

Unit Information

Unit Type: County

Year: 2017

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: 4/17/2018

Audit Received Date: 3/20/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$48,345,673

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/14/2018

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: Peter D. O'Bryan

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?

☐☐

Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	57,965,801	27,606,892	4,619,803			17,019					90,209,515
312100 - Local Option Taxes		2,113,324	704,442								2,817,766
312300 - County Ninth-Cent Voted Fuel Tax		170,497									170,497
312410 - First Local Option Fuel Tax		3,650,598									3,650,598
312600 - Discretionary Sales Surtaxes				17,623,741							17,623,741
315000 - Communications Service Tax (Chapter 202)	1,132,675										1,132,675
316000 - Local Business Tax (Chapter 205)	169,627										169,627
322000 - Building Permits	243,923					3,616,242					3,860,165
323100 - Franchise Fee - Electricity	6,874,263										6,874,263
323300 - Franchise Fee - Water	1,690,956										1,690,956
323400 - Franchise Fee - Gas	62,038										62,038
323700 - Franchise Fee - Solid Waste	502,876										502,876
324110 - Impact Fees - Residential - Public Safety		548,190									548,190
324120 - Impact Fees - Commercial - Public Safety		124,389									124,389
324210 - Impact Fees - Residential - Physical Environment											0
324310 - Impact Fees - Residential - Transportation		2,924,368									2,924,368
324320 - Impact Fees - Commercial - Transportation		481,993									481,993
324610 - Impact Fees - Residential - Culture/Recreation		1,097,547									1,097,547
324710 - Impact Fees - Residential - Other		462,421									462,421
324720 - Impact Fees - Commercial - Other		65,001									65,001
325100 - Special Assessments - Capital Improvement		276,601									276,601
325200 - Special Assessments - Charges for Public Services		284,979				11,307,730					11,592,709
329000 - Other Permits, Fees & Special Assessments	33,210	228,020				41,035					302,265
331100 - Federal Grant - General Government											0
331200 - Federal Grant - Public Safety	125,115	985,060									1,110,175
331310 - Federal Grant - Water Supply System											0
331390 - Federal Grant - Other Physical Environment											0
331420 - Federal Grant - Mass Transit	383,249	1,411,189									1,794,438
331490 - Federal Grant - Other Transportation		457,642		767,341							1,224,983
331500 - Federal Grant - Economic Environment						1,521,131	18,717				1,539,848
331620 - Federal Grant - Public Assistance		894,744									894,744
331690 - Federal Grant - Other Human Services		2,220,689									2,220,689
331700 - Federal Grant - Culture/Recreation				144,000							144,000
333000 - Federal Payments In Lieu Of Taxes	44,578										44,578
334100 - State Grant - General Government	192,331										192,331
334200 - State Grant - Public Safety	119,194	1,552									120,746
334350 - State Grant - Sewer/Wastewater						34,950					34,950
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		231,922									231,922
334420 - State Grant - Mass Transit	1,535,843	496,975									2,032,818
334490 - State Grant - Other Transportation		1,198,409									1,198,409
334690 - State Grant - Other Human Services		929,891									929,891
334700 - State Grant - Culture/Recreation	97,005										97,005
335120 - State Revenue Sharing - Proceeds	3,601,261										3,601,261
335130 - State Revenue Sharing - Insurance Agents County Licenses	32,907										32,907

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	102,963										102,963
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	66,113										66,113
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	9,306,933	125,000									9,431,933
335190 - State Revenue Sharing - Other General Government			500,004								500,004
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		54,276									54,276
335220 - State Revenue Sharing - Enhanced 911 Fee		757,552									757,552
335490 - State Revenue Sharing - Other Transportation		2,725,382									2,725,382
335610 - State Revenue Sharing - Health or Hospitals	575										575
335700 - State Revenue Sharing - Culture/Recreation		75,155									75,155
337100 - Local Government Unit Grant - General Government											0
337300 - Local Government Unit Grant - Physical Environment											0
337700 - Local Government Unit Grant - Culture/Recreation											0
341100 - Service Charge - Recording Fees	830,991	725,280									1,556,271
341200 - Internal Service Fund Fees and Charges							25,173,047				25,173,047
341300 - Administrative Service Fees		976				20					996
341520 - Fees remitted to County from Sheriff	611,185										611,185
341550 - Fees remitted to County from Supervisor of Elections	534										534
341800 - County Officer Commission and Fees											0
341900 - Other General Government Charges and Fees	3,040,943										3,040,943
342100 - Service Charge - Law Enforcement Services		7,140									7,140
342200 - Service Charge - Fire Protection		397,709									397,709
342300 - Service Charge - Housing for Prisoners	124,462	132,271									256,733
342500 - Service Charge - Protective Inspection Fees						10,990					10,990
342600 - Service Charge - Ambulance Fees		5,956,308									5,956,308
343400 - Service Charge - Garbage/Solid Waste						2,378,273					2,378,273
343600 - Service Charge - Water/Sewer Combination Utility						31,669,773					31,669,773
344900 - Service Charge - Other Transportation Charges		30,434									30,434
346900 - Service Charge - Other Human Services Charges		179,363									179,363
347100 - Service Charge - Libraries											0
347200 - Service Charge - Parks and Recreation	1,058,688					3,298,977					4,357,665
347500 - Service Charge - Special Recreation Facilities	359,104										359,104
348120 - County Court Criminal - Service Charges	12,392										12,392
348130 - County Court Criminal - Court Costs	86,372										86,372
348140 - County Court Criminal - Non-Local Fines and Forfeitures	19,739										19,739
348220 - Circuit Court Criminal - Service Charges	2,817										2,817
348230 - Circuit Court Criminal - Court Costs	69,171										69,171
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures											0
348310 - County Court Civil - Filing Fees	482,639										482,639
348320 - County Court Civil - Service Charges	6,396										6,396
348410 - Circuit Court Civil - Filing Fees	356,154										356,154
348420 - Circuit Court Civil - Service Charges	172,213										172,213
348520 - Traffic Court - Service Charges	126,376										126,376
348530 - Traffic Court - Court Costs	406,223										406,223
348540 - Traffic Court - Non-Local Fines and Forfeitures											0
348610 - Juvenile Court - Filing Fees	390										390
348620 - Juvenile Court - Service Charges	3,837										3,837

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348630 - Juvenile Court - Court Costs	11,352										11,352
348710 - Probate Court - Filing Fees	185,890										185,890
348720 - Probate Court - Service Charges	12,037										12,037
348921 - Court Innovations/Local Requirements		82,248									82,248
348923 - Law Library	27,416										27,416
348930 - State Court Facility Surcharge (\$30)	51,594	154,783									206,377
348931 - Traffic Surcharge		44,543									44,543
348990 - Other Court Collections Transferred to BOCC		89,255									89,255
349000 - Other Charges for Services	21,989	125,715				12,620					160,324
351100 - Judgments and Fines - As Decided by County Court Criminal	354,400										354,400
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	54,028										54,028
351500 - Judgments and Fines - As Decided by Traffic Court	412,575										412,575
351700 - Intergovernmental Radio Communication Program	107,425										107,425
351800 - 10% of Fines to Public Records Modernization Trust Fund	39,896	105,548									145,444
352000 - Fines - Library	42,959										42,959
354000 - Fines - Local Ordinance Violation	170,911	298,255				59,500					528,666
358200 - Sale of Contraband Property Seized by Law Enforcement		34,967									34,967
361100 - Interest	389,073	416,838	33,903	447,601		818,490	165,076	2,387,483			4,658,464
362000 - Rents and Royalties	240,186	23,841				345,944					609,971
364000 - Disposition of Fixed Assets	743,394	266,986				37,285					1,047,665
365000 - Sale of Surplus Materials and Scrap						3,348					3,348
366000 - Contributions and Donations from Private Sources	91,987	464,945				2,500					559,432
367000 - Licenses	125,302										125,302
368000 - Pension Fund Contributions								2,274,341			2,274,341
369300 - Settlements											0
369900 - Other Miscellaneous Revenues	3,814,774	621,512				5,108	1,469,510				5,910,904
381000 - Inter-Fund Group Transfers In	1,562,993	12,768,746				82,667	39,496				14,453,902
385000 - Proceeds from Refunding Bonds											0
389700 - Proprietary - Capital Contributions from Other Public Source											0
389800 - Proprietary - Capital Contributions from Private Source						6,073,167					6,073,167
Grand Total	100,960,743	75,527,921	5,858,152	18,982,683		61,336,769	26,865,846	4,661,824			294,193,938

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	798,596										798,596
511.30 - Legislative - Operating Expenses	190,700										190,700
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personnel Services	424,520										424,520
512.30 - Executive - Operating Expenses	13,015										13,015
512.60 - Executive - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.10 - Financial and Administrative - Personnel Services	7,739,368						892,291				8,631,659
513.30 - Financial and Administrative - Operating Expenses	2,291,857						2,411,617				4,703,474
513.60 - Financial and Administrative - Capital Outlay	275,624										275,624
514.10 - Legal Counsel - Personnel Services	742,592										742,592
514.30 - Legal Counsel - Operating Expenses	259,814										259,814
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personnel Services	887,235	520,389									1,407,624
515.30 - Comprehensive Planning - Operating Expenses	255,552	193,880									449,432
515.60 - Comprehensive Planning - Capital Outlay	3,539	1,678,520									1,682,059
515.80 - Comprehensive Planning - Grants and Aids	86,880										86,880
517.70 - Debt Service Payments - Debt Service			5,230,520								5,230,520
519.10 - Other General Government - Personnel Services	2,560,801	590,646					2,140,501				5,291,948
519.30 - Other General Government - Operating Expenses	3,690,500	369,869					18,177,965	2,494,672			24,733,006
519.60 - Other General Government - Capital Outlay	262,634	681,659		4,774,832							5,719,125
519.80 - Other General Government - Grants and Aids	163,671										163,671
521.10 - Law Enforcement - Personnel Services	21,982,180	236,481					274,588				22,493,249
521.30 - Law Enforcement - Operating Expenses	824,784	2,266,800					13,800				3,105,384
521.60 - Law Enforcement - Capital Outlay	2,704,596	123,486									2,828,082
521.80 - Law Enforcement - Grants and Aids											0
522.10 - Fire Control - Personnel Services		25,427,435									25,427,435
522.30 - Fire Control - Operating Expenses	19,426	4,881,129									4,900,555
522.60 - Fire Control - Capital Outlay		3,429,576		2,940,177							6,369,753
522.80 - Fire Control - Grants and Aids		13,821									13,821
523.10 - Detention/Corrections - Personnel Services	16,422,564	95,594									16,518,158
523.30 - Detention/Corrections - Operating Expenses	2,137,157	270,876									2,408,033
523.60 - Detention/Corrections - Capital Outlay	165,885	56,143									222,028
523.80 - Detention/Corrections - Grants and Aids	339,912										339,912
524.10 - Protective Inspections - Personnel Services	423,380					2,128,703					2,552,083
524.30 - Protective Inspections - Operating Expenses	46,383					1,375,383					1,421,766
524.60 - Protective Inspections - Capital Outlay	2,029										2,029
525.10 - Emergency and Disaster Relief - Personnel Services	516,748	179,612									696,360
525.30 - Emergency and Disaster Relief - Operating Expenses	130,243	222,275									352,518
525.60 - Emergency and Disaster Relief - Capital Outlay	39,388	36,797									76,185
527.30 - Medical Examiners - Operating Expenses	398,008										398,008
529.30 - Other Public Safety - Operating Expenses	4,831										4,831
534.10 - Garbage/Solid Waste - Personnel Services						639,458					639,458
534.30 - Garbage/Solid Waste - Operating Expenses				122,308		13,862,103					13,984,411
534.80 - Garbage/Solid Waste - Grants and Aids						40,539					40,539
536.10 - Water/Sewer Services - Personnel Services						9,044,245					9,044,245
536.30 - Water/Sewer Services - Operating Expenses						28,590,511					28,590,511
536.70 - Water/Sewer Services - Debt Service						974,476					974,476
537.10 - Conservation/Resource Management - Personnel Services	249,766										249,766
537.30 - Conservation/Resource Management - Operating Expenses	102,373	7,302									109,675
537.60 - Conservation/Resource Management - Capital Outlay	25,867										25,867
538.10 - Flood Control/Stormwater Control - Personnel Services		312,203									312,203
538.30 - Flood Control/Stormwater Control - Operating Expenses		565,253									565,253
538.60 - Flood Control/Stormwater Control - Capital Outlay		21,096		1,003,719							1,024,815
539.30 - Other Physical Environment - Operating Expenses		3,037									3,037

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.60 - Other Physical Environment - Capital Outlay		13,965									13,965
541.10 - Road/Street Facilities - Personnel Services		7,967,474									7,967,474
541.30 - Road/Street Facilities - Operating Expenses	18,468	10,059,428									10,077,896
541.60 - Road/Street Facilities - Capital Outlay	209,707	3,961,384		2,751,646							6,922,737
541.80 - Road/Street Facilities - Grants and Aids	4,311,685	34,450									4,346,135
552.80 - Industry Development - Grants and Aids											0
553.10 - Veterans Services - Personnel Services	175,361										175,361
553.30 - Veterans Services - Operating Expenses	4,417										4,417
553.80 - Veterans Services - Grants and Aids	253,775										253,775
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses		3,478									3,478
554.80 - Housing and Urban Development - Grants and Aids											0
562.10 - Health - Personnel Services	440,327										440,327
562.30 - Health - Operating Expenses	54,349										54,349
562.60 - Health - Capital Outlay	24,148										24,148
562.80 - Health - Grants and Aids	270,860										270,860
563.80 - Mental Health - Grants and Aids	309,672										309,672
564.10 - Public Assistance - Personnel Services	45,494	198,487									243,981
564.30 - Public Assistance - Operating Expenses	1,369,452	2,785,038									4,154,490
564.60 - Public Assistance - Capital Outlay		43,211									43,211
564.80 - Public Assistance - Grants and Aids	78,870	169,799									248,669
569.10 - Other Human Services - Personnel Services		48,975									48,975
569.30 - Other Human Services - Operating Expenses		47,427									47,427
569.80 - Other Human Services - Grants and Aids	1,646,588	584,213									2,230,801
571.10 - Libraries - Personnel Services	2,138,314										2,138,314
571.30 - Libraries - Operating Expenses	1,199,404	66,468									1,265,872
571.60 - Libraries - Capital Outlay		17,143									17,143
572.10 - Parks/Recreation - Personnel Services	4,399,341	163,160				606,318					5,168,819
572.30 - Parks/Recreation - Operating Expenses	1,604,197	846,938				2,081,351					4,532,486
572.60 - Parks/Recreation - Capital Outlay	164,957	168,771		1,185,113							1,518,841
572.70 - Parks/Recreation - Debt Service						5,720					5,720
572.80 - Parks/Recreation - Grants and Aids	105,623	747,218									852,841
575.30 - Special Facilities - Operating Expenses		122,608									122,608
575.60 - Special Facilities - Capital Outlay		187,304									187,304
575.80 - Special Facilities - Grants and Aids		81,892									81,892
581.90 - Interfund Transfers Out - Other Uses	9,917,276	2,390,637	103,674	2,042,315							14,453,902
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		288,284									288,284
602.80 - State Attorney Administration - Grants and Aids	16,656	135,763									152,419
603.80 - Public Defender Administration - Grants and Aids	3,000	72,995									75,995
604.10 - Clerk of Court Administration - Personnel Services	664,696										664,696
604.30 - Clerk of Court Administration - Operating Expenses	158,617										158,617
604.60 - Clerk of Court Administration - Capital Outlay											0
605.30 - Judicial Support - Operating Expenses	92,007										92,007
607.10 - Appeals - Personnel Services	69,418										69,418
607.30 - Appeals - Operating Expenses	1,817										1,817
608.10 - Jury Management - Personnel Services	94,776										94,776
608.30 - Jury Management - Operating Expenses	81,290										81,290

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
608.60 - Jury Management - Capital Outlay											0
614.10 - Clerk of Court - Personnel Services	341,744										341,744
614.30 - Clerk of Court - Operating Expenses	13,092	6,242									19,334
615.10 - Court Reporter Services - Personnel Services	48,052										48,052
615.30 - Court Reporter Services - Operating Expenses	8,458										8,458
629.10 - Other Circuit Court-Criminal Costs - Personnel Services	115,571										115,571
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses	91,616										91,616
629.60 - Other Circuit Court-Criminal Costs - Capital Outlay											0
634.10 - Clerk of Court - Personnel Services	311,036	48,224									359,260
634.30 - Clerk of Court - Operating Expenses	16,513										16,513
649.10 - Other Circuit Court-Civil Costs - Personnel Services											0
654.10 - Clerk of Court - Personnel Services	271,907										271,907
654.30 - Clerk of Court - Operating Expenses	24,223										24,223
667.30 - Court-Based Victim Services - Operating Expenses		27,416									27,416
667.80 - Court-Based Victim Services - Grants and Aids	67,605										67,605
674.10 - Clerk of Court - Personnel Services	160,169	51,507									211,676
674.30 - Clerk of Court - Operating Expenses	3,588										3,588
675.10 - Court Reporter Services - Personnel Services	18,884										18,884
675.30 - Court Reporter Services - Operating Expenses	496										496
685.30 - Guardian ad Litem - Operating Expenses	13,433	61,290									74,723
694.10 - Clerk of Court - Personnel Services	180,701										180,701
694.30 - Clerk of Court - Operating Expenses	6,071										6,071
711.10 - Courthouse Security - Personnel Services	2,369,835										2,369,835
711.30 - Courthouse Security - Operating Expenses	27,207										27,207
711.60 - Courthouse Security - Capital Outlay											0
714.10 - Public Law Library - Personnel Services	134										134
714.30 - Public Law Library - Operating Expenses	7,456										7,456
724.10 - Clerk of Court - Personnel Services	108,000										108,000
724.30 - Clerk of Court - Operating Expenses	652										652
725.10 - Court Reporter Services - Personnel Services	2,867										2,867
744.10 - Clerk of Court - Personnel Services	135,388										135,388
744.30 - Clerk of Court - Operating Expenses	3,733										3,733
764.10 - Clerk of Court - Personnel Services	518,641										518,641
764.30 - Clerk of Court - Operating Expenses	13,980										13,980
Grand Total	101,988,032	73,585,068	5,334,194	14,820,110		59,348,807	23,910,762	2,494,672			281,481,645

Data Element Worksheet Report for FYE: 2017, Indian River

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Indian River County Emergency Services District	Blended in Primary Report	\$35,023,244	\$33,298,913	
Special District - Solid Waste Disposal District	Blended in Primary Report	\$15,146,980	\$14,542,100	