

Unit Information

Unit Type: County

Year: 2016

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: 4/11/2017

Audit Received Date: 3/15/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$64,318,116

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/7/2017

Auditor Name: Rehmann

Address:
5070 North Highway A1A
Suite 250
Vero Beach, FL 32960

Certification

Chief Financial Officer

Name: Jeffrey R. Smith

Title: Clerk of Circuit Court and Comptroller

Chairman/Elected Official

Name: Joseph E. Flescher

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 Statutes?

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Revenues Report for FYE 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	54,594,386	25,506,424	4,594,381			19,071					84,714,262
312100 - Local Option Taxes		1,825,118	608,373								2,433,491
312300 - County Ninth-Cent Voted Fuel Tax		167,814									167,814
312410 - First Local Option Fuel Tax		3,574,121									3,574,121
312600 - Discretionary Sales Surtaxes				16,858,894							16,858,894
315000 - Communications Service Tax (Chapter 202)	1,177,455										1,177,455
316000 - Local Business Tax (Chapter 205)	175,565										175,565
322000 - Building Permits	227,151					3,298,250					3,525,401
323100 - Franchise Fee - Electricity	7,070,693										7,070,693
323300 - Franchise Fee - Water	1,656,613										1,656,613
323400 - Franchise Fee - Gas	83,665										83,665
323700 - Franchise Fee - Solid Waste	462,596										462,596
324110 - Impact Fees - Residential - Public Safety		634,036									634,036
324120 - Impact Fees - Commercial - Public Safety		87,034									87,034
324210 - Impact Fees - Residential - Physical Environment											0
324310 - Impact Fees - Residential - Transportation		3,492,114									3,492,114
324320 - Impact Fees - Commercial - Transportation		335,377									335,377
324610 - Impact Fees - Residential - Culture/Recreation		1,127,537									1,127,537
324710 - Impact Fees - Residential - Other		548,834									548,834
324720 - Impact Fees - Commercial - Other		36,731									36,731
325100 - Special Assessments - Capital Improvement		266,598		45							266,643
325200 - Special Assessments - Charges for Public Services		269,579				11,274,003					11,543,582
329000 - Other Permits, Fees & Special Assessments	32,805	198,771				43,615					275,191
331100 - Federal Grant - General Government		4,026									4,026
331200 - Federal Grant - Public Safety	142,458	218,823									361,281
331310 - Federal Grant - Water Supply System											0
331390 - Federal Grant - Other Physical Environment				668,070							668,070
331420 - Federal Grant - Mass Transit	4,413,330	841,323									5,254,653
331490 - Federal Grant - Other Transportation		42,281		1,019,263							1,061,544
331500 - Federal Grant - Economic Environment											0
331620 - Federal Grant - Public Assistance		795,558									795,558
331690 - Federal Grant - Other Human Services		2,384,081									2,384,081
331700 - Federal Grant - Culture/Recreation		150,000									150,000
333000 - Federal Payments In Lieu Of Taxes	39,326										39,326
334100 - State Grant - General Government	197,049										197,049
334200 - State Grant - Public Safety	119,750	41,823									161,573
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		1,843,587									1,843,587
334420 - State Grant - Mass Transit	338,296	523,542									861,838
334490 - State Grant - Other Transportation		1,511,347		228,646							1,739,993
334690 - State Grant - Other Human Services		706,401									706,401
334700 - State Grant - Culture/Recreation	98,318										98,318
335120 - State Revenue Sharing - Proceeds	3,431,119										3,431,119
335130 - State Revenue Sharing - Insurance Agents County Licenses	44,262										44,262
335140 - State Revenue Sharing - Mobile Home Licenses	110,343										110,343

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	58,925										58,925
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	8,918,910	125,000									9,043,910
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		61,950									61,950
335220 - State Revenue Sharing - Enhanced 911 Fee		698,823									698,823
335490 - State Revenue Sharing - Other Transportation		2,669,303									2,669,303
335610 - State Revenue Sharing - Health or Hospitals	825										825
335700 - State Revenue Sharing - Culture/Recreation		74,965									74,965
337100 - Local Government Unit Grant - General Government											0
337300 - Local Government Unit Grant - Physical Environment		15,000									15,000
337700 - Local Government Unit Grant - Culture/Recreation		51,800									51,800
341100 - Service Charge - Recording Fees	691,808	677,705									1,369,513
341200 - Internal Service Fund Fees and Charges							22,176,846				22,176,846
341300 - Administrative Service Fees		1,315				20					1,335
341520 - Fees remitted to County from Sheriff	567,109										567,109
341550 - Fees remitted to County from Supervisor of Elections	6,215										6,215
341800 - County Officer Commission and Fees	2,433,244										2,433,244
341900 - Other General Government Charges and Fees	663,523										663,523
342100 - Service Charge - Law Enforcement Services		8,220									8,220
342200 - Service Charge - Fire Protection		437,066									437,066
342300 - Service Charge - Housing for Prisoners	84,791	126,098									210,889
342500 - Service Charge - Protective Inspection Fees						10,400					10,400
342600 - Service Charge - Ambulance Fees		5,972,031									5,972,031
343400 - Service Charge - Garbage/Solid Waste						1,973,235					1,973,235
343600 - Service Charge - Water/Sewer Combination Utility						30,777,759					30,777,759
344900 - Service Charge - Other Transportation Charges		27,461									27,461
346900 - Service Charge - Other Human Services Charges		137,702									137,702
347100 - Service Charge - Libraries											0
347200 - Service Charge - Parks and Recreation	869,677					3,285,568					4,155,245
347500 - Service Charge - Special Recreation Facilities	300,607										300,607
348120 - County Court Criminal - Service Charges	14,095										14,095
348130 - County Court Criminal - Court Costs	71,476										71,476
348140 - County Court Criminal - Non-Local Fines and Forfeitures	1,510										1,510
348220 - Circuit Court Criminal - Service Charges	1,187										1,187
348230 - Circuit Court Criminal - Court Costs	53,682										53,682
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures											0
348310 - County Court Civil - Filing Fees	430,023										430,023
348320 - County Court Civil - Service Charges	9,301										9,301
348410 - Circuit Court Civil - Filing Fees	328,908										328,908
348420 - Circuit Court Civil - Service Charges	221,965										221,965
348520 - Traffic Court - Service Charges	126,716										126,716
348530 - Traffic Court - Court Costs	415,312										415,312
348540 - Traffic Court - Non-Local Fines and Forfeitures	49,676										49,676
348610 - Juvenile Court - Filing Fees	585										585
348620 - Juvenile Court - Service Charges	4,035										4,035
348630 - Juvenile Court - Court Costs	5,041										5,041

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348710 - Probate Court - Filing Fees	190,455										190,455
348720 - Probate Court - Service Charges	12,049										12,049
348921 - Court Innovations/Local Requirements		88,411									88,411
348923 - Law Library	29,470										29,470
348930 - State Court Facility Surcharge (\$30)	52,419	157,256									209,675
348931 - Traffic Surcharge		41,541									41,541
348990 - Other Court Collections Transferred to BOCC		89,272									89,272
349000 - Other Charges for Services	18,512	115,459				14,942					148,913
351100 - Judgments and Fines - As Decided by County Court Criminal	16,289										16,289
351700 - Intergovernmental Radio Communication Program	109,571										109,571
351800 - 10% of Fines to Public Records Modernization Trust Fund	906,325	159,500									1,065,825
352000 - Fines - Library	46,102										46,102
354000 - Fines - Local Ordinance Violation	175,638	206,248				35,500					417,386
358200 - Sale of Contraband Property Seized by Law Enforcement		53,100									53,100
361100 - Interest	363,004	384,909	29,965	355,337		791,683	155,801	1,051,271			3,131,970
362000 - Rents and Royalties	276,667	19,626				331,779					628,072
364000 - Disposition of Fixed Assets	94,941	367,562				12,606					475,109
365000 - Sale of Surplus Materials and Scrap						2,400					2,400
366000 - Contributions and Donations from Private Sources	187,329	486,685		36,895							710,909
367000 - Licenses	125,080										125,080
368000 - Pension Fund Contributions								12,096,411			12,096,411
369300 - Settlements				1,200,000							1,200,000
369900 - Other Miscellaneous Revenues	3,592,439	531,106		1,240,063		5,613	1,083,911				6,453,132
381000 - Inter-Fund Group Transfers In	1,342,555	10,988,618				82,667	6,057,307				18,471,147
385000 - Proceeds from Refunding Bonds											0
389700 - Proprietary - Capital Contributions from Other Public Source											0
389800 - Proprietary - Capital Contributions from Private Source						5,143,316					5,143,316
Grand Total	98,729,671	71,906,612	5,732,723	21,607,213		57,102,427	29,473,865	13,147,682			297,700,193

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	780,042										780,042
511.30 - Legislative - Operating Expenses	169,258										169,258
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personnel Services	545,968										545,968
512.30 - Executive - Operating Expenses	18,468										18,468
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personnel Services	7,208,953						766,210				7,975,163
513.30 - Financial and Administrative - Operating Expenses	2,257,021						2,335,748				4,592,769
513.60 - Financial and Administrative - Capital Outlay	304,983										304,983
514.10 - Legal Counsel - Personnel Services	709,268										709,268

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
514.30 - Legal Counsel - Operating Expenses	975,272										975,272
514.60 - Legal Counsel - Capital Outlay	2,056										2,056
515.10 - Comprehensive Planning - Personnel Services	847,334	512,906									1,360,240
515.30 - Comprehensive Planning - Operating Expenses	250,240	311,960									562,200
515.60 - Comprehensive Planning - Capital Outlay		220,866									220,866
515.80 - Comprehensive Planning - Grants and Aids	169,278										169,278
517.70 - Debt Service Payments - Debt Service			5,215,007								5,215,007
519.10 - Other General Government - Personnel Services	2,466,900	577,529					2,213,990				5,258,419
519.30 - Other General Government - Operating Expenses	3,792,955	131,567					18,782,545	2,494,528			25,201,595
519.60 - Other General Government - Capital Outlay		98,721		335,239							616,555
519.80 - Other General Government - Grants and Aids	159,094										159,094
521.10 - Law Enforcement - Personnel Services	20,758,254	220,679					256,119				21,235,052
521.30 - Law Enforcement - Operating Expenses	873,990	447,336					27,493				1,348,819
521.60 - Law Enforcement - Capital Outlay	1,844,746	117,029									1,961,775
521.80 - Law Enforcement - Grants and Aids		92,978									92,978
522.10 - Fire Control - Personnel Services		23,829,441									23,829,441
522.30 - Fire Control - Operating Expenses		4,552,728									4,552,728
522.60 - Fire Control - Capital Outlay		3,710,936		1,211,102							4,922,038
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personnel Services	15,784,313	96,074									15,880,387
523.30 - Detention/Corrections - Operating Expenses	1,894,172	735,639									2,629,811
523.60 - Detention/Corrections - Capital Outlay	136,355										136,355
523.80 - Detention/Corrections - Grants and Aids	442,367										442,367
524.10 - Protective Inspections - Personnel Services	355,475					1,756,121					2,111,596
524.30 - Protective Inspections - Operating Expenses	56,576					968,529					1,025,105
524.60 - Protective Inspections - Capital Outlay	1,044										1,044
525.10 - Emergency and Disaster Relief - Personnel Services	505,358	129,660									635,018
525.30 - Emergency and Disaster Relief - Operating Expenses	151,214	183,749									334,963
525.60 - Emergency and Disaster Relief - Capital Outlay	12,360	67,786									80,146
527.30 - Medical Examiners - Operating Expenses	297,182										297,182
529.30 - Other Public Safety - Operating Expenses	4,956										4,956
534.10 - Garbage/Solid Waste - Personnel Services						660,395					660,395
534.30 - Garbage/Solid Waste - Operating Expenses				112,971		12,013,779					12,126,750
534.80 - Garbage/Solid Waste - Grants and Aids						40,539					40,539
536.10 - Water/Sewer Services - Personnel Services						8,182,717					8,182,717
536.30 - Water/Sewer Services - Operating Expenses	7,976					26,142,826					26,150,802
536.70 - Water/Sewer Services - Debt Service						1,094,748					1,094,748
537.10 - Conservation/Resource Management - Personnel Services	241,810										241,810
537.30 - Conservation/Resource Management - Operating Expenses	34,756	2,510									37,266
537.60 - Conservation/Resource Management - Capital Outlay	11,318										11,318
538.10 - Flood Control/Stormwater Control - Personnel Services		282,032									282,032
538.30 - Flood Control/Stormwater Control - Operating Expenses		170,281									170,281
538.60 - Flood Control/Stormwater Control - Capital Outlay		12,394		112,037							124,431
539.30 - Other Physical Environment - Operating Expenses		25,726									25,726
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road/Street Facilities - Personnel Services		7,670,279									7,670,279
541.30 - Road/Street Facilities - Operating Expenses	36,138	9,488,609									9,524,747
541.60 - Road/Street Facilities - Capital Outlay	966,296	5,562,333		3,486,240							10,014,869

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.80 - Road/Street Facilities - Grants and Aids	3,722,004	60,000									3,782,004
552.80 - Industry Development - Grants and Aids	8,000										8,000
553.10 - Veterans Services - Personnel Services	169,099										169,099
553.30 - Veterans Services - Operating Expenses	4,455										4,455
553.80 - Veterans Services - Grants and Aids	239,115										239,115
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses		3,914									3,914
554.80 - Housing and Urban Development - Grants and Aids		10									10
562.10 - Health - Personnel Services	420,370										420,370
562.30 - Health - Operating Expenses	59,445										59,445
562.60 - Health - Capital Outlay	27,663										27,663
562.80 - Health - Grants and Aids	294,710										294,710
563.80 - Mental Health - Grants and Aids	301,541										301,541
564.10 - Public Assistance - Personnel Services	42,799	196,194									238,993
564.30 - Public Assistance - Operating Expenses	1,226,983	2,486,603									3,713,586
564.60 - Public Assistance - Capital Outlay		5,145									5,145
564.80 - Public Assistance - Grants and Aids	21,270	445,996									467,266
569.10 - Other Human Services - Personnel Services		40,667									40,667
569.30 - Other Human Services - Operating Expenses		29,002									29,002
569.80 - Other Human Services - Grants and Aids	1,434,029	835,975									2,270,004
571.10 - Libraries - Personnel Services	2,161,579										2,161,579
571.30 - Libraries - Operating Expenses	1,069,943	96,820									1,166,763
571.60 - Libraries - Capital Outlay	9,365	49,758		5,578							64,701
572.10 - Parks/Recreation - Personnel Services	3,845,603	154,798				571,289					4,571,690
572.30 - Parks/Recreation - Operating Expenses	1,349,084	745,244				2,016,913					4,111,241
572.60 - Parks/Recreation - Capital Outlay	205,987	2,807,697		8,066,224							11,079,908
572.70 - Parks/Recreation - Debt Service						17,410					17,410
572.80 - Parks/Recreation - Grants and Aids	102,185	714,952									817,137
575.30 - Special Facilities - Operating Expenses		112,897									112,897
575.60 - Special Facilities - Capital Outlay		63,775									63,775
575.80 - Special Facilities - Grants and Aids		73,078									73,078
581.90 - Interfund Transfers Out - Other Uses	12,727,920	3,319,789	102,981	1,224,916		974,521	121,020				18,471,147
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		266,470									266,470
602.80 - State Attorney Administration - Grants and Aids	22,180	139,160									161,340
603.80 - Public Defender Administration - Grants and Aids	2,292	76,840									79,132
604.10 - Clerk of Court Administration - Personnel Services	692,815										692,815
604.30 - Clerk of Court Administration - Operating Expenses	52,064										52,064
604.60 - Clerk of Court Administration - Capital Outlay	34,079										34,079
605.30 - Judicial Support - Operating Expenses	9,864										9,864
608.10 - Jury Management - Personnel Services	66,890										66,890
608.30 - Jury Management - Operating Expenses	91,840										91,840
614.10 - Clerk of Court - Personnel Services	484,254										484,254
614.30 - Clerk of Court - Operating Expenses	18,392										18,392
629.10 - Other Circuit Court-Criminal Costs - Personnel Services	99,518										99,518
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	74,815										74,815
629.60 - Other Circuit Court-Criminal Costs - Capital Outlay	3,066										3,066
634.10 - Clerk of Court - Personnel Services	345,651	92,222									437,873

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
634.30 - Clerk of Court - Operating Expenses	24,285	7,145									31,430
649.10 - Other Circuit Court-Civil Costs - Personnel Services	44,108										44,108
654.10 - Clerk of Court - Personnel Services	284,982										284,982
654.30 - Clerk of Court - Operating Expenses	31,433										31,433
667.30 - Court-Based Victim Services - Operating Expenses		29,472									29,472
667.80 - Court-Based Victim Services - Grants and Aids	66,823										66,823
674.10 - Clerk of Court - Personnel Services	138,459	59,752									198,211
674.30 - Clerk of Court - Operating Expenses	18,415										18,415
685.30 - Guardian ad Litem - Operating Expenses	8,545	72,948									81,493
694.10 - Clerk of Court - Personnel Services	114,863										114,863
694.30 - Clerk of Court - Operating Expenses	10,087										10,087
711.10 - Courthouse Security - Personnel Services	2,142,998										2,142,998
711.30 - Courthouse Security - Operating Expenses	110,656										110,656
711.60 - Courthouse Security - Capital Outlay	2,675										2,675
714.10 - Public Law Library - Personnel Services	2,554										2,554
714.30 - Public Law Library - Operating Expenses	7,931										7,931
724.10 - Clerk of Court - Personnel Services	140,759										140,759
724.30 - Clerk of Court - Operating Expenses	15,888										15,888
744.10 - Clerk of Court - Personnel Services	197,382										197,382
744.30 - Clerk of Court - Operating Expenses	14,296										14,296
764.10 - Clerk of Court - Personnel Services	458,393										458,393
764.30 - Clerk of Court - Operating Expenses	28,421										28,421
	Grand Total	100,561,163	72,251,892	5,317,988	14,554,307		54,439,787	24,503,125	2,494,528		274,122,790

Data Element Worksheet Report for FYE: 2016, Indian River

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	\$32,128,732	\$33,202,718	
Special District - Solid Waste Disposal District	Blended in Primary Report	\$13,579,551	\$12,778,407	

