

Unit Information

Unit Type: County

Year: 2018

Unit Name: Indian River

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Jeffrey R. Smith

Title: Clerk of Circuit Court and Comptroller

Phone: (772) 226-1500

Address:

1801 27th Street
Vero Beach, FL 32960-3388

Contact Information

Name: Mrs. Elissa Nagy

Title: Finance Director

Phone: (772) 226-1570

Email: enagy@clerk.indian-river.org

Address:

1801 27th Street
Vero Beach, FL 32960-3388

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/2/2019

Audit Received Date: 3/8/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$41,413,940

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/5/2019

Auditor Name: Rehmann

Address:
5070 North Highway A1A
Suite 250
Vero Beach, FL 32963

Certification

Chief Financial Officer

Name: Jeffrey R. Smith

Title: Clerk of Circuit Court & Comptroller

Chairman/Elected Official

Name: Susan Adams

Title: Vice Chairman - Board of County
Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	63,586,022	30,417,387	4,636,034								98,639,443
312100 - Local Option Taxes		2,269,115	756,372								3,025,487
312300 - County Ninth-Cent Voted Fuel Tax		193,685									193,685
312410 - First Local Option Fuel Tax		3,830,316									3,830,316
312600 - Discretionary Sales Surtaxes				18,708,376							18,708,376
315000 - Communications Service Tax (Chapter 202)	1,149,334										1,149,334
316000 - Local Business Tax (Chapter 205)	176,395										176,395
322000 - Building Permits	278,953					4,556,374					4,835,327
323100 - Franchise Fee - Electricity	7,145,065										7,145,065
323300 - Franchise Fee - Water	1,684,603										1,684,603
323400 - Franchise Fee - Gas	52,324										52,324
323700 - Franchise Fee - Solid Waste	565,657										565,657
324110 - Impact Fees - Residential - Public Safety		690,498									690,498
324120 - Impact Fees - Commercial - Public Safety		222,849									222,849
324210 - Impact Fees - Residential - Physical Environment											0
324310 - Impact Fees - Residential - Transportation		3,680,948									3,680,948
324320 - Impact Fees - Commercial - Transportation		718,734									718,734
324610 - Impact Fees - Residential - Culture/Recreation		1,250,528									1,250,528
324710 - Impact Fees - Residential - Other		590,746									590,746
324720 - Impact Fees - Commercial - Other		90,246									90,246
325100 - Special Assessments - Capital Improvement		260,175									260,175
325200 - Special Assessments - Charges for Public Services		285,819				12,048,177					12,333,996
329000 - Other Permits, Fees & Special Assessments	37,056	270,846				44,539					352,441
331100 - Federal Grant - General Government		89,742									89,742
331200 - Federal Grant - Public Safety	67,227	120,150									187,377
331310 - Federal Grant - Water Supply System											0
331390 - Federal Grant - Other Physical Environment											0
331420 - Federal Grant - Mass Transit	4,649,823	551,499									5,201,322
331490 - Federal Grant - Other Transportation		65,182		433,538							498,720
331500 - Federal Grant - Economic Environment		68,743				632,784	691				702,218
331620 - Federal Grant - Public Assistance		888,316									888,316
331690 - Federal Grant - Other Human Services		2,156,279									2,156,279
331700 - Federal Grant - Culture/Recreation											0
333000 - Federal Payments In Lieu Of Taxes	36,302										36,302
334100 - State Grant - General Government	394,623										394,623
334200 - State Grant - Public Safety	118,654	44,828									163,482
334350 - State Grant - Sewer/Wastewater											0
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		1,249,355		1,021,608							2,270,963
334420 - State Grant - Mass Transit	944,182	414,383									1,358,565
334490 - State Grant - Other Transportation		2,673,984									2,673,984
334690 - State Grant - Other Human Services		657,875									657,875
334700 - State Grant - Culture/Recreation	100,798										100,798
335120 - State Revenue Sharing - Proceeds	3,797,168										3,797,168
335130 - State Revenue Sharing - Insurance Agents County Licenses	34,522										34,522

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335140 - State Revenue Sharing - Mobile Home Licenses	105,729										105,729
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	69,151										69,151
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500										446,500
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	9,782,733	125,000									9,907,733
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		58,837									58,837
335220 - State Revenue Sharing - Enhanced 911 Fee		709,327									709,327
335490 - State Revenue Sharing - Other Transportation		2,798,343									2,798,343
335610 - State Revenue Sharing - Health or Hospitals	1,075										1,075
335700 - State Revenue Sharing - Culture/Recreation		77,400									77,400
337100 - Local Government Unit Grant - General Government											0
337300 - Local Government Unit Grant - Physical Environment				1,192,513							1,192,513
337700 - Local Government Unit Grant - Culture/Recreation		90,000									90,000
341100 - Service Charge - Recording Fees	856,134	763,215									1,619,349
341200 - Internal Service Fund Fees and Charges							26,238,746				26,238,746
341300 - Administrative Service Fees		2,787									2,787
341520 - Fees remitted to County from Sheriff	740,209										740,209
341550 - Fees remitted to County from Supervisor of Elections	3,301										3,301
341800 - County Officer Commission and Fees											0
341900 - Other General Government Charges and Fees	3,212,914										3,212,914
342100 - Service Charge - Law Enforcement Services		5,280									5,280
342200 - Service Charge - Fire Protection		569,782									569,782
342300 - Service Charge - Housing for Prisoners	61,543	164,585									226,128
342500 - Service Charge - Protective Inspection Fees						11,363					11,363
342600 - Service Charge - Ambulance Fees		6,069,601									6,069,601
343400 - Service Charge - Garbage/Solid Waste						2,667,291					2,667,291
343600 - Service Charge - Water/Sewer Combination Utility						32,655,906					32,655,906
343700 - Service Charge - Conservation and Resource Management		4,250									4,250
344900 - Service Charge - Other Transportation Charges		38,050									38,050
346900 - Service Charge - Other Human Services Charges		427,390									427,390
347100 - Service Charge - Libraries											0
347200 - Service Charge - Parks and Recreation	1,213,170					3,237,344					4,450,514
347500 - Service Charge - Special Recreation Facilities	408,755										408,755
348120 - County Court Criminal - Service Charges	12,575										12,575
348130 - County Court Criminal - Court Costs	87,000										87,000
348140 - County Court Criminal - Non-Local Fines and Forfeitures	9,387										9,387
348210 - Circuit Court Criminal - Filing Fees	30,705										30,705
348220 - Circuit Court Criminal - Service Charges	1,459										1,459
348230 - Circuit Court Criminal - Court Costs	76,832										76,832
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures											0
348310 - County Court Civil - Filing Fees	537,730										537,730
348320 - County Court Civil - Service Charges	6,987										6,987
348410 - Circuit Court Civil - Filing Fees	357,051										357,051
348420 - Circuit Court Civil - Service Charges	150,591										150,591
348520 - Traffic Court - Service Charges	122,417										122,417
348530 - Traffic Court - Court Costs	377,094										377,094

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348540 - Traffic Court - Non-Local Fines and Forfeitures											0
348610 - Juvenile Court - Filing Fees	315										315
348620 - Juvenile Court - Service Charges	4,584										4,584
348630 - Juvenile Court - Court Costs	18,734										18,734
348710 - Probate Court - Filing Fees	189,228										189,228
348720 - Probate Court - Service Charges	11,117										11,117
348921 - Court Innovations/Local Requirements		90,196									90,196
348923 - Law Library	30,065										30,065
348930 - State Court Facility Surcharge (\$30)	46,825	140,475									187,300
348931 - Traffic Surcharge		49,865									49,865
348990 - Other Court Collections Transferred to BOCC		91,682									91,682
349000 - Other Charges for Services	20,847	128,468				16,105					165,420
351100 - Judgments and Fines - As Decided by County Court Criminal	365,464										365,464
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	51,938										51,938
351500 - Judgments and Fines - As Decided by Traffic Court	377,134										377,134
351700 - Intergovernmental Radio Communication Program	99,997										99,997
351800 - 10% of Fines to Public Records Modernization Trust Fund	135,874										135,874
352000 - Fines - Library	31,665										31,665
354000 - Fines - Local Ordinance Violation	173,747	339,536				42,500					555,783
358200 - Sale of Contraband Property Seized by Law Enforcement		121,730									121,730
361100 - Interest	710,088	774,498	54,205	734,584		1,302,025	327,510	1,425,540			5,328,450
362000 - Rents and Royalties	416,523	1,950				344,804					763,277
364000 - Disposition of Fixed Assets	78,156	53,980				29,650	780				162,566
365000 - Sale of Surplus Materials and Scrap						893					893
366000 - Contributions and Donations from Private Sources	124,277	423,953				5,000					553,230
367000 - Licenses	144,585										144,585
368000 - Pension Fund Contributions								2,461,947			2,461,947
369300 - Settlements	48,801	6,965,286				687,773	698,679				8,400,539
369900 - Other Miscellaneous Revenues	3,937,716	612,725		97,431		8,806	2,292,130				6,948,808
381000 - Inter-Fund Group Transfers In	2,313,435	10,834,320				85,616	41,367				13,274,738
385000 - Proceeds from Refunding Bonds											0
389700 - Proprietary - Capital Contributions from Other Public Source											0
389800 - Proprietary - Capital Contributions from Private Source						6,737,992					6,737,992
Grand Total	112,820,865	86,284,739	5,946,615	22,188,050		65,114,942	29,599,903	3,887,487			325,842,601

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	831,530										831,530
511.30 - Legislative - Operating Expenses	175,332										175,332
511.60 - Legislative - Capital Outlay	1,021										1,021

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	429,150										429,150
512.30 - Executive - Operating Expenses	10,066										10,066
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personnel Services	8,196,991						832,861				9,029,852
513.30 - Financial and Administrative - Operating Expenses	2,583,152						2,542,286				5,125,438
513.60 - Financial and Administrative - Capital Outlay	212,611										212,611
514.10 - Legal Counsel - Personnel Services	759,949										759,949
514.30 - Legal Counsel - Operating Expenses	687,279										687,279
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personnel Services	1,011,709	449,303									1,461,012
515.30 - Comprehensive Planning - Operating Expenses	846,926	319,501									1,166,427
515.60 - Comprehensive Planning - Capital Outlay	1,180										1,180
515.80 - Comprehensive Planning - Grants and Aids	185,956										185,956
517.70 - Debt Service Payments - Debt Service			5,270,153								5,270,153
519.10 - Other General Government - Personnel Services	2,783,751	620,365					10,606,635				14,010,751
519.30 - Other General Government - Operating Expenses	3,527,165	397,284					22,394,896	2,037,101			28,356,446
519.60 - Other General Government - Capital Outlay	237,955	557,485		5,615,333							6,410,773
519.80 - Other General Government - Grants and Aids	190,946										190,946
521.10 - Law Enforcement - Personnel Services	22,726,454	214,477					685,814				23,626,745
521.30 - Law Enforcement - Operating Expenses	838,480	179,042					38,046				1,055,568
521.60 - Law Enforcement - Capital Outlay	3,273,999	131,156									3,405,155
521.80 - Law Enforcement - Grants and Aids											0
522.10 - Fire Control - Personnel Services		26,715,695									26,715,695
522.30 - Fire Control - Operating Expenses	9,926	4,861,698									4,871,624
522.60 - Fire Control - Capital Outlay		2,465,158		3,518,562							5,983,720
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personnel Services	17,040,273	92,876									17,133,149
523.30 - Detention/Corrections - Operating Expenses	2,662,409	421,386									3,083,795
523.60 - Detention/Corrections - Capital Outlay	440,065	12,273									452,338
523.80 - Detention/Corrections - Grants and Aids	383,403										383,403
524.10 - Protective Inspections - Personnel Services	424,749					2,137,114					2,561,863
524.30 - Protective Inspections - Operating Expenses	72,045					1,771,824					1,843,869
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief - Personnel Services	581,404	188,507									769,911
525.30 - Emergency and Disaster Relief - Operating Expenses	420,998	352,636									773,634
525.60 - Emergency and Disaster Relief - Capital Outlay	35,598	170,166		109,723							315,487
527.30 - Medical Examiners - Operating Expenses	422,690										422,690
529.30 - Other Public Safety - Operating Expenses	6,756										6,756
534.10 - Garbage/Solid Waste - Personnel Services						635,008					635,008
534.30 - Garbage/Solid Waste - Operating Expenses				90,285		15,071,217					15,161,502
534.80 - Garbage/Solid Waste - Grants and Aids						50,539					50,539
536.10 - Water/Sewer Services - Personnel Services						8,370,362					8,370,362
536.30 - Water/Sewer Services - Operating Expenses						29,029,696					29,029,696
536.70 - Water/Sewer Services - Debt Service						857,620					857,620
537.10 - Conservation/Resource Management - Personnel Services	310,521										310,521
537.30 - Conservation/Resource Management - Operating Expenses	52,095	56,262									108,357
537.60 - Conservation/Resource Management - Capital Outlay	28,811										28,811
538.10 - Flood Control/Stormwater Control - Personnel Services		358,647									358,647

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.30 - Flood Control/Stormwater Control - Operating Expenses		257,601									257,601
538.60 - Flood Control/Stormwater Control - Capital Outlay		43,637		4,081,340							4,124,977
539.30 - Other Physical Environment - Operating Expenses		21,932									21,932
539.60 - Other Physical Environment - Capital Outlay		1,890									1,890
541.10 - Road/Street Facilities - Personnel Services		8,436,466									8,436,466
541.30 - Road/Street Facilities - Operating Expenses	101,841	9,781,268									9,883,109
541.60 - Road/Street Facilities - Capital Outlay	563,237	3,935,761		4,458,995							8,957,993
541.80 - Road/Street Facilities - Grants and Aids	4,037,402	44,409									4,081,811
552.80 - Industry Development - Grants and Aids											0
553.10 - Veterans Services - Personnel Services	149,855										149,855
553.30 - Veterans Services - Operating Expenses	6,534										6,534
553.80 - Veterans Services - Grants and Aids	267,043										267,043
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses		2,653									2,653
554.80 - Housing and Urban Development - Grants and Aids											0
562.10 - Health - Personnel Services	429,339										429,339
562.30 - Health - Operating Expenses	71,407										71,407
562.60 - Health - Capital Outlay	26,096										26,096
562.80 - Health - Grants and Aids	253,415										253,415
563.80 - Mental Health - Grants and Aids	324,492										324,492
564.10 - Public Assistance - Personnel Services	47,973	218,785									266,758
564.30 - Public Assistance - Operating Expenses	1,331,010	2,354,340									3,685,350
564.60 - Public Assistance - Capital Outlay		1,565									1,565
564.80 - Public Assistance - Grants and Aids	145,085	547,994									693,079
569.10 - Other Human Services - Personnel Services		46,091									46,091
569.30 - Other Human Services - Operating Expenses		60,725									60,725
569.80 - Other Human Services - Grants and Aids	2,126,686	1,317,122									3,443,808
571.10 - Libraries - Personnel Services	2,212,505										2,212,505
571.30 - Libraries - Operating Expenses	961,649	89,754									1,051,403
571.60 - Libraries - Capital Outlay	60,819	25,206									86,025
572.10 - Parks/Recreation - Personnel Services	4,525,917	176,838				579,871					5,282,626
572.30 - Parks/Recreation - Operating Expenses	1,653,695	564,560				2,186,964					4,405,219
572.60 - Parks/Recreation - Capital Outlay	356,993	296,390		104,624							758,007
572.70 - Parks/Recreation - Debt Service						18,829					18,829
572.80 - Parks/Recreation - Grants and Aids	107,704	791,030									898,734
575.30 - Special Facilities - Operating Expenses		122,597									122,597
575.60 - Special Facilities - Capital Outlay		77,902									77,902
575.80 - Special Facilities - Grants and Aids		66,378									66,378
581.90 - Interfund Transfers Out - Other Uses	10,471,762	1,090,435	108,198	1,604,343							13,274,738
585.70 - Payment to Refunded Bond Escrow Agent - Debt Service											0
601.30 - Court Administration - Operating Expenses											0
601.80 - Court Administration - Grants and Aids		243,902									243,902
602.80 - State Attorney Administration - Grants and Aids	14,551	177,845									192,396
603.30 - Public Defender Administration - Operating Expenses											0
603.80 - Public Defender Administration - Grants and Aids	2,995	72,908									75,903
604.10 - Clerk of Court Administration - Personnel Services	625,345										625,345
604.30 - Clerk of Court Administration - Operating Expenses	244,949										244,949
604.60 - Clerk of Court Administration - Capital Outlay											0
605.30 - Judicial Support - Operating Expenses	79,921										79,921

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
607.10 - Appeals - Personnel Services	75,147										75,147
607.30 - Appeals - Operating Expenses	11,678										11,678
608.10 - Jury Management - Personnel Services	94,584										94,584
608.30 - Jury Management - Operating Expenses	70,730										70,730
608.60 - Jury Management - Capital Outlay											0
614.10 - Clerk of Court - Personnel Services	332,287										332,287
614.30 - Clerk of Court - Operating Expenses	19,566										19,566
615.10 - Court Reporter Services - Personnel Services	57,034										57,034
615.30 - Court Reporter Services - Operating Expenses	4,587										4,587
629.10 - Other Circuit Court-Criminal Costs - Personnel Services	119,095										119,095
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	55,509										55,509
629.60 - Other Circuit Court-Criminal Costs - Capital Outlay											0
634.10 - Clerk of Court - Personnel Services	245,910										245,910
634.30 - Clerk of Court - Operating Expenses	35,889										35,889
649.10 - Other Circuit Court-Civil Costs - Personnel Services											0
654.10 - Clerk of Court - Personnel Services	238,587										238,587
654.30 - Clerk of Court - Operating Expenses	48,363										48,363
667.30 - Court-Based Victim Services - Operating Expenses		30,127									30,127
667.80 - Court-Based Victim Services - Grants and Aids	66,392										66,392
674.10 - Clerk of Court - Personnel Services	207,339										207,339
674.30 - Clerk of Court - Operating Expenses	31,017										31,017
675.10 - Court Reporter Services - Personnel Services	11,842										11,842
675.30 - Court Reporter Services - Operating Expenses	38										38
685.30 - Guardian ad Litem - Operating Expenses	18,752	58,752									77,504
694.10 - Clerk of Court - Personnel Services	168,603										168,603
694.30 - Clerk of Court - Operating Expenses	10,424										10,424
711.10 - Courthouse Security - Personnel Services	2,209,862										2,209,862
711.30 - Courthouse Security - Operating Expenses	25,025										25,025
711.60 - Courthouse Security - Capital Outlay											0
714.10 - Public Law Library - Personnel Services											0
714.30 - Public Law Library - Operating Expenses	8,429										8,429
724.10 - Clerk of Court - Personnel Services	103,425										103,425
724.30 - Clerk of Court - Operating Expenses	14,712										14,712
725.10 - Court Reporter Services - Personnel Services	1,325										1,325
744.10 - Clerk of Court - Personnel Services	193,923										193,923
744.30 - Clerk of Court - Operating Expenses	18,228										18,228
764.10 - Clerk of Court - Personnel Services	460,485										460,485
764.30 - Clerk of Court - Operating Expenses	29,963										29,963
Grand Total	108,592,315	69,534,601	5,378,351	19,583,205		60,709,044	37,100,538	2,037,101			302,935,155

Data Element Worksheet Report for FYE: 2018, Indian River

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	\$37,352,502	\$34,727,494	
Special District - Solid Waste Disposal District	Blended in Primary Report	\$15,955,728	\$15,756,764	