



Indian River County, Florida

Meeting Minutes

Board of County Commissioners

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

Deryl Loar, District 4, Chairman
Laura Moss, District 5, Vice Chairman
Susan Adams, District 1
Joseph Flescher, District 2
Joseph H. Earman, District 3

John A. Titkanich, Jr., County Administrator
Jennifer W. Shuler, County Attorney
Ryan L. Butler, Clerk of the Circuit Court and Comptroller

Wednesday, July 8, 2026

9:00 AM

1. Call to Order

Present: 5

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

2. **A Moment of Silent Reflection for First Responders and Members of the Armed Forces Followed by the Invocation**
3. **Pledge of Allegiance**

4. General Overview Session

County Administrator John Titkanich provided an overview before presenting the recommended FY26/27 budget. He explained that Amendment 3 had generated misconceptions about the County's finances, making it important to clarify key facts. He noted that the recommended \$614.8 million budget reflected a disciplined, forward-looking approach during a period of economic uncertainty and potential statewide tax changes. Although the budget was 13.6 percent lower than the current midyear revised budget, it represented a modest 2.7 percent increase over last year and remained below the May Consumer Price Index (CPI).

Administrator Titkanich emphasized the County's commitment to prudent fiscal management. Despite rising operational costs, the County had maintained millage rates for the General Fund, M.S.T.U., and Emergency Services District, with the only increase tied to the 2024 Land Acquisition Bond. He highlighted priorities including public safety, honoring the settlement agreement with the Sheriff's Office, and assuming full responsibility for Animal Services and Mental Health Court operations. He explained that targeted staffing adjustments, reduced but continued investment in training, and careful capital project review were part of the County's overall strategy. Several major funds showed reductions due to lower transfers, cost controls, and project timelines. Looking ahead, he stated that the County was preparing for slowing economic growth, shifting real estate conditions, and potential tax restructuring.

Administrator Titkanich also addressed the Constitutional Amendment for the proposed Property Tax Reform, noting that it could significantly reduce future ad valorem revenue and create challenges in sustaining core services. In anticipation, the County formed an Internal Tax Reform Advisory Committee to evaluate operations and develop long-term strategies. He concluded that this preparation would be critical, as future budget processes could be especially difficult, underscoring the need for thoughtful planning and informed decision-making.

In support of this overview, he presented slides explaining the definition of a fund, the County's list of funds and fund types, revenues by source, the distribution of collected property taxes, and the origins and utilization of the General Revenue Fund.

Administrator Titkanich stated that the current budget initiatives included implementing zero-based budgeting, holding quarterly budget meetings, monitoring permit history, exploring options to diversify revenue, and evaluating potential reduction scenarios of 5%, 10%, and 15%. He highlighted several major budget impacts, noting a countywide tax roll increase of 6.8% and 7.0% in unincorporated areas, a recommended \$4 million increase in Sheriff funding compared to the mid-year settlement, and a retirement rate increase of \$1,786,426, or 4.9%, including Constitutionals. Additionally, he reported a substantial rise in Other Post-Employment Benefits (OPEB) contributions totaling \$1,535,019, or a 288.6% increase, and a Health Insurance contribution increase of \$6,148,830, or 32.0%, both of which include Constitutionals.

5. General Fund

5.A. GENERAL FUND

001-101	BOARD OF COUNTY COMMISSIONERS OPERATIONS
001-102	COUNTY ATTORNEY
001-103	GIS TRANSFER
001-107	COMMUNICATIONS/EMERGENCY SERVICE
001-109	MAIN LIBRARY
001-112	NORTH COUNTY LIBRARY
001-113	BRACKETT LIBRARY

001-118	IRC SOIL AND WATER CONSERVATION
001-119	LAW LIBRARY
001-122	MENTAL HEALTH COURT
001-201	ADMINISTRATOR - OPERATIONS
001-202	COMMUNITY SERVICES
001-203	HUMAN RESOURCES
001-204	PLANNING & DEVELOPMENT
001-206	VETERANS SERVICE
001-208	EMERGENCY MANAGEMENT
001-210	PARKS
001-211	HUMAN SERVICES
001-212	AG EXTENSION
001-215	PARKS - CONSERVATION LANDS
001-216	PROCUREMENT
001-220	FACILITIES MANAGEMENT
001-229	OFFICE OF MANAGEMENT AND BUDGET
001-230	BUILDING & FACILITIES SERVICES
001-237	FPL GRANT EXPENDITURES
001-238	EMERGENCY BASE GRANT
001-241	IS/TELECOM TRANSFER
001-246	INSURANCE PREMIUMS
001-249	ANIMAL SERVICES
001-250	COUNTY ANIMAL CONTROL
001-251	MAILROOM/SWITCHBOARD
001-283	INDIAN RIVER LAGOON

Administrator Titkanich reported increases of \$692,753 in State Mandated Retirement Contributions, \$815,546 (291.6%) in OPEB costs, and \$3,240,166 (34.4%) in health insurance, with BCC position costs totaling \$673,836 and Constitutional Officers adding 14.35 full-time employees. Most departmental increases, particularly in Communications and Emergency Services, Libraries, the County Attorney's Office, and Community Services, were driven by salary and benefit adjustments, while GIS and Soil & Water Conservation saw slight reductions.

He noted that Mental Health Court operations would shift fully to County management, and that Emergency Management and Parks had decreased due to completed grants. Human Services increased largely because of personnel costs, and the Extension Office had higher expenses tied to its University of Florida agreement and relocation work. Conservation Lands decreased following completion of prior-year projects. Facilities Management saw some cost increases, though its overall budget declined due to operational savings. Office of Management and Budget decreased due to reduced travel and the final payment of the Treasured Tomorrow plan, while Building and Facilities increased mainly due to salaries, benefits, and insurance. Telecom costs and insurance premiums declined after project completion.

He added that the County was preparing to assume Animal Services operations in November 2026, and that Mail Room costs had risen due to higher personnel, postage, and printing expenses. Lagoon-related expenses decreased after several environmental projects concluded. He stated that the General Fund budget for BCC departments remained unchanged at \$37,660,056 for FY 26/27.

Chairman Loar noted that many jurisdictions did not fund OPEB and commended the County for doing so.

6. Constitutional Officers

6.A. CONSTITUTIONAL OFFICERS

001-300	CLERK OF CIRCUIT COURT	RYAN L. BUTLER
001-400	TAX COLLECTOR	CAROLE JEAN JORDAN
001-500	PROPERTY APPRAISER	WESLEY DAVIS
001-600	SHERIFF	ERIC FLOWERS
001-700	SUPERVISOR OF ELECTIONS	LESLIE R. SWAN
001-114	VALUE ADJUSTMENT BOARD	

County Administrator Titkanich presented the budget for the Constitutional Officers, indicating an overall budget increase of \$8,728,228 (8.5%). The current budget was \$102,681,962, bringing the current budget total to \$111,410,190. A significant portion of this increase was attributed to the \$7.5 million settlement agreement with the Sheriff. This included \$4 million in new funding for FY 26/27, along with an additional \$3.5 million drawn from cash reserves.

The Clerk of the Court experienced a modest \$84,492 (5.4%) budget increase. The Tax Collector's budget was still pending, with completion expected by August. The Property Appraiser proposed a \$209,706 (3.7%) budget increase. The Sheriff's budget was set to increase by \$7,500,000 (8.7%). Furthermore, the budget allocated \$650,000 for inmate medical expenses. This allocation, introduced the previous year, continued in response to the Sheriff's request, in compliance with the State Statute mandating funding for these expenses. The Sheriff's electrical expenses of \$780,000 were also included in this budget. The Supervisor of Elections' budget was set to increase by \$87,098 (3.6%). Additionally, the Value Adjustment Board budget increased by \$16,600 (23.7%).

Property Appraiser Wesley Davis said his team aimed to support the Commission during property tax reform discussions. He noted a required \$70,000–\$75,000 expense for aerial imagery and emphasized that his office had maintained the same staffing level since 2010. He expressed concern about rising insurance costs for taxpayers and stated that his budget met Department of Revenue standards. He added that vacant positions would result in a year-end refund.

Supervisor of Elections Leslie Swan thanked the County for replacing her office's old carpet and approving a new vehicle. Her budget included relocating the server room and replacing an aging firewall. The initial 1.7% increase rose to 3.6% after health insurance adjustments. She closed by thanking the Board for its support.

Indian River County Sheriff Chief Financial Officer Aimee Cooper expressed gratitude on behalf of the department, thanking everyone for their support.

Sheriff Eric Flowers explained that although the settlement agreement guaranteed a \$4 million increase for FY 26/27, rising countywide healthcare costs strained his budget. After deducting Mental Health Court expenses that the County would assume on October 1, 2026, he requested a total of \$4,570,926, which exceeded the settlement's terms.

County Attorney Jennifer Shuler underscored the legal constraints of the Sheriff's settlement: the settlement agreement was exclusive, could only be amended in writing, and prohibited further budget increases except in emergencies. She restated the agreement's specifics—a \$3.5 million amendment for FY 25/26 and a \$4 million increase for FY 26/27.

During discussion, the Board made its position clear. Commissioner Adams firmly opposed

exceeding the agreement, noting it was negotiated and signed with known risks, and that the County had already absorbed major costs such as Inmate Medical Care and the upcoming transition of Mental Health Court operations. Chairman Loar also resisted modifying a settlement crafted to resolve litigation, emphasizing the importance of honoring its terms. Vice Chairman Moss suggested placing the issue on a future agenda for further review, while Commissioner Earman supported giving staff and the Sheriff additional time to explore options but did not endorse exceeding the agreement.

Administrator Titkanich explained that granting the Sheriff's request—an additional \$570,926 beyond the settled amount—would require the Board to agree in principle to pursuing a formal amendment, which would then return for approval in August. The Board acknowledged that no increase beyond the \$4 million could occur without legally amending the settlement.

Ms. Cooper noted the Sheriff's Office had already deferred priority needs to stay within the agreed budget and asked about amendment limits. Chairman Loar clarified that while increases above the settlement required formal modification, the Sheriff could still submit standard budget amendment requests during FY 26/27.

The Board reached consensus to allow budget amendment requests from the Sheriff for FY 26/27 and agreed to set a not-to-exceed limit of \$570,926 for those amendments.

7. Municipal Service Taxing Unit (M.S.T.U.)

7.A. M.S.T.U. Fund

004-104	NORTH COUNTY AQUATIC CENTER
004-105	GIFFORD AQUATIC CENTER
004-108	RECREATION
004-115	INTERGENERATIONAL FACILITY
004-116	BEACH PARKS
004-161	SHOOTING RANGE
004-204	PLANNING AND DEVELOPMENT
004-205	COUNTY PLANNING
004-207	CODE ENFORCEMENT
004-231	NATURAL RESOURCES
004-400	TAX COLLECTOR

County Administrator Titkanich provided an overview of the Municipal Service Taxing Unit (M.S.T.U.) budget, noting a projected 7% increase in ad valorem revenue, generating about \$1,363,372 at a 95% collection rate. The millage rate remained 1.1506. Transfers out totaled \$43,983,162, up \$859,565 (2%), largely due to Sheriff's services in unincorporated areas. The OPEB adjustment increased by \$19,169 (191.1%) because of higher health insurance costs.

He reviewed departmental changes within the M.S.T.U. fund. The North County Aquatic Center showed a \$262,453 (14%) decrease after last year's rehabilitation, while costs rose at the Gifford Aquatic Center (\$14,176; 1.6%), Recreation (\$37,337; 2.9%), and the Intergenerational Center (\$3,288; 0.03%) rose due to insurance increases.

Beach Parks increased \$107,674 (8%) from Simulator Grant and shed expenditures. The Shooting Range increased \$28,416 (2.6%) for salaries, benefits, and new equipment.

Planning and Development decreased \$18,846 (3.2%), reflecting the phase-out of office renovations, position eliminations, and the completion of last year's Oslo Road analysis. Code Enforcement rollover costs also ended.

Natural Resources decreased \$2,901 (0.05%) after completing environmental studies.

The Tax Collector's budget was estimated to rise 10%, pending final numbers.

Overall, the M.S.T.U. budget totaled \$13,134,658, with a proposed decrease to \$12,310,546, a reduction of \$824,112 (6.3%). Administrator Titkanich emphasized the need for careful evaluation of M.S.T.U. expenses going forward.

8. Transportation Fund

8.A. TRANSPORTATION FUND

111-214	ROAD AND BRIDGE
111-243	PUBLIC WORKS
111-244	COUNTY ENGINEERING
111-245	TRAFFIC ENGINEERING
111-281	STORMWATER

County Administrator Titkanich reported a projected \$49,000 (1.8%) increase in gas tax revenue and a \$1,632,347 (7.8%) decrease in General Fund transfers due to prior-year projects and equipment purchases. Eliminating three positions saved \$413,055, and Road and Bridge funding fell \$1,101,969 (7.8%). Public Works saw a major reduction of \$930,864 (57.5%) from the completed Americans with Disabilities Act (ADA) Implementation Plan; funding for drainage improvements had been removed; document scanning and renovation work were completed. County Engineering decreased \$61,711 (1.3%), Traffic Engineering decreased \$490,290 (11%), and Stormwater Management dropped \$224,563 (11.3%) due to prior-year maintenance and equipment costs. Overall, the Transportation Fund budget declined from \$26,948,106 to \$24,138,709, a reduction of \$2,809,397 (10.4%).

9. Emergency Services District

9.A. EMERGENCY SERVICES DISTRICT

114-120	FIRE RESCUE
114-240	LIFE SAFETY

County Administrator Titkanich presented the Emergency Services District budget, noting a 6.7% increase in the ad valorem tax roll, generating \$3,875,910 at the current millage rate of 2.3531, which he recommended keeping. The budget included major increases of \$578,224 (324%) in OPEB and \$1,470,107 (35.3%) in fire department health insurance. The capital budget dropped \$14,091,621 (78.1%) to \$3,942,174, and eliminating one position saved \$165,634. General and administrative costs rose due to salaries, benefits, and automotive insurance, though lower insurance rates and completed roof projects helped offset some expenses. Additional changes included higher GIS and equipment costs for the State Forest Service and reduced life safety funding. IT service charge adjustments resulted in a net impact of \$260,644.

He recommended decreasing the Emergency Services District budget from \$88,598,048 to \$78,839,816 (11%).

10. Non-Departmental

10.A. STATE AGENCIES

001-106	NEW HORIZONS
001-106	STATE HEALTH DEPARTMENT
001-110	TREASURE COAST REGIONAL PLANNING COUNCIL
001-110	IR LAGOON NATIONAL ESTUARY PROGRAM COUNCIL
001-110	DEPT. OF JUVENILE JUSTICE
001-111	MEDICAID
001-252	ENVIRONMENTAL CONTROL BOARD
001-901	CIRCUIT COURT ADMINISTRATION
001-901	GUARDIAN AD LITEM
001-903	VICTIM ASSISTANCE PROGRAM
001-903	STATE ATTORNEY
001-904	PUBLIC DEFENDER
001-907	MEDICAL EXAMINER

County Administrator Titkanich presented the budget recommendations for state agencies, beginning with New Horizons. After meeting with the CEO, he recommended maintaining flat funding at \$450,000 rather than the \$550,000 requested, given fiscal challenges.

The Department of Juvenile Justice (DJJ) had not yet submitted its budget request, which would require a future budget amendment once finalized. For planning purposes, level funding of \$785,860 was programmed. Medicaid costs increased by \$58,730, reflecting a state-mandated adjustment.

The State Health Department budget increased by \$25,893 due to state-mandated salary changes related to public health functions; overall, funding remained flat.

Membership dues for the Treasure Coast Regional Planning Council increased by \$854 (1.2%) based on population growth. Funding for the National Estuary Program Council remained level.

For Circuit Court expenses, a \$196,223 (15.6%) reduction resulted from the County's assumption of Mental Health Court costs. Additional adjustments included decreases of \$2,649 (3.9%) for the Guardian ad Litem program and \$8,162 (7.2%) for the Public Defender. The Victim Assistance Program increased by \$1,187 (6.3%) due to its transition away from the State Attorney's Office.

The Medical Examiner's budget decreased by \$28,288 (2.6%) due to Interlocal Agreement factors, including autopsy counts, death rates, and population—another county's increased caseload shifted costs downward this year.

Overall, the recommended funding for state agencies totaled \$6,923,474, down from \$7,058,311, reflecting a reduction of \$134,834 (1.9%).

Administrator Titkanich noted that DJJ funding may need to be revisited once their final request was received.

Health Department Administrator Miranda Hawker thanked the Commissioners and County Administrator for their continued support of the Health Department. She acknowledged the significant needs within the community and expressed appreciation for their support, especially during a difficult budget year.

10.B. NON-DEPARTMENTAL

001-110	ECONOMIC DEVELOPMENT DIVISION
001-128	CHILDREN'S SERVICES
001-137	SEBASTIAN COMMUNITY REDEVELOPMENT AREA
001-137	FELLSMERE COMMUNITY REDEVELOPMENT AREA

County Administrator Titkanich summarized the Economic Development Division budget, noting it remained essentially flat with a minor decrease of \$85. He reported that the Children's Services Grant, approved by the Board on March 24, 2026, totaled \$3,778,838. This reflected an increase of \$297,071 (8.5%), funded through the General Fund via an eighth-mill allocation. He noted that future property tax reform could potentially impact this service.

Administrator Titkanich reviewed the Community Redevelopment Agencies (CRAs). For the Sebastian CRA, rising property values resulted in a \$10,108 (3%) increase in tax increment funding. For the Fellsmere CRA, entering its third year in the expanded district, increased property value appreciation generated an additional \$32,210 (26.9%); he noted that the percentage increase appeared larger due to the relatively small base amount of \$119,970.

Chairman Loar and Administrator Titkanich discussed the potential sunset of CRAs. Administrator Titkanich noted that legislation from 2019 included sunset provisions, but governing bodies could extend CRAs with the necessary votes. He highlighted that CRAs focus on areas with blight or poor infrastructure, helping protect the County's long-term revenues. Funding for CRAs comes from tax-increment financing, in which increased property values generate additional tax revenue for redevelopment. The Sebastian Septic-to-Sewer project was mentioned as an example of a current collaborative effort.

11. Non-Profit Organizations

11.A. NON-PROFIT ORGANIZATIONS

001-110	MENTAL HEALTH ASSOCIATION
001-110	UNITED AGAINST POVERTY (fka HARVEST FOOD)
001-110	211 PALM BEACH/TREASURE COAST
001-110	CTC-SRA-SENIOR SERVICES

County Administrator Titkanich recommended maintaining level funding for all nonprofit agencies. This included the Mental Health Association, United Against Poverty, 211 Palm Beach/Treasure Coast, and Senior Resource Association (CTC/SRA) senior services programs.

12. Quasi Non-Profit Organizations

12.A. QUASI NON-PROFIT ORGANIZATIONS

001-206	VETERANS COUNCIL OF INDIAN RIVER COUNTY, INC.
001-110	COMMUNITY TRANSPORTATION COORDINATOR (SRA)
001-110	COMMUNITY TRANSPORTATION COORD. GRANTS (SRA)
001-110	GIFFORD YOUTH ACHIEVEMENT CENTER, INC.
001-110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD
001-110	HUMANE SOCIETY OF VERO BEACH, FL
001-110	TREASURE COAST HOMELESS SERVICES COUNCIL, INC.

County Administrator Titkanich presented the Quasi-Non-Profit Organizations budget amendment. He noted a \$231,413 (69%) reduction for the Humane Society because the County

would assume full Animal Control and Animal Services operations in November 2027. Funding for other nonprofits remained at the recommended level.

He reported that Community Transportation Coordinator (CTC) Grants for the Senior Resource Association (SRA) totaled \$10,523,655, reflecting a full reset of grant funding from the prior year. SRA’s CTC budget request exceeded the recommended \$1,874,557 by about \$376,000. After reviewing staffing options that reduced the gap by \$168,000, only \$28,000 remained unresolved. He asked the Board to allow staff to continue working with SRA President and CEO Karen Deigl to finalize a solution before the first budget hearing.

Ms. Deigl stated that SRA required \$2,250,618 to maintain current transit service, noting fuel costs had risen 45% and that the \$800,000 annual Service Development Grant would end midyear. She offered an alternative: fund SRA at the recommended level and address any shortfall through a midyear budget amendment. The Board agreed, stating they did not want any reduction in transit service hours or days.

13. Non-Ad Valorem Assessment Charges

[Clerk's Note: Item 13 to be discussed with Item 15]

14. Streetlighting Districts

14.A. STREETLIGHTING DISTRICTS

179	OCEANSIDE
180	OSLO PARK
181	GIFFORD
182	LAURELWOOD
183	ROCKRIDGE
184	VERO HIGHLANDS
186	PORPOISE POINT
188	LAUREL COURT
189	TIERRA LINDA
190	VERO SHORES
191	IXORA PARK
192	ROYAL POINCIANA
193	ROSELAND ROAD
194	WHISPERING PINES
195	MOORINGS
196	WALKER’S GLEN
197	GLENDALE LAKES
198	FLORALTON BEACH
199	WEST WABASSO

County Administrator Titkanich reported that all Street Lighting District assessment rates would remain the same, except for Ixora Park. Due to rising electricity costs, the assessment for Ixora Park would increase from \$32 per parcel per acre to \$35 per parcel per acre.

15. Other M.S.B.U./Assessments

15.A. OTHER M.S.B.U./ASSESSMENTS

171	EAST GIFFORD STORMWATER M.S.B.U.
185	VERO LAKE ESTATES M.S.B.U.

Other Assessments

RAIN TREE CORNERS CULVERT ASSESSMENT WATER'S EDGE CULVERT ASSESSMENT NORTH COUNTY WATER ASSESSMENT UNIVERSAL COLLECTION ASSESSMENT

County Administrator Titkanich presented the remaining M.S.B.U. assessments. Vero Lake Estates stayed at \$50 and East Gifford Stormwater at \$10. The new Raintree Corners Culvert assessment applied to 16 parcels with a 10-year payback at \$2,927.93, while Water's Edge decreased by \$77.14 after true-up to actual costs.

He recommended discontinuing County support for culvert-related M.S.B.U.s, noting challenges with fronting private infrastructure costs and later recovering them through assessments. This applied only to Raintree Corners and Water's Edge.

The North County Water Assessment decreased by \$7.44 to \$275.78 in year four of its ten-year schedule.

Solid Waste Disposal District assessments remained flat: \$125.06 for residential, \$79.12 for commercial, and \$46.62 for readiness-to-use.

The Universal Collection rate increased from \$181.70 to \$183.92, a \$2.22 rise tied to the waste hauler's CPI adjustment. As a result, residents would pay an additional \$2.22 in the next fiscal year.

16. Enterprise Funds

16.A. ENTERPRISE FUNDS

411-217	SWDD – SANITARY LANDFILL
411-255	SWDD – RECYCLING
418-221	GOLF COURSE – OPERATIONS
418-232	GOLF COURSE – FOOD & BEVERAGE
418-236	GOLF COURSE – CLUBHOUSE
441-233	BUILDING DEPARTMENT
471-218	UTILITIES – WASTEWATER TREATMENT
471-219	UTILITIES – WATER PRODUCTION
471-235	UTILITIES – GENERAL & ENGINEERING
471-257	UTILITIES – SLUDGE OPERATIONS
471-265	UTILITIES – CUSTOMER SERVICE
471-268	UTILITIES – WASTEWATER COLLECTION
471-269	UTILITIES – WATER DISTRIBUTION
471-282	UTILITIES – OSPREY MARSH
471-292	UTILITIES – SPOONBILL MARSH
474	UTILITY WATER IMPACT FEES
475	UTILITY SEWER IMPACT FEES

Office of Management and Budget Director Kristin Daniels presented the Enterprise Funds, beginning with the Solid Waste Disposal District. Its proposed budget was \$44,356,119, an increase of \$1,967,510 (4.6%), driven mainly by rising recycling, transportation, and operating contract costs for convenience centers and landfills.

She outlined the Sandridge Golf Course budget, proposed at \$8,059,138, an increase of \$2,861,325 (55%), largely due to the opening of the new clubhouse restaurant and banquet facility.

Ms. Daniels reviewed the Utilities budget, which was proposed at \$66,659,344, a decrease of \$1,847,863 (2.7%). Water Impact Fees were projected at \$1,682,309, up \$806,053 (92%), and Sewer Impact Fees at \$1,816,500, up \$706,693 (63.7%). She attributed both increases to yearly fluctuations in capital projects approved within the Capital Improvement Element (CIE).

Commissioner Adams highlighted that those funds were generated and spent by the respective departments. She noted that, like many businesses, those funds did not come from taxpayer dollars. Ms. Daniels confirmed this by stating that the County could not allocate any revenue generated by these enterprises to the General Fund, or vice versa.

17. Internal Service Funds

17.A. INTERNAL SERVICE FUNDS

501	FLEET MANAGEMENT
502	RISK MANAGEMENT (SELF INSURANCE)
504	EMPLOYEE HEALTH INSURANCE
505-103	IT - GEOGRAPHIC INFORMATION SYSTEMS
505-241	IT - INFORMATION SYSTEMS & TELECOMMUNICATIONS

Office of Management and Budget Director Kristin Daniels presented the proposed budgets for the Internal Service Fund. The proposed budget for Fleet Management was \$4,802,581, reflecting a slight increase of \$14,143 (0.3%). She explained that this increase was primarily intended to cover additional health insurance costs.

Ms. Daniels reviewed Risk Management, which oversaw the County's self-insurance fund. The proposed budget for this fund was \$9,028,550, representing a decrease of \$1,514,590 (14.4%). This reduction was largely due to a decrease in property and casualty premiums of about \$900,000, which the Board approved on April 21, 2026. She also noted that this was the first year the budget reflected the Sheriff's Office obtaining its own Workers' Compensation coverage.

Ms. Daniels continued with the Employee Health Insurance Fund. The proposed budget was \$39,500,203, an increase of \$4,297,473 (12.2%). She stated that the increased costs were driven by rising medical and pharmacy claims, as well as escalating expenses associated with the employee health clinic, as previously presented to the Board of County Commissioners on June 16, 2026.

Chairman Loar asked about the potential impact of the health insurance items the Board approved in June and whether the budget could remain flat next year. Ms. Daniels responded that maintaining a flat budget remained the goal; however, she cautioned that unforeseen high-cost claims could occur and affect that objective. She noted that this year's budget had already been influenced by similar unexpected expenses.

Ms. Daniels presented the proposed Information Technology budget, totaling \$6,933,579. This amount represented a decrease of \$260,195 (3.6%), resulting from reductions in other professional services and software expenses.

18. Miscellaneous Funds

18.A. MISCELLANEOUS FUNDS

102	TRAFFIC IMPACT FEES
103	ADDITIONAL IMPACT FEES
104	TRAFFIC IMPACT FEES 2020
108	RENTAL ASSISTANCE
109	SECONDARY ROAD CONSTRUCTION
112	SPECIAL LAW ENFORCEMENT
117	TREE ORDINANCE FINES
119	TOURIST DEVELOPMENT FUND
120	911 SURCHARGE
121	DRUG ABUSE FUND
123	IRCLHAP/SHIP
124	METRO PLAN ORGANIZATION
127	NATIVE UPLANDS ACQUISITION FUND
128	COASTAL ENGINEERING
130	NEIGHBORHOOD STABILIZATION PLAN 3
133	FLORIDA BOATING IMPROVEMENT PROGRAM
135	DISABLED ACCESS PROGRAMS
137	TRAFFIC EDUCATION PROGRAM
138	ARP – AMERICAN RESCUE PLAN
139	CARES ACT & COVID-19 RESPONSE
140	COURT FACILITY SURCHARGE FUND
141	ADDITIONAL COURT COSTS FUND
142	COURT TECHNOLOGY FUND
145	LAND ACQUISITION SERIES 2006
147	OPIOID SETTLEMENT FUNDS
155	LAND ACQUISITION SERIES 2024

Office of Management and Budget Director Kristin Daniels presented the proposed budget for the Miscellaneous Funds.

Fund 102, Traffic Impact Fees, had a proposed budget of zero, a reduction of \$753,133, reflecting the discontinuation of traffic impact fee collections and the planned spend-down of remaining district balances.

Fund 103, Additional Impact Fees, had a proposed budget of \$1,483,615, a decrease of \$7,325,776. Ongoing projects were funded through a budget amendment once rollover amounts were finalized. The \$1.48 million represented the amount approved in year two of the Capital Improvement Element (CIE), and any portion of the current year's \$8,809,391 not completed would be added to next year's total.

Fund 104, Traffic Impact Fees 2020, had a proposed budget of \$7,050,000, a decrease of \$9,202,409. These active traffic impact fee districts had been consolidated into two areas, and annual budgets fluctuated based on CIE projects.

Fund 108, Rental Assistance, had a proposed budget of \$3,738,830, a decrease of \$254,500, reflecting the anticipated Section 8 grant revenue for the next fiscal year.

Fund 109, Secondary Roads Construction (Gas Tax Fund), had a proposed budget of \$9,585,973,

a decrease of \$3,995,571, with most funding allocated to CIE projects, resulting in significant year-to-year variation.

Fund 112, Special Law Enforcement, had a proposed budget of zero. The fund was populated through a budget amendment once collections were finalized, and revenue was then distributed to the Sheriff.

Fund 117, Tree Ordinance Fine Fund, had a proposed budget of \$280,000, a reduction of \$105,000. Halstrom, South Prong Lagoon, and Cypress Bend had been included in last year's CIE.

Fund 119, Tourist Development, had a proposed budget of \$2,361,451, an increase of \$112,816, reflecting the Tourist Development Council's recommended awards approved by the Board on June 16, 2026.

Fund 120, 911 Surcharge Fund, had a proposed budget of \$1,218,128, a reduction of \$1,660,675, due to the removal of NexGen 911 software previously funded in the current fiscal year.

Fund 121, Drug Abuse Fund, had a proposed budget of \$90,000, an increase of \$15,000, based on the 19th Judicial Circuit's request for anticipated expenses.

Fund 123, SHIP Fund, had a proposed budget of \$1,734,196, a decrease of \$1,764,518, reflecting the County's planned SHIP allocation for next year.

Fund 124, Metropolitan Planning Organization (MPO), had a proposed budget of \$719,132, a decrease of \$93,068, with one position eliminated.

Fund 127, Native Uplands Acquisition, had a proposed budget of \$206,000, an increase of \$106,000 to support invasive species control and firebreaks.

Fund 128, Coastal Engineering, had a proposed budget of \$3,351,637, a decrease of \$5,851,843, with no beach renourishment projects planned next year. The current fiscal year included \$6 million for Sector 5 renourishment.

Fund 130, Neighborhood Stabilization Program 3, remained level at \$10,000.

Fund 133, Florida Boating Improvement Program, had a proposed budget of \$140,000, a decrease of \$311,300. The current year included \$255,000 for the anchoring limitation update, which would not recur.

Fund 135, Disabled Access Program, had a proposed budget of zero, a decrease of \$34,638, with the remaining balance scheduled for expenditure this year to complete an ADA accessibility study.

Fund 137, Dori Slosberg Driver Education Safety Act Fund, had a proposed budget of \$49,000, with level funding based on the Indian River County School District's Driver Education Program request.

Fund 138, American Rescue Plan Act (ARP) Funds, had a proposed budget of zero, with all funds scheduled to be spent by year-end.

Fund 139, CARES Act Fund, had a proposed budget of zero, a reduction of \$83,175, representing the remaining balance.

Fund 140, Court Facility Surcharge Fund, had a proposed budget of \$150,458, an increase of \$29,634, supporting facility-related expenses for the State Attorney, Guardian ad Litem, Public Defender, and Court Administration.

Fund 141, Additional Court Costs Fund, had level funding at \$95,000, supporting the Access to Justice Program, Teen Court, and Court Administration.

Fund 142, Court Technology Fund, had a proposed budget of \$325,000, an increase of \$25,000, supporting IT needs for the Guardian ad Litem, State Attorney, and Public Defender. The General Fund contributed an additional \$650,291 for unfunded requests.

Fund 145, Land Acquisition Series Fund, had a proposed budget of zero. The fund originated from Land Acquisition Bonds issued in 2006, with remaining reimbursement balances scheduled for expenditure in the current fiscal year.

Fund 147, Opioid Settlement Fund, had a proposed budget of zero, a decrease of \$512,994, with expenditures processed via budget amendment as annual settlement proceeds were received.

Fund 155, Land Acquisition Bond Series 2024, had \$24,610,154 budgeted in the current fiscal year, with a proposed budget of zero for next year. After fiscal year close, the remaining balance, following land purchases underway, would be rolled forward, providing the exact amount available for the next year.

Vice Chairman Moss asked how state-mandated court cost funds were handled when expenses exceeded available revenue. Ms. Daniels explained that courthouse fees helped offset agency budgets but did not cover all costs, requiring the General Fund to make up the difference, and noted that Interlocal Agreements prevented counties from reducing funding independently. Vice Chairman Moss questioned why excess costs could not be billed back to the State. County Attorney Shuler stated she could provide an analysis of required versus voluntary funding. Vice Chairman Moss requested a clear list of mandated obligations. Ms. Daniels agreed to prepare the information.

19. Debt Service/Capital Projects

19.A. DEBT SERVICE/CAPITAL PROJECTS

204	DODGER BONDS
255	LAND ACQUISITION BONDS 2024
308	JACKIE ROBINSON TRAINING COMPLEX (fka CAPITAL RESERVE FUND)
315	OPTIONAL ONE-CENT SALES TAX

Office of Management and Budget Director Kristin Daniels presented the proposed budget for Debt Service and Capital Projects, beginning with the Dodger Bonds. The proposed budget was \$500,000. She explained that this amount represented the annual debt service for the Jackie Robinson Training Complex property. The debt service would expire in 2031, but the \$500,000

payment was funded each year through the County's spring training facility agreement with the State of Florida. Since the facility continued to function in a similar manner, the County remained eligible to receive the annual \$500,000 from the state, which fully covered the debt service, with no County funds required.

Fund 255, Land Acquisition Bond Series 2024, had a proposed budget of \$3,982,041, an increase of \$2,138,609. The increase reflected the County's issuance of the remaining \$27 million in voter-approved Land Acquisition Bonds, which closed on July 2, 2026.

Fund 308, Jackie Robinson Training Complex (formerly Dodgertown Capital Reserve), had a proposed budget of \$434,112, a decrease of \$558,801. The reduction was due to the rollover of unspent FY 25/26 funds. The proposed amount covered capital and maintenance expenses, including the annual CPI adjustment required under the facility lease agreement with Major League Baseball.

Fund 315, Optional One Cent Sales Tax, had a proposed budget of \$51,635,877, a decrease of \$34,896,774. The fluctuation reflected capital project scheduling and year-end rollovers. The FY 26/27 proposal represented the projects included in the Capital Improvement Element previously approved by the Board.

20. Aggregate Millage

20.A. AGGREGATE MILLAGE RATE IS 6.1155

County Administrator Titkanich stated that the current rate was 6.1158, the rollback rate was 5.8554, and the proposed rate was 6.1155. The difference from rollback was 0.2601.

21. Recap – Total Proposed Budget and Proposed Millage Rates

21.A. RECAP – TOTAL PROPOSED BUDGET AND PROPOSED MILLAGE RATES JOHN A. TITKANICH, JR., COUNTY ADMINISTRATOR

In closing, County Administrator Titkanich summarized the overall proposed budget for FY 26/27. The total proposed budget was \$614,789,330, a decrease of \$96,944,702.

For the General Fund, the proposed millage was 3.5475, which was 4.62% above rollback. The proposed General Fund budget was \$172,434,473, an increase of \$984,119.

For the Municipal Service Taxing Unit (M.S.T.U.), the proposed millage was 1.1506, which was 4.26% above rollback. The proposed M.S.T.U. budget was \$57,189,815, a decrease of \$733,865.

For the Transportation Fund, the proposed budget was \$25,610,535, a decrease of \$2,798,846.

For the Emergency Services District, the proposed millage was 2.3531, which was 4.29% above the rollback rate. The proposed budget was \$78,839,816, a decrease of \$9,758,232.

For the Land Acquisition Bond Series 2024, the proposed millage was 0.1238. The proposed budget was \$3,982,041, an increase of \$2,138,609.

Administrator Titkanich advised the Board to consider any proposed changes to the tentative budget and move to adopt the proposed millage rates.

A motion was made by Commissioner Flescher, seconded by Commissioner Adams, to approve the proposed General Fund Millage Rate of 3.5475. The motion passed by the following vote:

Aye: 5 - Chairman Loar, Vice Chairman Moss, Commissioner Adams, Commissioner Flescher, Commissioner Earman

Nay: 0 - None

A motion was made by Commissioner Flescher, seconded by Commissioner Adams, to approve the proposed M.S.T.U. Millage Rate of 1.1506. The motion passed by the following vote:

Aye: 5 - Chairman Loar, Vice Chairman Moss, Commissioner Adams, Commissioner Flescher, Commissioner Earman

Nay: 0 - None

A motion was made by Commissioner Flescher, seconded by Commissioner Earman, to approve the proposed Emergency Services District millage rate of 2.3531. The motion passed by the following vote:

Aye: 5 - Chairman Loar, Vice Chairman Moss, Commissioner Adams, Commissioner Flescher, Commissioner Earman

Nay: 0 - None

A motion was made by Vice Chairman Moss, seconded by Commissioner Adams, to approve the proposed Land Acquisition Millage Rate of 0.1238. The motion passed by the following vote:

Aye: 5 - Chairman Loar, Vice Chairman Moss, Commissioner Adams, Commissioner Flescher, Commissioner Earman

Nay: 0 - None

22. Adjournment

22.A. ADJOURN

Administrator Titkanich summarized the upcoming budget hearing schedule. He stated that the preliminary budget hearing was set for September 9, 2026, at 5:01 p.m. in the Board of County Commissioners Chambers, followed by the final budget hearing on September 16, 2026, at 5:01 p.m., also in the Board of County Commissioners Chambers.

There being no further business, the Chairman adjourned the meeting at 12:10 P.M.

GENERAL FUND EXPENSE ESTIMATE FOR 2026/27 FUND 001
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
BOARD OF COUNTY COMMISSIONERS						
101	BCC OPERATIONS	\$1,538,334	\$1,634,139	\$1,559,439	\$21,105	1.4 %
102	COUNTY ATTORNEY	1,434,564	1,492,526	1,455,526	20,962	1.5 %
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	81,153	81,153	81,023	(130)	(0.2)%
107	COMMUNICATION/EMER. SERVICE	1,640,804	1,210,989	877,655	(763,149)	(46.5)%
109	MAIN LIBRARY	3,214,658	3,371,673	3,314,731	100,073	3.1 %
112	NORTH COUNTY LIBRARY	1,382,253	1,485,861	1,451,611	69,358	5.0 %
113	BRACKETT LIBRARY	611,187	664,270	655,557	44,370	7.3 %
118	IR SOIL/WATER CONSERVATION	82,422	74,660	74,545	(7,877)	(9.6)%
119	LAW LIBRARY	98,696	105,054	105,054	6,358	6.4 %
122	MENTAL HEALTH COURT	0	693,980	693,980	693,980	N/A
201	ADMINISTRATOR-OPERATIONS	1,758,010	1,807,605	1,784,399	26,389	1.5 %
202	COMMUNITY SERVICES	465,735	562,142	495,470	29,735	6.4 %
203	HUMAN RESOURCES	1,325,578	1,385,749	1,359,749	34,171	2.6 %
204	PLANNING & DEVELOPMENT	6,000	0	0	(6,000)	(100.0)%
206	VETERANS SERVICES	388,652	406,940	406,420	17,768	4.6 %
208	EMERGENCY MANAGEMENT	959,498	871,180	763,875	(195,623)	(20.4)%
210	PARKS	5,091,876	5,233,701	5,044,445	(47,431)	(0.9)%
211	HUMAN SERVICES	473,709	482,432	482,082	8,373	1.8 %
212	AG EXTENSION	233,062	249,191	246,211	13,149	5.6 %
215	PARKS-CONSERVATION LANDS	883,774	835,077	821,078	(62,696)	(7.1)%
216	PROCUREMENT	489,770	538,296	537,696	47,926	9.8 %
220	FACILITIES MANAGEMENT	7,606,875	7,479,698	7,132,194	(474,681)	(6.2)%
229	OFFICE OF MANAGEMENT AND BUDGET	770,906	751,930	751,930	(18,976)	(2.5)%
230	BUILDING & FACILITIES SERVICES	1,290,721	1,411,396	1,400,046	109,325	8.5 %
237	FPL GRANT EXPENDITURES	225,637	211,335	212,539	(13,098)	(5.8)%
238	EMERGENCY BASE GRANT	184,893	165,519	165,519	(19,374)	(10.5)%
241	IS/TELECOMM TRANSFER	1,413,752	1,413,752	1,370,917	(42,835)	(3.0)%
246	INSURANCE PREMIUMS	719,262	791,189	642,690	(76,572)	(10.6)%
249	ANIMAL SERVICES	638,599	2,175,664	1,916,090	1,277,491	200.0 %
250	COUNTY ANIMAL CONTROL	1,166,035	1,171,678	1,157,378	(8,657)	(0.7)%
251	MAILROOM/SWITCHBOARD	220,390	236,387	239,920	19,530	8.9 %
283	INDIAN RIVER LAGOON	1,263,251	460,517	460,287	(802,964)	(63.6)%
SUB-TOTAL		\$37,660,056	\$39,455,683	\$37,660,056	\$0	0.0 %
CONSTITUTIONAL OFFICERS						
300	CLERK OF CIRCUIT COURT	\$1,561,100	\$1,636,605	\$1,645,592	\$84,492	5.4 %
400	TAX COLLECTOR	4,120,427	4,358,819	4,792,673	672,246	16.3 %
500	PROPERTY APPRAISER	4,627,042	4,750,858	4,778,209	151,167	3.3 %
600	SHERIFF	83,625,753	92,382,283	90,571,639	6,945,886	8.3 %
700	SUPERVISOR OF ELECTIONS	2,421,325	2,515,599	2,508,423	87,098	3.6 %
114	VALUE ADJUSTMENT BOARD	70,000	86,600	86,600	16,600	23.7 %
600	SHERIFF- INMATE MEDICAL	650,000	650,000	650,000	0	0.0 %
600	SHERIFF - ELECTRIC	780,000	780,000	780,000	0	0.0 %
SUB-TOTAL		\$97,855,647	\$107,160,764	\$105,813,136	\$7,957,489	8.1 %
STATE AGENCIES						
106	NEW HORIZONS	\$450,000	\$550,000	\$450,000	\$0	0.0 %
106	STATE HEALTH DEPARTMENT	863,087	888,980	888,980	25,893	3.0 %
110	TREASURE COAST REG. PLAN. COUNCIL	73,542	74,396	74,396	854	1.2 %
110	IR LAGOON NATIONAL ESTUARY PROGRAM COUNCIL	52,500	52,500	52,500	0	0.0 %
110	DEPT. OF JUVENILE JUSTICE	785,860	785,860	785,860	0	0.0 %
111	MEDICAID	1,723,651	1,723,651	1,782,354	58,703	3.4 %
252	ENVIRONMENTAL CONTROL BOARD	13,533	13,533	13,533	0	0.0 %
901	CIRCUIT COURT EXPENSES	1,212,731	453,362	1,016,601	(196,130)	(16.2)%
901	GUARDIAN AD LITEM	42,651	40,796	31,776	(10,875)	(25.5)%
903	VICTIM'S ASSISTANCE PROGRAM	119,988	133,836	133,836	13,848	11.5 %
903	STATE ATTORNEY	194,438	20,543	143,377	(51,061)	(26.3)%
904	PUBLIC DEFENDER	4,065	3,780	1,650	(2,415)	(59.4)%
907	MEDICAL EXAMINER	1,069,774	1,041,486	1,041,486	(28,288)	(2.6)%
SUB-TOTAL		\$6,605,820	\$5,782,723	\$6,416,349	(\$189,471)	(2.9)%
ECONOMIC DEVELOPMENT						
110	ECONOMIC DEVELOPMENT DIVISION	\$245,885	\$289,800	\$245,800	(\$85)	(0.0)%
SUB-TOTAL		\$245,885	\$289,800	\$245,800	(\$85)	(0.0)%

GENERAL FUND EXPENSE ESTIMATE FOR 2026/27 FUND 001
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDREN'S SERVICES						
128	CHILDREN'S SERVICES	\$3,481,767	\$3,778,838	\$3,778,838	\$297,071	8.5 %
SUB-TOTAL		\$3,481,767	\$3,778,838	\$3,778,838	\$297,071	8.5 %
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	\$339,892	\$373,881	\$350,000	\$10,108	3.0 %
137	FELLSMERE CRA	119,790	131,769	152,000	32,210	26.9 %
SUB-TOTAL		\$459,682	\$505,650	\$502,000	\$42,318	9.2 %
NON-PROFIT ORGANIZATIONS						
110	MENTAL HEALTH -MHA OUR HOUSE-DROP IN	\$30,106	\$33,000	\$30,106	\$0	0.0 %
110	UNITED AGAINST POVERTY (FKA-HARVEST FOOD)	13,233	13,800	13,233	0	0.0 %
110	211 PALM BEACH/TREASURE COAST, INC.	13,130	13,517	13,130	0	0.0 %
110	CTC-SRA-SENIOR SERVICES	161,262	167,712	161,262	0	0.0 %
SUB-TOTAL		\$217,731	\$228,029	\$217,731	\$0	0.0 %
QUASI-NON-PROFIT ORGANIZATIONS						
206	VETERAN'S COUNCIL	\$115,735	\$115,835	\$115,735	\$0	0.0 %
110	COMM. TRANSPORTATION COORDINATOR(SRA)	1,613,864	2,250,557	1,874,557	260,693	16.2 %
110	COMM TRANSPORTATION COORD.GRANTS (SRA)	10,523,665	0	0	(10,523,665)	(100.0)%
110	GIFFORD YOUTH ACHIEVEMENT CENTER	117,504	122,204	117,504	0	0.0 %
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	12,185	12,185	12,185	0	0.0 %
110	HUMANE SOCIETY OF VERO BEACH, FL	335,241	103,828	103,828	(231,413)	(69.0)%
110	TREASURE COAST HOMELESS SERVICES COUNCIL	152,250	200,000	152,250	0	0.0 %
SUB-TOTAL		\$12,870,444	\$2,804,609	\$2,376,059	(\$10,494,385)	(81.5)%
SUB-TOTAL EXPENSES		\$159,397,032	\$160,006,096	\$157,009,969	(\$2,387,063)	(1.5)%
199	RESERVE FOR CONTINGENCY	\$759,014	\$575,000	\$575,000	(\$184,014)	(24.2)%
199	TRANSFER OUT - TRANSPORTATION	11,075,675	11,344,531	14,608,884	3,533,209	31.9 %
199	TRANSFER OUT - BEACH RESTORATION	218,633	234,658	240,620	21,987	10.1 %
SUB-TOTAL		\$12,053,322	\$12,154,189	\$15,424,504	\$3,371,182	28.0 %
TOTAL EXPENSES		\$171,450,354	\$172,160,285	\$172,434,473	\$984,119	0.6 %
2026/27	PROPOSED MILLAGE	3.5475		2023/24 MILLAGE		3.5475
2025/26	MILLAGE	3.5475		2022/23 MILLAGE		3.5475
2024/25	MILLAGE	3.5475		2021/22 MILLAGE		3.5475

GENERAL FUND REVENUE ESTIMATE FOR 2026/2027 FUND 001
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$112,887,808	\$119,661,076	\$120,204,796	\$7,316,988	6.5 %
311-020	DELINQUENT AD VALOREM TAX	30,000	30,000	30,000	0	0.0 %
311-030	INTEREST TAX ROLL	40,000	40,000	40,000	0	0.0 %
331-231	EMERGENCY MGNT PERFORMANCE GRANT	72,880	0	0	(72,880)	(100.0)%
331-300	FEDERAL PHYSICAL ENVIRONMENT GRANT	419,977	0	0	(419,977)	(100.0)%
331-410	FTA SEC 5307-SR RESOURCE ASSOC	10,239,191	0	0	(10,239,191)	(100.0)%
331-423	SECTION 5311 GRANT	89,665	0	0	(89,665)	(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 %
334-234	FDLE - DRONE REPLACEMENT GRANT	125,000	0	0	0	0.0 %
334-450	DOT PUBLIC TRANSIT BLOCK GRANT	194,809	0	0	(194,809)	(100.0)%
334-710	STATE LIBRARY AID GENERAL	59,650	59,650	59,650	0	0.0 %
335-120	STATE REVENUE SHARE	1,167,490	1,260,889	0	(1,167,490)	(100.0)%
335-130	INS. AGT. COUNTY LICENSE	50,000	50,000	50,000	0	0.0 %
335-150	ALCOHOLIC BEV. LICENSES	70,000	70,000	70,000	0	0.0 %
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.0 %
335-180	HALF CENT SALES TAX	434,744	413,007	3,105,000	2,670,256	614.2 %
335-610	EM HEALTH FAC PLAN REV	800	950	950	150	18.8 %
341-520	SHERIFF	2,472,667	2,608,800	2,608,800	136,133	5.5 %
341-550	SUPERVISOR OF ELECTIONS	2,000	2,000	2,000	0	0.0 %
342-300	SHERIFF-PRISONER REVENUE	70,000	70,000	70,000	0	0.0 %
347-286	PAVILLION RENTALS	16,000	16,000	16,000	0	0.0 %
347-287	FAIRGROUNDS FEES	175,000	175,000	175,000	0	0.0 %
347-289	FAIRGROUNDS RV CAMPING FEES	25,000	25,000	25,000	0	0.0 %
347-290	DONALD MACDONALD CAMPGROUND FEES	95,000	95,000	95,000	0	0.0 %
347-291	OFF SITE EQUIPMENT RENTALS	2,000	2,000	2,000	0	0.0 %
347-294	RENTALS-BUILDINGS	392,789	395,789	392,789	0	0.0 %
348-923	LAW LIBRARY/ADDITIONAL COURT COSTS	31,000	31,000	31,000	0	0.0 %
348-939	COUNTY CIVIL COURT FACILITY	45,000	45,000	45,000	0	0.0 %
349-002	VALUE ADJUSTMENT BOARD FEES	20,000	24,000	24,000	4,000	20.0 %
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))	90,000	99,000	99,000	9,000	10.0 %
352-010	FINES-MAIN LIBRARY	8,000	8,000	8,000	0	0.0 %
352-011	FINES-NORTH COUNTY LIBRARY	2,000	2,000	2,000	0	0.0 %
354-002	ENVIRONMENTAL FINES	5,000	2,000	2,000	(3,000)	(60.0)%
354-004	ANIMAL CONTROL FINES	15,000	140,000	140,000	125,000	833.3 %
354-005	ANIMAL CONTROL TRAINING FINES	750	750	750	0	0.0 %
354-009	COUNTY PARKING VIOLATIONS	200	600	600	400	200.0 %
361-100	INTEREST INCOME	3,190,722	3,190,722	3,190,722	0	0.0 %
361-133	INTEREST SHERIFF	125,000	125,000	125,000	0	0.0 %
362-010	RENTS AND ROYALTIES	175,000	175,000	175,000	0	0.0 %
362-011	RADIO TOWER RENTS	150,000	150,000	150,000	0	0.0 %
362-014	ROOM RENTAL - MAIN LIBRARY	2,000	2,000	2,000	0	0.0 %
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	110,830	110,830	110,830	0	0.0 %
366-095	DONATIONS-MAIN LIBRARY-JOAN WARREN TRUST	20,000	0	0	(20,000)	(100.0)%
367-010	ANIMAL LICENSES	150,000	150,000	150,000	0	0.0 %
369-900	OTHER MISC. REVENUE	70,000	60,000	63,000	(7,000)	(10.0)%
369-921	NON-RESIDENT FEES-MAIN LIBRARY	2,250	2,250	2,250	0	0.0 %
369-922	LOST CARD FEES-MAIN LIBRARY	1,250	1,250	1,250	0	0.0 %
369-923	USAC-E-RATE LIBRARY FUNDING	9,280	9,596	9,596	316	3.4 %
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	1,500	1,500	1,500	0	0.0 %
369-930	REFUND-PRIOR YEAR EXPENSE	750	750	750	0	0.0 %
369-932	MAIN LIBRARY-PUBLIC COPY FEES	9,000	10,000	10,000	1,000	11.1 %
369-933	NC LIBRARY-PUBLIC COPY FEES	6,000	7,000	7,000	1,000	16.7 %
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	30,000	30,000	(10,000)	(25.0)%
369-944	GIFFORD COMMUNITY CENTER-R&R	5,876	6,110	5,876	0	0.0 %
369-950	INTERDEPARTMENTAL REIMBURSEMENTS	5,705,382	5,705,382	6,526,183	820,801	14.4 %
369-951	INTERDEPARTMENTAL CHARGES	345,639	345,639	345,639	0	0.0 %
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	33,341,127	40,168,485	39,366,275	6,025,148	18.1 %
389-030	LESS 5% EST. RECEIPTS	(6,450,934)	(6,806,042)	(6,945,812)	(494,878)	7.7 %
389-040	CASH FORWARD OCTOBER 1	4,379,956	1,072,317	1,097,773	(3,282,183)	(74.9)%
TOTAL REVENUES		\$171,450,354	\$170,555,607	\$172,434,473	\$984,119	0.6 %

CLERK OF THE CIRCUIT COURT
Department 300 - Budget Comparison

Description	2025/2026 Budget	2026/2027 Request	Admin	Increase (Decrease)	Percentage Change
			Recommended 2026/2027 Budget		
Budget Transfer - Clerk to the Board	\$1,557,687	\$1,589,097	\$1,638,464	\$80,777	5.2%
Worker's Compensation	\$1,364	\$1,351	\$1,351	(\$13)	-1.0%
OPEB Expense	\$2,049	\$5,777	\$5,777	\$3,728	181.9%
Total General Fund Request	\$1,561,100	\$1,596,225	\$1,645,592	\$84,492	5.4%

TAX COLLECTOR

Department 400 - Budget Comparison

Description	2025/2026 Budget	Estimated Admin Recommended	Increase (Decrease)	Percentage Change
		2026/2027 Budget		
Postage	\$30,000	\$35,000	\$5,000	16.67%
Budget Transfer - Tax Collector	\$4,073,716	\$4,719,480	\$645,764	15.85%
Worker's Compensation	\$5,834	\$6,000	\$166	2.85%
Subtotal w/o OPEB	\$4,109,550	\$4,760,480	\$650,930	15.84%
OPEB Expense	\$10,877	\$32,193	\$21,316	195.97%
Total General Fund	\$4,120,427	\$4,792,673	\$672,246	16.31%
MSTU Fund	\$262,375	\$288,613	\$26,238	10.00%
Emergency Services District	\$788,050	\$866,855	\$78,805	10.00%
SWDD	\$477,281	\$525,009	\$47,728	10.00%
Streetlighting Districts	\$14,331	\$15,764	\$1,433	10.00%
Land Acquisition Bonds	\$38,820	\$42,702	\$3,882	n/a
Total IRC Budget	\$5,701,284	\$6,531,616	\$830,332	14.6%

Note: The Tax Collector does not have to submit her budget until August 1, 2026, so these are estimates made by County staff. Since the Tax Collector is a fee officer, this represents that portion of the budget the County expects to pay in excess of fees received for FY 2026/2027.

PROPERTY APPRAISER

Department 500 - Budget Comparison

Description	2025/2026 Budget	2026/2027 Request	Admin Recommended 2026/2027 Budget	Increase (Decrease)	Percentage Change
<u>General Fund:</u>					
Budget Transfer - Property Appraiser	\$4,521,631	\$4,658,010	\$4,658,010	\$136,379	3.0%
Postage	\$75,000	\$75,000	\$75,000	\$0	0.0%
Worker's Compensation	\$24,600	\$28,000	\$28,000	\$3,400	13.8%
Subtotal w/o OPEB	4,621,231	4,761,010	4,761,010	139,779	3.0%
OPEB Expense	\$5,811	\$17,199	\$17,199	\$11,388	196.0%
Total General Fund	\$4,627,042	\$4,778,209	\$4,778,209	\$151,167	3.3%
Emergency Services District	\$755,265	\$783,045	\$783,045	\$27,780	3.7%
Environmentally Sensitive Land Bonds	\$25,012	\$24,793	\$24,793	(\$219)	-0.9%
Total Taxing Funds Budget	\$5,407,319	\$5,586,047	\$5,586,047	\$178,728	3.3%
Solid Waste	\$305,142	\$336,098	\$336,098	\$30,956	10.1%
Non-Ad Valorem Assessments	12,320	12,342	12,342	22	0.2%
Total Taxing Funds, Solid Waste & Streetlighting Districts	\$5,724,781	\$5,934,487	\$5,934,487	\$209,706	3.7%

Sheriff's Office

Department 600 - Comparison to Original Budget

						Admin Recommended Comparison					
Description	2025/2026 Budget	2025/2026 Budget at 3/31/2026 (Including Rollover)	2025/2026 Budget with Agreement	2026/2027 Budget Request	Admin Recommended 2026/2027 Budget	Compared to Original Budget		Compared to 3/31/2026 Budget		Compared to Adjusted Budget	
						Increase (Decrease)	Percentage Change	Increase (Decrease)	Percentage Change	Increase (Decrease)	Percentage Change
General Fund Draw	\$81,930,544	\$82,171,214	\$85,671,214	\$88,320,120	\$88,320,120	\$6,389,576	7.80%	\$6,148,906	7.48%	\$2,648,906	3.09%
Worker's Compensation	\$1,225,551	\$1,225,551	\$1,225,551	\$1,312,628	\$1,312,628	\$87,077	7.11%	\$87,077	7.11%	\$87,077	7.11%
OPEB Expense	\$228,988	\$228,988	\$228,988	\$938,891	\$938,891	\$709,903	310.02%	\$709,903	310.02%	\$709,903	310.02%
Total General Fund	\$83,385,083	\$83,625,753	\$87,125,753	\$90,571,639	\$90,571,639	\$7,186,556	8.62%	\$6,945,886	8.31%	\$3,445,886	3.96%
911 Surcharge (Fund 120)	\$251,084	\$251,084	\$251,084	\$280,800	\$280,800	\$29,716	11.84%	\$29,716	11.84%	\$29,716	11.84%
Optional Sales Tax - Vehicles/Radios	\$2,137,305	\$2,137,305	\$2,137,305	\$2,421,033	\$2,421,033	\$283,728	13.28%	\$283,728	13.28%	\$283,728	13.28%
Total Sheriff Request	\$85,773,472	\$86,014,142	\$89,514,142	\$93,273,472	\$93,273,472	\$7,500,000	8.74%	\$7,259,330	8.44%	\$3,759,330	4.20%
Sheriff Electric	\$780,000	\$780,000	\$780,000	\$780,000	\$780,000	\$0	0.00%	\$0	0.00%	\$0	0.00%
Inmate Medical	\$0	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	n/a	\$0	0.00%	\$0	0.00%
Total Sheriff Expenses	\$86,553,472	\$87,444,142	\$90,944,142	\$94,703,472	\$94,703,472	\$8,150,000	9.42%	\$7,259,330	8.30%	\$3,759,330	4.13%

Supervisor Of Elections

Department 700 - Budget Comparison

Description	2025/2026 Budget	2026/2027 Request	Admin	Increase (Decrease)	Percentage Change
			Recommended 2026/2027 Budget		
Transfer - Supervisor of Elections	\$2,417,661	\$2,455,181	\$2,501,033	\$83,372	3.4%
OPEB Expense	\$1,937	\$5,733	\$5,733	\$3,796	196.0%
Worker's Compensation	\$1,727	\$1,657	\$1,657	(\$70)	-4.1%
Total General Fund Budget	\$2,421,325	\$2,462,571	\$2,508,423	\$87,098	3.6%
Total Budget	\$2,421,325	\$2,462,571	\$2,508,423	\$87,098	3.6%

Value Adjustment Board

Department 114 - Budget Comparison

Description	2025/2026 Budget	Admin	Increase (Decrease)	Percentage Change
		Recommended 2026/2027 Budget		
Operating Supplies	\$70,000	\$86,600	\$16,600	23.7%
Total General Fund Budget	\$70,000	\$86,600	\$16,600	23.7%

MUNICIPAL SERVICE FUND EXPENSE ESTIMATE FOR 2026/2027 FUND 004

PROPOSED BUDGET AS OF JULY 1, 2026

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
104	NORTH COUNTY AQUATIC CENTER	\$1,856,385	\$1,701,058	\$1,593,932	(\$262,453)	(14.1)%
105	GIFFORD AQUATIC CENTER	865,531	900,358	879,707	14,176	1.6 %
108	RECREATION	1,295,597	1,346,788	1,332,934	37,337	2.9 %
115	INTERGENERATIONAL FACILITY	982,483	1,031,226	985,771	3,288	0.3 %
116	BEACH PARKS	1,344,342	1,447,423	1,452,016	107,674	8.0 %
161	SHOOTING RANGE	1,110,767	1,151,494	1,139,183	28,416	2.6 %
204	PLANNING AND DEVELOPMENT	590,415	573,369	571,569	(18,846)	(3.2)%
205	COUNTY PLANNING	3,276,717	3,098,295	2,673,557	(603,160)	(18.4)%
207	CODE ENFORCEMENT	948,224	836,115	794,343	(153,881)	(16.2)%
231	NATURAL RESOURCES	601,822	601,916	598,921	(2,901)	(0.5)%
400	TAX COLLECTOR	262,375	262,375	288,613	26,238	10.0 %
SUB-TOTAL EXPENSES		\$13,134,658	\$12,950,417	\$12,310,546	(\$824,112)	(6.3)%
210	WINDSOR PROCEEDS EXPENSE	\$693,664	\$0	\$0	(\$693,664)	(100.0)%
199	GENERAL AND ADMIN. EXPENSE	624,889	715,063	696,107	71,218	11.4 %
199	TRANSFER OUT - TRANSPORTATION	9,782,470	10,019,934	4,616,887	(5,165,583)	(52.8)%
199	TRANSFER OUT - G.F./LAW ENFORCEMENT	33,341,127	40,168,485	39,366,275	6,025,148	18.1 %
199	RESERVE FOR CONTINGENCY	346,872	200,000	200,000	(146,872)	(42.3)%
TOTAL EXPENSES		\$57,923,680	\$64,053,899	\$57,189,815	(\$733,865)	(1.3)%

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2026/2027 FUND 004

PROPOSED BUDGET AS OF JULY 1, 2026

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	\$20,425,576	\$21,651,111	\$21,807,892	\$1,382,316	6.8 %
311-020	DELINQUENT AD VALOREM TAX	8,000	8,000	8,000	0	0.0 %
311-030	INTEREST AD VALOREM	3,000	3,000	3,000	0	0.0 %
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	BUILDING PERMITS - COUNTY	450,000	350,000	350,000	(100,000)	(22.2)%
323-100	FRANCHISE FEE-ELEC	9,250,000	9,250,000	9,712,500	462,500	5.0 %
323-300	FRANCHISE FEE-H2O	2,325,000	2,850,000	3,020,148	695,148	29.9 %
323-400	FRANCHISE FEE-NATURAL GAS	190,000	255,000	255,000	65,000	34.2 %
323-700	FRANCHISE FEE-SOLID WASTE	825,000	975,000	1,148,541	323,541	39.2 %
329-020	TREE ORDINANCE	35,000	35,000	35,000	0	0.0 %
329-040	DEVELOPER REVIEW FEE	12,500	0	0	(12,500)	(100.0)%
335-120	STATE REVENUE SHARE	4,391,988	4,743,347	6,004,236	1,612,248	36.7 %
335-140	MOBILE HOME LICENSES	110,000	100,000	100,000	(10,000)	(9.1)%
335-180	HALF CENT SALES TAX	13,903,016	13,207,865	10,395,000	(3,508,016)	(25.2)%
337-700	BLUE FOUNDATION SENIOR GRANT	85,108	0	0	(85,108)	(100.0)%
347-201	GIFFORD DAILY POOL FEES	28,000	28,000	28,000	0	0.0 %
347-202	GIFFORD POOL PASSPORTS	15,000	16,000	16,000	1,000	6.7 %
347-204	GIFFORD POOL RENTALS	10,500	10,500	10,500	0	0.0 %
347-213	N. C. (HOBART PARK) RENTALS	22,000	26,000	26,000	4,000	18.2 %
347-214	INTERGENERATIONAL FACILITY PROGRAM FEES	0	8,000	8,000	8,000	N/A
347-216	S. COUNTY YOUTH ATHLETICS	22,000	22,000	22,000	0	0.0 %
347-217	S. COUNTY ADULT ATHLETICS	49,650	50,000	50,000	350	0.7 %
347-219	S. COUNTY PARK RENTALS	13,500	19,000	19,000	5,500	40.7 %
347-220	GIFFORD POOL-TAX EXEMPT	3,000	3,000	3,000	0	0.0 %
347-221	GIFFORD POOL-MISC. FEES	200	0	0	(200)	(100.0)%
347-222	GIFFORD POOL NON-TAXABLE	14,000	14,000	14,000	0	0.0 %
347-223	N. COUNTY POOL DAILY FEES	234,166	205,000	205,000	(29,166)	(12.5)%
347-224	N. COUNTY POOL PASSPORTS	80,056	75,000	75,000	(5,056)	(6.3)%
347-226	N. COUNTY POOL MISC. FEES	350	0	0	(350)	(100.0)%
347-227	N. COUNTY POOL NON - TAXABLE	49,819	35,000	35,000	(14,819)	(29.7)%
347-228	N. COUNTY POOL RENTALS	60,144	61,000	61,000	856	1.4 %
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	4,000	4,000	(4,011)	(50.1)%
347-273	S. COUNTY PARK % SHARE CONCESSIONS	1,000	1,000	1,000	0	0.0 %

MUNICIPAL SERVICE FUND REVENUE ESTIMATE FOR 2026/2027 FUND 004
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
347-278	GIFFORD PARK BALLFIELD RENTAL	\$1,250	\$500	\$500	(\$750)	(60.0)%
347-279	HOBART PARK BALL FIELD RENTAL	2,000	2,000	2,000	0	0.0 %
347-280	GIFFORD POOL % SHARE CONCESSIONS	750	750	750	0	0.0 %
347-281	INTERGENERATIONAL FACILITY PROG. FEES-TAX EXEMPT	5,000	15,000	15,000	10,000	200.0 %
347-300	INTERGENERATIONAL FACILITY ROOM RENTAL	50,000	54,000	54,000	4,000	8.0 %
347-301	INTERGENERATIONAL FACILITY GYM RENTAL	40,000	40,000	40,000	0	0.0 %
347-302	INTERGENERATIONAL FACILITY OUTSIDE RENTAL	0	2,000	2,000	2,000	N/A
347-303	INTERGENERATIONAL FACILITY EQUIPMENT RENTAL	12,000	15,000	15,000	3,000	25.0 %
347-304	INTERGENERATIONAL FACILITY YOUTH ATHLETICS	45,000	50,000	50,000	5,000	11.1 %
347-305	INTERGENERATIONAL FACILITY ADULT ATHLETICS	7,500	7,500	7,500	0	0.0 %
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	8,000	8,000	8,000	0	0.0 %
347-312	INTERGENERATIONAL FACILITY FITNESS PROGRAMS	55,000	69,000	69,000	14,000	25.5 %
347-313	INTERGENERATIONAL FACILITY OPEN GYM	40,250	35,000	35,000	(5,250)	(13.0)%
347-314	INTERGENERATIONAL FACILITY FIELD RENTAL	600	600	600	0	0.0 %
347-501	RIFLE RANGE	105,000	110,000	110,000	5,000	4.8 %
347-502	PISTOL RANGE	102,990	102,990	102,990	0	0.0 %
347-503	SPORTING CLAYS COURSE	85,000	115,000	115,000	30,000	35.3 %
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	500	500	124	33.0 %
347-508	JUNIOR INSTRUCTION	7,500	7,500	7,500	0	0.0 %
347-510	RANGE RENTAL	54,560	60,000	60,000	5,440	10.0 %
347-512	TOURNAMENTS	6,000	6,000	6,000	0	0.0 %
347-513	SKEET	30,000	25,000	25,000	(5,000)	(16.7)%
347-514	TRAP/WOBBLE TRAP	75,000	75,000	75,000	0	0.0 %
347-515	SHOTGUN RENTALS	16,000	25,000	25,000	9,000	56.3 %
347-520	AMMUNITION SALES	46,178	48,000	48,000	1,822	3.9 %
347-521	ACCESSORIES SALES	46,760	67,000	67,000	20,240	43.3 %
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	1,500,000	1,500,000	1,500,000	0	0.0 %
366-104	SPONSORSHIPS-RECREATION	1,500	1,500	1,500	0	0.0 %
369-092	BUILDING DEMOLITION LIENS	5,000	5,000	5,000	0	0.0 %
369-900	OTHER MISC. REVENUE	2,896	1,000	1,000	(1,896)	(65.5)%
369-940	REIMBURSEMENTS	6,619	0	0	(6,619)	(100.0)%
369-966	REIMBURSEMENTS - IG DEPT	2,000	5,000	5,000	3,000	150.0 %
389-030	LESS 5% EST. RECEIPTS	(2,833,072)	(2,907,070)	(2,877,620)	(44,548)	1.6 %
389-040	CASH FORWARD OCTOBER 1	4,088,697	2,520,619	2,515,036	(1,573,661)	(38.5)%
TOTAL REVENUES		\$57,923,680	\$57,754,954	\$57,189,815	(\$733,865)	(1.3)%
2026/27	PROPOSED MILLAGE	1.1506		2023/24 MILLAGE		1.1506
2025/26	PROPOSED MILLAGE	1.1506		2022/23 MILLAGE		1.1506
2024/25	MILLAGE	1.1506		2021/22 MILLAGE		1.1506

TRANSPORTATION FUND EXPENSE ESTIMATE FOR 2026/2027 FUND 111
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT#	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
214	ROAD AND BRIDGE	\$14,179,176	\$14,514,149	\$13,077,207	(\$1,101,969)	(7.8)%
243	PUBLIC WORKS	1,620,193	947,459	689,329	(930,864)	(57.5)%
244	COUNTY ENGINEERING	4,697,583	4,811,326	4,635,872	(61,711)	(1.3)%
245	TRAFFIC ENGINEERING	4,463,404	4,209,075	3,973,114	(490,290)	(11.0)%
281	STORMWATER	1,987,750	1,763,187	1,763,187	(224,563)	(11.3)%
SUB-TOTAL EXPENSES		\$26,948,106	\$26,245,196	\$24,138,709	(\$2,809,397)	(10.4)%
199	GENERAL & ADMIN. EXPENSE	\$995,479	\$1,143,605	\$1,111,398	\$115,919	11.6 %
199	TRANSFER OUT-OSPREY MARSH	191,342	265,608	235,428	44,086	23.0 %
199	RESERVE FOR CONTINGENCY	274,454	125,000	125,000	(149,454)	(54.5)%
TOTAL EXPENSES		\$28,409,381	\$27,779,409	\$25,610,535	(\$2,798,846)	(9.9)%

TRANSPORTATION FUND REVENUE ESTIMATE FOR 2026/2027 FUND 111
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT.#	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% (DECREASE)
325-101	CAPITAL IMPROVEMENT ASSESSMENT	\$5,000	\$5,000	\$5,000	\$0	0.0 %
329-090	OTHER LICENSES & PERMITS	540,000	540,000	540,000	0	0.0 %
334-401	FDOT-TRAFFIC SIGNAL SYSTEM ENHANCEMENT	400,000	682,636	682,636	282,636	70.7 %
335-420	CONSTITUTIONAL GAS TAX	1,850,000	1,880,000	1,880,000	30,000	1.6 %
335-440	COUNTY GAS TAX	806,000	825,000	825,000	19,000	2.4 %
335-491	FUEL TAX REIMBURSEMENT	135,000	135,000	135,000	0	0.0 %
341-300	SALE/MAPS AND PUBLICATIONS	1,000	1,000	1,000	0	0.0 %
344-903	WATER/SEWER PAVING SYSTEMS	55,000	55,000	55,000	0	0.0 %
349-010	REIMBURSEMENT MPO	45,000	45,000	45,000	0	0.0 %
361-100	INTEREST INCOME	712,000	712,000	712,000	0	0.0 %
361-110	INTEREST - ASSESSMENTS	3,000	3,000	3,000	0	0.0 %
369-900	OTHER MISC. INCOME	170,000	3,000	3,000	(167,000)	(98.2)%
369-940	REIMBURSEMENTS	210,005	100,000	100,000	(110,005)	(52.4)%
369-943	TRAFFIC SIGNAL REIMBURSEMENTS	85,000	70,000	70,000	(15,000)	(17.6)%
369-950	INTERDEPARTMENT REIMBURSE	250,000	275,000	275,000	25,000	10.0 %
381-020	FUND TRANSFERS/G.F.	11,075,675	11,360,556	14,608,884	3,533,209	31.9 %
381-020	FUND TRANSFERS/M.S.T.U.	9,782,470	10,034,088	4,616,887	(5,165,583)	(52.8)%
389-030	LESS 5% EST. RECEIPTS	(245,350)	(252,832)	(252,832)	(7,482)	3.0 %
389-040	CASH FORWARD - OCTOBER 1	2,529,581	1,305,960	1,305,960	(1,223,621)	(48.4)%
TOTAL REVENUES		\$28,409,381	\$27,779,408	\$25,610,535	(\$2,798,846)	(9.9)%

EMERGENCY SERVICES DISTRICT EXPENSE ESTIMATE FOR 2026/2027 FUND 114
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
120	FIRE RESCUE - SALARIES	\$36,534,460	\$37,449,093	\$37,449,093	\$914,633	2.5 %
120	FIRE RESCUE - BENEFITS	21,282,183	24,290,914	24,290,914	3,008,731	14.1 %
120	FIRE RESCUE - OPERATING	10,280,906	11,059,360	10,540,106	259,200	2.5 %
120	FIRE RESCUE - HYDRANT MAINTENANCE	155,005	155,005	155,005	0	0.0 %
120	FIRE RESCUE - CAPITAL	18,033,795	4,092,174	3,942,174	(14,091,621)	(78.1)%
120	FIRE RESCUE - OTHER USES	1,765,930	1,918,987	2,026,574	260,644	14.8 %
120	STATE FOREST SERVICE	12,108	12,108	12,108	0	0.0 %
240	LIFE SAFETY - SALARIES	330,020	351,740	228,186	(101,834)	(30.9)%
240	LIFE SAFETY - BENEFITS	121,172	116,076	71,475	(49,697)	(41.0)%
240	LIFE SAFETY - OPERATING	82,469	111,133	124,181	41,712	50.6 %
TOTAL EXPENSES		\$88,598,048	\$79,556,590	\$78,839,816	(\$9,758,232)	(11.0)%

EMERGENCY SERVICES DISTRICT REVENUE ESTIMATE FOR 2026/2027 FUND 114
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAXES	\$61,301,015	\$64,979,076	\$65,205,837	\$3,904,822	6.4 %
311-020	DELINQUENT AD VALOREM TAXES	25,000	25,000	25,000	0	0.0 %
311-030	INTEREST TAX ROLL	15,000	15,000	15,000	0	0.0 %
334-291	FL DOH EMERG MGMT SERVICE PROGRAM GRANT	92,250	0	0	(92,250)	(100.0)%
335-210	FIREMANS SUPPLEMENTAL COMPENSATION	65,000	65,000	65,000	0	0.0 %
342-210	FIRE SAFETY PERMIT FEES	5,000	5,000	5,000	0	0.0 %
342-220	FIRE PROTECTION SERVICES	291,484	291,484	291,484	0	0.0 %
342-230	FIRE SAFETY INSPECTION/PLAN REVIEW	400,000	450,000	450,000	50,000	12.5 %
342-240	COST RECOVERY	500	500	500	0	0.0 %
342-320	ALS SPECIAL EVENTS	15,000	20,000	20,000	5,000	33.3 %
342-610	ALS CHARGES	8,807,005	10,500,000	10,500,000	1,692,995	19.2 %
342-611	PEMT PROGRAM DISTRIBUTION	571,386	0	0	(571,386)	(100.0)%
354-018	FALSE FIRE ALARM	4,000	5,000	5,000	1,000	25.0 %
361-100	INTEREST INCOME	1,762,500	1,710,000	1,638,110	(124,390)	(7.1)%
369-900	OTHER MISC. REVENUE	2,000	2,000	2,000	0	0.0 %
369-940	REIMBURSEMENTS-CORE FUNDING	523,272	524,734	524,734	1,462	0.3 %
SUB-TOTAL		\$73,880,412	\$78,592,794	\$78,747,665	\$4,867,253	6.6 %
389-030	LESS 5% EST. RECEIPTS	(\$3,660,839)	(\$3,929,640)	(\$3,937,383)	(\$276,544)	7.6 %
389-040	CASH FORWARD	18,378,475	4,029,534	4,029,534	(14,348,941)	(78.1)%
TOTAL REVENUES		\$88,598,048	\$78,692,688	\$78,839,816	(\$9,758,232)	(11.0)%
2026/27	PROPOSED MILLAGE	2.3531		2023/24 MILLAGE		2.3531
2025/26	MILLAGE	2.3531		2022/23 MILLAGE		2.3531
2024/25	MILLAGE	2.3531		2021/22 MILLAGE		2.3531

GENERAL FUND EXPENSE ESTIMATE FOR 2026/27 FUND 001
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
STATE AGENCIES						
106	NEW HORIZONS	\$450,000	\$550,000	\$450,000	\$0	0.0 %
106	STATE HEALTH DEPARTMENT	863,087	888,980	888,980	25,893	3.0 %
110	TREASURE COAST REG. PLAN. COUNCIL	73,542	74,396	74,396	854	1.2 %
110	IR LAGOON NATIONAL ESTUARY PROGRAM COUNCIL	52,500	52,500	52,500	0	0.0 %
110	DEPT. OF JUVENILE JUSTICE	785,860	785,860	785,860	0	0.0 %
111	MEDICAID	1,723,651	1,723,651	1,782,354	58,703	3.4 %
252	ENVIRONMENTAL CONTROL BOARD	13,533	13,533	13,533	0	0.0 %
901	CIRCUIT COURT EXPENSES	1,212,731	453,362	1,016,601	(196,130)	(16.2)%
901	GUARDIAN AD LITEM	42,651	40,796	31,776	(10,875)	(25.5)%
903	VICTIM'S ASSISTANCE PROGRAM	119,988	133,836	133,836	13,848	11.5 %
903	STATE ATTORNEY	194,438	20,543	143,377	(51,061)	(26.3)%
904	PUBLIC DEFENDER	4,065	3,780	1,650	(2,415)	(59.4)%
907	MEDICAL EXAMINER	1,069,774	1,041,486	1,041,486	(28,288)	(2.6)%
SUB-TOTAL		\$6,605,820	\$5,782,723	\$6,416,349	(\$189,471)	(2.9)%

GENERAL FUND EXPENSE ESTIMATE FOR 2026/27 FUND 001
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
ECONOMIC DEVELOPMENT						
110	ECONOMIC DEVELOPMENT DIVISION	\$245,885	\$289,800	\$245,800	(\$85)	(0.0)%
SUB-TOTAL		\$245,885	\$289,800	\$245,800	(\$85)	(0.0)%
ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDREN'S SERVICES						
128	CHILDREN'S SERVICES	\$3,481,767	\$3,778,838	\$3,778,838	\$297,071	8.5 %
SUB-TOTAL		\$3,481,767	\$3,778,838	\$3,778,838	\$297,071	8.5 %
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	\$339,892	\$373,881	\$350,000	\$10,108	3.0 %
137	FELLSMERE CRA	119,790	131,769	152,000	32,210	26.9 %
SUB-TOTAL		\$459,682	\$505,650	\$502,000	\$42,318	9.2 %

GENERAL FUND EXPENSE ESTIMATE FOR 2026/27 FUND 001
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
NON-PROFIT ORGANIZATIONS						
110	MENTAL HEALTH -MHA OUR HOUSE-DROP IN	\$30,106	\$33,000	\$30,106	\$0	0.0 %
110	UNITED AGAINST POVERTY (FKA-HARVEST FOOD)	13,233	13,800	13,233	0	0.0 %
110	211 PALM BEACH/TREASURE COAST, INC.	13,130	13,517	13,130	0	0.0 %
110	CTC-SRA-SENIOR SERVICES	161,262	167,712	161,262	0	0.0 %
SUB-TOTAL		\$217,731	\$228,029	\$217,731	\$0	0.0 %

GENERAL FUND EXPENSE ESTIMATE FOR 2026/27 FUND 001
PROPOSED BUDGET AS OF JULY 1, 2026

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2026	2026/2027 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
QUASI-NON-PROFIT ORGANIZATIONS						
206	VETERAN'S COUNCIL	\$115,735	\$115,835	\$115,735	\$0	0.0 %
110	COMM. TRANSPORTATION COORDINATOR(SRA)	1,613,864	2,250,557	1,874,557	260,693	16.2 %
110	COMM TRANSPORTATION COORD.GRANTS (SRA)	10,523,665	0	0	(10,523,665)	(100.0)%
110	GIFFORD YOUTH ACHIEVEMENT CENTER	117,504	122,204	117,504	0	0.0 %
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	12,185	12,185	12,185	0	0.0 %
110	HUMANE SOCIETY OF VERO BEACH, FL	335,241	103,828	103,828	(231,413)	(69.0)%
110	TREASURE COAST HOMELESS SERVICES COUNCIL	152,250	200,000	152,250	0	0.0 %
SUB-TOTAL		\$12,870,444	\$2,804,609	\$2,376,059	(\$10,494,385)	(81.5)%

FY 2026/2027 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	179 OCEANSIDE ⁽¹⁾	180 OSLO PARK ⁽¹⁾	181 GIFFORD	182 LAUREL- WOOD
REVENUES					
361-100	INTEREST INCOME	\$17	\$154	\$315	\$24
363-120	SERVICE ASSESSMENTS	2,142	33,400	60,333	11,132
389-030	LESS 5% EST. RECEIPTS	(108)	(1,678)	(3,032)	(558)
389-040	CASH FORWARD-OCTOBER 1	570	10,061	34,507	1,217
TOTAL		\$2,621	\$41,937	\$92,123	\$11,815
EXPENSES					
033-140	GENERAL & ADMIN.	\$18	\$722	\$1,241	\$109
034-310	ELECTRICAL SERVICES	2,427	39,785	88,260	11,170
034-910	LEGAL ADS	90	90	90	90
099-060	BUD. TRANS. PROP. APPR.	43	670	1,266	223
099-940	COMMISSIONS & FEES	43	670	1,266	223
TOTAL		\$2,621	\$41,937	\$92,123	\$11,815

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2026/27 - PER PARCEL/ACRE/LOT	\$51.00	\$20.00	\$21.00	\$44.00
BUDGET 2025/26 - PER PARCEL/ACRE/LOT	\$51.00	\$20.00	\$21.00	\$44.00
BUDGET 2024/25 - PER PARCEL/ACRE/LOT	\$51.00	\$20.00	\$21.00	\$44.00
BUDGET 2023/24 - PER PARCEL/ACRE/LOT	\$51.00	\$20.00	\$21.00	\$38.00
BUDGET 2022/23 - PER PARCEL/ACRE/LOT	\$51.00	\$20.00	\$21.00	\$38.00

FY 2026/2027 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	183 ROCK- RIDGE	184 VERO HIGH.	186 PORPOISE POINT	188 LAUREL COURT
REVENUES					
361-100	INTEREST INCOME	\$233	\$256	\$34	\$8
363-120	SERVICE ASSESSMENTS	1,164	118,017	231	1,488
389-030	LESS 5% EST. RECEIPTS	(70)	(5,914)	(13)	(75)
389-040	CASH FORWARD-OCTOBER 1	953	1,454	174	182
TOTAL		\$2,280	\$113,813	\$426	\$1,603
EXPENSES					
033-140	GENERAL & ADMIN.	\$168	\$1,085	\$14	\$13
034-310	ELECTRICAL SERVICES	1,976	107,928	312	1,440
034-910	LEGAL ADS	90	90	90	90
099-060	BUD. TRANS. PROP. APPR.	23	2,355	5	30
099-940	COMMISSIONS & FEES	23	2,355	5	30
TOTAL		\$2,280	\$113,813	\$426	\$1,603

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2026/27 - PER PARCEL/ACRE/LOT	\$3.00	\$47.00	\$7.00	\$48.00
BUDGET 2025/26 - PER PARCEL/ACRE/LOT	\$3.00	\$47.00	\$7.00	\$48.00
BUDGET 2024/25 - PER PARCEL/ACRE/LOT	\$3.00	\$47.00	\$7.00	\$48.00
BUDGET 2023/24 - PER PARCEL/ACRE/LOT	\$3.00	\$43.00	\$7.00	\$46.00
BUDGET 2022/23 - PER PARCEL/ACRE/LOT	\$3.00	\$43.00	\$7.00	\$46.00

FY 2026/2027 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	189 TIERRA LINDA	190 VERO SHORES	191 IXORA	192 ROYAL POINCIANA
REVENUES					
361-100	INTEREST INCOME	\$7	\$15	\$14	\$42
363-120	SERVICE ASSESSMENTS	3,752	7,038	9,625	20,553
389-030	LESS 5% EST. RECEIPTS	(188)	(353)	(482)	(1,030)
389-040	CASH FORWARD-OCTOBER 1	330	1,286	467	299
TOTAL		\$3,901	\$7,986	\$9,624	\$19,864
EXPENSES					
033-140	GENERAL & ADMIN.	\$29	\$89	\$119	\$174
034-310	ELECTRICAL SERVICES	3,632	7,525	9,065	18,780
034-910	LEGAL ADS	90	90	90	90
099-060	BUD. TRANS. PROP. APPR.	75	141	175	410
099-940	COMMISSIONS & FEES	75	141	175	410
TOTAL		\$3,901	\$7,986	\$9,624	\$19,864

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2026/27 - PER PARCEL/ACRE/LOT	\$56.00	\$34.00	\$35.00	\$51.00
BUDGET 2025/26 - PER PARCEL/ACRE/LOT	\$56.00	\$34.00	\$32.00	\$51.00
BUDGET 2024/25 - PER PARCEL/ACRE/LOT	\$55.00	\$34.00	\$32.00	\$51.00
BUDGET 2023/24 - PER PARCEL/ACRE/LOT	\$48.00	\$29.00	\$29.00	\$44.00
BUDGET 2022/23 - PER PARCEL/ACRE/LOT	\$48.00	\$29.00	\$29.00	\$44.00

FY 2026/2027 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	193 ROSELAND ROAD	194 WHISPERING PINES	195 MOORINGS	196 WALKER'S GLEN
REVENUES					
361-100	INTEREST INCOME	\$11	\$4	\$165	\$24
363-120	SERVICE ASSESSMENTS	2,196	2,170	10,926	1,220
389-030	LESS 5% EST. RECEIPTS	(110)	(109)	(555)	(62)
389-040	CASH FORWARD-OCTOBER 1	321	49	21,517	1,082
TOTAL		\$2,418	\$2,114	\$32,053	\$2,264
EXPENSES					
033-140	GENERAL & ADMIN.	\$316	\$30	\$525	\$26
034-310	ELECTRICAL SERVICES	1,924	1,908	31,000	2,100
034-910	LEGAL ADS	90	90	90	90
099-060	BUD. TRANS. PROP. APPR.	44	43	219	24
099-940	COMMISSIONS & FEES	44	43	219	24
TOTAL		\$2,418	\$2,114	\$32,053	\$2,264

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2026/27 - PER PARCEL/ACRE/LOT	\$3.00	\$31.00	\$9.00	\$20.00
BUDGET 2025/26 - PER PARCEL/ACRE/LOT	\$3.00	\$31.00	\$9.00	\$20.00
BUDGET 2024/25 - PER PARCEL/ACRE/LOT	\$3.00	\$25.00	\$9.00	\$20.00
BUDGET 2023/24 - PER PARCEL/ACRE/LOT	\$1.00	\$16.00	\$9.00	\$20.00
BUDGET 2022/23 - PER PARCEL/ACRE/LOT	\$1.00	\$16.00	\$9.00	\$20.00

FY 2026/2027 STREETLIGHT DISTRICTS

DEPT. NUMBER	ACCOUNT NAME	197 GLENDALE LAKES	198 FLORALTON BEACH	199 WEST WABASSO
REVENUES				
361-100	INTEREST INCOME	\$16	\$13	\$83
363-120	SERVICE ASSESSMENTS	3,360	2,430	6,714
389-030	LESS 5% EST. RECEIPTS	(169)	(122)	(340)
389-040	CASH FORWARD-OCTOBER 1	1,734	470	3,268
TOTAL		\$4,941	\$2,791	\$9,725
EXPENSES				
033-140	GENERAL & ADMIN.	\$36	\$23	\$161
034-310	ELECTRICAL SERVICES	4,681	2,580	9,208
034-910	LEGAL ADS	90	90	90
099-060	BUD. TRANS. PROP. APPR.	67	49	133
099-940	COMMISSIONS & FEES	67	49	133
TOTAL		\$4,941	\$2,791	\$9,725

PER PARCEL/ACRE/LOT CHARGE:

BUDGET 2026/27 - PER PARCEL/ACRE/LOT	\$40.00	\$45.00	\$18.00
BUDGET 2025/26 - PER PARCEL/ACRE/LOT	\$40.00	\$45.00	\$18.00
BUDGET 2024/25 - PER PARCEL/ACRE/LOT	\$40.00	\$45.00	\$18.00
BUDGET 2023/24 - PER PARCEL/ACRE/LOT	\$40.00	\$45.00	\$18.00
BUDGET 2022/23 - PER PARCEL/ACRE/LOT	\$40.00	\$45.00	\$18.00

2026/2027 PROPOSED BUDGET
EAST GIFFORD STORMWATER WATERSHED M.S.B.U.
FUND 171

		2025/2026	PROPOSED	INCREASE	% INCREASE
		BUDGET	2026/2027	(DECREASE)	(DECREASE)
REVENUES:					
171032-325201	SERVICE ASSESSMENTS	\$1,660	\$1,667	\$7	0.4 %
171039-389030	LESS 5% ESTIMATED RECEIPT	(83)	(83)	0	0.0 %
TOTAL REVENUES		\$1,577	\$1,584	\$7	0.4 %

EXPENSES:

17128041-066340	DRAINAGE SYSTEMS	\$1,508	\$1,508	\$0	0.0 %
17128081-099060	BUDG TRANSFER-PROPERTY APPRAIS	39	38	(1)	(2.6)%
17128081-099940	COMMISSIONS AND FEES	30	38	8	26.7 %
TOTAL EXPENSES		\$1,577	\$1,584	\$7	0.4 %

\$10.00 PER PARCEL ACRE IN 2026/2027

\$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

2026/2027 PROPOSED BUDGET
VERO LAKE ESTATES M.S.B.U.
FUND 185

		2025/2026	PROPOSED	INCREASE	% INCREASE
		BUDGET	2026/2027	(DECREASE)	(DECREASE)
REVENUES:					
185032-325101	SERVICE ASSESSMENTS	\$254,000	\$254,000	\$0	0.0 %
185037-361100	INTEREST INCOME	40,000	40,000	0	0.0 %
185039-389030	LESS 5% ESTIMATED RECEIPT	(14,700)	(14,700)	0	0.0 %
185039-389040	CASH FORWARD-OCT 1ST	891,672	537,390	(354,282)	(39.7)%
TOTAL REVENUES		\$1,170,972	\$816,690	(\$354,282)	(30.3)%

EXPENSES:

18521441-034310	ELECTRIC SERVICES	\$19,000	\$19,000	\$0	0.0 %
18521441-034910	LEGAL ADS	90	90	0	0.0 %
18521481-099060	BUDG TRANSFER-PROPERTY APPRAIS	5,042	5,050	8	0.2 %
18521481-099940	COMMISSIONS AND FEES	6,840	5,050	(1,790)	(26.2)%
18521441-066510-21033	VLE PAVING - 104TH AVE/79-87	1,140,000	787,500	(352,500)	(30.9)%
TOTAL EXPENSES		\$1,170,972	\$816,690	(\$354,282)	(30.3)%

\$50.00 PER PARCEL ACRE IN 2026/27

\$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

INDIAN RIVER COUNTY 2026/2027 TAXING DISTRICT SUMMARY

Other M.S.B.U.'s				
E. Gifford Stormwater M.S.B.U.	\$10.00	\$10.00	\$0.00	0.0 %
Vero Lake Estates M.S.B.U.	\$50.00	\$50.00	\$0.00	0.0 %
Rain Tree Corners Culvert Assessment	\$0.00	\$2,927.93	\$2,927.93	N/A
Water's Edge Culvert Assessment	\$454.57	\$377.43	(\$77.14)	(17.0)%
Other Assessments				
North County Water Assessment	\$283.22	\$275.78	(\$7.44)	(2.6)%
Solid Waste Disposal District				
Proposed Assessment Rates	2025/2026 Waste Generation Unit ⁽¹⁾	2026/2027 Waste Generation Unit ⁽²⁾	Increase (Decrease) \$	Increase (Decrease) %
Residential	\$125.06	\$125.06	\$0.00	0.0 %
Commercial	\$79.12	\$79.12	\$0.00	0.0 %
Readiness-to-use Fee	\$46.62	\$46.62	\$0.00	0.0 %
Universal Collection Assessment Rate per Household				
Proposed Assessment Rate	\$181.70	\$183.92	\$2.22	1.2 %

2026/2027 PROPOSED BUDGET
SOLID WASTE DISPOSAL DISTRICT
FUND 411

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
343-410	GARBAGE/SOLID WASTE SALES	\$547,624	\$1,048,099	\$500,475	91.4 %
343-420	DEMOLITION CHARGES	3,731,249	3,357,738	(373,511)	(10.0)%
343-430	TIRE DUMPING CHARGES	65,303	55,188	(10,115)	(15.5)%
343-450	RECYCLING SALES	510,263	454,536	(55,727)	(10.9)%
343-460	CHIPPED TREE DEBRIS SALES	3,521	2,425	(1,096)	(31.1)%
343-470	SEPTAGE/SLUDGE DISPOSAL	833,322	772,332	(60,990)	(7.3)%
343-480	LANDFILL GAS SALES	100,000	100,000	0	0.0 %
343-499	EMISSION REDUCTION PROCEEDS	121,562	121,562	0	0.0 %
343-920	LOT CLEARING REVENUE	1,309,805	924,158	(385,647)	(29.4)%
361-110	INTEREST-INVESTMENTS	768,670	768,670	0	0.0 %
325-201	SERVICE ASSESSMENTS	23,329,385	24,172,701	843,316	3.6 %
325-202	LANDFILL ASSESSMENTS	477,303	491,622	14,319	3.0 %
325-204	UNIVERSAL COLLECTION - UNINCORPORATED IRC	8,942,366	9,027,345	84,979	1.0 %
325-202	UNIVERSAL COLLECTION - IR SHORES	0	364,426	364,426	N/A
369-900	OTHER MISCELLANEOUS REVENUE	66,365	5,776	(60,589)	(91.3)%
369-940	REIMBURSEMENTS - IR SHORES	335,000	335,000	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(2,053,769)	(2,083,040)	(29,271)	1.4 %
389-040	CASH FORWARD - OCT. 1	3,300,640	4,437,581	1,136,941	34.4 %
TOTAL REVENUES		\$42,388,609	\$44,356,119	\$1,967,510	4.6 %
EXPENSES:					
217	LANDFILL	\$32,219,823	\$31,002,790	(\$1,217,033)	(3.8)%
255	RECYCLING	16,000,152	16,603,329	603,177	3.8 %
SUB-TOTAL EXPENSES		\$48,219,975	\$47,606,119	(\$613,856)	(1.3)%
LESS CAPITAL OUTLAY		(5,831,366)	(3,250,000)	2,581,366	(44.3)%
TOTAL EXPENSES		\$42,388,609	\$44,356,119	\$1,967,510	4.6 %
COMMERCIAL - WASTE GENERATION UNIT (W.G.U.)					
		\$79.12	\$79.12	\$0.00	0.0 %
RESIDENTIAL -WASTE GENERATION UNIT (W.G.U.)					
		\$125.06	\$125.06	\$0.00	0.0 %
EQUIVALENT RESIDENTIAL UNIT (E.R.U.)					
		\$187.59	\$187.59	\$0.00	0.0 %
UNIVERSAL COLLECTION ASSESSMENT RATE PER HOUSEHOLD		\$181.70	\$183.92	\$2.22	1.2 %
READINESS-TO-USE FEE - (W.G.U)		\$46.62	\$46.62	\$0.00	0.0 %
NUMBER OF W.G.U.'s		234,949	238,027	3,078	1.3 %

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

2026/2027 PROPOSED BUDGET
GOLF COURSE
FUND 418

REVENUES:		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
347-231	PRO SHOP SALES	\$525,000	\$527,000	\$2,000	0.4 %
347-232	9 HOLE CARD FEES	302,000	315,000	13,000	4.3 %
347-233	18 HOLE CARD FEES	1,066,565	1,125,000	58,435	5.5 %
347-234	9 HOLE NON-CARD FEES	165,000	255,465	90,465	54.8 %
347-235	18 HOLE NON-CARD FEES	630,530	987,673	357,143	56.6 %
347-236	9 HOLE CART FEES	250,000	253,000	3,000	1.2 %
347-237	18 HOLE CART FEES	1,200,000	1,335,000	135,000	11.3 %
347-238	PULL CART FEES	1,500	1,500	0	0.0 %
347-239	ID CARD	172,215	172,215	0	0.0 %
347-240	CLUBHOUSE ROOM RENTAL	0	120,000	120,000	N/A
347-241	JUNIOR FEES	1,300	1,450	150	11.5 %
347-242	RANGE FEES	325,000	345,000	20,000	6.2 %
347-243	GOLF CLUB FOOD SALES	0	1,300,000	1,300,000	N/A
347-244	BEVERAGE SALES	0	400,000	400,000	N/A
347-245	LIQUOR SALES	0	1,000,000	1,000,000	N/A
347-247	TWILIGHT PM	435,000	25,000	(410,000)	(94.3)%
347-249	GOLF CLUB RENTALS	35,000	37,500	2,500	7.1 %
347-250	HANDICAPPING SERVICE	15,000	15,000	0	0.0 %
347-251	TOURNAMENT FEE	110,000	145,000	35,000	31.8 %
347-252	PGA PRO RATE	18,000	18,000	0	0.0 %
347-254	DISCOUNT CARDS	13,000	6,000	(7,000)	(53.8)%
347-255	ANNUAL GROUP FEE	50,000	61,000	11,000	22.0 %
347-263	SUMMER PASS	10,000	12,500	2,500	25.0 %
361-100	INTEREST INCOME	25,000	25,000	0	0.0 %
362-012	SNACK BAR RENT	50,000	0	(50,000)	(100.0)%
389-030	LESS 5% EST. RECEIPTS	(270,006)	(424,165)	(154,159)	57.1 %
389-040	CASH FORWARD - OCT. 1	67,709	0	(67,709)	(100.0)%
TOTAL REVENUES		\$5,197,813	\$8,059,138	\$2,861,325	55.0 %
EXPENSES:					
221	OPERATIONS	\$2,117,320	\$2,185,748	\$68,428	3.2 %
232	FOOD & BEVERAGE	0	1,991,924	1,991,924	N/A
236	CLUBHOUSE	16,880,493	4,074,838	(12,805,655)	(75.9)%
SUB-TOTAL EXPENSES		\$18,997,813	\$8,252,510	(\$10,745,303)	(56.6)%
LESS CAPITAL OUTLAY		(13,800,000)	(193,372)	13,606,628	(98.6)%
TOTAL EXPENSES		\$5,197,813	\$8,059,138	\$2,861,325	55.0 %

2026/2027 PROPOSED BUDGET
BUILDING DEPARTMENT
FUND 441

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
322-010	BUILDING PERMITS - COUNTY	\$4,625,000	\$4,625,000	\$0	0.0 %
322-011	BUILDING PERMITS - CITY	1,009,370	1,009,370	0	0.0 %
322-030	PLAN EXAM FEE - COUNTY	219,825	200,000	(19,825)	(9.0)%
322-050	PERMIT REINSPECTON FEE-COUNTY	171,923	150,000	(21,923)	(12.8)%
329-050	COMPETENCY CARD FEES	20,000	10,000	(10,000)	(50.0)%
342-510	DCA ADMIN.FEES	13,000	13,000	0	0.0 %
349-050	RESEARCH FEES	10,250	10,250	0	0.0 %
354-013	UNLICENSED CONTRACTOR FINES	12,500	10,000	(2,500)	(20.0)%
361-100	INTEREST INCOME	165,000	165,000	0	0.0 %
369-900	OTHER MISC. REVENUES	10,000	5,000	(5,000)	(50.0)%
389-030	LESS 5% ESTIMATED RECEIPTS	(312,843)	(309,881)	2,962	(0.9)%
389-040	CASH FORWARD	1,769,616	1,665,606	(104,010)	(5.9)%
TOTAL REVENUES		\$7,713,641	\$7,553,345	(\$160,296)	(2.1)%
EXPENSES:					
	SALARY AND BENEFITS	\$5,458,216	\$5,281,310	(\$176,906)	(3.2)%
	EXPENSES	2,469,725	2,272,035	(197,690)	(8.0)%
SUB-TOTAL EXPENSES		\$7,927,941	\$7,553,345	(\$374,596)	(4.7)%
	LESS CAPITAL OUTLAY	(214,300)	0	214,300	(100.0)%
TOTAL EXPENSES		\$7,713,641	\$7,553,345	(\$160,296)	(2.1)%

2026/2027 PROPOSED BUDGET
UTILITY SERVICES
FUND 471

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
343-310	WATER SALES	\$28,306,413	\$30,322,123	\$2,015,710	7.1 %
343-340	METER INSTALLATIONS	548,271	459,136	(89,135)	(16.3)%
343-470	SEPTAGE/SLUDGE DISPOSAL	998,854	769,490	(229,364)	(23.0)%
343-490	GREASE DISPOSAL	57,195	31,777	(25,418)	(44.4)%
343-510	SEWER SALES	25,804,800	27,203,332	1,398,532	5.4 %
343-530	RECLAIMED WATER SALES	39,159	45,983	6,824	17.4 %
343-540	PENALTIES	778,583	513,590	(264,993)	(34.0)%
SERVICE CHARGES:					
343-301	SEWER LINE EXTENSION FEE	75,163	211,145	135,982	180.9 %
343-302	WATER LINE EXTENSION FEE	233,376	368,290	134,914	57.8 %
343-350	WATER TAP FEES	347,743	322,546	(25,197)	(7.2)%
343-520	SEWER TAP FEES	57,086	20,688	(36,398)	(63.8)%
343-550	RECONNECT FEES	745,176	569,140	(176,036)	(23.6)%
343-610	SERVICE CHARGES	37,183	38,280	1,097	3.0 %
343-660	INSPECTION FEES	107,530	107,673	143	0.1 %
343-690	COURT RECORDING FEES	5,037	5,186	149	3.0 %
343-670	MISCELLANEOUS INCOME	55,000	47,894	(7,106)	(12.9)%
361-100	INTEREST INCOME	1,000,000	1,100,000	100,000	10.0 %
362-010	RENTS & ROYALTIES	5,490	5,490	0	0.0 %
362-011	RADIO TOWER RENT	330,000	325,000	(5,000)	(1.5)%
329-030	LICENSE/PERMIT FEES	500	500	0	0.0 %
381-020	FUND TRANSFER IN	191,342	235,428	44,086	23.0 %
389-030	LESS 5% EST. RECEIPTS	(2,976,628)	(3,123,364)	(146,736)	4.9 %
389-040	CASH FORWARD - OCT. 1	11,759,934	7,080,017	(4,679,917)	(39.8)%
TOTAL REVENUES		\$68,507,207	\$66,659,344	(\$1,847,863)	(2.7)%
EXPENSES:					
218	WASTEWATER TREATMENT	\$13,916,697	\$10,687,539	(\$3,229,158)	(23.2)%
219	WATER PRODUCTION	17,135,927	14,763,784	(2,372,143)	(13.8)%
235	GENERAL & ENGINEERING	15,869,892	10,587,227	(5,282,665)	(33.3)%
257	SLUDGE	2,789,384	1,572,417	(1,216,967)	(43.6)%
265	CUSTOMER SERVICE	4,323,722	5,087,149	763,427	17.7 %
268	WASTEWATER COLLECTION	22,147,819	35,276,364	13,128,545	59.3 %
269	WATER DISTRIBUTION	16,819,644	14,371,264	(2,448,380)	(14.6)%
282	OSPREY MARSH	637,808	784,759	146,951	23.0 %
292	SPOONBILL MARSH	1,682,839	719,143	(963,696)	(57.3)%
SUB-TOTAL EXPENSES		\$95,323,732	\$93,849,646	(\$1,474,086)	(1.5)%
LESS CAPITAL OUTLAY		(26,816,525)	(27,190,302)	(373,777)	1.4 %
TOTAL EXPENSES		\$68,507,207	\$66,659,344	(\$1,847,863)	(2.7)%

2026/2027 PROPOSED BUDGET
UTILITIES WATER IMPACT FEES
FUND 474

		2025/2026	PROPOSED	INCREASE	% INCREASE
		BUDGET	2026/2027	(DECREASE)	(DECREASE)
REVENUES:					
343-650	WATER IMPACT FEES	\$902,375	\$1,355,168	\$452,793	50.2 %
361-100	INTEREST INCOME	20,000	415,684	395,684	1978.4 %
389-030	LESS 5% EST. RECEIPTS	(46,119)	(88,543)	(42,424)	92.0 %
TOTAL REVENUES		\$876,256	\$1,682,309	\$806,053	92.0 %

EXPENSES:

219	WATER PRODUCTION	\$0	\$2,276,596	\$2,276,596	N/A
	CASH FORWARD	876,256	1,682,309	806,053	92.0 %
SUB-TOTAL EXPENSES		\$876,256	\$3,958,905	\$3,082,649	351.8 %
	LESS CAPITAL OUTLAY	0	(2,276,596)	(2,276,596)	N/A
TOTAL EXPENSES		\$876,256	\$1,682,309	\$806,053	92.0 %

2026/2027 PROPOSED BUDGET
UTILITIES SEWER IMPACT FEES
FUND 475

		2025/2026	PROPOSED	INCREASE	% INCREASE
		BUDGET	2026/2027	(DECREASE)	(DECREASE)
REVENUES:					
343-630	SEWER IMPACT FEES	\$1,138,218	\$1,180,885	\$42,667	3.7 %
361-100	INTEREST INCOME	30,000	731,220	701,220	2337.4 %
389-030	LESS 5% EST. RECEIPTS	(58,411)	(95,605)	(37,194)	63.7 %
TOTAL REVENUES		\$1,109,807	\$1,816,500	\$706,693	63.7 %

EXPENSES:

	CASH FORWARD	\$1,109,807	\$1,816,500	\$706,693	63.7 %
TOTAL EXPENSES		\$1,109,807	\$1,816,500	\$706,693	63.7 %

2026/2027 PROPOSED BUDGET
FLEET MANAGEMENT
FUND 501

REVENUES:		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
369-900	MISCELLANEOUS REVENUE	\$114,014	\$114,014	\$0	0.0 %
395-010	AUTO. MAINTENANCE	415,000	415,000	0	0.0 %
395-011	HEAVY EQUIPMENT MAINTENANCE	1,395,000	1,395,000	0	0.0 %
395-012	OTHER EQUIPMENT MAINTENANCE	196,000	196,000	0	0.0 %
395-013	FUEL	2,536,000	2,682,567	146,567	5.8 %
389-040	CASH FORWARD	132,414	0	(132,414)	(100.0)%
TOTAL REVENUE		\$4,788,428	\$4,802,581	\$14,153	0.3 %

EXPENSES:

	SALARIES AND BENEFITS	\$712,803	\$783,260	\$70,457	9.9 %
	EXPENSES	4,075,625	4,026,121	(49,504)	(1.2)%
SUB-TOTAL EXPENSES		\$4,788,428	\$4,809,381	\$20,953	0.4 %
	LESS CAPITAL OUTLAY	0	(6,800)	(6,800)	N/A
TOTAL EXPENSES		\$4,788,428	\$4,802,581	\$14,153	0.3 %

2026/2027 PROPOSED BUDGET
SELF INSURANCE
FUND 502

REVENUES:		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
395-020	INSURANCE CHARGES TO DEPTS.	\$6,785,000	\$6,400,000	(\$385,000)	(5.7)%
395-023	WORKERS COMP. CHARGES	3,244,627	2,485,718	(758,909)	(23.4)%
369-040	REIMBURSEMENTS	10,000	10,000	0	0.0 %
361-100	INTEREST INCOME	503,000	503,000	0	0.0 %
389-030	LESS 5% EST. RECEIPTS	(527,131)	(469,936)	57,195	(10.9)%
389-040	CASH FORWARD - OCTOBER 1	527,644	99,768	(427,876)	(81.1)%
TOTAL REVENUES		\$10,543,140	\$9,028,550	(\$1,514,590)	(14.4)%

EXPENSES:

	SALARIES & BENEFITS (INCLUDES W/C EXP.)	\$2,028,873	\$2,567,835	\$538,962	26.6 %
	OPERATING	6,789,267	5,960,715	(828,552)	(12.2)%
	SHERIFF	1,725,000	500,000	(1,225,000)	(71.0)%
SUB-TOTAL EXPENSES		\$10,543,140	\$9,028,550	(\$1,514,590)	(14.4)%
	LESS CAPITAL OUTLAY	0	0	0	N/A
TOTAL EXPENSES		\$10,543,140	\$9,028,550	(\$1,514,590)	(14.4)%

2026/2027 PROPOSED BUDGET
EMPLOYEE HEALTH INSURANCE
FUND 504

REVENUES:		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
395-020	INSURANCE CHARGES	\$21,450,000	\$29,391,241	\$7,941,241	37.0 %
361-100	INTEREST	680,000	420,000	(260,000)	(38.2)%
369-940	REIMBURSEMENTS	50,000	50,000	0	0.0 %
369-954	PHARMACY REBATE	2,000,000	2,350,000	350,000	17.5 %
369-955	WELLNESS CONTRIBUTIONS	100,000	50,000	(50,000)	(50.0)%
395-019	INSURANCE CHARGES - STOP LOSS	1,200,000	1,200,000	0	0.0 %
395-018	DENTAL INSURANCE CHARGES	669,417	669,417	0	0.0 %
395-021	OPEB CHARGES	2,791,885	3,013,155	221,270	7.9 %
389-040	CASH FORWARD	6,261,428	2,356,390	(3,905,038)	(62.4)%
TOTAL REVENUES		\$35,202,730	\$39,500,203	\$4,297,473	12.2 %

EXPENSES:

	SALARIES AND BENEFITS	\$244,466	\$276,399	\$31,933	13.1 %
	EXPENSES	34,958,264	39,223,804	4,265,540	12.2 %
TOTAL EXPENSES		\$35,202,730	\$39,500,203	\$4,297,473	12.2 %

2026/2027 PROPOSED BUDGET
INFORMATION TECHNOLOGY
FUND 505

REVENUES:		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
	GIS INTERDEPARTMENTAL CHARGES	\$811,529	\$810,225	(\$1,304)	(0.2)%
	IS/TELECOM INTERDEPT CHARGES	4,950,628	5,656,183	705,555	14.3 %
	CASH FORWARD	1,431,617	467,171	(964,446)	(67.4)%
TOTAL REVENUES		\$7,193,774	\$6,933,579	(\$260,195)	(3.6)%

EXPENSES:

103	GEOGRAPHIC INFORMATION SYSTEMS	\$1,172,856	\$1,183,235	\$10,379	0.9 %
241	INFORMATION SYSTEMS/TELECOMMUNICATIONS	6,145,503	5,997,460	(148,043)	(2.4)%
	RESERVE FOR CONTINGENCY	0	0	0	N/A
SUB-TOTAL EXPENSES		\$7,318,359	\$7,180,695	(\$137,664)	(1.9)%
	LESS CAPITAL OUTLAY	(124,585)	(247,116)	(122,531)	98.4 %
TOTAL EXPENSES		\$7,193,774	\$6,933,579	(\$260,195)	(3.6)%

2026/2027 PROPOSED BUDGET
TRAFFIC IMPROVEMENT FEES
FUND 102

REVENUES:	2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
CASH FORWARD - OCTOBER 1	\$753,133	\$0	(\$753,133)	(100.0)%
TOTAL REVENUES	\$753,133	\$0	(\$753,133)	(100.0)%

EXPENSES:				
DISTRICT 1	\$753,133	\$0	(\$753,133)	(100.0)%
TOTAL EXPENSES	\$753,133	\$0	(\$753,133)	(100.0)%

2026/2027 PROPOSED BUDGET
ADDITIONAL IMPACT FEES
FUND 103

REVENUES:	2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
LAW ENFORCEMENT FEES	\$136,000	\$136,000	\$0	0.0 %
FIRE/ EMS FEES	252,200	252,200	0	0.0 %
PARKS & RECREATION FEES	456,000	456,000	0	0.0 %
PUBLIC BUILDINGS	313,000	313,000	0	0.0 %
ADMINISTRATIVE FEES	157,000	157,000	0	0.0 %
INTEREST EARNINGS	247,500	247,500	0	0.0 %
LESS 5% ESTIMATED RECEIPTS	(78,085)	(78,085)	0	0.0 %
CASH FORWARD - OCTOBER 1	7,325,776	0	(7,325,776)	(100.0)%
TOTAL REVENUES	\$8,809,391	\$1,483,615	(\$7,325,776)	(83.2)%

EXPENSES:				
120 FIRE/ EMS FACILITIES	\$1,225,679	\$250,000	(\$975,679)	(79.6)%
204 ADMINISTRATIVE EXPENSES	328,121	249,569	(78,552)	(23.9)%
210 PARKS & RECREATION FACILITIES	4,252,184	450,000	(3,802,184)	(89.4)%
220 FACILITIES MANAGEMENT	3,003,407	0	(3,003,407)	(100.0)%
600 SHERIFF	0	250,000	250,000	N/A
199 CASH FORWARD - SEPTEMBER 30	0	284,046	284,046	N/A
TOTAL EXPENSES	\$8,809,391	\$1,483,615	(\$7,325,776)	(83.2)%

2026/2027 PROPOSED BUDGET
TRAFFIC IMPACT FEES 2020
FUND 104

REVENUES:	2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
104032 DISTRICT 1	\$2,500,000	\$2,500,000	\$0	0.0 %
104032 DISTRICT 2	2,445,000	2,445,000	0	0.0 %
104037-361100 INTEREST INCOME	\$450,000	\$450,000	0	0.0 %
104039-389030 LESS 5% ESTIMATED RECEIPT	(269,750)	(269,750)	0	0.0 %
10403-389040 CASH FORWARD-OCT 1ST	11,127,159	1,924,750	(9,202,409)	(82.7)%
TOTAL REVENUES	\$16,252,409	\$7,050,000	(\$9,202,409)	(56.6)%

EXPENSES:				
10415141-066510 DISTRICT 1	\$7,692,409	\$2,700,000	(\$4,992,409)	(64.9)%
10415241-066510 DISTRICT 2	8,560,000	4,350,000	(4,210,000)	(49.2)%
TOTAL EXPENSES	\$16,252,409	\$7,050,000	(\$9,202,409)	(56.6)%

2026/2027 PROPOSED BUDGET
RENTAL ASSISTANCE
FUND 108

REVENUES:	2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
RENTAL REVENUES	\$3,993,330	\$3,738,830	(\$254,500)	(6.4)%
TOTAL REVENUES	\$3,993,330	\$3,738,830	(\$254,500)	(6.4)%

EXPENSES:				
SALARY AND BENEFITS	\$419,316	\$436,274	\$16,958	4.0 %
OPERATING EXPENSE	3,574,014	3,302,556	(271,458)	(7.6)%
TOTAL EXPENSES	\$3,993,330	\$3,738,830	(\$254,500)	(6.4)%

2026/2027 PROPOSED BUDGET
SECONDARY ROAD CONSTRUCTION
FUND 109

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
312200-109031	GASOLINE TAX	\$193,467	\$197,934	\$4,467	2.3 %
312410-109031	LOCAL OPTION GAS TAX	3,879,881	3,879,881	0	0.0 %
334403-109033-21021	FDOT SCOP-IR BLVD PED & BIKE	1,546,281	0	(1,546,281)	(100.0)%
361100-109037	INTEREST INCOME	90,000	90,000	0	0.0 %
369940-109038	REIMBURSEMENTS	53,173	53,173	0	0.0 %
389030-109039	LESS 5% ESTIMATED RECEIPT	(208,167)	(211,049)	(2,882)	1.4 %
389040-109039	CASH FORWARD-OCT 1ST	8,026,909	5,576,034	(2,450,875)	(30.5)%
TOTAL REVENUES		\$13,581,544	\$9,585,973	(\$3,995,571)	(29.4)%

EXPENSES:

Department-Capital Projects

214	SALARIES & BENEFITS	\$27,403	\$26,795	(\$608)	(2.2)%
214	OPERATING	1,093,202	1,782,121	688,919	63.0 %
214	ROAD PROJECTS-PAVING	3,535,941	3,125,000	(410,941)	(11.6)%
214	CAPITAL	8,030,000	3,738,500	(4,291,500)	(53.4)%
SUBTOTAL - CAPITAL PROJECTS		\$12,686,546	\$8,672,416	(\$4,014,130)	(31.6)%

Department-Engineering

244	SALARIES & BENEFITS	\$617,216	\$653,735	\$36,519	5.9 %
244	OPERATING	198,027	171,602	(26,425)	(13.3)%
SUBTOTAL - ENGINEERING		\$815,243	\$825,337	\$10,094	1.2 %

Department-Real Estate Acquisition

247	SALARIES & BENEFITS	\$41,109	\$49,998	\$8,889	21.6 %
247	OPERATING	38,646	38,222	(424)	(1.1)%
SUBTOTAL - REAL ESTATE ACQUISITION		\$79,755	\$88,220	\$8,465	10.6 %
TOTAL EXPENSES		\$13,581,544	\$9,585,973	(\$3,995,571)	(29.4)%

2026/2027 PROPOSED BUDGET
SPECIAL LAW ENFORCEMENT
FUND 112

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
112039-389040	CASH FORWARD - OCT. 1	\$274,017	\$0	(\$274,017)	(100.0)%
TOTAL REVENUES		\$274,017	\$0	(\$274,017)	(100.0)%

EXPENSES:

11260086-099040	SHERIFF - LAW ENFORCEMENT	\$274,017	\$0	(\$274,017)	(100.0)%
TOTAL EXPENSES		\$274,017	\$0	(\$274,017)	(100.0)%

2026/2027 PROPOSED BUDGET
TREE ORDINANCE FINES
FUND 117

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
117035-354020	TREE MITIGATION FINES	\$185,000	\$200,000	\$15,000	8.1 %
117039-389040	CASH FORWARD - OCT. 1	200,000	80,000	(120,000)	(60.0)%
TOTAL REVENUES		\$385,000	\$280,000	(\$105,000)	(27.3)%

EXPENSES:

11721072-033190	OTHER PROFESSIONAL SERVICES	\$40,000	\$80,000	\$40,000	100.0 %
11721072-035340	LANDSCAPE MATERIALS	95,000	0	(95,000)	(100.0)%
11721072-066510-19027	HALLSTROM FARMS CONSERVATION AREA	0	50,000	50,000	N/A
11721072-066510-20009	S.PRONG CONSERVATION AREA	50,000	50,000	0	0.0 %
11721072-066510-20039	LAGOON GREENWAY BOARDWALK	0	50,000	50,000	N/A
11721072-066510-22002	S.OSLO CONSERVATION IMPOUND RESTORATION	150,000	0	(150,000)	(100.0)%
11721072-066510-22019	CYPRESS BEND PRESERVE	50,000	50,000	0	0.0 %
TOTAL EXPENSES		\$385,000	\$280,000	(\$105,000)	(27.3)%

2026/2027 PROPOSED BUDGET
TOURIST DEVELOPMENT FUND
FUND 119

		2025/2026	PROPOSED	INCREASE	% INCREASE
		BUDGET	2026/2027	(DECREASE)	(DECREASE)
REVENUES:					
119031-312110	DIST. II-LOC. OPT. RESORT TAX-IRC	\$1,138,500	\$1,195,425	\$56,925	5.0 %
119031-312111	DIST. I-LOC. OPT. RESORT TAX-VB	1,138,500	1,195,425	56,925	5.0 %
119037-361100	INTEREST INCOME	85,000	94,888	9,888	11.6 %
119039-389030	LESS 5% ESTIMATED RECEIPTS	(118,100)	(124,287)	(6,187)	5.2 %
119039-389040	CASH FORWARD - OCT. 1	4,735	0	(4,735)	(100.0)%
TOTAL REVENUES		\$2,248,635	\$2,361,451	\$112,816	5.0 %
EXPENSES:					
11914472-088472	VERO BEACH ART CLUB	\$10,000	\$17,817	\$7,817	78.2 %
11914472-088472	VERO BEACH AIR SHOW	50,000	50,000	0	0.0 %
11914472-088750	CHAMBER OF COMMERCE	1,200,138	1,330,182	130,044	10.8 %
11914472-088751	SEBASTIAN CHAMBER OF COMMERCE	288,730	322,801	34,071	11.8 %
11914472-088890	VERO HERITAGE INC	33,200	85,000	51,800	156.0 %
11914572-088270	CULTURAL COUNCIL OF IRC	55,000	0	(55,000)	(100.0)%
11914572-088340	TREASURE COAST SPORTS COMMISSN	300,000	310,000	10,000	3.3 %
11914572-088745	COASTAL CONNECTIONS	24,735	27,817	3,082	12.5 %
11914472-088748	MAIN STREET VERO BEACH	0	12,400	12,400	N/A
11914572-088910	IRC HISTORICAL SOCIETY	50,000	57,500	7,500	15.0 %
11919981-099910	RESERVE FOR CONTINGENCY	236,832	147,934	(88,898)	(37.5)%
TOTAL EXPENSES		\$2,248,635	\$2,361,451	\$112,816	5.0 %

2026/2027 PROPOSED BUDGET
911 SURCHARGE
FUND 120

		2025/2026	PROPOSED	INCREASE	% INCREASE
		BUDGET	2026/2027	(DECREASE)	(DECREASE)
REVENUES:					
120033-334201	E911 STATE GRANT	\$257,325	\$0	(\$257,325)	(100.0)%
120033-335220	WIRELESS 911 FEE	600,000	675,000	75,000	12.5 %
120033-335225	NON WIRELESS 911 FEE(PY313200)	160,000	130,000	(30,000)	(18.8)%
120033-335228	PREPAID CELL 911 FEE	85,000	65,000	(20,000)	(23.5)%
120039-383200	SBITA FINANCINGS	965,717	0	(965,717)	(100.0)%
120039-389030	LESS 5% ESTIMATED RECEIPT	(55,116)	(43,500)	11,616	(21.1)%
120039-389040	CASH FORWARD-OCT 1ST	865,877	391,628	(474,249)	(54.8)%
TOTAL REVENUES		\$2,878,803	\$1,218,128	(\$1,660,675)	(57.7)%
EXPENSES:					
12013325-011 + 012	SALARIES AND BENEFITS	\$262,167	\$214,231	(\$47,936)	(18.3)%
12013325-034-06	OPERATING EXPENSES	2,211,027	723,097	(1,487,930)	(67.3)%
12013325-099040	SHERIFF-LAW ENFORCEMENT	251,084	280,800	29,716	11.8 %
12013325-033490-23046	OTHER CONTRACTUAL SERVICES	117,990	0	(117,990)	(100.0)%
12013325-066510-24011	911 CPE SYS REFRESH-PSAP IMPRV	36,535	0	(36,535)	(100.0)%
TOTAL EXPENSES		\$2,878,803	\$1,218,128	(\$1,660,675)	(57.7)%

2026/2027 PROPOSED BUDGET
DRUG ABUSE FUND
FUND 121

		2025/2026	PROPOSED	INCREASE	% INCREASE
		BUDGET	2026/2027	(DECREASE)	(DECREASE)
REVENUES:					
121035-354003	DRUG ABUSE ORDINANCE 89-14	\$30,000	\$45,000	\$15,000	50.0 %
121039-389030	LESS 5% ESTIMATED RECEIPTS	(1,500)	(2,250)	(750)	50.0 %
121039-389040	CASH FORWARD-OCTOBER 1ST	46,500	47,250	750	1.6 %
TOTAL REVENUES		\$75,000	\$90,000	\$15,000	20.0 %
EXPENSES:					
12111069-033190	OTHER PROFESSIONAL SERVICES	\$1,000	\$0	(\$1,000)	(100.0)%
12111069-088692	DRUG TESTING PROGRAM	74,000	90,000	16,000	21.6 %
TOTAL EXPENSES:		\$75,000	\$90,000	\$15,000	20.0 %

2026/2027 PROPOSED BUDGET
IRCLHAP/SHIP
FUND 123

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
123033-334690	STATE HOUSING INITIATIVE	\$3,498,714	\$1,734,196	(\$1,764,518)	(50.4)%
TOTAL REVENUES		\$3,498,714	\$1,734,196	(\$1,764,518)	(50.4)%

EXPENSES:

	SALARIES AND BENEFITS	\$153,015	\$99,085	(\$53,930)	(35.2)%
	OPERATING EXPENSES	41,373	50,618	9,245	22.3 %
	GRANTS & AIDS	3,304,326	1,584,493	(1,719,833)	(52.0)%
TOTAL EXPENSES		\$3,498,714	\$1,734,196	(\$1,764,518)	(50.4)%

2026/2027 PROPOSED BUDGET
METRO PLAN ORGANIZATION
FUND 124

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
124033-331422	METRO PLANNING ORG GRANT	\$785,633	\$692,047	(\$93,586)	(11.9)%
124033-334410	DOT TRANSPORTATION DISADV GRANT	26,567	27,085	518	1.9 %
TOTAL REVENUES		\$812,200	\$719,132	(\$93,068)	(11.5)%

EXPENSES:

	SALARIES AND BENEFITS	\$607,270	\$558,933	(\$48,337)	(8.0)%
	OPERATING EXPENSES	204,930	160,199	(44,731)	(21.8)%
TOTAL EXPENSES		\$812,200	\$719,132	(\$93,068)	(11.5)%

2026/2027 PROPOSED BUDGET
NATIVE UPLANDS ACQUISITION FUND
FUND 127

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
127039-389040	CASH FORWARD-OCT. 1	\$100,000	\$206,000	\$106,000	106.0 %
TOTAL REVENUES		\$100,000	\$206,000	\$106,000	106.0 %

EXPENSES:

12721072-033190	OTHER PROFESSIONAL SERVICES	\$0	\$156,000	\$156,000	N/A
12721037-033490	OTHER CONTRACTUAL SERVICES	35,000	0	(35,000)	(100.0)%
12721037-035290	OTHER OPERATING SUPPLIES	5,000	0	(5,000)	(100.0)%
12721037-035340	LANDSCAPING MATERIALS	6,000	0	(6,000)	(100.0)%
12721037-035380	HERBICIDES & INSECTICIDES	4,000	0	(4,000)	(100.0)%
12721072-066510-22019	CYPRESS BEND PRESERVE	50,000	50,000	0	0.0 %
TOTAL EXPENSES		\$100,000	\$206,000	\$106,000	106.0 %

2026/2027 PROPOSED BUDGET
COASTAL ENGINEERING FUND
FUND 128

		2025/2026	PROPOSED	INCREASE	% INCREASE
		BUDGET	2026/2027	(DECREASE)	(DECREASE)
REVENUES:					
128031-312110	LOCAL OPTION RESORT TAX -IRC	\$1,565,437	\$1,643,709	\$78,272	5.0 %
128031-312111	LOCAL OPTION RESORT TAX-VERO	1,565,438	1,643,710	78,272	5.0 %
128038-369940	REIMBURSEMENTS	3,442,387	0	(3,442,387)	(100.0)%
128039-381020	FUND TRANSFER IN	218,633	240,620	21,987	10.1 %
128039-389030	LESS 5% ESTIMATED RECEIPT	(501,810)	(176,402)	325,408	(64.8)%
128039-389040	CASH FORWARD-OCT 1ST	340,514	0	(340,514)	(100.0)%
128033-331587-22601	FEMA GRANT-HURRICANE IAN	639,719	0	(639,719)	(100.0)%
128033-331587-23007	FEMA GRANT-HURRICANE NICOLE	1,933,162	0	(1,933,162)	(100.0)%
TOTAL REVENUES		\$9,203,480	\$3,351,637	(\$5,851,843)	(63.6)%
EXPENSES:					
12814472-011 - 012	SALARIES AND BENEFITS	\$301,607	\$320,826	\$19,219	6.4 %
12814472-033190	OTHER PROF SERVICES	352,984	572,193	219,209	62.1 %
12814472-033190-99007	OTHER PROFESSIONAL SERVICES	159,350	168,000	8,650	5.4 %
12814472-033490-05053	ARTIFICIAL REEF	25,000	0	(25,000)	(100.0)%
12814472-033490-05054	SEC 3 POST CONST MONITORING	588,466	594,000	5,534	0.9 %
12814472-033490-15021	SEC 5 - POST CONST MONITORING	392,000	403,000	11,000	2.8 %
12814472-033490-22601	HURRICANE IAN - EMERGENCY DUNE REPAIR	47,117	0	(47,117)	(100.0)%
12814472-033490-23007	HURRICANE NICOLE - EMERGENCY DUNE REPAIR	167,051	0	(167,051)	(100.0)%
12814472-033490-23040	OTHER CONTRACTUAL SERVICES	334,000	342,000	8,000	2.4 %
12814472-034 - 036	OPERATING EXPENSES	135,930	471,455	335,525	246.8 %
12814472-035290-05053	OTHER OPER SUPPLIES-ARTF REEF	1,300	0	(1,300)	(100.0)%
12814472-066510-22601	HURRICANE IAN - SECTOR 5	1,441,446	0	(1,441,446)	(100.0)%
12814472-066510-23007	HURRICANE NICOLE - SECTOR 5	5,224,966	0	(5,224,966)	(100.0)%
12814472-066510-05053	ARTIFICIAL REEF	0	145,000	145,000	N/A
12814472-066515-22601	HURRICANE IAN - SECTOR 4	32,263	0	(32,263)	(100.0)%
12814472-099910	RESERVE FOR CONTINGENCY	0	335,163	335,163	N/A
TOTAL EXPENSES		\$9,203,480	\$3,351,637	(\$5,851,843)	(63.6)%

2026/2027 PROPOSED BUDGET
NEIGHBORHOOD STABILIZATION PLAN 3
FUND 130

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
130039-389040	CASH FORWARD - OCT 1ST	\$10,000	\$10,000	\$0	0.0 %
TOTAL REVENUES		\$10,000	\$10,000	\$0	0.0 %

EXPENSES:					
13013854-088052-11803	ACQUISITION/CLOSING FUNDS	\$10,000	\$10,000	\$0	0.0 %
TOTAL EXPENSES		\$10,000	\$10,000	\$0	0.0 %

2026/2027 PROPOSED BUDGET
FLORIDA BOATING IMPROVEMENT PROGRAM
FUND 133

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
133033-335701	FL BOAT IMP PGM-SHARED REVENUE	\$65,000	\$65,000	\$0	0.0 %
133037-361100	INTEREST INCOME	0	15,000	15,000	N/A
133039-389040	CASH FORWARD - OCT. 1	386,300	60,000	(326,300)	(84.5)%
TOTAL REVENUES		\$451,300	\$140,000	(\$311,300)	(69.0)%

EXPENSES:					
13321072-066510-16015	ROUND ISLAND RIVERSIDE IMPRVMN	\$32,300	\$0	(\$32,300)	(100.0)%
13321072-066510-24016	DONALD MACDONALD T-DOCK	100,000	0	(100,000)	(100.0)%
13321072-066510-25023	CAPTAIN FORSTER HAMMOCK COTTAGE	0	75,000	75,000	N/A
13328337-033490	OTHER CONTRACTUAL SERVICES	65,000	65,000	0	0.0 %
13328337-033490-24023	ANCHORING LIMITATION AREA UPD	254,000	0	(254,000)	(100.0)%
TOTAL EXPENSES		\$451,300	\$140,000	(\$311,300)	(69.0)%

2026/2027 PROPOSED BUDGET
DISABLED ACCESS PROGRAMS
FUND 135

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
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)%

2026/2027 PROPOSED BUDGET
TRAFFIC EDUCATION PROGRAM
FUND 137

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
137035-354017	TRAFFIC EDUCATION FINE	\$50,000	\$50,000	\$0	0.0 %
137039-389030	LESS 5% ESTIMATED RECEIPT	(2,500)	(2,500)	0	0.0 %
137039-389040	CASH FORWARD-OCT 1ST	1,500	1,500	0	0.0 %
TOTAL REVENUES		\$49,000	\$49,000	\$0	0.0 %

EXPENSES:					
13711041-088001	IRC SCHOOL DISTRICT	\$49,000	\$49,000	\$0	0.0 %
TOTAL EXPENSES		\$49,000	\$49,000	\$0	0.0 %

2026/2027 PROPOSED BUDGET
ARP-AMERICAN RESCUE PLAN
FUND 138

		2025/2026	PROPOSED	INCREASE	% INCREASE
REVENUES:		BUDGET	2026/2027	(DECREASE)	(DECREASE)
138039-389040	CASH FORWARD-OCT 1ST	\$928,852	\$0	(\$928,852)	(100.0)%
TOTAL REVENUES		\$928,852	\$0	(\$928,852)	(100.0)%
EXPENSES:					
13812022-066490	OTHER MACHINERY & EQUIPMENT	\$428,852	\$0	(\$428,852)	(100.0)%
13822469-088052	CLOSING FUNDS-HOMES FOR SALE	500,000	0	(500,000)	(100.0)%
TOTAL EXPENSES		\$928,852	\$0	(\$928,852)	(100.0)%

2026/2027 PROPOSED BUDGET
CARES ACT & COVID-19 RESPONSE FUND
FUND 139

		2025/2026	PROPOSED	INCREASE	% INCREASE
REVENUES:		BUDGET	2026/2027	(DECREASE)	(DECREASE)
139039-389040	CASH FORWARD-OCT 1ST	\$83,175	\$0	(\$83,175)	(100.0)%
TOTAL REVENUES		\$83,175	\$0	(\$83,175)	(100.0)%
EXPENSES:					
13921613-035290	OTHER OPERATING SUPPLIES	\$83,175	\$0	(\$83,175)	(100.0)%
TOTAL EXPENSES		\$83,175	\$0	(\$83,175)	(100.0)%

2026/2027 PROPOSED BUDGET
COURT FACILITY SURCHARGE FUND
FUND 140

		2025/2026	PROPOSED	INCREASE	% INCREASE
REVENUES:		BUDGET	2026/2027	(DECREASE)	(DECREASE)
140034-348930	CTY CIVIL COURT FACILITY FEE	\$119,824	\$149,458	\$29,634	24.7 %
140037-361100	INTEREST INCOME	1,000	1,000	0	0.0 %
TOTAL REVENUES		\$120,824	\$150,458	\$29,634	24.5 %
EXPENSES:					
14090185-033190	GUARDIAN AD LITEM-PROF SERV	\$10,350	\$18,920	\$8,570	82.8 %
14090302-088380	STATE ATTORNEY	90,287	109,495	19,208	21.3 %
14090403-088390	PUBLIC DEFENDER	8,043	9,992	1,949	24.2 %
14090101-088400	COURT ADMINISTRATOR	12,144	12,051	(93)	(0.8)%
TOTAL EXPENSES		\$120,824	\$150,458	\$29,634	24.5 %

2026/2027 PROPOSED BUDGET
ADDITIONAL COURT COSTS FUND
FUND 141

		2025/2026	PROPOSED	INCREASE	% INCREASE
REVENUES:		BUDGET	2026/2027	(DECREASE)	(DECREASE)
141034-348900	ADDITIONAL COURT COSTS	\$95,000	\$95,000	\$0	0.0 %
TOTAL REVENUES		\$95,000	\$95,000	\$0	0.0 %
EXPENSES:					
14190664-033110	LEGAL SERVICES	\$31,667	\$31,667	\$0	0.0 %
14190101-088400	COURT ADMINISTRATOR	31,667	31,667	0	0.0 %
14191023-088401	JUVENILE PROGRAMS	31,666	31,666	0	0.0 %
		\$95,000	\$95,000	\$0	0.0 %

2026/2027 PROPOSED BUDGET
COURT TECHNOLOGY FUND
FUND 142

		2025/2026	PROPOSED	INCREASE	% INCREASE
REVENUES:		BUDGET	2026/2027	(DECREASE)	(DECREASE)
142034-341160	RECORDING FEE	\$300,000	\$325,000	\$25,000	8.3 %
TOTAL REVENUES		\$300,000	\$325,000	\$25,000	8.3 %
EXPENSES:					
14290185-033190	GUARDIAN AD LITEM-PROF SERV	\$14,766	\$14,422	(\$344)	(2.3)%
14290302-088380	STATE ATTORNEY	184,295	217,335	33,040	17.9 %
14290403-088390	PUBLIC DEFENDER	100,939	93,243	(7,696)	(7.6)%
TOTAL EXPENSES		\$300,000	\$325,000	\$25,000	8.3 %

2026/2027 PROPOSED BUDGET
LAND ACQUISITION SERIES 2006
FUND 145

		2025/2026	PROPOSED	INCREASE	% INCREASE
<u>REVENUES</u>		<u>BUDGET</u>	<u>2026/2027</u>	<u>(DECREASE)</u>	<u>(DECREASE)</u>
145039-389040	CASH FORWARD - OCTOBER 1	\$281,767	\$0	(\$281,767)	(100.0)%
TOTAL REVENUES		\$281,767	\$0	(\$281,767)	(100.0)%

EXPENSES:

14514639-066390-18035	SEBASTIAN HARBOR PRESERVE IMP	\$215,848	\$0	(\$215,848)	(100.0)%
14514639-066510-18010	JONES PIER IMPROVEMENTS	65,919	0	(65,919)	(100.0)%
TOTAL EXPENSES		\$281,767	\$0	(\$281,767)	(100.0)%

2026/2027 PROPOSED BUDGET
OPIOID SETTLEMENT FUNDS
FUND 147

		2025/2026	PROPOSED	INCREASE	% INCREASE
<u>REVENUES</u>		<u>BUDGET</u>	<u>2026/2027</u>	<u>(DECREASE)</u>	<u>(DECREASE)</u>
147034-349350	OPIOID SETTLEMENT CHARGED	\$104,767	\$0	(\$104,767)	(100.0)%
147039-389040	CASH FORWARD - OCTOBER 1	408,227	0	(408,227)	(100.0)%
TOTAL REVENUES		\$512,994	\$0	(\$512,994)	(100.0)%

EXPENSES:

14790234-088940	DRUG COURT	\$512,994	\$0	(\$512,994)	(100.0)%
TOTAL EXPENSES		\$512,994	\$0	(\$512,994)	(100.0)%

2026/2027 PROPOSED BUDGET
LAND ACQUISITION SERIES 2024
FUND 155

		2025/2026	PROPOSED	INCREASE	% INCREASE
<u>REVENUES</u>		<u>BUDGET</u>	<u>2026/2027</u>	<u>(DECREASE)</u>	<u>(DECREASE)</u>
155039-389040	CASH FORWARD-OCT 1ST	\$24,610,154	\$0	(\$24,610,154)	(100.0)%
TOTAL REVENUES		\$24,610,154	\$0	(\$24,610,154)	(100.0)%

EXPENSES:

15514639-066110	ALL LAND	\$24,610,154	\$0	(\$24,610,154)	(100.0)%
TOTAL EXPENSES		\$24,610,154	\$0	(\$24,610,154)	(100.0)%

2026/2027 PROPOSED BUDGET
DODGER BONDS
FUND 204

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
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	\$375,000	\$390,000	\$15,000	4.0 %
20411717-077210	INTEREST - DEBT SERVICE	102,625	83,500	(19,125)	(18.6)%
2041117-099920	CASH FORWARD-SEPT 30	22,375	26,500	4,125	18.4 %
TOTAL EXPENSES		\$500,000	\$500,000	\$0	0.0 %

FY 2026/2027 DEBT SERVICE	
AMOUNT OUTSTANDING 9/30/27	\$1,475,000
PRINCIPAL	\$390,000
INTEREST	\$83,500
TOTAL DEBT SERVICE	\$473,500

2026/2027 PROPOSED BUDGET
LAND ACQUISITION BONDS - 2024 REFERENDUM
FUND 255

		2025/2026	PROPOSED	INCREASE	% INCREASE
REVENUES:		BUDGET	2026/2027	(DECREASE)	(DECREASE)
	CURRENT AD VALOREM TAX	\$1,940,455	\$4,191,622	\$2,251,167	116.0 %
	LESS 5% EST. RECEIPTS	(97,023)	(209,581)	(112,558)	116.0 %
TOTAL REVENUES		\$1,843,432	\$3,982,041	\$2,138,609	116.0 %
		2025/2026	PROPOSED	INCREASE	% INCREASE
EXPENSES:		BUDGET	2026/2027	(DECREASE)	(DECREASE)
	PRINCIPAL-DEBT SERVICE	\$725,000	\$1,590,000	\$865,000	119.3 %
	INTEREST DEBT SERVICE	1,054,600	2,284,344	1,229,744	116.6 %
	BUDGET TRANSFER - PROPERTY APPRAISER	24,979	24,793	(186)	(0.7)%
	BUDGET TRANSFER - TAX COLLECTOR	38,820	82,904	44,084	113.6 %
	RESERVE FOR CONTINGENCY	33	0	(33)	(100.0)%
TOTAL EXPENSES		\$1,843,432	\$3,982,041	\$2,138,609	116.0 %
2026/27	PROPOSED MILLAGE	0.12380			
2025/26	MILLAGE	0.06100			
2024/25	MILLAGE	0.06390			

2026/2027 PROPOSED BUDGET
JACKIE ROBINSON TRAINING COMPLEX (fka DODGERTOWN CAPITAL RESERVE)
FUND 308

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
308031-312110	LOCAL OPTION RESORT TAX-IRC	\$142,313	\$149,429	\$7,116	5.0 %
308031-312111	LOCAL OPTION RESORT TAX-VERO	142,313	149,429	7,116	5.0 %
308037-361100	INTEREST INCOME	50,000	50,000	0	0.0 %
308038-362011	RADIO TOWER RENTS	45,000	45,000	0	0.0 %
308039-389030	LESS 5% ESTIMATED RECEIPTS	(18,981)	(19,693)	(712)	3.8 %
308039-389040	CASH FORWARD- OCT 1ST	632,268	59,947	(572,321)	(90.5)%
TOTAL REVENUES		\$992,913	\$434,112	(\$558,801)	(56.3)%

EXPENSES:

30816275-034610-19024	MAINTENANCE BUILDINGS	\$373,504	\$217,056	(\$156,448)	(41.9)%
30816275-066490-19024	OTHER MACHINERY & EQUIPMENT	426,685	217,056	(209,629)	(49.1)%
30816275-066510-23003	ASBESTOS REMODEL-AMEND#2	192,724	0	(192,724)	(100.0)%
TOTAL EXPENSES		\$992,913	\$434,112	(\$558,801)	(56.3)%

2026/2027 PROPOSED BUDGET
OPTIONAL SALES TAX
FUND 315

		2025/2026 BUDGET	PROPOSED 2026/2027	INCREASE (DECREASE)	% INCREASE (DECREASE)
REVENUES:					
315031-312610	OPTIONAL SALES TAX	\$28,574,000	\$28,574,000	\$0	0.0 %
315032-325101-21017	WATER'S EDGE CULVERT ASSESSMENT	35,865	30,194	(5,671)	(15.8)%
315032-325101-25050	RAIN TREE CORNERS CULVERT ASSESSMENT	250,000	46,847	(203,153)	(81.3)%
315033-334721	FIND-WABASSO CAUSEWAY	75,000	0	(75,000)	(100.0)%
315033-334403-16009	FDOT TRIP GRANT-66TH AVE-69-89TH	339,861	0	(339,861)	(100.0)%
315033-334400-22027	FDOT SCOP GRANT-43RD AVE	2,021,518	0	(2,021,518)	(100.0)%
315033-334739	FRDAP NORTH COUNTY PARK GRANT	50,000	0	(50,000)	(100.0)%
315037-361100	INTEREST INCOME	2,800,000	2,800,000	0	0.0 %
315039-389030	LESS 5% ESTIMATED RECEIPTS	(1,570,493)	(1,572,552)	(2,059)	0.1 %
315039-389040	CASH FORWARD	54,046,900	21,757,388	(32,289,512)	(59.7)%
TOTAL REVENUES		\$86,622,651	\$51,635,877	(\$34,986,774)	(40.4)%

EXPENSES:

315-104	NORTH COUNTY AQUATIC CENTER	\$400,000	\$350,000	(\$50,000)	(12.5)%
315-105	GIFFORD AQUATIC CENTER	600,000	300,000	(300,000)	(50.0)%
315-107	911 COMMUNICATIONS	0	612,266	612,266	N/A
315-109	MAIN LIBRARY	358,512	0	(358,512)	(100.0)%
315-112	NORTH COUNTY LIBRARY	1,397,391	2,275,000	877,609	62.8 %
315-120	FIRE RESCUE	23,673,343	3,426,621	(20,246,722)	(85.5)%
315-161	SHOOTING RANGE	97,500	0	(97,500)	(100.0)%
315-210	PARKS	10,948,555	4,315,000	(6,633,555)	(60.6)%
315-214	ROADS AND BRIDGES	15,392,644	16,217,000	824,356	5.4 %
315-217	SANITARY LANDFILL	330,070	330,070	0	0.0 %
315-220	FACILITIES MANAGEMENT	8,651,192	1,991,940	(6,659,252)	(77.0)%
315-231	NATURAL RESOURCES	621,500	9,086,500	8,465,000	1362.0 %
315-242	FLEET	150,000	0	(150,000)	(100.0)%
315-243	PUBLIC WORKS	500,000	900,000	400,000	80.0 %
315-249	ANIMAL SERVICES	3,468,500	1,000,000	(2,468,500)	(71.2)%
315-268	WATER COLLECTION	0	3,100,000	3,100,000	N/A
315-283	LAGOON	200,000	200,000	0	0.0 %
315-400	TAX COLLECTOR	717	1,541	824	114.9 %
315-500	PROPERTY APPRAISER	717	1,541	824	114.9 %
315-600	SHERIFF	19,832,010	7,528,398	(12,303,612)	(62.0)%
TOTAL EXPENSES		\$86,622,651	\$51,635,877	(\$34,986,774)	(40.4)%

INDIAN RIVER COUNTY 2026/2027 TAXING DISTRICT SUMMARY

Ad Valorem Summary				
Ad Valorem Taxing Districts	2025/2026 Millage	2026/2027 Rollback Millage	2026/2027 Proposed Millage	% Above or Below Rollback
General Fund	3.5475	3.3907	3.5475	4.6 %
M.S.T.U.	1.1506	1.1036	1.1506	4.3 %
Emergency Services District	2.3531	2.2563	2.3531	4.3 %
Land Acquisition Bond 2024	0.0610	N/A	0.1238	N/A
Aggregate Millage	6.1158	5.8554	6.1155	4.4 %

Streetlighting District Assessments				
Streetlighting Districts	2025/2026 Per Parcel/ Acre/Lot Charge	2026/2027 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	\$56.00	\$56.00	\$0.00	0.0 %
Vero Shores	\$34.00	\$34.00	\$0.00	0.0 %
Ixora Park	\$32.00	\$35.00	\$3.00	9.4 %
Royal Poinciana	\$51.00	\$51.00	\$0.00	0.0 %
Roseland	\$3.00	\$3.00	\$0.00	0.0 %
Whispering Pines	\$31.00	\$31.00	\$0.00	0.0 %
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				
E. Gifford Stormwater M.S.B.U.	\$10.00	\$10.00	\$0.00	0.0 %
Vero Lake Estates M.S.B.U.	\$50.00	\$50.00	\$0.00	0.0 %
Rain Tree Corners Culvert Assessment	\$0.00	\$2,927.93	\$2,927.93	N/A
Water's Edge Culvert Assessment	\$454.57	\$377.43	(\$77.14)	(17.0)%

Other Assessments				
North County Water Assessment	\$283.22	\$275.78	(\$7.44)	(2.6)%

Solid Waste Disposal District				
Proposed Assessment Rates	2025/2026 Waste Generation Unit ⁽¹⁾	2026/2027 Waste Generation Unit ⁽²⁾	Increase (Decrease) \$	Increase (Decrease) %
Residential	\$125.06	\$125.06	\$0.00	0.0 %
Commercial	\$79.12	\$79.12	\$0.00	0.0 %
Readiness-to-use Fee	\$46.62	\$46.62	\$0.00	0.0 %

Universal Collection Assessment Rate per Household				
Proposed Assessment Rate	\$181.70	\$183.92	\$2.22	1.2 %