

Unit Information

Unit Type: County

Year: 2014

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: 3/24/2015

Audit Received Date: 3/11/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$85,862,037

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/4/2015

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 and Comptroller

Chairman/Elected Official

Name: Wesley S. Davis

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 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	47,918,502	20,066,819	4,730,556			11,271					72,727,148
312100 - Local Option Taxes		1,438,651	479,550								1,918,201
312300 - County Ninth-Cent Voted Fuel Tax		162,095									162,095
312410 - First Local Option Fuel Tax		3,132,614									3,132,614
312600 - Discretionary Sales Surtaxes				15,228,304							15,228,304
315000 - Communications Service Tax (Chapter 202)	1,250,096										1,250,096
316000 - Local Business Tax (Chapter 205)	178,158										178,158
322000 - Building Permits	200,385					2,315,751					2,516,136
323100 - Franchise Fee - Electricity	6,930,957										6,930,957
323300 - Franchise Fee - Water	1,801,838										1,801,838
323400 - Franchise Fee - Gas	98,046										98,046
323700 - Franchise Fee - Solid Waste	479,870										479,870
324110 - Impact Fees - Residential - Public Safety		258,248									258,248
324120 - Impact Fees - Commercial - Public Safety		101,497									101,497
324210 - Impact Fees - Residential - Physical Environment		-905									-905
324310 - Impact Fees - Residential - Transportation		2,263,030									2,263,030
324320 - Impact Fees - Commercial - Transportation		566,316									566,316
324610 - Impact Fees - Residential - Culture/Recreation		885,489									885,489
324710 - Impact Fees - Residential - Other		101,930									101,930
324720 - Impact Fees - Commercial - Other		42,500									42,500
325100 - Special Assessments - Capital Improvement		256,219		50,482							306,701
325200 - Special Assessments - Charges for Public Services		197,837				8,190,545					8,388,382
329000 - Other Permits, Fees & Special Assessments	17,820	69,830				43,845					131,495
331100 - Federal Grant - General Government											0
331200 - Federal Grant - Public Safety	181,229	60,318									241,547
331310 - Federal Grant - Water Supply System											0
331390 - Federal Grant - Other Physical Environment				51,222							51,222
331420 - Federal Grant - Mass Transit	3,175,823	480,520									3,656,343
331490 - Federal Grant - Other Transportation				197,748							197,748
331500 - Federal Grant - Economic Environment	25,212	804,007		829,981		154,239					1,813,439
331620 - Federal Grant - Public Assistance		867,631									867,631
331690 - Federal Grant - Other Human Services		2,115,468									2,115,468
331700 - Federal Grant - Culture/Recreation											0
333000 - Federal Payments In Lieu Of Taxes	39,959										39,959
334100 - State Grant - General Government											0
334200 - State Grant - Public Safety	109,598	21,726									131,324
334360 - State Grant - Stormwater Management						156,000					156,000
334390 - State Grant - Other Physical Environment	37,575	221,916									259,491
334420 - State Grant - Mass Transit	721,215	1,491,231									2,212,446
334490 - State Grant - Other Transportation				2,610,466							2,610,466
334690 - State Grant - Other Human Services		405,815									405,815
334700 - State Grant - Culture/Recreation	92,962										92,962
334820 - Article V Clerk of Court Trust Fund	294,764										294,764
335120 - State Revenue Sharing - Proceeds	3,081,568										3,081,568
335130 - State Revenue Sharing - Insurance Agents County Licenses	43,498										43,498

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	107,875										107,875
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	60,992										60,992
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	8,094,778	125,000									8,219,778
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		61,039									61,039
335220 - State Revenue Sharing - Enhanced 911 Fee		695,446									695,446
335490 - State Revenue Sharing - Other Transportation		2,441,344									2,441,344
335610 - State Revenue Sharing - Health or Hospitals	950										950
335700 - State Revenue Sharing - Culture/Recreation		68,270									68,270
337700 - Local Government Unit Grant - Culture/Recreation											0
341100 - Service Charge - Recording Fees	1,162,537	625,341									1,787,878
341200 - Internal Service Fund Fees and Charges							21,588,622				21,588,622
341300 - Administrative Service Fees		8,600				14,891					23,491
341520 - Fees remitted to County from Sheriff	501,081										501,081
341550 - Fees remitted to County from Supervisor of Elections	3,494										3,494
341800 - County Officer Commission and Fees	392,317										392,317
341900 - Other General Government Charges and Fees	1,802,635										1,802,635
342200 - Service Charge - Fire Protection		297,254									297,254
342300 - Service Charge - Housing for Prisoners	62,357										62,357
342500 - Service Charge - Protective Inspection Fees						5,914					5,914
342600 - Service Charge - Ambulance Fees		5,183,003									5,183,003
343400 - Service Charge - Garbage/Solid Waste						1,994,233					1,994,233
343600 - Service Charge - Water/Sewer Combination Utility						29,257,261					29,257,261
344900 - Service Charge - Other Transportation Charges		36,351									36,351
346900 - Service Charge - Other Human Services Charges		98,957									98,957
347100 - Service Charge - Libraries	3										3
347200 - Service Charge - Parks and Recreation	593,497					3,133,619					3,727,116
347500 - Service Charge - Special Recreation Facilities	307,175										307,175
348120 - County Court Criminal - Service Charges	14,416										14,416
348130 - County Court Criminal - Court Costs	44,633										44,633
348140 - County Court Criminal - Non-Local Fines and Forfeitures	268,812										268,812
348220 - Circuit Court Criminal - Service Charges	2,678										2,678
348230 - Circuit Court Criminal - Court Costs	54,458										54,458
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures	28,035										28,035
348310 - County Court Civil - Filing Fees	408,802										408,802
348320 - County Court Civil - Service Charges	10,880										10,880
348410 - Circuit Court Civil - Filing Fees	458,863										458,863
348420 - Circuit Court Civil - Service Charges	426,476										426,476
348520 - Traffic Court - Service Charges	136,608										136,608
348530 - Traffic Court - Court Costs	476,668										476,668
348540 - Traffic Court - Non-Local Fines and Forfeitures	508,162										508,162
348610 - Juvenile Court - Filing Fees	195										195
348620 - Juvenile Court - Service Charges	2,724										2,724
348710 - Probate Court - Filing Fees	202,076										202,076
348720 - Probate Court - Service Charges	13,091										13,091
348921 - Court Innovations/Local Requirements		28,108									28,108

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348922 - Legal Aid		28,107									28,107
348923 - Law Library	28,108										28,108
348924 - Juvenile Alternative Programs		28,108									28,108
348930 - State Court Facility Surcharge (\$30)	62,403	187,210									249,613
348931 - Traffic Surcharge		39,270									39,270
348990 - Other Court Collections Transferred to BOCC		373									373
349000 - Other Charges for Services	2,967,770	575,252				2,200					3,545,222
351100 - Judgments and Fines - As Decided by County Court Criminal	10,292	199,380									209,672
351700 - Intergovernmental Radio Communication Program	151,816										151,816
351800 - 10% of Fines to Public Records Modernization Trust Fund		195,435									195,435
352000 - Fines - Library	56,286										56,286
354000 - Fines - Local Ordinance Violation	241,418	61,787				13,000					316,205
358200 - Sale of Contraband Property Seized by Law Enforcement		87,960									87,960
361100 - Interest	197,947	144,803	10,875	109,649		381,497	75,022	764,319			1,684,112
362000 - Rents and Royalties	274,821	19,626				321,047					615,494
364000 - Disposition of Fixed Assets	67,145	28,305		55,698		331					151,479
365000 - Sale of Surplus Materials and Scrap						9,023					9,023
366000 - Contributions and Donations from Private Sources	137,992	372,495		3,382							513,869
367000 - Licenses	114,190										114,190
368000 - Pension Fund Contributions								3,426,879			3,426,879
369900 - Other Miscellaneous Revenues	1,593,502	550,392		4,000		24,400	954,696				3,126,990
381000 - Inter-Fund Group Transfers In	1,704,663	8,387,981				75,414	160,848				10,328,906
389700 - Proprietary - Capital Contributions from Other Public Source							158,653				158,653
389800 - Proprietary - Capital Contributions from Private Source						4,765,803					4,765,803
Grand Total	90,881,196	56,585,999	5,720,985	19,140,932		50,870,284	22,937,841	4,191,198			250,328,435

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	636,658										636,658
511.30 - Legislative - Operating Expenses	169,959										169,959
511.60 - Legislative - Capital Outlay	3,501										3,501
512.10 - Executive - Personnel Services	423,062										423,062
512.30 - Executive - Operating Expenses	94,871										94,871
512.60 - Executive - Capital Outlay	2,334										2,334
513.10 - Financial and Administrative - Personnel Services	6,791,039						591,902				7,382,941
513.30 - Financial and Administrative - Operating Expenses	1,962,353	65,519					2,572,630				4,600,502
513.60 - Financial and Administrative - Capital Outlay	362,007	294,833									656,840
514.10 - Legal Counsel - Personnel Services	647,946										647,946
514.30 - Legal Counsel - Operating Expenses	59,362										59,362
514.60 - Legal Counsel - Capital Outlay	2,334										2,334
515.10 - Comprehensive Planning - Personnel Services	794,475	457,702									1,252,177

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.30 - Comprehensive Planning - Operating Expenses	425,601	290,975									716,576
515.60 - Comprehensive Planning - Capital Outlay	11,424	13,859									25,283
515.80 - Comprehensive Planning - Grants and Aids	334,829										334,829
517.70 - Debt Service Payments - Debt Service			5,684,616								5,684,616
519.10 - Other General Government - Personnel Services	2,504,975	419,833					2,954,041				5,878,849
519.30 - Other General Government - Operating Expenses	3,131,093	130,976					18,180,096	1,724,334			23,166,499
519.60 - Other General Government - Capital Outlay	200,016	321,549		835,577							1,357,142
519.80 - Other General Government - Grants and Aids	128,485										128,485
521.10 - Law Enforcement - Personnel Services	20,177,021	120,705					394,482				20,692,208
521.30 - Law Enforcement - Operating Expenses	4,492,788	494,910					42,278				5,029,976
521.60 - Law Enforcement - Capital Outlay	1,625,837	39,208									1,665,045
521.80 - Law Enforcement - Grants and Aids		61,852									61,852
522.10 - Fire Control - Personnel Services		20,844,282									20,844,282
522.30 - Fire Control - Operating Expenses		4,284,162									4,284,162
522.60 - Fire Control - Capital Outlay		481,070		735,456							1,216,526
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personnel Services	10,473,822	88,092									10,561,914
523.30 - Detention/Corrections - Operating Expenses	1,970,399	372,096									2,342,495
523.60 - Detention/Corrections - Capital Outlay	130,072	140,239									270,311
523.80 - Detention/Corrections - Grants and Aids		296,504									296,504
524.10 - Protective Inspections - Personnel Services	263,326					1,183,025					1,446,351
524.30 - Protective Inspections - Operating Expenses	40,758					650,503					691,261
524.60 - Protective Inspections - Capital Outlay	1,167										1,167
525.10 - Emergency and Disaster Relief - Personnel Services	487,252	123,458									610,710
525.30 - Emergency and Disaster Relief - Operating Expenses	169,925	185,780									355,705
525.60 - Emergency and Disaster Relief - Capital Outlay	34,203	94,156									128,359
527.30 - Medical Examiners - Operating Expenses	275,689										275,689
529.30 - Other Public Safety - Operating Expenses	17,073										17,073
534.10 - Garbage/Solid Waste - Personnel Services						534,751					534,751
534.30 - Garbage/Solid Waste - Operating Expenses				140,542		10,228,048					10,368,590
534.80 - Garbage/Solid Waste - Grants and Aids						38,609					38,609
536.10 - Water/Sewer Services - Personnel Services						7,609,569					7,609,569
536.30 - Water/Sewer Services - Operating Expenses						26,258,326					26,258,326
536.70 - Water/Sewer Services - Debt Service						1,953,392					1,953,392
537.10 - Conservation/Resource Management - Personnel Services	208,378										208,378
537.30 - Conservation/Resource Management - Operating Expenses	49,373	7,657									57,030
537.60 - Conservation/Resource Management - Capital Outlay	3,842										3,842
538.10 - Flood Control/Stormwater Control - Personnel Services		221,862									221,862
538.30 - Flood Control/Stormwater Control - Operating Expenses		158,901									158,901
538.60 - Flood Control/Stormwater Control - Capital Outlay		27,576		2,348,499							2,376,075
539.30 - Other Physical Environment - Operating Expenses		4,076									4,076
539.60 - Other Physical Environment - Capital Outlay		99,641									99,641
541.10 - Road/Street Facilities - Personnel Services		7,133,392									7,133,392
541.30 - Road/Street Facilities - Operating Expenses	358,122	5,894,389									6,252,511
541.60 - Road/Street Facilities - Capital Outlay	367,792	6,254,862		11,537,810							18,160,464
541.80 - Road/Street Facilities - Grants and Aids	3,306,016	6,675									3,312,691
552.80 - Industry Development - Grants and Aids	42,119										42,119
553.10 - Veterans Services - Personnel Services	154,208										154,208

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
553.30 - Veterans Services - Operating Expenses	5,246										5,246
553.80 - Veterans Services - Grants and Aids	202,931										202,931
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses		401,466									401,466
554.80 - Housing and Urban Development - Grants and Aids		300,916									300,916
562.10 - Health - Personnel Services	362,775										362,775
562.30 - Health - Operating Expenses	73,889										73,889
562.60 - Health - Capital Outlay	4,760										4,760
562.80 - Health - Grants and Aids	329,070	10,575									339,645
563.80 - Mental Health - Grants and Aids	293,754										293,754
564.10 - Public Assistance - Personnel Services	39,153	173,674									212,827
564.30 - Public Assistance - Operating Expenses	1,150,838	2,300,448									3,451,286
564.60 - Public Assistance - Capital Outlay		2,334									2,334
564.80 - Public Assistance - Grants and Aids	19,270	601,657									620,927
569.10 - Other Human Services - Personnel Services		45,324									45,324
569.30 - Other Human Services - Operating Expenses	5,000	8,449									13,449
569.80 - Other Human Services - Grants and Aids	1,216,161	541,411									1,757,572
571.10 - Libraries - Personnel Services	1,996,590										1,996,590
571.30 - Libraries - Operating Expenses	1,149,770	54,574									1,204,344
571.60 - Libraries - Capital Outlay	8,774										8,774
572.10 - Parks/Recreation - Personnel Services	3,453,288	155,108				501,566					4,109,962
572.30 - Parks/Recreation - Operating Expenses	1,378,217	697,081				2,042,028					4,117,326
572.60 - Parks/Recreation - Capital Outlay	88,521	917,844		963,107							1,969,472
572.70 - Parks/Recreation - Debt Service						44,830					44,830
572.80 - Parks/Recreation - Grants and Aids	97,721	643,329									741,050
575.30 - Special Facilities - Operating Expenses		194,873									194,873
575.60 - Special Facilities - Capital Outlay		691,591									691,591
575.80 - Special Facilities - Grants and Aids		100,005									100,005
581.90 - Interfund Transfers Out - Other Uses	7,837,943	1,279,019	109,951	1,018,067		75,414	8,512				10,328,906
601.30 - Court Administration - Operating Expenses											0
601.80 - Court Administration - Grants and Aids		239,625									239,625
602.80 - State Attorney Administration - Grants and Aids	18,166	121,608									139,774
603.80 - Public Defender Administration - Grants and Aids	2,962	65,274									68,236
604.10 - Clerk of Court Administration - Personnel Services	688,812										688,812
604.30 - Clerk of Court Administration - Operating Expenses	72,128	18,462									90,590
604.30 - Clerk of Court Administration - Operating Expenses	20,709										20,709
605.30 - Judicial Support - Operating Expenses	13,762										13,762
608.10 - Jury Management - Personnel Services	76,352										76,352
608.30 - Jury Management - Operating Expenses	75,435										75,435
614.10 - Clerk of Court - Personnel Services	479,467										479,467
614.30 - Clerk of Court - Operating Expenses	41,758	6,919									48,677
614.60 - Clerk of Court - Capital Outlay	4,079	5,952									10,031
634.10 - Clerk of Court - Personnel Services	412,262	21,085									433,347
634.30 - Clerk of Court - Operating Expenses	50,110	44,772									94,882
634.60 - Clerk of Court - Capital Outlay	3,079	5,952									9,031
649.10 - Other Circuit Court-Civil Costs - Personnel Services	69,663										69,663
654.10 - Clerk of Court - Personnel Services	276,640										276,640
654.30 - Clerk of Court - Operating Expenses	47,956	47,869									95,825
654.60 - Clerk of Court - Capital Outlay	3,079	5,952									9,031

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
667.30 - Court-Based Victim Services - Operating Expenses		28,108									28,108
667.80 - Court-Based Victim Services - Grants and Aids	53,144										53,144
674.10 - Clerk of Court - Personnel Services	194,448	7,187									201,635
674.30 - Clerk of Court - Operating Expenses	25,772										25,772
674.60 - Clerk of Court - Capital Outlay	2,079	5,953									8,032
685.30 - Guardian ad Litem - Operating Expenses	12,554	63,995									76,549
694.10 - Clerk of Court - Personnel Services	119,447										119,447
694.30 - Clerk of Court - Operating Expenses	8,931										8,931
694.60 - Clerk of Court - Capital Outlay	3,079	5,953									9,032
711.10 - Courthouse Security - Personnel Services	1,895,355										1,895,355
711.30 - Courthouse Security - Operating Expenses	103,372	12,412									115,784
714.30 - Public Law Library - Operating Expenses	45,006										45,006
724.10 - Clerk of Court - Personnel Services	273,959										273,959
724.30 - Clerk of Court - Operating Expenses	26,857	8,887									35,744
744.10 - Clerk of Court - Personnel Services	189,788										189,788
744.30 - Clerk of Court - Operating Expenses	12,361	17,638									29,999
744.60 - Clerk of Court - Capital Outlay	3,079	11,905									14,984
764.10 - Clerk of Court - Personnel Services	380,082										380,082
764.30 - Clerk of Court - Operating Expenses	28,427	5,160									33,587
764.60 - Clerk of Court - Capital Outlay	3,079										3,079
Grand Total	89,082,919	59,018,454	5,794,567	17,579,058		51,120,061	24,743,941	1,724,334			249,063,334

Data Element Worksheet Report for FYE: 2014, Indian River

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	\$25,696,047	\$25,531,386	
Special District - Solid Waste Disposal District	Blended in Primary Report	\$10,442,993	\$10,876,822	

