



Indian River County, Florida

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

MEMORANDUM

File ID: 25-0901

Type: Consent Staff Report

Meeting Date: 9/17/2025

BUDGET SUMMARY
INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS - FISCAL YEAR 2025/26

THE PROPOSED OPERATING BUDGET EXPENDITURES OF INDIAN RIVER COUNTY ARE 14.8% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	GENERAL FUND	MUNICIPAL SERVICE TAXING UNIT	TRANS- PORTATION FUND	EMERGENCY SERVICES DISTRICT	2024 LAND ACQUISITION BONDS	SOLID WASTE DISPOSAL DISTRICT	OTHER SPECIAL REVENUE FUNDS	OTHER DEBT SERVICE FUND	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
Millage Per \$1,000	3.5475	1.1506		2.3531	0.0610							
ESTIMATED REVENUES:												
Federal Sources	35,000	0	0	0	0	0	7,055,503	0	0	0	0	7,090,503
State Sources	2,334,990	18,405,004	3,191,000	65,000	0	0	4,029,550	500,000	0	0	0	28,525,544
Local Sources	13,760,885	17,830,856	1,961,000	11,850,761	0	8,057,684	20,938,491	0	31,753,626	1,335,750	3,457,014	110,946,067
Ad Valorem Taxes	112,887,808	20,425,576	0	61,301,015	1,940,455	0	0	0	0	0	0	196,554,854
Non-Ad Valorem Assessments	0	0	5,000	0	0	33,084,054	552,726	0	35,865	0	0	33,677,645
User Fees	0	0	0	0	0	0	0	0	0	71,944,380	46,445,086	118,389,466
Sub-Total	129,018,683	56,661,436	5,157,000	73,216,776	1,940,455	41,141,738	32,576,270	500,000	31,789,491	73,280,130	49,902,100	495,184,079
Less 5% per F. S. 129.01(2)(b)	(6,450,934)	(2,833,072)	(245,350)	(3,660,839)	(97,023)	(2,053,769)	(1,264,733)	(25,000)	(1,589,474)	(3,664,007)	(527,131)	(22,411,332)
Net	122,567,749	53,828,364	4,911,650	69,555,937	1,843,432	39,087,969	31,311,537	475,000	30,200,017	69,616,123	49,374,969	472,772,747
Interfund Transfers	33,341,127	0	20,858,145	0	0	0	218,633	0	0	191,342	0	54,609,247
Cash Forward-October 1, 2025	1,072,317	2,520,619	1,305,960	4,029,534	0	2,959,466	17,273,651	25,000	24,094,987	10,174,100	8,023,216	71,478,850
TOTAL ESTIMATED REVENUES AND BALANCES	<u>156,981,193</u>	<u>56,348,983</u>	<u>27,075,755</u>	<u>73,585,471</u>	<u>1,843,432</u>	<u>42,047,435</u>	<u>48,803,821</u>	<u>500,000</u>	<u>54,295,004</u>	<u>79,981,565</u>	<u>57,398,185</u>	<u>598,860,844</u>
EXPENDITURES/EXPENSES:												
General Government	31,424,005	3,465,950	997,323	1,347,068	1,843,432	742,467	1,648,193	477,625	1,737,500	0	0	43,683,563
Public Safety	87,122,168	807,389	0	67,233,636	0	0	2,200,805	0	27,360,670	7,540,159	0	192,264,827
Physical Environment	1,011,868	584,617	1,864,636	0	0	41,261,294	115,000	0	1,092,570	64,620,889	0	110,550,874
Transportation	1,613,864	624,889	23,188,510	0	0	0	24,721,352	0	12,079,000	0	0	62,227,615
Economic Environment	735,556	0	0	0	0	0	0	0	0	0	0	735,556
Human Services	9,456,696	0	0	0	0	0	6,041,789	0	3,468,500	0	0	18,966,985
Internal Services	0	0	0	0	0	0	0	0	0	0	57,259,146	57,259,146
Culture/Recreation	10,923,845	7,062,315	0	0	0	0	13,257,301	0	8,556,764	4,798,135	0	44,598,360
Court Related Costs	1,669,448	0	0	0	0	0	452,491	0	0	0	0	2,121,939
Interfund Transfers	11,294,308	43,123,597	191,342	0	0	0	0	0	0	0	0	54,609,247
TOTAL EXPENDITURES/EXPENSES	<u>155,251,758</u>	<u>55,668,757</u>	<u>26,241,811</u>	<u>68,580,704</u>	<u>1,843,432</u>	<u>42,003,761</u>	<u>48,436,931</u>	<u>477,625</u>	<u>54,295,004</u>	<u>76,959,183</u>	<u>57,259,146</u>	<u>587,018,112</u>
Reserve for Contingencies	1,729,435	680,226	833,944	5,004,767	0	43,674	366,890	0	0	1,014,958	139,039	9,812,933
Cash Forward-September 30, 2026	0	0	0	0	0	0	0	22,375	0	2,007,424	0	2,029,799
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	<u>156,981,193</u>	<u>56,348,983</u>	<u>27,075,755</u>	<u>73,585,471</u>	<u>1,843,432</u>	<u>42,047,435</u>	<u>48,803,821</u>	<u>500,000</u>	<u>54,295,004</u>	<u>79,981,565</u>	<u>57,398,185</u>	<u>598,860,844</u>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

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	\$156,981,193	\$275,249	0.2 %
004	Municipal Service Taxing Unit Fund	57,255,306	63,157,384	56,348,983	(906,323)	(1.6)%
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	\$315,834,834	(\$12,094,135)	(3.7)%
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	\$598,860,844	(\$72,067,399)	(10.7)%

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	6.2 %
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



Indian River County, Florida

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

MEMORANDUM

File ID: 25-0902

Type: Consent Staff Report

Meeting Date: 9/17/2025

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, ESTABLISHING THE TAX MILLAGE RATE TO BE LEVIED UPON ALL REAL AND PERSONAL TAXABLE PROPERTY IN INDIAN RIVER COUNTY, FLORIDA, FOR FISCAL YEAR 2025-2026 FOR THE GENERAL FUND.

WHEREAS, the Budget Officer of Indian River County prepared and presented to the County Commission a tentative budget for the General Fund 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, taxes to be levied, 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 of County Commissioners of Indian River County 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 tax millages, 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 proposed millage rate for the General Fund is above the rolled back rate of 3.3250 by 6.69%, the Board of County Commissioners of Indian River County 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 COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, that this Board does herewith levy upon all real and personal taxable property in Indian River County, Florida, for fiscal year 2025-2026, a tax of 3.5475 mills on the dollar for the purpose of funding the General Fund of Indian River County;

BE IT FURTHER RESOLVED that the millage 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 17th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE COUNTY BUDGET OFFICER'S ESTIMATES OF RECEIPTS OTHER THAN TAXES AND OF BALANCES TO BE BROUGHT FORWARD FOR FISCAL YEAR 2025-2026 AND ADOPTING A FINAL BUDGET FOR THE GENERAL FUND.

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 fiscal year 2025-2026 including all estimates of receipts, taxes to be levied, 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 of County Commissioners of Indian River County did examine the tentative budget and held public hearings, pursuant to law, to consider input from the citizens of Indian River County with respect to taxes to be levied and the amounts and the use of money derived from the levy of taxes,

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

1. The County Budget Officer's estimates of receipts other than taxes and of balances to be brought forward for the General Fund are hereby revised as set forth in Exhibit "A" attached hereto.
2. The Board of County Commissioners of Indian River County hereby adopts the budget as set forth in Exhibit "A" attached hereto, as the final budget for fiscal year 2025-2026 for the General Fund.

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 17th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

Attachment: EXHIBIT "A"

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

	GENERAL
	<u>FUND</u>
ESTIMATED REVENUES:	
Federal Sources	\$35,000
State Sources	2,334,990
Local Sources	13,760,885
Ad Valorem Taxes	112,887,808
Non-Ad Valorem Assessments	0
User Fees	<u>0</u>
Sub-Total	129,018,683
Less 5% per F. S. 129.01(2)(b)	<u>(6,450,934)</u>
Net	122,567,749
Interfund Transfers	33,341,127
Cash Forward-October 1, 2025	<u>1,072,317</u>
 TOTAL ESTIMATED REVENUES	
AND BALANCES	<u>\$156,981,193</u>
 EXPENDITURES/EXPENSES:	
General Government	\$31,424,005
Public Safety	87,122,168
Physical Environment	1,011,868
Transportation	1,613,864
Economic Environment	735,556
Human Services	9,456,696
Internal Services	0
Culture/Recreation	10,923,845
Court Related Costs	1,669,448
Interfund Transfers	<u>11,294,308</u>
TOTAL EXPENDITURES/EXPENSES	155,251,758
Reserve for Contingencies	1,729,435
Cash Forward-September 30, 2026	<u>0</u>
 TOTAL APPROPRIATED	
EXPENDITURES AND RESERVES	<u>156,981,193</u>



Indian River County, Florida

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

MEMORANDUM

File ID: 25-0903

Type: Consent Staff Report

Meeting Date: 9/17/2025

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, ESTABLISHING THE TAX MILLAGE RATE TO BE LEVIED UPON ALL REAL AND PERSONAL TAXABLE PROPERTY IN INDIAN RIVER COUNTY, FLORIDA, FOR FISCAL YEAR 2025-2026 FOR THE INDIAN RIVER COUNTY GENERAL PURPOSE MUNICIPAL SERVICE TAXING UNIT.

WHEREAS, the Budget Officer of Indian River County prepared and presented to the County Commission a tentative budget for the General Purpose Municipal Service Taxing Unit 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, taxes to be levied, 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 of County Commissioners of Indian River County 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 tax millages, 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 proposed millage rate for the General Purpose Municipal Service Taxing Unit is above the rolled back rate of 1.0846 by 6.09%, and

WHEREAS, the Board of County Commissioners of Indian River County 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 COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, that this Board does herewith levy upon all real and personal taxable property in Indian River County, Florida, within the unit, for fiscal year 2025-2026, a tax of 1.1506 mills on the dollar for the purpose of funding the General Purpose Municipal Service Taxing Unit of Indian River County;

BE IT FURTHER RESOLVED that the millage 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 17th day of September, 2025.

Attest: Ryan L. Butler
Clerk of Court and Comptroller

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE COUNTY BUDGET OFFICER'S ESTIMATES OF RECEIPTS OTHER THAN TAXES AND OF BALANCES TO BE BROUGHT FORWARD FOR FISCAL YEAR 2025-2026 AND ADOPTING A FINAL BUDGET FOR THE INDIAN RIVER COUNTY GENERAL PURPOSE MUNICIPAL SERVICE TAXING UNIT.

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 fiscal year 2025-2026 including all estimates of receipts, taxes to be levied, 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 of County Commissioners of Indian River County did examine the tentative budget and held public hearings, pursuant to law, to consider input from the citizens of Indian River County with respect to taxes to be levied and the amounts and the use of money derived from the levy of taxes,

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

1. The County Budget Officer's estimates of receipts other than taxes and of balances to be brought forward for the General Purpose Municipal Service Taxing Unit are hereby revised as set forth in Exhibit "A" attached hereto.
2. The Board of County Commissioners of Indian River County hereby adopts the budget as set forth in Exhibit "A" attached hereto, as the final budget for fiscal year 2025-2026 for the General Purpose Municipal Service Taxing Unit.

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 17th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

Attachment: EXHIBIT "A"

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

**MUNICIPAL
SERVICE
TAXING UNIT**

ESTIMATED REVENUES:

Federal Sources	\$0
State Sources	18,405,004
Local Sources	17,830,856
Ad Valorem Taxes	20,425,576
Non-Ad Valorem Assessments	0
User Fees	<u>0</u>
Sub-Total	56,661,436
Less 5% per F. S. 129.01(2)(b)	<u>(2,833,072)</u>
Net	53,828,364
Interfund Transfers	0
Cash Forward-October 1, 2025	<u>2,520,619</u>

TOTAL ESTIMATED REVENUES

AND BALANCES \$56,348,983

EXPENDITURES/EXPENSES:

General Government	\$3,465,950
Public Safety	807,389
Physical Environment	584,617
Transportation	624,889
Economic Environment	0
Human Services	0
Internal Services	0
Culture/Recreation	7,062,315
Court Related Costs	0
Interfund Transfers	<u>43,123,597</u>
TOTAL EXPENDITURES/EXPENSES	55,668,757
Reserve for Contingencies	680,226
Cash Forward-September 30, 2026	<u>0</u>

TOTAL APPROPRIATED

EXPENDITURES AND RESERVES \$56,348,983



Indian River County, Florida

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

MEMORANDUM

File ID: 25-0904

Type: Consent Staff Report

Meeting Date: 9/17/2025

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE COUNTY BUDGET OFFICER'S ESTIMATES OF RECEIPTS OTHER THAN TAXES AND OF BALANCES TO BE BROUGHT FORWARD FOR FISCAL YEAR 2025-2026 AND ADOPTING A FINAL BUDGET FOR THE TRANSPORTATION FUND.

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 fiscal year 2025-2026, including all estimates of receipts, taxes to be levied, 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 of County Commissioners of Indian River County did examine the tentative budget and held public hearings, pursuant to law, to consider input from the citizens of Indian River County with respect to taxes to be levied and the amounts and the use of money derived from the levy of taxes,

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

1. The County Budget Officer's estimates of receipts other than taxes and of balances to be brought forward for the Transportation Fund are hereby revised as set forth in Exhibit "A" attached hereto.
2. The Board of County Commissioners of Indian River County hereby adopts the budget as set forth in Exhibit "A" attached hereto, as the final budget for fiscal year 2025-2026 for the Transportation Fund.

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 17th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

Attachment: EXHIBIT "A"

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

TRANSPORTATION

FUND

ESTIMATED REVENUES:

Federal Sources	\$0
State Sources	3,191,000
Local Sources	1,961,000
Ad Valorem Taxes	0
Non-Ad Valorem Assessments	5,000
User Fees	<u>0</u>
Sub-Total	5,157,000
Less 5% per F. S. 129.01(2)(b)	<u>(245,350)</u>
Net	4,911,650
Interfund Transfers	20,858,145
Cash Forward-October 1, 2025	<u>1,305,960</u>

TOTAL ESTIMATED REVENUES

AND BALANCES \$27,075,755

EXPENDITURES/EXPENSES:

General Government	\$997,323
Public Safety	0
Physical Environment	1,864,636
Transportation	23,188,510
Economic Environment	0
Human Services	0
Internal Services	0
Culture/Recreation	0
Court Related Costs	0
Interfund Transfers	<u>191,342</u>
TOTAL EXPENDITURES/EXPENSES	26,241,811
Reserve for Contingencies	833,944
Cash Forward-September 30, 2026	<u>0</u>

TOTAL APPROPRIATED

EXPENDITURES AND RESERVES \$27,075,755



Indian River County, Florida

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

MEMORANDUM

File ID: 25-0905

Type: Consent Staff Report

Meeting Date: 9/17/2025

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, ESTABLISHING THE TAX MILLAGE RATE TO BE LEVIED UPON ALL REAL AND PERSONAL TAXABLE PROPERTY IN INDIAN RIVER COUNTY, FLORIDA, FOR FISCAL YEAR 2025-2026 FOR THE INDIAN RIVER COUNTY EMERGENCY SERVICES DISTRICT.

WHEREAS, the Budget Officer of Indian River County prepared and presented to the County Commission a tentative budget for the Emergency Services 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, taxes to be levied, 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 of County Commissioners of Indian River County 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 tax millages, 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 proposed millage rate for the Emergency Services District is above the rolled back rate of 2.2147 by 6.25%; and

WHEREAS, the Board of County Commissioners of Indian River County 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 COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, that this Board, on behalf of the Indian River County Emergency Services District, does herewith levy upon all real and personal taxable property in Indian River County, Florida, within the district, for fiscal year 2025-2026, a tax of 2.3531 mills on the dollar for the purpose of funding the Emergency Services District of Indian River County;

BE IT FURTHER RESOLVED that the millage 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 17th day of September, 2025.

Attest: Ryan L. Butler
Clerk of Court and Comptroller

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE COUNTY BUDGET OFFICER'S ESTIMATES OF RECEIPTS OTHER THAN TAXES AND OF BALANCES TO BE BROUGHT FORWARD FOR FISCAL YEAR 2025-2026 AND ADOPTING A FINAL BUDGET FOR THE EMERGENCY SERVICES DISTRICT.

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 fiscal year 2025-2026, including all estimates of receipts, taxes to be levied, 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 of County Commissioners of Indian River County did examine the tentative budget and held public hearings, pursuant to law, to consider input from the citizens of Indian River County with respect to taxes to be levied and the amounts and the use of money derived from the levy of taxes,

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

1. The County Budget Officer's estimates of receipts other than taxes and of balances to be brought forward for the Emergency Services District are hereby revised as set forth in Exhibit "A" attached hereto.
2. The Board of County Commissioners of Indian River County, on behalf of the Indian River County Emergency Services District, hereby adopts the budget as set forth in Exhibit "A" attached hereto, as the final budget for fiscal year 2025-2026 for the Emergency Services District.

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 17th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

Attachment: EXHIBIT "A"

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

**EMERGENCY
SERVICES
DISTRICT**

ESTIMATED REVENUES:

Federal Sources	\$0
State Sources	65,000
Local Sources	11,850,761
Ad Valorem Taxes	61,301,015
Non-Ad Valorem Assessments	0
User Fees	0
Sub-Total	73,216,776
Less 5% per F. S. 129.01(2)(b)	(3,660,839)
Net	69,555,937
Interfund Transfers	0
Cash Forward-October 1, 2025	4,029,534

**TOTAL ESTIMATED REVENUES
AND BALANCES**

\$73,585,471

EXPENDITURES/EXPENSES:

General Government	\$1,347,068
Public Safety	67,233,636
Physical Environment	0
Transportation	0
Economic Environment	0
Human Services	0
Internal Services	0
Culture/Recreation	0
Court Related Costs	0
Interfund Transfers	0
TOTAL EXPENDITURES/EXPENSES	68,580,704
Reserve for Contingencies	5,004,767
Cash Forward-September 30, 2026	0

**TOTAL APPROPRIATED
EXPENDITURES AND RESERVES**

\$73,585,471



Indian River County, Florida

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

MEMORANDUM

File ID: 25-0906

Type: Consent Staff Report

Meeting Date: 9/17/2025

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, ESTABLISHING THE TAX MILLAGE RATE TO BE LEVIED UPON ALL REAL AND PERSONAL TAXABLE PROPERTY IN INDIAN RIVER COUNTY, FLORIDA, FOR FISCAL YEAR 2025-2026 FOR THE GENERAL OBLIGATION LAND ACQUISITION BOND ISSUE – 2024 REFERENDUM.

WHEREAS, the Budget Officer of Indian River County prepared and presented to the County Commission a tentative budget for the General Obligation Land Acquisition Bond Issue – 2024 Referendum 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, taxes to be levied, 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 of County Commissioners of Indian River County held numerous public workshops 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 tax millages, 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 of County Commissioners of Indian River County 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 COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, that this Board does herewith levy upon all real and personal taxable property in Indian River County, Florida, for fiscal year 2025-2026, a tax of 0.0610 mills on the dollar for the purpose of funding the General Obligation Land Acquisition Bond Issue – 2024 Referendum of Indian River County;

BE IT FURTHER RESOLVED that the millage 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 17th day of September, 2025.

Attest: Ryan L. Butler
Clerk of Court and Comptroller

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE COUNTY BUDGET OFFICER'S ESTIMATES OF RECEIPTS OTHER THAN TAXES AND OF BALANCES TO BE BROUGHT FORWARD FOR FISCAL YEAR 2025-2026 AND ADOPTING A FINAL BUDGET FOR THE GENERAL OBLIGATION LAND ACQUISITION BOND ISSUE – 2024 REFERENDUM.

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 fiscal year 2025-2026, including all estimates of receipts, taxes to be levied, 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 of County Commissioners of Indian River County did examine the tentative budget and held public hearings, pursuant to law, to consider input from the citizens of Indian River County with respect to taxes to be levied and the amounts and the use of money derived from the levy of taxes,

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

1. The County Budget Officer's estimates of receipts other than taxes and of balances to be brought forward for the General Obligation Land Acquisition Bond Issue – 2024 Referendum are hereby revised as set forth in Exhibit "A" attached hereto.
2. The Board of County Commissioners of Indian River County hereby adopts the budget as set forth in Exhibit "A" attached hereto, as the final budget for fiscal year 2025-2026 for the General Obligation Land Acquisition Bond Issue – 2024 Referendum.

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 17th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

Attachment: EXHIBIT "A"

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

2024 LAND
ACQUISITION
BONDS

ESTIMATED REVENUES:

Federal Sources	\$0
State Sources	0
Local Sources	0
Ad Valorem Taxes	1,940,455
Non-Ad Valorem Assessments	0
User Fees	0
Sub-Total	1,940,455
Less 5% per F. S. 129.01(2)(b)	(97,023)
Net	1,843,432
Interfund Transfers	0
Cash Forward-October 1, 2025	0

TOTAL ESTIMATED REVENUES

AND BALANCES \$1,843,432

EXPENDITURES/EXPENSES:

General Government	\$1,843,432
Public Safety	0
Physical Environment	0
Transportation	0
Economic Environment	0
Human Services	0
Internal Services	0
Culture/Recreation	0
Court Related Costs	0
Interfund Transfers	0
TOTAL EXPENDITURES/EXPENSES	1,843,432
Reserve for Contingencies	0
Cash Forward-September 30, 2026	0

TOTAL APPROPRIATED

EXPENDITURES AND RESERVES \$1,843,432



Indian River County, Florida

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

MEMORANDUM

File ID: 25-0923

Type: Consent Staff Report

Meeting Date: 9/17/2025



Indian River County, Florida

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

MEMORANDUM

File ID: 25-0907

Type: Consent Staff Report

Meeting Date: 9/17/2025

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE COUNTY BUDGET OFFICER'S ESTIMATES OF RECEIPTS OTHER THAN TAXES AND OF BALANCES TO BE BROUGHT FORWARD FOR FISCAL YEAR 2025-2026 AND ADOPTING A FINAL BUDGET FOR THE SOLID WASTE DISPOSAL DISTRICT.

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 fiscal year 2025-2026, including all estimates of receipts, taxes to be levied, 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 of County Commissioners of Indian River County did examine the tentative budget and held public hearings, pursuant to law, to consider input from the citizens of Indian River County with respect to taxes to be levied and the amounts and the use of money derived from the levy of taxes,

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

1. The County Budget Officer's estimates of receipts other than taxes and of balances to be brought forward for the Solid Waste Disposal District are hereby revised as set forth in Exhibit "A" attached hereto.
2. The Board of County Commissioners of Indian River County, on behalf of the Solid Waste Disposal District, a dependent special district of Indian River County, Florida, hereby adopts the budget as set forth in Exhibit "A" attached hereto, as the final budget for fiscal year 2025-2026 for the Solid Waste Disposal District.

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 17th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

Attachment: EXHIBIT "A"

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

SOLID

WASTE

DISPOSAL

DISTRICT

ESTIMATED REVENUES:

Federal Sources	\$0
State Sources	0
Local Sources	8,057,684
Ad Valorem Taxes	0
Non-Ad Valorem Assessments	33,084,054
User Fees	<u>0</u>
Sub-Total	41,141,738
Less 5% per F. S. 129.01(2)(b)	<u>(2,053,769)</u>
Net	39,087,969
Interfund Transfers	0
Cash Forward-October 1, 2025	<u>2,959,466</u>

TOTAL ESTIMATED REVENUES

AND BALANCES \$42,047,435

EXPENDITURES/EXPENSES:

General Government	\$742,467
Public Safety	0
Physical Environment	41,261,294
Transportation	0
Economic Environment	0
Human Services	0
Internal Services	0
Culture/Recreation	0
Court Related Costs	0
Interfund Transfers	<u>0</u>
TOTAL EXPENDITURES/EXPENSES	42,003,761
Reserve for Contingencies	43,674
Cash Forward-September 30, 2026	<u>0</u>

TOTAL APPROPRIATED

EXPENDITURES AND RESERVES \$42,047,435



Indian River County, Florida

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

MEMORANDUM

File ID: 25-0908

Type: Consent Staff Report

Meeting Date: 9/17/2025

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, ADOPTING
A FINAL BUDGET FOR FISCAL YEAR 2025-2026 FOR CERTAIN
NONTAXING FUNDS OF INDIAN RIVER COUNTY.

WHEREAS, the Board of County Commissioners of Indian River County has held the necessary budget hearings as provided by Florida law, has considered all expenditures set forth in the budgets, and now determines that adoption of the budgets is in the best interest of the citizens of Indian River County;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, that the Board of County Commissioners hereby adopts the budgets set forth for the following funds:

Special Revenue Funds	\$ 48,803,821
Other Debt Service Fund	\$ 500,000
Capital Projects	\$ 54,295,004
Enterprise Funds	\$ 79,981,565
Internal Service Funds	\$ 57,398,185

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 17th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

Attachment: EXHIBIT "A"

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

	SPECIAL REVENUE <u>FUNDS</u>	DEBT SERVICE <u>FUND</u>	CAPITAL <u>PROJECTS</u>	ENTERPRISE <u>FUNDS</u>	INTERNAL SERVICE <u>FUNDS</u>
ESTIMATED REVENUES:					
Federal Sources	\$7,055,503	\$0	\$0	\$0	\$0
State Sources	4,029,550	500,000	0	0	0
Local Sources	20,938,491	0	31,753,626	1,335,750	3,457,014
Ad Valorem Taxes	0	0	0	0	0
Non-Ad Valorem Assessments	552,726	0	35,865	0	0
User Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>71,944,380</u>	<u>46,445,086</u>
Sub-Total	32,576,270	500,000	31,789,491	73,280,130	49,902,100
Less 5% per F. S. 129.01(2)(b)	<u>(1,264,733)</u>	<u>(25,000)</u>	<u>(1,589,474)</u>	<u>(3,664,007)</u>	<u>(527,131)</u>
Net	31,311,537	475,000	30,200,017	69,616,123	49,374,969
Interfund Transfers	218,633	0	0	191,342	0
Cash Forward-October 1, 2025	<u>17,273,651</u>	<u>25,000</u>	<u>24,094,987</u>	<u>10,174,100</u>	<u>8,023,216</u>
TOTAL ESTIMATED REVENUES					
AND BALANCES	<u>\$48,803,821</u>	<u>\$500,000</u>	<u>\$54,295,004</u>	<u>\$79,981,565</u>	<u>\$57,398,185</u>
EXPENDITURES/EXPENSES:					
General Government	\$1,648,193	\$477,625	\$1,737,500	\$0	\$0
Public Safety	2,200,805	0	27,360,670	7,540,159	0
Physical Environment	115,000	0	1,092,570	64,620,889	0
Transportation	24,721,352	0	12,079,000	0	0
Economic Environment	0	0	0	0	0
Human Services	6,041,789	0	3,468,500	0	0
Internal Services	0	0	0	0	57,259,146
Culture/Recreation	13,257,301	0	8,556,764	4,798,135	0
Court Related Costs	452,491	0	0	0	0
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES/EXPENSES	48,436,931	477,625	54,295,004	76,959,183	57,259,146
Reserve for Contingencies	366,890	0	0	1,014,958	139,039
Cash Forward-September 30, 2026	<u>0</u>	<u>22,375</u>	<u>0</u>	<u>2,007,424</u>	<u>0</u>
TOTAL APPROPRIATED					
EXPENDITURES AND RESERVES	<u>\$48,803,821</u>	<u>\$500,000</u>	<u>\$54,295,004</u>	<u>\$79,981,565</u>	<u>\$57,398,185</u>