859,582	1,732,181	1359.6 %
128033-331587-25001	FEMA HURRICANE MILTON	2,874,000	0	(2,874,000)	(100.0)%
128033-334396	FDEM LAP-SECTOR 4 DUNE RESTORATION	2,000,000	0	(2,000,000)	(100.0)%
128033-334704	FDEP HURRICANE IAN & NICOLE 23IR2	2,376,000	885,600	(1,490,400)	(62.7)%
128038-369940	REIMBURSEMENTS	0	3,442,387	3,442,387	N/A
128039-381020	FUND TRANSFERS	200,201	218,633	18,432	9.2 %
128039-389030	LESS 5% ESTIMATED RECEIPTS	(117,815)	(501,810)	(383,995)	325.9 %
128039-389040	CASH FORWARD - OCT. 1	429,996	865,931	435,935	101.4 %
	TOTAL REVENUES	**$10,592,254**	**$10,400,329**	**($191,925)**	**(1.8)%**

EXPENSES:					
	SALARIES AND BENEFITS	$288,233	$291,511	$3,278	1.1 %
	OPERATING EXPENSES	123,079	126,435	3,356	2.7 %
12814472-033190	OTHER PROF SERVICES	1,255,064	168,400	(1,086,664)	(86.6)%
12814472-033190-25001	OTHER PROF SERVICES-MILTON	500,000	0	(500,000)	(100.0)%
12814472-033190-99007	HABITAT CONSERVATION	175,000	115,000	(60,000)	(34.3)%
12814472-033490	OTHER CONTRACTUAL SERVICES	10,000	0	(10,000)	N/A
12814472-033490-05053	ARTIFICAL REEF	25,000	25,000	0	N/A
12814472-033490-15021	SECTOR 5 POST CONST. MONITORING	212,500	392,000	179,500	84.5 %
12814472-033490-05054	SECTOR 3 POST CONST. MONITORING	134,984	580,000	445,016	329.7 %
12814472-033490-22601	EMERGENCY DUNE REPAIR-IAN	130,506	0	(130,506)	(100.0)%
12814472-033490-23007	EMERGENCY DUNE REPAIR-NICOLE	452,699	0	(452,699)	(100.0)%
12814472-033490-23040	OTHER CONTRACTUAL SERVICES -SURVEYS	227,500	334,000	106,500	N/A
12814472-066490	OTHER MACHINERY & EQUIPMENT	40,000	0	(40,000)	(100.0)%
12814472-066510-22601	HURRICANE IAN - SECTOR 5	2,773	1,838,735	1,835,962	66208.5 %
12814472-066510-23007	HURRICANE NICOLE-SECTOR 5	9,830	6,519,152	6,509,322	66218.9 %
12814472-066514-22601	HURRICANE IAN - SECTOR 3	80	0	(80)	(100.0)%
12814472-066514-23007	HURRICANE NICOLE-SECTOR 3	284	0	(284)	(100.0)%
12814472-066515-22601	HURRICANE IAN - SECTOR 4	1,485,000	0	(1,485,000)	(100.0)%
12814472-066515-23007	HURRICANE NICOLE-SECTOR 4	5,265,000	0	(5,265,000)	(100.0)%
	RESERVE FOR CONTINGENCY	254,722	10,096	(244,626)	(96.0)%
	TOTAL EXPENSES	**$10,592,254**	**$10,400,329**	**($191,925)**	**(1.8)%**

2025/2026 PROPOSED BUDGET
NEIGHBORHOOD STABILIZATION PLAN 3
FUND 130

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
	CASH FORWARD - OCT 1ST	$10,000	$10,000	$0	0.0 %
	TOTAL REVENUES	**$10,000**	**$10,000**	**$0**	**0.0 %**

EXPENSES:					
	CLOSING FUNDS	$10,000	$10,000	$0	0.0 %
	TOTAL EXPENSES	**$10,000**	**$10,000**	**$0**	**0.0 %**

2025/2026 PROPOSED BUDGET
FLORIDA BOATING IMPROVEMENT PROGRAM
FUND 133

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
133033-335701	FL BOATING IMPROVEMENT PROGRAM	$55,000	$65,000	$10,000	18.2 %
133033-334700	DERELICT VESSEL REMOVAL GRANT	34,500	0	(34,500)	(100.0)%
133039-389040	CASH FORWARD - OCT. 1	526,400	0	(526,400)	(100.0)%
	TOTAL REVENUES	**$615,900**	**$65,000**	**($550,900)**	**(89.4)%**

EXPENSES:					
13321072-066510-14004	ARCHIE SMITH FISH HOUSE RESTORATION	$150,000	$0	($150,000)	(100.0)%
13321072-066510-16015	ROUND ISLAND RIVERSIDE IMPROVEMENTS	32,400	0	(32,400)	(100.0)%
13321072-066510-24016	DONALD MACDONALD T-DOCK	100,000	0	(100,000)	(100.0)%
13328337-033490	OTHER CONTRACTUAL SERVICES	79,500	65,000	(14,500)	(18.2)%
13328337-033490-24023	ANCHORING LIMITATION AREA UPDATE	254,000	0	(254,000)	(100.0)%
	TOTAL EXPENSES	**$615,900**	**$65,000**	**($550,900)**	**(89.4)%**

2025/2026 PROPOSED BUDGET
DISABLED ACCESS PROGRAMS
FUND 135

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
135039-389040	CASH FORWARD - OCT. 1	$34,638	$0	($34,638)	(100.0)%
	TOTAL REVENUES	**$34,638**	**$0**	**($34,638)**	**(100.0)%**

EXPENSES:					
13521072-035290	OTHER OPERATING SUPPLIES	$5,215	$0	($5,215)	(100.0)%
13510669-033190	OTHER PROFESSIONAL SERVICES	29,423	0	(29,423)	(100.0)%
	TOTAL EXPENSES	**$34,638**	**$0**	**($34,638)**	**(100.0)%**

2025/2026 PROPOSED BUDGET
INTERGOVERNMENTAL GRANTS
FUND 136

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
136033-331601-24804	ALCOHOPE FL0114L4H092316	$590,982	$0	(590,982)	(100.0)%
	TOTAL REVENUES	**$590,982**	**$0**	**($590,982)**	**(100.0)%**

EXPENSES:					
13616364-036730-24804	ALCOHOPE FL0114L4H092316	$590,982	$0	(590,982)	(100.0)%
	TOTAL EXPENSES	**$590,982**	**$0**	**($590,982)**	**(100.0)%**

2025/2026 PROPOSED BUDGET
TRAFFIC EDUCATION PROGRAM
FUND 137

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
137035-354017	TRAFFIC EDUCATION FINES	$50,000	$50,000	$0	0.0 %
137039-389040	CASH FORWARD - OCT. 1	1,500	1,500	0	0.0 %
137039-389030	LESS 5% EST. RECEIPTS	(2,500)	(2,500)	0	0.0 %
	TOTAL REVENUES	**$49,000**	**$49,000**	**$0**	**0.0 %**

EXPENSES:					
	IRC SCHOOL DISTRICT	$49,000	$49,000	$0	0.0 %
	TOTAL EXPENSES	**$49,000**	**$49,000**	**$0**	**0.0 %**

2025/2026 PROPOSED BUDGET
ARP-AMERICAN RESCUE PLAN
FUND 138

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
	CASH FORWARD-OCT 1ST	$4,125,431	$0	($4,125,431)	(100.0)%
	TOTAL REVENUES	**$4,125,431**	**$0**	**($4,125,431)**	**(100.0)%**
EXPENSES:					
	CONSTITUTIONAL OFFICER EXPENSES	$322,106	$0	($322,106)	(100.0)%
	COMMUNITY SUPPORT	500,000	0	(500,000)	(100.0)%
	INFRASTRUCTURE	3,303,325	0	(3,303,325)	(100.0)%
	TOTAL EXPENSES	**$4,125,431**	**$0**	**($4,125,431)**	**(100.0)%**

2025/2026 PROPOSED BUDGET
CARES ACT & COVID-19 RESPONSE FUND
FUND 139

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
	CASH FORWARD-OCT 1ST	$426,685	$0	($426,685)	(100.0)%
	TOTAL REVENUES	**$426,685**	**$0**	**($426,685)**	**(100.0)%**
EXPENSES:					
	BCC EXPENSES	$426,685	$0	($426,685)	(100.0)%
	TOTAL EXPENSES	**$426,685**	**$0**	**($426,685)**	**(100.0)%**

2025/2026 PROPOSED BUDGET
COURT FACILITY SURCHARGE FUND
FUND 140

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
140034-348930	CIRCUIT CIVIL COURT FACILITY FEE	$120,000	$119,824	($176)	(0.1)%
140037-361100	INTEREST EARNINGS	1,000	1,000	0	0.0 %
	TOTAL REVENUES	**$121,000**	**$120,824**	**($176)**	**(0.1)%**
EXPENSES:					
14090101-088400	COURT ADMINISTRATOR	$10,000	$12,144	$2,144	21.4 %
14090185-033190	GUARDIAN AD LITEM	10,350	10,350	0	0.0 %
14090302-088380	STATE ATTORNEY	89,649	90,287	638	0.7 %
14090403-088390	PUBLIC DEFENDER	6,692	8,043	1,351	20.2 %
14022019-034690	MAINT-OTHER EQUIPMENT	4,309	0	(4,309)	(100.0)%
	TOTAL EXPENSES	**$121,000**	**$120,824**	**($176)**	**(0.1)%**

2025/2026 PROPOSED BUDGET
ADDITIONAL COURT COSTS FUND
FUND 141

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
141034-348540	ADDITIONAL COURT COSTS	$95,000	$95,000	$0	0.0 %
141039-389040	CASH FORWARD - OCT.1	53,871	0	(53,871)	(100.0)%
	TOTAL REVENUES	**$148,871**	**$95,000**	**($53,871)**	**(36.2)%**
EXPENSES:					
14190101-088400	COURT ADMINISTRATOR	$85,537	$31,667	($53,870)	(63.0)%
14190664-033110	LEGAL AID SERVICES	31,667	31,667	0	0.0 %
14191023-088401	DJJ/TEEN COURT	31,667	31,666	(1)	(0.0)%
	TOTAL EXPENSES	**$148,871**	**$95,000**	**($53,871)**	**(36.2)%**

2025/2026 PROPOSED BUDGET
COURT TECHNOLOGY FUND
FUND 142

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
142034-341100	RECORDING FEE	$280,000	$300,000	$20,000	7.1 %
	TOTAL REVENUES	**$280,000**	**$300,000**	**$20,000**	**7.1 %**

EXPENSES:					
14290302-088380	STATE ATTORNEY	$163,419	$184,295	$20,876	12.8 %
14290403-088390	PUBLIC DEFENDER	95,059	100,939	5,880	6.2 %
14290185-033190	GUARDIAN AD LITEM	21,522	14,766	(6,756)	(31.4)%
	TOTAL EXPENSES	**$280,000**	**$300,000**	**$20,000**	**7.1 %**

2025/2026 PROPOSED BUDGET
LAND ACQUISITION SERIES 2006
FUND 145

REVENUES		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
145039-389040	CASH FORWARD - OCTOBER 1	$336,621	$0	($336,621)	(100.0)%
	TOTAL REVENUES	**$336,621**	**$0**	**($336,621)**	**(100.0)%**

EXPENSES:					
14514639-066390-18035	SEBASTIAN HARBOR PRESERVE	$222,913	$0	($222,913)	(100.0)%
14514639-066390-18010	JONES PIER HOUSE RESTORATION	113,708	0	(113,708)	(100.0)%
	TOTAL EXPENSES	**$336,621**	**$0**	**($336,621)**	**(100.0)%**

2025/2026 PROPOSED BUDGET
OPIOID SETTLEMENT FUNDS
FUND 147

REVENUES		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
147039-389040	CASH FORWARD - OCTOBER 1	$256,590	$0	(256,590)	(100.0)%
	TOTAL REVENUES	**$256,590**	**$0**	**($256,590)**	**(100.0)%**

EXPENSES:					
14790234-088940	DRUG COURT	$256,590	$0	($256,590)	(100.0)%
	TOTAL EXPENSES	**$256,590**	**$0**	**($256,590)**	**(100.0)%**

2025/2026 PROPOSED BUDGET
LAND ACQUISITION SERIES 2024
FUND 155

REVENUES		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
155039-389040	CASH FORWARD-OCT 1ST	$24,780,742	$0	($24,780,742)	(100.0)%
	TOTAL REVENUES	**$24,780,742**	**$0**	**($24,780,742)**	**(100.0)%**

EXPENSES:					
15514639-033190	OTHER PROFESSIONAL SERVICES	$55,444	$0	($55,444)	(100.0)%
15514639-066110	ALL LAND	24,725,298	0	(24,725,298)	(100.0)%
	TOTAL EXPENSES	**$24,780,742**	**$0**	**($24,780,742)**	**(100.0)%**

2025/2026 PROPOSED BUDGET
VERO LAKE ESTATES M.S.B.U.
FUND 185

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
185037-361100	INTEREST INCOME	$40,000	$40,000	$0	0.0 %
185036-363120	SERVICE ASSESSMENT	254,000	254,000	0	0.0 %
185039-389030	LESS 5% ESTIMATED RECEIPTS	(14,700)	(14,700)	0	0.0 %
185039-389040	CASH FORWARD - OCT. 1	887,865	539,172	(348,693)	(39.3)%
	TOTAL REVENUES	**$1,167,165**	**$818,472**	**($348,693)**	**(29.9)%**

EXPENSES:					
18521441-034310	ELECTRIC SERVICES	$16,900	$19,000	$2,100	12.4 %
18521441-034910	LEGAL ADS	48	90	42	87.5 %
18521481-099940	COMMISSION AND FEES	6,840	6,840	0	0.0 %
18521481-099060	BUD. TRANSFER PROP. APPR.	3,377	5,042	1,665	49.3 %
18521441-066510-21033	PAVING - 104TH AVE (79TH-87TH)	1,140,000	787,500	(352,500)	(30.9)%
	TOTAL EXPENSES	**$1,167,165**	**$818,472**	**($348,693)**	**(29.9)%**

$50.00 PER PARCEL ACRE IN 2025/26
$50.00 PER PARCEL ACRE IN 2024/25
$50.00 PER PARCEL ACRE IN 2023/24
$50.00 PER PARCEL ACRE IN 2022/23
$50.00 PER PARCEL ACRE IN 2021/22

2025/2026 PROPOSED BUDGET
EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
FUND 171

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
171032-325201	SERVICE ASSESSMENT	$1,660	$1,660	$0	0.0 %
171039-389030	LESS 5% ESTIMATED RECEIPTS	(83)	(83)	0	0.0 %
	TOTAL REVENUES	**$1,577**	**$1,577**	**$0**	**0.0 %**

EXPENSES:					
17128041-066340	DRAINAGE SYSTEMS	$1,431	$1,508	$77	5.4 %
17128041-099060	BUDG TRANSFER-PROPERTY APPR	120	39	(81)	(67.5)%
17128081-099940	COMMISSIONS AND FEES	26	30	4	15.4 %
	TOTAL EXPENSES	**$1,577**	**$1,577**	**$0**	**0.0 %**

$10.00 PER PARCEL ACRE IN 2025/2026
$10.00 PER PARCEL ACRE IN 2024/2025
$10.00 PER PARCEL ACRE IN 2023/2024
$10.00 PER PARCEL ACRE IN 2022/2023
$10.00 PER PARCEL ACRE IN 2021/2022

Indian River County, Florida

Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
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MEMORANDUM

File ID: 25-0847 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

2025/2026 PROPOSED BUDGET
DODGER BONDS
FUND 204

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
204033-335190	OTHER GENERAL GOVERNMENT	$500,000	$500,000	$0	0.0 %
204039-389030	LESS 5% ESTIMATED RECEIPTS	(25,000)	(25,000)	0	0.0 %
204039-389040	CASH FORWARD - OCT. 1	25,000	25,000	0	0.0 %
	TOTAL REVENUES	**$500,000**	**$500,000**	**$0**	**0.0 %**

EXPENSES:					
20411717-077110	PRINCIPAL DEBT SERVICE	$355,000	$375,000	$20,000	5.6 %
20411717-077210	INTEREST - DEBT SERVICE	120,875	102,625	(18,250)	(15.1)%
2041117-099920	CASH FORWARD-SEPT 30	24,125	22,375	(1,750)	(7.3)%
	TOTAL EXPENSES	**$500,000**	**$500,000**	**$0**	**0.0 %**

FY 2025/2026 DEBT SERVICE	
AMOUNT OUTSTANDING 9/30/26	$1,865,000
PRINCIPAL	$375,000
INTEREST	$102,625
TOTAL DEBT SERVICE	$477,625

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Indian River County, Florida

MEMORANDUM

File ID: 25-0848 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

2025/2026 PROPOSED BUDGET
JACKIE ROBINSON TRAINING COMPLEX (fka DODGERTOWN CAPITAL RESERVE)
FUND 308

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
308031-312110	LOCAL OPTION RESORT TAX-IRC	$129,375	$142,313	$12,938	10.0 %
308031-312111	LOCAL OPTION RESORT TAX-VERO	129,375	142,313	12,938	10.0 %
308037-361100	INTEREST INCOME	0	50,000	50,000	N/A
308038-362011	RADIO TOWER RENTS	0	45,000	45,000	N/A
308039-389030	LESS 5% ESTIMATED RECEIPTS	(12,938)	(18,981)	(6,043)	46.7 %
308039-389040	CASH FORWARD- OCT 1ST	1,043,017	64,123	(978,894)	(93.9)%
	TOTAL REVENUES	**$1,288,829**	**$424,768**	**($864,061)**	**(67.0)%**

EXPENSES:					
30816275-034610-19024	MAINTENANCE BUILDINGS	$385,394	$212,384	($173,010)	(44.9)%
30816275-066490-19024	OTHER MACHINERY & EQUIPMENT	710,711	212,384	(498,327)	(70.1)%
30816275-066510-23003	ASBESTOS REMODEL-AMEND#2	192,724	0	(192,724)	(100.0)%
	TOTAL EXPENSES	**$1,288,829**	**$424,768**	**($864,061)**	**(67.0)%**

2025/2026 PROPOSED BUDGET
OPTIONAL SALES TAX
FUND 315

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
315031-312610	OPTIONAL SALES TAX	$27,820,000	$28,574,000	$754,000	2.7 %
315032-325101-21017	WATER'S EDGE CULVERT ASSESSMENT	0	35,865	35,865	N/A
315033-334721	FIND-WABASSO CAUSEWAY	75,000	0	(75,000)	(100.0)%
315033-334403-07806	FDOT TRIP GRANT-66TH AVE-49-69	2,800,000	0	(2,800,000)	(100.0)%
315033-334403-16009	FDOT TRIP GRANT-66TH AVE-69-89TH	3,067,477	0	(3,067,477)	(100.0)%
315033-334400-22027	FDOT SCOP GRANT-43RD AVE	750,000	0	(750,000)	(100.0)%
315037-361100	INTEREST INCOME	2,750,000	2,800,000	50,000	1.8 %
315039-389030	LESS 5% ESTIMATED RECEIPTS	(1,528,500)	(1,570,493)	(41,993)	2.7 %
315039-389040	CASH FORWARD	52,399,934	24,030,864	(28,369,070)	(54.1)%
	TOTAL REVENUES	**$88,133,911**	**$53,870,236**	**($34,263,675)**	**(38.9)%**

EXPENSES:					
315-104	NORTH COUNTY AQUATIC CENTER	$0	$400,000	$400,000	N/A
315-105	GIFFORD AQUATIC CENTER	300,000	0	(300,000)	(100.0)%
315-109	MAIN LIBRARY	267,524	210,000	(57,524)	(21.5)%
315-112	NORTH COUNTY LIBRARY	610,410	770,000	159,590	26.1 %
315-120	FIRE RESCUE	21,796,089	7,747,719	(14,048,370)	(64.5)%
315-161	SHOOTING RANGE	0	97,500	97,500	N/A
315-210	PARKS	11,133,399	6,654,496	(4,478,903)	(40.2)%
315-214	ROADS AND BRIDGES	22,463,235	12,079,000	(10,384,235)	(46.2)%
315-217	SANITARY LANDFILL	330,070	330,070	0	0.0 %
315-220	FACILITIES MANAGEMENT	10,103,730	1,737,500	(8,366,230)	(82.8)%
315-231	NATURAL RESOURCES	951,710	262,500	(689,210)	(72.4)%
315-242	FLEET	375,000	0	(375,000)	(100.0)%
315-243	PUBLIC WORKS	960,586	500,000	(460,586)	(47.9)%
315-249	ANIMAL SERVICES	0	3,468,500	3,468,500	N/A
315-268	WASTEWATER	106,119	0	(106,119)	(100.0)%
315-600	SHERIFF	16,236,039	17,112,951	876,912	5.4 %
315-907	MEDICAL EXAMINER	2,500,000	2,500,000	0	0.0 %
	TOTAL EXPENSES	**$88,133,911**	**$53,870,236**	**($34,263,675)**	**(38.9)%**

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File ID: 25-0849 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

2025/2026 PROPOSED BUDGET
GOLF COURSE
FUND 418

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
347-231	PRO SHOP SALES	$525,000	$525,000	$0	0.0 %
347-232	9 HOLE CARD FEES	250,000	302,000	52,000	20.8 %
347-233	18 HOLE CARD FEES	1,066,565	1,066,565	0	0.0 %
347-234	9 HOLE NON-CARD FEES	145,000	165,000	20,000	13.8 %
347-235	18 HOLE NON-CARD FEES	630,530	630,530	0	0.0 %
347-236	9 HOLE CART FEES	205,000	250,000	45,000	22.0 %
347-237	18 HOLE CART FEES	1,095,000	1,200,000	105,000	9.6 %
347-238	PULL CART FEES	1,500	1,500	0	0.0 %
347-239	ID CARD	172,215	172,215	0	0.0 %
347-241	JUNIOR FEES	1,300	1,300	0	0.0 %
347-242	RANGE FEES	245,000	325,000	80,000	32.7 %
347-247	TWILIGHT PM	435,000	435,000	0	0.0 %
347-249	GOLF CLUB RENTALS	23,000	35,000	12,000	52.2 %
347-250	HANDICAPPING SERVICE	13,000	15,000	2,000	15.4 %
347-251	TOURNAMENT FEE	92,000	110,000	18,000	19.6 %
347-252	PGA PRO RATE	12,798	18,000	5,202	40.6 %
347-254	DISCOUNT CARDS	12,000	13,000	1,000	8.3 %
347-255	ANNUAL GROUP FEE	50,000	50,000	0	0.0 %
347-263	SUMMER PASS	7,500	10,000	2,500	33.3 %
361-100	INTEREST INCOME	10,000	25,000	15,000	150.0 %
362-012	SNACK BAR RENT	50,000	50,000	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(252,120)	(270,006)	(17,886)	7.1 %
389-040	CASH FORWARD - OCT. 1	751	0	(751)	(100.0)%
	TOTAL REVENUES	**$4,791,039**	**$5,130,104**	**$339,065**	**7.1 %**

EXPENSES:					
221	OPERATIONS	$1,988,613	$2,117,320	$128,707	6.5 %
236	CLUBHOUSE	4,313,926	16,812,784	12,498,858	289.7 %
	SUB-TOTAL EXPENSES	**$6,302,539**	**$18,930,104**	**$12,627,565**	**200.4 %**
	LESS CAPITAL OUTLAY	(1,511,500)	(13,800,000)	(12,288,500)	813.0 %
	TOTAL EXPENSES	**$4,791,039**	**$5,130,104**	**$339,065**	**7.1 %**

2025/2026 PROPOSED BUDGET
BUILDING DEPARTMENT
FUND 441

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
322-010	BUILDING PERMITS - COUNTY	$4,625,000	$4,625,000	$0	0.0 %
322-011	BUILDING PERMITS - CITY	795,000	1,009,370	214,370	27.0 %
322-030	PLAN EXAM FEE - COUNTY	215,000	219,825	4,825	2.2 %
322-050	PERMIT REINSPECTON FEE-COUNTY	165,000	171,923	6,923	4.2 %
329-050	COMPETENCY CARD FEES	25,000	20,000	(5,000)	(20.0)%
342-510	DCA ADMIN.FEES	13,000	13,000	0	0.0 %
349-050	RESEARCH FEES	15,000	10,250	(4,750)	(31.7)%
354-013	UNLICENSED CONTRACTOR FINES	15,000	12,500	(2,500)	(16.7)%
361-100	INTEREST INCOME	165,000	165,000	0	0.0 %
369-900	OTHER MISC. REVENUES	10,000	10,000	0	0.0 %
389-030	LESS 5% ESTIMATED RECEIPTS	(302,150)	(312,843)	(10,693)	3.5 %
389-040	CASH FORWARD	1,270,715	1,769,616	498,901	39.3 %
	TOTAL REVENUES	**$7,011,565**	**$7,713,641**	**$702,076**	**10.0 %**

EXPENSES:					
	SALARY AND BENEFITS	$4,476,618	$5,284,734	$808,116	18.1 %
	EXPENSES	2,626,258	2,469,725	(156,533)	(6.0)%
	RESERVE FOR CONTINGENCIES	0	173,482	173,482	N/A
	SUB-TOTAL EXPENSES	**$7,102,876**	**$7,927,941**	**$825,065**	**11.6 %**
	LESS CAPITAL OUTLAY	(91,311)	(214,300)	(122,989)	134.7 %
	TOTAL EXPENSES	**$7,011,565**	**$7,713,641**	**$702,076**	**10.0 %**

2025/2026 PROPOSED BUDGET
UTILITY SERVICES
FUND 471

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
343-310	WATER SALES	$24,716,742	$28,306,413	$3,589,671	14.5 %
343-340	METER INSTALLATIONS	445,980	548,271	102,291	22.9 %
343-470	SEPTAGE/SLUDGE DISPOSAL	669,413	998,854	329,441	49.2 %
343-490	GREASE DISPOSAL	30,078	57,195	27,117	90.2 %
343-510	SEWER SALES	21,725,865	25,804,800	4,078,935	18.8 %
343-530	RECLAIMED WATER SALES	22,326	39,159	16,833	75.4 %
343-540	PENALTIES	513,590	778,583	264,993	51.6 %
SERVICE CHARGES:					
343-301	SEWER LINE EXTENSION FEE	132,255	75,163	(57,092)	(43.2)%
343-302	WATER LINE EXTENSION FEE	230,686	233,376	2,690	1.2 %
343-350	WATER TAP FEES	313,304	347,743	34,439	11.0 %
343-520	SEWER TAP FEES	20,352	57,086	36,734	180.5 %
343-550	RECONNECT FEES	552,831	745,176	192,345	34.8 %
343-610	SERVICE CHARGES	37,183	37,183	0	0.0 %
343-660	INSPECTION FEES	104,588	107,530	2,942	2.8 %
343-690	COURT RECORDING FEES	5,037	5,037	0	0.0 %
343-670	MISCELLANEOUS INCOME	46,522	55,000	8,478	18.2 %
361-100	INTEREST INCOME	1,000,000	1,000,000	0	0.0 %
362-010	RENTS & ROYALTIES	0	5,490	5,490	N/A
362-011	RADIO TOWER RENT	330,000	330,000	0	0.0 %
329-030	LICENSE/PERMIT FEES	500	500	0	0.0 %
381-020	FUND TRANSFER IN	291,029	191,342	(99,687)	(34.3)%
389-030	LESS 5% EST. RECEIPTS	(2,544,863)	(2,976,628)	(431,765)	17.0 %
389-040	CASH FORWARD - OCT. 1	19,101,536	8,404,484	(10,697,052)	(56.0)%
	TOTAL REVENUES	**$67,744,954**	**$65,151,757**	**($2,593,197)**	**(3.8)%**

EXPENSES:					
218	WASTEWATER TREATMENT	$10,960,495	$13,584,962	$2,624,467	23.9 %
219	WATER PRODUCTION	13,923,974	16,711,430	2,787,456	20.0 %
235	GENERAL & ENGINEERING	11,250,022	14,625,685	3,375,663	30.0 %
257	SLUDGE	1,648,028	2,268,734	620,706	37.7 %
265	CUSTOMER SERVICE	4,413,210	4,237,560	(175,650)	(4.0)%
268	WASTEWATER COLLECTION	17,434,463	21,588,447	4,153,984	23.8 %
269	WATER DISTRIBUTION	17,266,877	16,630,817	(636,060)	(3.7)%
282	OSPREY MARSH	973,765	637,808	(335,957)	(34.5)%
292	SPOONBILL MARSH	959,622	1,682,839	723,217	75.4 %
	SUB-TOTAL EXPENSES	**$78,830,456**	**$91,968,282**	**$13,137,826**	**16.7 %**
	LESS CAPITAL OUTLAY	(11,085,502)	(26,816,525)	(15,731,023)	141.9 %
	TOTAL EXPENSES	**$67,744,954**	**$65,151,757**	**($2,593,197)**	**(3.8)%**

2025/2026 PROPOSED BUDGET
UTILITIES WATER IMPACT FEES
FUND 474

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
343-650	WATER IMPACT FEES	$1,250,000	$902,375	($347,625)	(27.8)%
361-100	INTEREST INCOME	10,000	20,000	10,000	100.0 %
389-030	LESS 5% EST. RECEIPTS	(63,000)	(46,119)	16,881	(26.8)%
	TOTAL REVENUES	**$1,197,000**	**$876,256**	**($320,744)**	**(26.8)%**

EXPENSES:

	CASH FORWARD	$1,197,000	$876,256	($320,744)	(26.8)%
	TOTAL EXPENSES	**$1,197,000**	**$876,256**	**($320,744)**	**(26.8)%**

2025/2026 PROPOSED BUDGET
UTILITIES SEWER IMPACT FEES
FUND 475

REVENUES:		**2023/2024 BUDGET**	**PROPOSED 2024/2025**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
343-630	SEWER IMPACT FEES	$1,650,000	$1,138,218	($511,782)	(31.0)%
361-100	INTEREST INCOME	10,000	30,000	20,000	200.0 %
389-030	LESS 5% EST. RECEIPTS	(83,000)	(58,411)	24,589	(29.6)%
	TOTAL REVENUES	**$1,577,000**	**$1,109,807**	**($467,193)**	**(29.6)%**

EXPENSES:

	CASH FORWARD	$1,577,000	$1,109,807	($467,193)	(29.6)%
	TOTAL EXPENSES	**$1,577,000**	**$1,109,807**	**($467,193)**	**(29.6)%**

Indian River County, Florida

Indian River County
Administration Complex
1801 27th Street
Vero Beach, Florida 32960
indianriver.gov

MEMORANDUM

File ID: 25-0850 **Type:** Consent Staff Report **Meeting Date:** 9/10/2025

2025/2026 PROPOSED BUDGET
FLEET MANAGEMENT
FUND 501

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
369-900	MISCELLANEOUS REVENUE	$105,050	$114,014	$8,964	8.5 %
395-010	AUTO. MAINTENANCE	330,000	415,000	85,000	25.8 %
395-011	HEAVY EQUIPMENT MAINTENANCE	1,100,000	1,395,000	295,000	26.8 %
395-012	OTHER EQUIPMENT MAINTENANCE	140,000	196,000	56,000	40.0 %
395-013	FUEL	2,850,000	2,536,000	(314,000)	(11.0)%
389-040	CASH FORWARD	56,462	0	(56,462)	(100.0)%
	TOTAL REVENUE	**$4,581,512**	**$4,656,014**	**$74,502**	**1.6 %**

EXPENSES:

	SALARIES AND BENEFITS	$692,922	$690,259	($2,663)	(0.4)%
	EXPENSES	3,877,199	3,943,211	66,012	1.7 %
	RESERVE FOR CONTINGENCIES	11,391	22,544	11,153	97.9 %
	SUB-TOTAL EXPENSES	**$4,581,512**	**$4,656,014**	**$74,502**	**1.6 %**
	LESS CAPITAL OUTLAY	0	0	0	N/A
	TOTAL EXPENSES	**$4,581,512**	**$4,656,014**	**$74,502**	**1.6 %**

2025/2026 PROPOSED BUDGET
SELF INSURANCE
FUND 502

REVENUES:		2024/2025 BUDGET	PROPOSED 2025/2026	INCREASE (DECREASE)	% INCREASE (DECREASE)
395-020	INSURANCE CHARGES TO DEPTS.	$6,550,000	$6,785,000	$235,000	3.6 %
395-023	WORKERS COMP. CHARGES	2,740,296	3,244,627	504,331	18.4 %
369-040	REIMBURSEMENTS	5,000	10,000	5,000	100.0 %
361-100	INTEREST INCOME	412,000	503,000	91,000	22.1 %
389-030	LESS 5% EST. RECEIPTS	(485,365)	(527,131)	(41,766)	8.6 %
389-040	CASH FORWARD - OCTOBER 1	348,687	365,776	17,089	4.9 %
	TOTAL REVENUES	**$9,570,618**	**$10,381,272**	**$810,654**	**8.5 %**

EXPENSES:

	SALARIES & BENEFITS	$1,985,851	$2,015,016	$29,165	1.5 %
	OPERATING	6,380,455	6,627,999	247,544	3.9 %
	SHERIFF	1,230,000	1,725,000	495,000	40.2 %
	RESERVE FOR CONTINGENCY	3,312	13,257	9,945	300.3 %
	SUB-TOTAL EXPENSES	**$9,599,618**	**$10,381,272**	**$781,654**	**8.1 %**
	LESS CAPITAL OUTLAY	(29,000)	0	29,000	(100.0)%
	TOTAL EXPENSES	**$9,570,618**	**$10,381,272**	**$810,654**	**8.5 %**

2025/2026 PROPOSED BUDGET
EMPLOYEE HEALTH INSURANCE
FUND 504

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
395-020	INSURANCE CHARGES	$21,450,000	$21,450,000	$0	0.0 %
361-100	INTEREST	660,000	680,000	20,000	3.0 %
369-940	REIMBURSEMENTS	50,000	50,000	0	0.0 %
369-954	PHARMACY REBATE	1,630,000	2,000,000	370,000	22.7 %
369-955	WELLNESS CONTRIBUTIONS	50,000	100,000	50,000	100.0 %
395-019	INSURANCE CHARGES - STOP LOSS	1,200,000	1,200,000	0	0.0 %
369-957	STOP LOSS PAYMENTS	35,000	0	0	0.0 %
395-018	DENTAL INSURANCE CHARGES	636,000	669,417	33,417	5.3 %
395-021	OPEB CHARGES	2,658,938	2,791,885	132,947	5.0 %
389-040	CASH FORWARD	5,113,710	6,261,428	1,147,718	22.4 %
	TOTAL REVENUES	**$33,483,648**	**$35,202,730**	**$1,719,082**	**5.1 %**

EXPENSES:					
	SALARIES AND BENEFITS	$152,043	$236,442	$84,399	55.5 %
	EXPENSES	33,325,449	34,958,264	1,632,815	4.9 %
	RESERVE FOR CONTINGENCY	6,156	8,024	1,868	30.3 %
	TOTAL EXPENSES	**$33,483,648**	**$35,202,730**	**$1,719,082**	**5.1 %**

2025/2026 PROPOSED BUDGET
INFORMATION TECHNOLOGY
FUND 505

REVENUES:		**2024/2025 BUDGET**	**PROPOSED 2025/2026**	**INCREASE (DECREASE)**	**% INCREASE (DECREASE)**
	GIS INTERDEPARTMENTAL CHARGES	$807,999	$811,529	$3,530	0.4 %
	IS/TELECOM INTERDEPT CHARGES	4,062,835	4,950,628	887,793	21.9 %
	CASH FORWARD	1,355,667	1,396,012	40,345	3.0 %
	TOTAL REVENUES	**$6,226,501**	**$7,158,169**	**$931,668**	**15.0 %**

EXPENSES:					
103	GEOGRAPHIC INFORMATION SYSTEMS	$1,074,886	$1,151,899	$77,013	7.2 %
241	INFORMATION SYSTEMS/TELECOMMUNICATIONS	5,238,333	6,035,641	797,308	15.2 %
	RESERVE FOR CONTINGENCY	111,641	95,214	(16,427)	(14.7)%
	SUB-TOTAL EXPENSES	**$6,424,860**	**$7,282,754**	**$857,894**	**13.4 %**
	LESS CAPITAL OUTLAY	(198,359)	(124,585)	73,774	(37.2)%
	TOTAL EXPENSES	**$6,226,501**	**$7,158,169**	**$931,668**	**15.0 %**