

Unit Information

Unit Type: County

Year: 2019

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: Verified By DFS

AFR Received Date: 4/7/2020

Audit Received Date: 3/17/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$16,174,160

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/13/2020

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: 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 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	67,990,684	32,492,852	4,744,345			19,514					105,247,395
312100 - Local Option Taxes		2,789,851	304,090								3,093,941
312300 - County Ninth-Cent Voted Fuel Tax		190,496									190,496
312410 - First Local Option Fuel Tax		3,633,313									3,633,313
312600 - Discretionary Sales Surtaxes				19,263,128							19,263,128
315000 - Communications Service Tax (Chapter 202)	1,105,614										1,105,614
316000 - Local Business Tax (Chapter 205)	172,390										172,390
322000 - Building Permits	357,374					3,441,319					3,798,693
323100 - Franchise Fee - Electricity	6,698,493										6,698,493
323300 - Franchise Fee - Water	1,773,323										1,773,323
323400 - Franchise Fee - Gas	54,927										54,927
323700 - Franchise Fee - Solid Waste	597,330										597,330
324110 - Impact Fees - Residential - Public Safety		761,143									761,143
324120 - Impact Fees - Commercial - Public Safety		129,082									129,082
324210 - Impact Fees - Residential - Physical Environment											0
324310 - Impact Fees - Residential - Transportation		4,186,784									4,186,784
324320 - Impact Fees - Commercial - Transportation		492,212									492,212
324610 - Impact Fees - Residential - Culture/Recreation		1,332,258									1,332,258
324710 - Impact Fees - Residential - Other		640,210									640,210
324720 - Impact Fees - Commercial - Other		55,284									55,284
325100 - Special Assessments - Capital Improvement		253,350									253,350
325200 - Special Assessments - Charges for Public Services		277,813				13,087,559					13,365,372
329000 - Other Permits, Fees & Special Assessments	41,388	441,737				52,665					535,790
331100 - Federal Grant - General Government		112,412									112,412
331200 - Federal Grant - Public Safety	97,834	123,817									221,651
331310 - Federal Grant - Water Supply System											0
331390 - Federal Grant - Other Physical Environment											0
331420 - Federal Grant - Mass Transit	1,664,272	573,630									2,237,902
331490 - Federal Grant - Other Transportation		122,627		175,036							297,663
331500 - Federal Grant - Economic Environment	56,087	281,380		48,520		8,336					394,323
331620 - Federal Grant - Public Assistance		911,740									911,740
331690 - Federal Grant - Other Human Services		2,294,097									2,294,097
331700 - Federal Grant - Culture/Recreation		53,200									53,200
333000 - Federal Payments In Lieu Of Taxes	41,580										41,580
334100 - State Grant - General Government	439,026										439,026
334200 - State Grant - Public Safety	115,910	19,877									135,787
334350 - State Grant - Sewer/Wastewater											0
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		142,869		1,412,678		450,000					2,005,547
334420 - State Grant - Mass Transit	935,534	437,214									1,372,748
334490 - State Grant - Other Transportation		2,173,532									2,173,532
334690 - State Grant - Other Human Services		350,000									350,000
334700 - State Grant - Culture/Recreation	86,869										86,869
335120 - State Revenue Sharing - Proceeds	4,011,402										4,011,402
335130 - State Revenue Sharing - Insurance Agents County Licenses	39,043										39,043

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	107,103										107,103
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	68,173										68,173
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	10,267,214	31,250									10,298,464
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		60,303									60,303
335220 - State Revenue Sharing - Enhanced 911 Fee		751,870									751,870
335490 - State Revenue Sharing - Other Transportation		2,894,457									2,894,457
335610 - State Revenue Sharing - Health or Hospitals	675										675
335700 - State Revenue Sharing - Culture/Recreation		79,662									79,662
337100 - Local Government Unit Grant - General Government											0
337300 - Local Government Unit Grant - Physical Environment				7,737		722,688					730,425
337700 - Local Government Unit Grant - Culture/Recreation		21,787									21,787
341100 - Service Charge - Recording Fees	856,186	752,021									1,608,207
341200 - Internal Service Fund Fees and Charges							28,326,800				28,326,800
341300 - Administrative Service Fees		3,490									3,490
341520 - Fees remitted to County from Sheriff	1,263,213										1,263,213
341550 - Fees remitted to County from Supervisor of Elections	3,914										3,914
341800 - County Officer Commission and Fees											0
341900 - Other General Government Charges and Fees	3,245,225										3,245,225
342100 - Service Charge - Law Enforcement Services		8,280									8,280
342200 - Service Charge - Fire Protection		402,984									402,984
342300 - Service Charge - Housing for Prisoners	132,718	178,596									311,314
342500 - Service Charge - Protective Inspection Fees						11,967					11,967
342600 - Service Charge - Ambulance Fees		6,627,678									6,627,678
343400 - Service Charge - Garbage/Solid Waste						2,707,907					2,707,907
343600 - Service Charge - Water/Sewer Combination Utility						34,050,737					34,050,737
343700 - Service Charge - Conservation and Resource Management											0
344900 - Service Charge - Other Transportation Charges		36,352									36,352
346900 - Service Charge - Other Human Services Charges		287,653									287,653
347100 - Service Charge - Libraries											0
347200 - Service Charge - Parks and Recreation	1,219,784					3,276,932					4,496,716
347500 - Service Charge - Special Recreation Facilities	426,271										426,271
348120 - County Court Criminal - Service Charges	11,214										11,214
348130 - County Court Criminal - Court Costs	80,013										80,013
348140 - County Court Criminal - Non-Local Fines and Forfeitures											0
348210 - Circuit Court Criminal - Filing Fees	28,352										28,352
348220 - Circuit Court Criminal - Service Charges	1,818										1,818
348230 - Circuit Court Criminal - Court Costs	84,560										84,560
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures											0
348310 - County Court Civil - Filing Fees	512,042										512,042
348320 - County Court Civil - Service Charges	7,994										7,994
348410 - Circuit Court Civil - Filing Fees	371,830										371,830
348420 - Circuit Court Civil - Service Charges	138,508										138,508
348520 - Traffic Court - Service Charges	116,184										116,184
348530 - Traffic Court - Court Costs	362,830										362,830

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	585										585
348620 - Juvenile Court - Service Charges	4,613										4,613
348630 - Juvenile Court - Court Costs	10,816										10,816
348710 - Probate Court - Filing Fees	203,404										203,404
348720 - Probate Court - Service Charges	13,565										13,565
348921 - Court Innovations/Local Requirements		79,599									79,599
348923 - Law Library	26,533										26,533
348930 - State Court Facility Surcharge (\$30)	46,030	138,091									184,121
348931 - Traffic Surcharge		43,324									43,324
348990 - Other Court Collections Transferred to BOCC		82,948									82,948
349000 - Other Charges for Services	17,039	92,824				16,620					126,483
351100 - Judgments and Fines - As Decided by County Court Criminal	310,425										310,425
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	640,857										640,857
351500 - Judgments and Fines - As Decided by Traffic Court	354,500										354,500
351700 - Intergovernmental Radio Communication Program	100,730										100,730
351800 - 10% of Fines to Public Records Modernization Trust Fund	177,181										177,181
352000 - Fines - Library	35,470										35,470
354000 - Fines - Local Ordinance Violation	136,032	337,720				29,500					503,252
358200 - Sale of Contraband Property Seized by Law Enforcement		55,294									55,294
361100 - Interest	2,393,574	2,676,725	145,127	2,360,213		3,813,252	901,447	1,047,018			13,337,356
362000 - Rents and Royalties	355,906					27,080					382,986
364000 - Disposition of Fixed Assets	125,516	84,715				38,520	8,163				256,914
366000 - Contributions and Donations from Private Sources	72,835	488,341									561,176
367000 - Licenses	182,551										182,551
368000 - Pension Fund Contributions								2,178,500			2,178,500
369300 - Settlements	33,168	15,702		60,801		843	735,121				845,635
369900 - Other Miscellaneous Revenues	3,751,778	925,320				28,137	2,898,669				7,603,904
381000 - Inter-Fund Group Transfers In	2,607,080	11,986,616		1,725,000		190,160	43,332				16,552,188
383000 - Installment Purchases & Capital Lease Proceeds	20,855										20,855
385000 - Proceeds from Refunding Bonds											0
389700 - Proprietary - Capital Contributions from Other Public Source							1,115				1,115
389800 - Proprietary - Capital Contributions from Private Source						12,818,118					12,818,118
Grand Total	117,652,444	84,416,382	5,693,566	25,053,113		74,791,854	32,914,647	3,225,518			343,747,524

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	734,325										734,325
511.30 - Legislative - Operating Expenses	303,175										303,175
511.60 - Legislative - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.10 - Executive - Personnel Services	488,673										488,673
512.30 - Executive - Operating Expenses	16,386										16,386
512.60 - Executive - Capital Outlay	1,247										1,247
513.10 - Financial and Administrative - Personnel Services	8,502,068						1,054,213				9,556,281
513.30 - Financial and Administrative - Operating Expenses	3,141,090						2,826,366				5,967,456
513.60 - Financial and Administrative - Capital Outlay	73,482			107,070							180,552
513.70 - Financial and Administrative - Debt Service	1,796										1,796
514.10 - Legal Counsel - Personnel Services	762,237										762,237
514.30 - Legal Counsel - Operating Expenses	621,069										621,069
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personnel Services	988,458	466,530									1,454,988
515.30 - Comprehensive Planning - Operating Expenses		255,586									255,586
515.60 - Comprehensive Planning - Capital Outlay											0
515.80 - Comprehensive Planning - Grants and Aids	188,387										188,387
517.70 - Debt Service Payments - Debt Service			6,179,835								6,179,835
519.10 - Other General Government - Personnel Services	2,978,584	720,782					1,210,698				4,910,064
519.30 - Other General Government - Operating Expenses	3,691,217	285,528					28,954,405	2,238,521			35,169,671
519.60 - Other General Government - Capital Outlay	217,791	277,556		3,791,173							4,286,520
519.80 - Other General Government - Grants and Aids	211,458										211,458
521.10 - Law Enforcement - Personnel Services	24,092,103	218,746					780,301				25,091,150
521.30 - Law Enforcement - Operating Expenses	772,408	187,818					38,372				998,598
521.60 - Law Enforcement - Capital Outlay	3,686,233	167,571									3,853,804
521.80 - Law Enforcement - Grants and Aids											0
522.10 - Fire Control - Personnel Services		28,711,384									28,711,384
522.30 - Fire Control - Operating Expenses		5,243,867									5,243,867
522.60 - Fire Control - Capital Outlay		1,642,787		960,376							2,603,163
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personnel Services	18,276,932	84,650									18,361,582
523.30 - Detention/Corrections - Operating Expenses	2,451,643	82,153									2,533,796
523.60 - Detention/Corrections - Capital Outlay		315,775									322,320
523.80 - Detention/Corrections - Grants and Aids	341,126	27,500									368,626
524.10 - Protective Inspections - Personnel Services	399,256					2,742,924					3,142,180
524.30 - Protective Inspections - Operating Expenses	61,449					1,932,498					1,993,947
524.60 - Protective Inspections - Capital Outlay	27,296										27,296
525.10 - Emergency and Disaster Relief - Personnel Services	530,399	199,136									729,535
525.30 - Emergency and Disaster Relief - Operating Expenses	488,912	392,272									881,184
525.60 - Emergency and Disaster Relief - Capital Outlay	3,052	162,810									165,862
527.30 - Medical Examiners - Operating Expenses	454,367										454,367
529.30 - Other Public Safety - Operating Expenses	6,167										6,167
534.10 - Garbage/Solid Waste - Personnel Services						722,794					722,794
534.30 - Garbage/Solid Waste - Operating Expenses				84,862		13,955,598					14,040,460
534.80 - Garbage/Solid Waste - Grants and Aids						52,813					52,813
536.10 - Water/Sewer Services - Personnel Services						9,880,711					9,880,711
536.30 - Water/Sewer Services - Operating Expenses						34,906,678					34,906,678
536.60 - Water/Sewer Services - Capital Outlay				602,263							602,263
536.70 - Water/Sewer Services - Debt Service						288,802					288,802
537.10 - Conservation/Resource Management - Personnel Services	374,905										374,905
537.30 - Conservation/Resource Management - Operating Expenses	209,005										209,005

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.60 - Conservation/Resource Management - Capital Outlay	38,797										38,797
538.10 - Flood Control/Stormwater Control - Personnel Services		409,988									409,988
538.30 - Flood Control/Stormwater Control - Operating Expenses		212,596									212,596
538.60 - Flood Control/Stormwater Control - Capital Outlay		3,797		3,816,888							3,820,685
539.30 - Other Physical Environment - Operating Expenses											0
539.60 - Other Physical Environment - Capital Outlay		104,535									104,535
541.10 - Road/Street Facilities - Personnel Services		8,732,659									8,732,659
541.30 - Road/Street Facilities - Operating Expenses	87,761	9,685,133									9,772,894
541.60 - Road/Street Facilities - Capital Outlay	129,156	7,706,414		845,747							8,681,317
541.80 - Road/Street Facilities - Grants and Aids	3,996,495	41,496									4,037,991
552.30 - Industry Development - Operating Expenses											0
552.80 - Industry Development - Grants and Aids	187,251										187,251
553.10 - Veterans Services - Personnel Services	166,538										166,538
553.30 - Veterans Services - Operating Expenses	6,977										6,977
553.60 - Veterans Services - Capital Outlay	2,636										2,636
553.80 - Veterans Services - Grants and Aids	86,300										86,300
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses		19,853									19,853
554.80 - Housing and Urban Development - Grants and Aids		10									10
562.10 - Health - Personnel Services	478,527										478,527
562.30 - Health - Operating Expenses	62,686										62,686
562.60 - Health - Capital Outlay	29,661										29,661
562.80 - Health - Grants and Aids	291,895										291,895
563.80 - Mental Health - Grants and Aids	333,996										333,996
564.10 - Public Assistance - Personnel Services	52,408	243,725									296,133
564.30 - Public Assistance - Operating Expenses	1,434,523	2,956,282									4,390,805
564.60 - Public Assistance - Capital Outlay		34,977									34,977
564.80 - Public Assistance - Grants and Aids	149,423	65,676									215,099
569.10 - Other Human Services - Personnel Services		63,652									63,652
569.30 - Other Human Services - Operating Expenses	563	17,998									18,561
569.80 - Other Human Services - Grants and Aids	2,344,638	950,649									3,295,287
571.10 - Libraries - Personnel Services	2,274,011										2,274,011
571.30 - Libraries - Operating Expenses	1,017,813	208,636									1,226,449
571.60 - Libraries - Capital Outlay	2,898	35,342									38,240
572.10 - Parks/Recreation - Personnel Services	4,717,369	173,210				647,555					5,538,134
572.30 - Parks/Recreation - Operating Expenses	2,050,407	1,740,530				2,209,306					6,000,243
572.60 - Parks/Recreation - Capital Outlay	285,170	914,849		3,184,726							4,384,745
572.70 - Parks/Recreation - Debt Service						13,414					13,414
572.80 - Parks/Recreation - Grants and Aids	110,025	864,247									974,272
575.30 - Special Facilities - Operating Expenses		152,829									152,829
575.60 - Special Facilities - Capital Outlay		1,036,336									1,036,336
575.80 - Special Facilities - Grants and Aids											0
581.90 - Interfund Transfers Out - Other Uses	11,343,023	1,577,648	1,584,707	2,046,810							16,552,188
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		224,594									224,594
602.80 - State Attorney Administration - Grants and Aids	18,482	245,070									263,552
603.30 - Public Defender Administration - Operating Expenses											0
603.80 - Public Defender Administration - Grants and Aids	2,987	73,511									76,498

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.10 - Clerk of Court Administration - Personnel Services	562,003										562,003
604.30 - Clerk of Court Administration - Operating Expenses	688,955										688,955
604.60 - Clerk of Court Administration - Capital Outlay											0
605.30 - Judicial Support - Operating Expenses	62,868										62,868
607.10 - Appeals - Personnel Services	81,649										81,649
607.30 - Appeals - Operating Expenses	15,511										15,511
608.10 - Jury Management - Personnel Services	99,639										99,639
608.30 - Jury Management - Operating Expenses	101,073										101,073
608.60 - Jury Management - Capital Outlay											0
614.10 - Clerk of Court - Personnel Services	330,979										330,979
614.30 - Clerk of Court - Operating Expenses	38,339										38,339
614.60 - Clerk of Court - Capital Outlay	505										505
615.10 - Court Reporter Services - Personnel Services	54,173										54,173
615.30 - Court Reporter Services - Operating Expenses	5,375										5,375
629.10 - Other Circuit Court-Criminal Costs - Personnel Services	127,746										127,746
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	40,572										40,572
629.60 - Other Circuit Court-Criminal Costs - Capital Outlay											0
634.10 - Clerk of Court - Personnel Services	246,086										246,086
634.30 - Clerk of Court - Operating Expenses	49,341										49,341
634.60 - Clerk of Court - Capital Outlay	505										505
649.10 - Other Circuit Court-Civil Costs - Personnel Services											0
654.10 - Clerk of Court - Personnel Services	252,949										252,949
654.30 - Clerk of Court - Operating Expenses	42,981										42,981
654.60 - Clerk of Court - Capital Outlay	505										505
667.30 - Court-Based Victim Services - Operating Expenses											0
667.80 - Court-Based Victim Services - Grants and Aids	68,962										68,962
674.10 - Clerk of Court - Personnel Services	239,034										239,034
674.30 - Clerk of Court - Operating Expenses	41,966										41,966
674.60 - Clerk of Court - Capital Outlay	1,009										1,009
675.10 - Court Reporter Services - Personnel Services	12,189										12,189
675.30 - Court Reporter Services - Operating Expenses	188										188
685.30 - Guardian ad Litem - Operating Expenses	9,747	130,867									140,614
694.10 - Clerk of Court - Personnel Services	134,639										134,639
694.30 - Clerk of Court - Operating Expenses	20,108										20,108
694.60 - Clerk of Court - Capital Outlay	505										505
711.10 - Courthouse Security - Personnel Services	2,182,809										2,182,809
711.30 - Courthouse Security - Operating Expenses	31,472										31,472
711.60 - Courthouse Security - Capital Outlay											0
714.10 - Public Law Library - Personnel Services	81,178										81,178
714.30 - Public Law Library - Operating Expenses	8,260										8,260
724.10 - Clerk of Court - Personnel Services	97,395										97,395
724.30 - Clerk of Court - Operating Expenses	18,160										18,160
725.10 - Court Reporter Services - Personnel Services	1,355										1,355
725.30 - Court Reporter Services - Operating Expenses											0
744.10 - Clerk of Court - Personnel Services	186,622										186,622
744.30 - Clerk of Court - Operating Expenses	32,891										32,891
744.60 - Clerk of Court - Capital Outlay	505										505
764.10 - Clerk of Court - Personnel Services	446,433										446,433
764.30 - Clerk of Court - Operating Expenses	73,596										73,596

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
764.60 - Clerk of Court - Capital Outlay	1,009										1,009
Grand Total	113,606,673	77,774,151	7,764,542	15,439,915		67,353,093	34,864,355	2,238,521			319,041,250

Data Element Worksheet Report for FYE: 2019, Indian River

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	\$40,326,519	\$36,344,564	\$0
Special District - Solid Waste Disposal District	Blended in Primary Report	\$16,741,370	\$14,731,205	\$0

