Unit Information

Unit Type: County

Year: 2015

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) 226-1205

Address:

1801 27th Street
Vero Beach, FL 32960-3388

Contact Information

Name: Mrs. Diane Bernardo

Title: Finance Director

Phone: (772) 226-1205

Email: dbernardo@clerk.indian-river.org

Address:

1801 27th Street
Vero Beach, FL 32960-3388

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/7/2016

Audit Received Date: 5/27/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $66,686,981

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/25/2016

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 the Circuit Court and Comptroller

Chairman/Elected Official

Name: Bob Solari

Title: Chairman of the 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 Statues?	☐	☐

Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	50,875,109	20,950,000	4,795,927			12,594					76,633,630
312100 - Local Option Taxes		1,700,326	566,775								2,267,101
312300 - County Ninth-Cent Voted Fuel Tax		165,438									165,438
312410 - First Local Option Fuel Tax		3,507,534									3,507,534
312600 - Discretionary Sales Surtaxes				16,190,352							16,190,352
315000 - Communications Service Tax (Chapter 202)	1,245,865										1,245,865
316000 - Local Business Tax (Chapter 205)	172,752										172,752
322000 - Building Permits	196,355					2,862,340					3,058,695
323100 - Franchise Fee - Electricity	7,034,498										7,034,498
323300 - Franchise Fee - Water	1,600,139										1,600,139
323400 - Franchise Fee - Gas	90,940										90,940
323700 - Franchise Fee - Solid Waste	455,075										455,075
324110 - Impact Fees - Residential - Public Safety		418,164									418,164
324120 - Impact Fees - Commercial - Public Safety		145,300									145,300
324210 - Impact Fees - Residential - Physical Environment											0
324310 - Impact Fees - Residential - Transportation		2,714,493									2,714,493
324320 - Impact Fees - Commercial - Transportation		724,792									724,792
324610 - Impact Fees - Residential - Culture/Recreation		889,803									889,803
324710 - Impact Fees - Residential - Other		319,591									319,591
324720 - Impact Fees - Commercial - Other		68,622									68,622
325100 - Special Assessments - Capital Improvement		435,688		80,542							516,230
325200 - Special Assessments - Charges for Public Services		211,829				9,299,612					9,511,441
329000 - Other Permits, Fees & Special Assessments	24,411	157,489				41,554					223,454
331100 - Federal Grant - General Government		16,158									16,158
331200 - Federal Grant - Public Safety	139,363	166,991									306,354
331310 - Federal Grant - Water Supply System						1,558,830					1,558,830
331390 - Federal Grant - Other Physical Environment		53,018									53,018
331420 - Federal Grant - Mass Transit	655,136	529,488									1,184,624
331490 - Federal Grant - Other Transportation		92,453									92,453
331500 - Federal Grant - Economic Environment											0
331620 - Federal Grant - Public Assistance		852,879									852,879
331690 - Federal Grant - Other Human Services		2,260,504									2,260,504
331700 - Federal Grant - Culture/Recreation		109,000									109,000
333000 - Federal Payments In Lieu Of Taxes	37,408										37,408
334100 - State Grant - General Government	667,458										667,458
334200 - State Grant - Public Safety	105,786	27,167									132,953
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		5,593,305									5,593,305
334420 - State Grant - Mass Transit	832,326	184,858									1,017,184
334490 - State Grant - Other Transportation		2,323,742		317,741							2,641,483
334690 - State Grant - Other Human Services		291,743									291,743
334700 - State Grant - Culture/Recreation	120,235										120,235
335120 - State Revenue Sharing - Proceeds	3,332,931										3,332,931
335130 - State Revenue Sharing - Insurance Agents County Licenses	40,776										40,776
335140 - State Revenue Sharing - Mobile Home Licenses	113,240										113,240

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	60,556										60,556
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	8,559,772	125,000									8,684,772
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		24,433									24,433
335220 - State Revenue Sharing - Enhanced 911 Fee		710,278									710,278
335490 - State Revenue Sharing - Other Transportation		2,535,739									2,535,739
335610 - State Revenue Sharing - Health or Hospitals	725										725
335700 - State Revenue Sharing - Culture/Recreation		70,656									70,656
337100 - Local Government Unit Grant - General Government		15,000									15,000
337700 - Local Government Unit Grant - Culture/Recreation		153,452									153,452
341100 - Service Charge - Recording Fees	656,154	645,198									1,301,352
341200 - Internal Service Fund Fees and Charges							21,095,262				21,095,262
341300 - Administrative Service Fees		1,864				3,995					5,859
341520 - Fees remitted to County from Sheriff	512,566										512,566
341550 - Fees remitted to County from Supervisor of Elections	1,652										1,652
341800 - County Officer Commission and Fees	2,227,867										2,227,867
341900 - Other General Government Charges and Fees	666,310										666,310
342100 - Service Charge - Law Enforcement Services		7,920									7,920
342200 - Service Charge - Fire Protection		432,141									432,141
342300 - Service Charge - Housing for Prisoners	45,975	138,556									184,531
342500 - Service Charge - Protective Inspection Fees						8,208					8,208
342600 - Service Charge - Ambulance Fees		4,783,823									4,783,823
343400 - Service Charge - Garbage/Solid Waste						2,064,940					2,064,940
343600 - Service Charge - Water/Sewer Combination Utility						29,750,264					29,750,264
344900 - Service Charge - Other Transportation Charges		37,657									37,657
346900 - Service Charge - Other Human Services Charges		160,087									160,087
347100 - Service Charge - Libraries	10										10
347200 - Service Charge - Parks and Recreation	642,414					3,290,611					3,933,025
347500 - Service Charge - Special Recreation Facilities	318,945										318,945
348120 - County Court Criminal - Service Charges	14,357										14,357
348130 - County Court Criminal - Court Costs	43,418										43,418
348140 - County Court Criminal - Non-Local Fines and Forfeitures	284,162										284,162
348220 - Circuit Court Criminal - Service Charges	2,397										2,397
348230 - Circuit Court Criminal - Court Costs	48,681										48,681
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures	33,199										33,199
348310 - County Court Civil - Filing Fees	388,559										388,559
348320 - County Court Civil - Service Charges	9,985										9,985
348410 - Circuit Court Civil - Filing Fees	374,769										374,769
348420 - Circuit Court Civil - Service Charges	392,041										392,041
348520 - Traffic Court - Service Charges	143,988										143,988
348530 - Traffic Court - Court Costs	463,534										463,534
348540 - Traffic Court - Non-Local Fines and Forfeitures	488,510										488,510
348610 - Juvenile Court - Filing Fees	195										195
348620 - Juvenile Court - Service Charges	2,535										2,535
348630 - Juvenile Court - Court Costs	506										506
348710 - Probate Court - Filing Fees	205,657										205,657

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348720 - Probate Court - Service Charges	11,786										11,786
348921 - Court Innovations/Local Requirements		83,816									83,816
348923 - Law Library	27,939										27,939
348930 - State Court Facility Surcharge ($30)	59,919	179,757									239,676
348931 - Traffic Surcharge		40,819									40,819
348990 - Other Court Collections Transferred to BOCC		7,706									7,706
349000 - Other Charges for Services	3,732,733	238,075				12,149					3,982,957
351100 - Judgments and Fines - As Decided by County Court Criminal	11,027										11,027
351700 - Intergovernmental Radio Communication Program	149,926										149,926
351800 - 10% of Fines to Public Records Modernization Trust Fund		183,726									183,726
352000 - Fines - Library	49,131										49,131
354000 - Fines - Local Ordinance Violation	242,846	172,468				27,000					442,314
358200 - Sale of Contraband Property Seized by Law Enforcement		88,736									88,736
361100 - Interest	321,515	285,201	20,811	267,178		625,525	135,261	-221,218			1,434,273
362000 - Rents and Royalties	316,795	19,626				348,334					684,755
364000 - Disposition of Fixed Assets	88,612	166,655				56,887					312,154
365000 - Sale of Surplus Materials and Scrap						10,966					10,966
366000 - Contributions and Donations from Private Sources	198,834	425,761		6,150							630,745
367000 - Licenses	129,875										129,875
368000 - Pension Fund Contributions								2,977,075			2,977,075
369900 - Other Miscellaneous Revenues	548,061	567,874		2,310		6,203	1,030,541				2,154,989
381000 - Inter-Fund Group Transfers In	1,467,494	9,673,529				100,980	112,516				11,354,519
385000 - Proceeds from Refunding Bonds			20,369,000								20,369,000
389700 - Proprietary - Capital Contributions from Other Public Source											0
389800 - Proprietary - Capital Contributions from Private Source						10,014,027					10,014,027
Grand Total	92,132,235	66,885,928	26,252,517	16,864,273		60,095,019	22,373,580	2,755,857			287,359,409

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	734,670										734,670
511.30 - Legislative - Operating Expenses	159,452										159,452
511.60 - Legislative - Capital Outlay	5,285										5,285
512.10 - Executive - Personnel Services	431,169										431,169
512.30 - Executive - Operating Expenses	43,212										43,212
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personnel Services	6,962,624						628,862				7,591,486
513.30 - Financial and Administrative - Operating Expenses	2,138,108	158,894		183,171			2,506,667				4,986,840
513.60 - Financial and Administrative - Capital Outlay	338,074										338,074
514.10 - Legal Counsel - Personnel Services	673,386										673,386
514.30 - Legal Counsel - Operating Expenses	1,371,170										1,371,170
514.60 - Legal Counsel - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.10 - Comprehensive Planning - Personnel Services	859,248	486,793									1,346,041
515.30 - Comprehensive Planning - Operating Expenses	233,819	349,142									582,961
515.60 - Comprehensive Planning - Capital Outlay	1,053	230,362									231,415
515.80 - Comprehensive Planning - Grants and Aids	209,497										209,497
517.70 - Debt Service Payments - Debt Service			5,446,070								5,446,070
519.10 - Other General Government - Personnel Services	2,402,714	488,485					1,547,126				4,438,325
519.30 - Other General Government - Operating Expenses	3,659,325	316,698					19,394,958	1,944,533			25,315,514
519.60 - Other General Government - Capital Outlay	235,456	330,041		429,213							994,710
519.80 - Other General Government - Grants and Aids	138,434										138,434
521.10 - Law Enforcement - Personnel Services	19,706,854	151,196					311,918				20,169,968
521.30 - Law Enforcement - Operating Expenses	833,686	220,389					43,964				1,098,039
521.60 - Law Enforcement - Capital Outlay	2,063,522	162,103									2,225,625
521.80 - Law Enforcement - Grants and Aids		57,250									57,250
522.10 - Fire Control - Personnel Services		21,425,182									21,425,182
522.30 - Fire Control - Operating Expenses		4,573,102									4,573,102
522.60 - Fire Control - Capital Outlay		3,041,103		703,885							3,744,988
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personnel Services	14,361,616	94,015									14,455,631
523.30 - Detention/Corrections - Operating Expenses	1,824,095	301,424									2,125,519
523.60 - Detention/Corrections - Capital Outlay	187,072	697,287									884,359
523.80 - Detention/Corrections - Grants and Aids	302,866										302,866
524.10 - Protective Inspections - Personnel Services	289,704					1,360,766					1,650,470
524.30 - Protective Inspections - Operating Expenses	39,450					724,424					763,874
524.60 - Protective Inspections - Capital Outlay	2,541										2,541
525.10 - Emergency and Disaster Relief - Personnel Services	452,535	119,322									571,857
525.30 - Emergency and Disaster Relief - Operating Expenses	189,633	224,345									413,978
525.60 - Emergency and Disaster Relief - Capital Outlay	53,081	11,992									65,073
527.30 - Medical Examiners - Operating Expenses	298,663										298,663
529.30 - Other Public Safety - Operating Expenses	5,399										5,399
534.10 - Garbage/Solid Waste - Personnel Services						543,085					543,085
534.30 - Garbage/Solid Waste - Operating Expenses				182,529		11,124,759					11,307,288
534.80 - Garbage/Solid Waste - Grants and Aids						40,539					40,539
536.10 - Water/Sewer Services - Personnel Services						7,401,773					7,401,773
536.30 - Water/Sewer Services - Operating Expenses						25,795,679					25,795,679
536.70 - Water/Sewer Services - Debt Service						2,026,430					2,026,430
537.10 - Conservation/Resource Management - Personnel Services	206,699										206,699
537.30 - Conservation/Resource Management - Operating Expenses	42,564	1,000									43,564
537.60 - Conservation/Resource Management - Capital Outlay											0
538.10 - Flood Control/Stormwater Control - Personnel Services		247,108									247,108
538.30 - Flood Control/Stormwater Control - Operating Expenses		200,063									200,063
538.60 - Flood Control/Stormwater Control - Capital Outlay		282,134		304,457							586,591
539.30 - Other Physical Environment - Operating Expenses		75,453									75,453
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road/Street Facilities - Personnel Services		7,292,842									7,292,842
541.30 - Road/Street Facilities - Operating Expenses	358,897	8,272,220									8,631,117
541.60 - Road/Street Facilities - Capital Outlay	883,096	7,536,941		1,867,103							10,287,140
541.80 - Road/Street Facilities - Grants and Aids	3,595,343	6,230									3,601,573
552.80 - Industry Development - Grants and Aids	46,000										46,000

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
553.10 - Veterans Services - Personnel Services	160,477										160,477
553.30 - Veterans Services - Operating Expenses	4,325										4,325
553.80 - Veterans Services - Grants and Aids	215,988										215,988
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses		9,520									9,520
554.80 - Housing and Urban Development - Grants and Aids		10									10
562.10 - Health - Personnel Services	384,694										384,694
562.30 - Health - Operating Expenses	64,001										64,001
562.60 - Health - Capital Outlay	2,712										2,712
562.80 - Health - Grants and Aids	333,585	5,366									338,951
563.80 - Mental Health - Grants and Aids	298,754										298,754
564.10 - Public Assistance - Personnel Services	40,188	183,283									223,471
564.30 - Public Assistance - Operating Expenses	1,179,642	2,349,627									3,529,269
564.60 - Public Assistance - Capital Outlay											0
564.80 - Public Assistance - Grants and Aids	19,270	558,132									577,402
569.10 - Other Human Services - Personnel Services		51,708									51,708
569.30 - Other Human Services - Operating Expenses	27,000	33,134									60,134
569.80 - Other Human Services - Grants and Aids	1,186,069	802,591									1,988,660
571.10 - Libraries - Personnel Services	2,037,365										2,037,365
571.30 - Libraries - Operating Expenses	1,336,573	34,037									1,370,610
571.60 - Libraries - Capital Outlay	3,598			222,479							226,077
572.10 - Parks/Recreation - Personnel Services	3,570,419	143,365				505,367					4,219,151
572.30 - Parks/Recreation - Operating Expenses	1,290,061	594,391		477,594		1,959,202					4,321,248
572.60 - Parks/Recreation - Capital Outlay	124,802	5,235,805		939,166							6,299,773
572.70 - Parks/Recreation - Debt Service						33,828					33,828
572.80 - Parks/Recreation - Grants and Aids	99,004	670,659									769,663
575.30 - Special Facilities - Operating Expenses		215,214									215,214
575.60 - Special Facilities - Capital Outlay		287,513									287,513
575.80 - Special Facilities - Grants and Aids		76,903									76,903
581.90 - Interfund Transfers Out - Other Uses	8,732,451	1,061,261	107,307	1,453,500							11,354,519
585.70 - Payment to Refunded Bond Escrow Agent - Debt Service			20,340,959								20,340,959
601.30 - Court Administration - Operating Expenses											0
601.80 - Court Administration - Grants and Aids		295,404									295,404
602.80 - State Attorney Administration - Grants and Aids	17,539	129,289									146,828
603.80 - Public Defender Administration - Grants and Aids	2,726	77,272									79,998
604.10 - Clerk of Court Administration - Personnel Services	739,020										739,020
604.30 - Clerk of Court Administration - Operating Expenses	40,288										40,288
605.30 - Judicial Support - Operating Expenses	13,142										13,142
608.10 - Jury Management - Personnel Services	80,052										80,052
608.30 - Jury Management - Operating Expenses	71,866										71,866
608.60 - Jury Management - Capital Outlay	40,000										40,000
614.10 - Clerk of Court - Personnel Services	477,877										477,877
614.30 - Clerk of Court - Operating Expenses	36,374										36,374
629.10 - Other Circuit Court-Criminal Costs - Personnel Services	36,602										36,602
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	24,252										24,252
629.60 - Other Circuit Court-Criminal Costs - Capital Outlay	1,476										1,476
634.10 - Clerk of Court - Personnel Services	426,011										426,011
634.30 - Clerk of Court - Operating Expenses	46,873										46,873
649.10 - Other Circuit Court-Civil Costs - Personnel Services	42,350										42,350

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.10 - Clerk of Court - Personnel Services	278,292										278,292
654.30 - Clerk of Court - Operating Expenses	45,853										45,853
667.30 - Court-Based Victim Services - Operating Expenses		27,938									27,938
667.80 - Court-Based Victim Services - Grants and Aids	66,823										66,823
674.10 - Clerk of Court - Personnel Services	232,160										232,160
674.30 - Clerk of Court - Operating Expenses	21,289										21,289
685.30 - Guardian ad Litem - Operating Expenses	10,284	67,126									77,410
694.10 - Clerk of Court - Personnel Services	126,736										126,736
694.30 - Clerk of Court - Operating Expenses	14,879										14,879
711.10 - Courthouse Security - Personnel Services	2,136,534										2,136,534
711.30 - Courthouse Security - Operating Expenses	106,528										106,528
714.10 - Public Law Library - Personnel Services	698										698
714.30 - Public Law Library - Operating Expenses	44,976										44,976
724.10 - Clerk of Court - Personnel Services	263,119										263,119
724.30 - Clerk of Court - Operating Expenses	23,346										23,346
744.10 - Clerk of Court - Personnel Services	196,617										196,617
744.30 - Clerk of Court - Operating Expenses	14,133										14,133
764.10 - Clerk of Court - Personnel Services	364,657										364,657
764.30 - Clerk of Court - Operating Expenses	37,508										37,508
Grand Total	93,531,870	70,276,485	25,894,336	6,763,097		51,515,852	24,433,495	1,944,533			274,359,668

Data Element Worksheet Report for FYE: 2015, Indian River

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	$26,323,940	$28,728,541	
Special District - Solid Waste Disposal District	Blended in Primary Report	$11,659,384	$11,708,383	