



# Indian River County Revenue Manual



Prepared by Office of  
Management & Budget Staff

2017



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# INDIAN RIVER COUNTY REVENUE MANUAL

Indian River County, as a government agency, receives revenue from many sources. Along with these revenues come the “rules” on how the money can be spent. These “rules” are based on specific Florida Statutes, County Ordinances or Codes, and Laws of Florida. The Uniform Accounting System of the State of Florida also dictates the funds (which we have characterized as “buckets” in this document) where revenue can be housed and spent. Therefore, the various funds which work like individual “buckets” for holding money, can only be used for specific things.

The following is a breakdown of the various “buckets” where the revenues received by Indian River County are placed. Housed in the various funds are the individual revenues showing:

- Revenue Description: Explanation of the revenue.
- Legal Authorization: The specific Florida Statute and/or County Code that authorizes the collection of the revenue.
- Special Requirements: How the rate/revenue is approved.
- Source: How the revenue is generated.
- Authorized Use: How the revenue can be spent.
- Method of Payment: How the money is received by the County.
- Frequency of Collection: How often the County receives the revenue
- Approximate Annual Collection: How much revenue is received annually.
- Finally, a chart showing the five year history of the revenue.

The Indian River County Budget Office Staff hopes this revenue manual will give the reader a better understanding of how money is received and, more importantly, how it can be spent.

Florida Statutes can be found at: [www.leg.state.fl.us](http://www.leg.state.fl.us)

Indian River Code can be found at:  
[www.municode.com/library/fl/indian\\_river\\_county/codes/code\\_of\\_ordinances](http://www.municode.com/library/fl/indian_river_county/codes/code_of_ordinances)



The Revenue Manual is organized first by various funds (buckets), then from largest revenue source to smallest.

General Fund	Ad Valorem taxes paid by all Indian River County property owners.
Municipal Services Taxing Unit (MSTU)	Ad Valorem taxes paid by all unincorporated Indian River County property owners.
Transportation Fund	Specific gas tax and transfers from the General & MSTU Fund.
Emergency Services District Fund	Ad Valorem taxes paid by all Indian River County property owners-except property owners in Indian River Shores.
Environmentally Sensitive Land Acquisition Bonds-Series 2006	Ad Valorem taxes paid by all Indian River County property owners.
Solid Waste Disposal District	Service Assessments paid by all Indian River County property owners that generate or are capable of generating solid waste.
Municipal Service Benefit Unit (MSBU)	Assessment per parcel/acre for stormwater improvements to the specific benefit unit.
Special Revenue Funds	Revenues that are derived from things other than Ad Valorem taxes or Service Assessments but have restrictions in how they may be spent.
Enterprise Funds	Activities of government, which are operated and accounted for as a business. Enterprises rely principally on user fees earned by the business to fund operations. In Indian River County, the Utility System, Solid Waste Disposal District, Golf Course and Building Department are enterprises.



# Matrix of Major Revenues

## Property Taxes/Non-Ad Valorem Assessments

Revenue	General Fund 001	MSTU Fund 004	Emergency Services District Fund 114	Environmental Sensitive Land Acquisition Bond Fund 245	Solid Waste Disposal District Fund 411	MSBU and Street Lighting District Funds
Ad Valorem Property Tax						
Non-Ad Valorem						

## Taxes

Revenue	General Fund 001	MSTU Fund 004	Transportation Fund 111	Secondary Roads Fund 109	Tourist Dev. Fund 119	Beach Restoration Fund 128	Series 2001 Spring Training Bonds Fund 204	Optional Sales Tax Fund 315
Half Cent Sales Tax								
State Revenue Sharing								
Constitutional Gas Tax								
County Gas Tax								
Local Option Gas Tax								
Tourist Tax								
Optional Sales Tax								

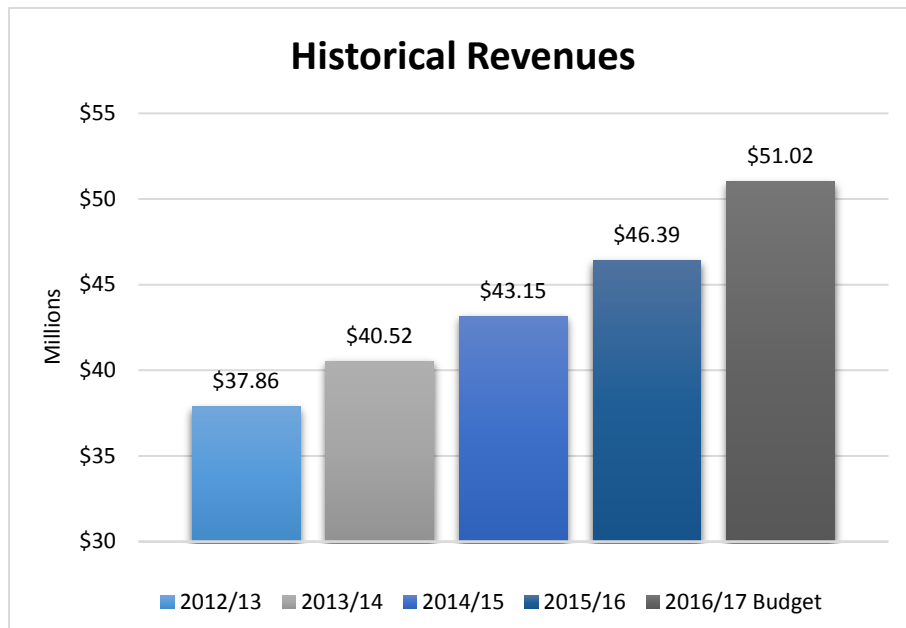
The matrix above illustrates major revenues and their assigned funds. This is a quick reference and does not include all revenue received by Indian River County.



# Ad Valorem Property Tax

## Fund 001

REVENUE DESCRIPTION:	Property taxes computed as a percentage of the value of real or personal property expressed in mills.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Constitution Article VII, section 9(b), further defined in Florida Statutes sections 200.065, 200.071 County Resolution adopted annually for current millage rate.
SPECIAL REQUIREMENTS:	Two public hearings with appropriate public notice. Maximum millage rate is 10.0 mills.
SOURCE:	All Indian River County property owners.
AUTHORIZED USE:	All General Fund expenditures.
METHOD OF PAYMENT:	Property owner pays tax bill to Tax Collector's Office who then remits payment to the County.
FREQUENCY OF COLLECTION:	Annual property taxes are due by March 31 <sup>st</sup> , however a maximum 4% discount is given if paid by November 30 <sup>th</sup> . The discount decreases by 1% for each month paid thereafter.
APPROXIMATE ANNUAL REVENUE:	\$43,800,000




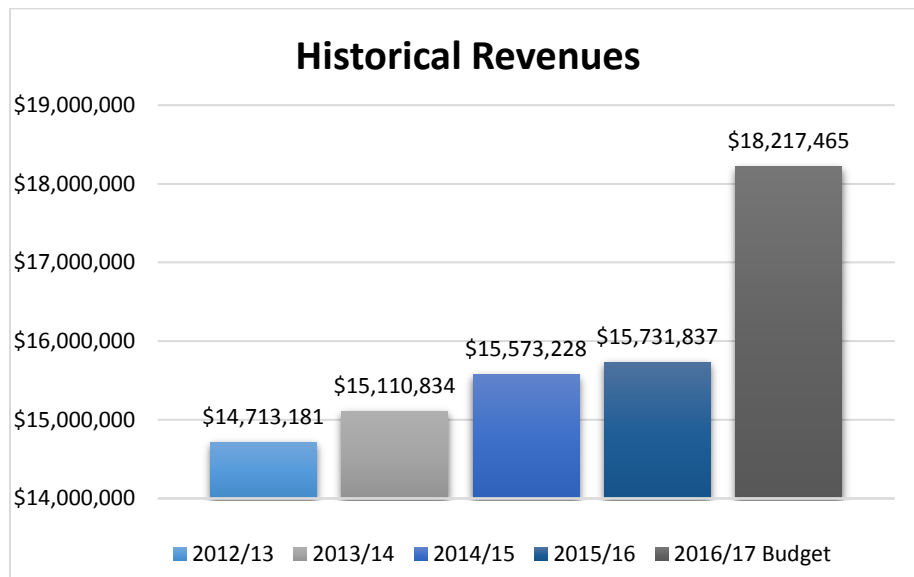




# Inter-Fund Transfer

## Fund 001


<b>REVENUE DESCRIPTION:</b>	Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. In the General Fund this transfer revenue is the Municipal Services Taxing Unit (M.S.T.U.) portion of Law Enforcement services.
<b>SPECIAL REQUIREMENTS:</b>	The transfer rate given to the General Fund is 65.5% of Law Enforcement services. This is the unincorporated County residents' share of those services provided by the Sheriff's Office. The four Cities within the County have Police Departments that are funded through their City tax revenue.
<b>SOURCE:</b>	Funds are charged the amount budgeted for work or services provided by another fund. 
<b>AUTHORIZED USE:</b>	All General Fund expenditures.
<b>METHOD OF PAYMENT:</b>	The Clerk of Court's Finance Department processes a journal entry to charge each fund for the budgeted amount of the transfer.
<b>FREQUENCY OF COLLECTION:</b>	Journal entry is processed monthly.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$15,900,000

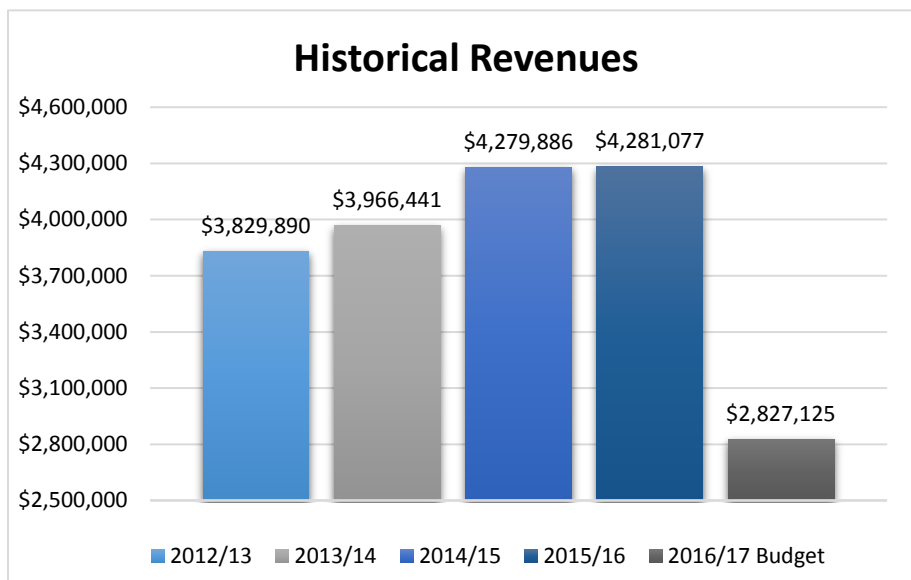




# Half-Cent Sales Tax

## Fund 001


<b>REVENUE DESCRIPTION:</b>	The Half-Cent Sales Tax program began in 1982 and generates the largest amount of revenue for local governments from state-shared revenue sources. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.
<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Florida Statute Sections 202.18(2)(c), 212.20(6), 218.60-.67, 409.915.
<b>SPECIAL REQUIREMENTS:</b>	Only those counties that meet the eligibility requirements for revenue sharing pursuant to Florida Statute 218.23 may participate.
<b>SOURCE:</b>	State receives sales and use taxes and multiplies the amount by 8.814% after the reduction for State Trust Funds. Monies are then distributed to counties and municipalities based on a distribution factor. These funds are then split between the General and M.S.T.U. Funds. 
<b>AUTHORIZED USE:</b>	All General Fund expenditures.
<b>METHOD OF PAYMENT:</b>	Based on consumer spending, collected by the State and remitted to the County.
<b>FREQUENCY OF COLLECTION:</b>	State remits payment to the County on a monthly basis.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$3,800,000 (2016/17 Budget down due to the redistribution of funds into the MSTU Fund)

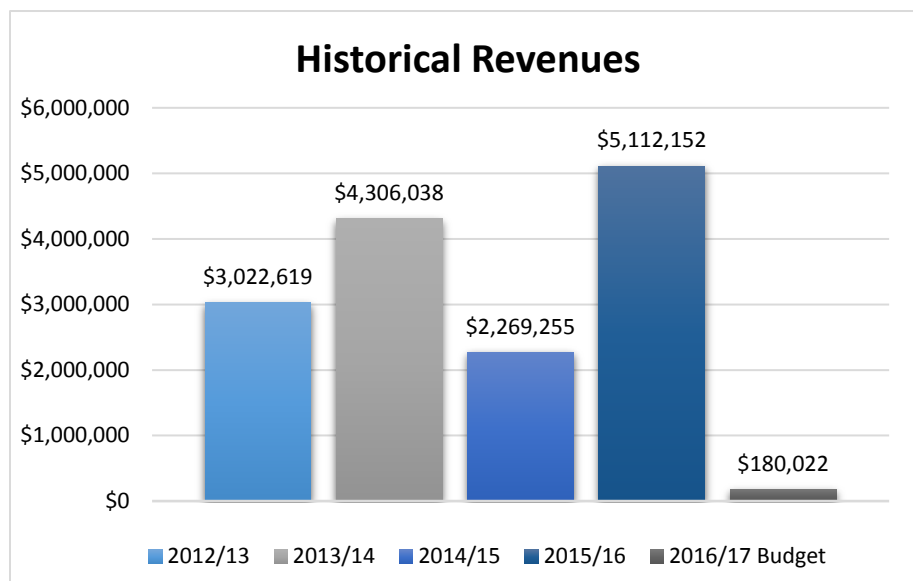




# Federal & State Grants

## Fund 001

<b>REVENUE DESCRIPTION:</b>	The County receives numerous Federal and State grants pertaining to emergency management, transportation, library services, etc. Grant amounts received vary each year depending on eligible projects, available funding, and requests submitted.
<b>SPECIAL REQUIREMENTS:</b>	Only those operations that meet the eligibility requirements per each individual grant agreement may be awarded funding.
<b>SOURCE:</b>	Funds are received from the Federal or State Governments based upon each grant agreement. 
<b>AUTHORIZED USE:</b>	Limited to only eligible expenditures outlined by each individual grant agreement.
<b>METHOD OF PAYMENT:</b>	Various methods of payment occur with different grant types, some being reimbursable and others being awarded incrementally.
<b>FREQUENCY OF COLLECTION:</b>	Grants are received following award.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$2,800,000 (2016/17 Budget down because grants are only budgeted once received)





# Inter-department Reimbursement

## Fund 001

**REVENUE DESCRIPTION:** Charge to user funds for services provided by another fund. For instance, the General Fund provides payroll support, legal services, administration, etc. to all other County funds. This charge helps prevent duplication of administrative services within funds.

**SPECIAL REQUIREMENTS:** Funds charged the General and Administration charge must be users of services provided by the General Fund.

**SOURCE:** User departments are charged 9.1954% (recalculated annually by the Finance Department) on their total salaries and benefits budgeted for the fiscal year.

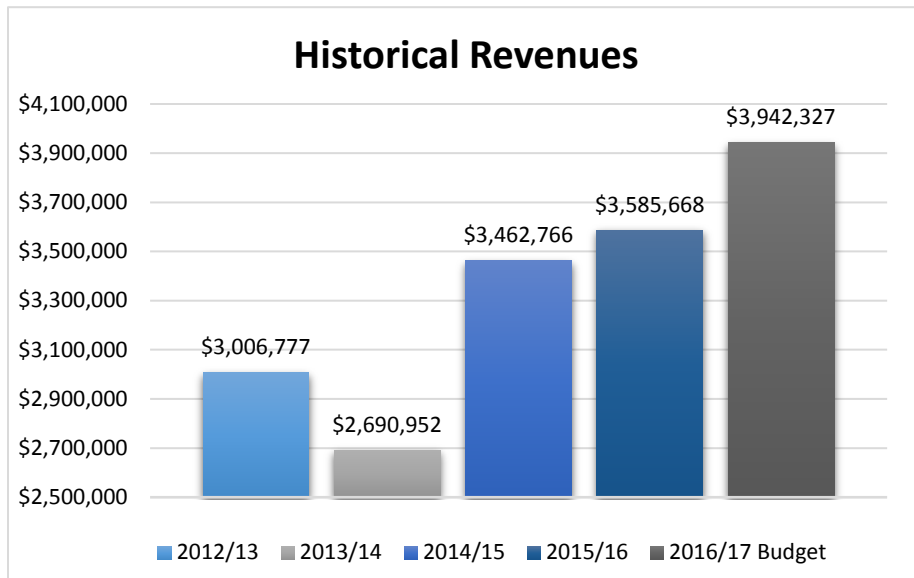


**AUTHORIZED USE:** All General Fund expenditures.

**METHOD OF PAYMENT:** The Clerk of Court's Finance Department processes a journal entry to charge each fund for their share of the General & Administrative expenses.

**FREQUENCY OF COLLECTION:** Journal entry is processed monthly.


**APPROXIMATE ANNUAL REVENUE:** \$3,300,000

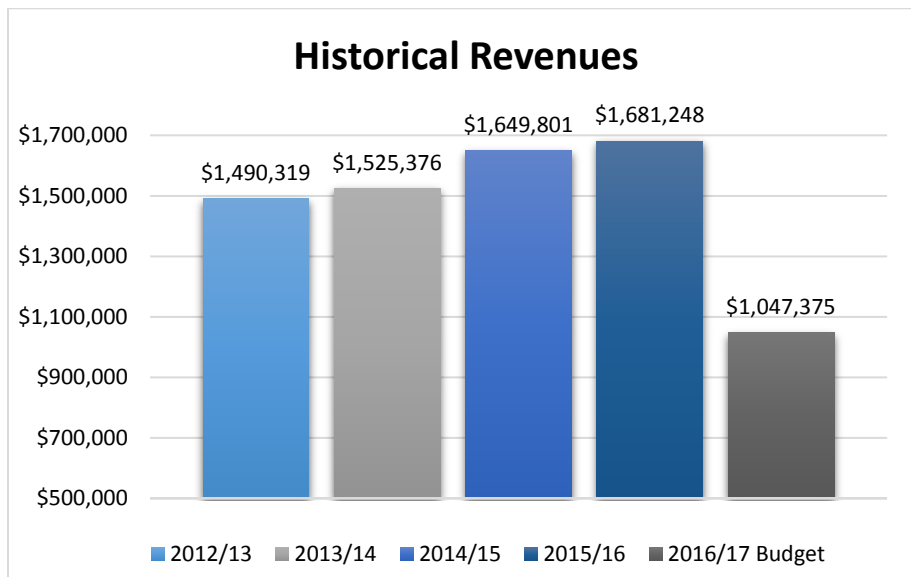




# State Revenue Sharing

## Fund 001


<b>REVENUE DESCRIPTION:</b>	The Florida Revenue Sharing Act of 1972 was created by the Legislature to ensure a minimum level of revenue parity across units of local government.
<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Florida Statute Sections 210.20(2), 212.20(6), 218.20-.26, 409.915
<b>SPECIAL REQUIREMENTS:</b>	Several statutory requirements must be met to participate in the revenue sharing program beyond the minimum entitlement as stated in Florida Statute 218.23 (1).
<b>SOURCE:</b>	State receives 2.9% of net cigarette tax collections and 2.044% of sales and use tax collections. Counties receive their portion of the tax collection based on formulas considering population and sales tax collections from the previous year. 
<b>AUTHORIZED USE:</b>	All General Fund expenditures with the exception of funds that can be used as a pledge for indebtedness.
<b>METHOD OF PAYMENT:</b>	Based on consumer spending, collected by the State and remitted to the County.
<b>FREQUENCY OF COLLECTION:</b>	State remits payment to the County on a monthly basis.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$1,500,000 (2016/17 Budget down due to the redistribution of funds into the MSTU Fund)

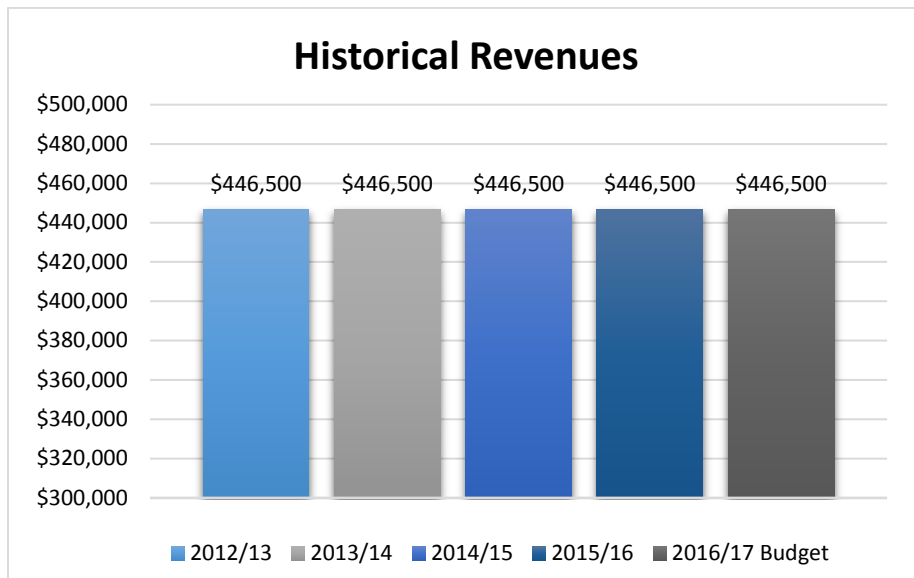




# Sales and Use Taxes (FKA Pari-Mutuel Tax)

## Fund 001

REVENUE DESCRIPTION:	Each year, the sum of \$29,915,500 is divided into as many equal parts as there are counties in the state.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute Sections 212.20(6)(d)6.a.
SPECIAL REQUIREMENTS:	All Counties are eligible to receive proceeds.
SOURCE:	State receives sales and use tax collections. Counties receive their portion of the tax collection based on number of counties in the state. 
AUTHORIZED USE:	All General Fund expenditures.
METHOD OF PAYMENT:	Based on consumer spending, collected by the State and remitted to the County.
FREQUENCY OF COLLECTION:	State remits payment to the County on or before January 5 <sup>th</sup> and continues monthly for a total of four months.
APPROXIMATE ANNUAL REVENUE:	\$446,500





# Non-Major Revenue Sources


## Fund 001

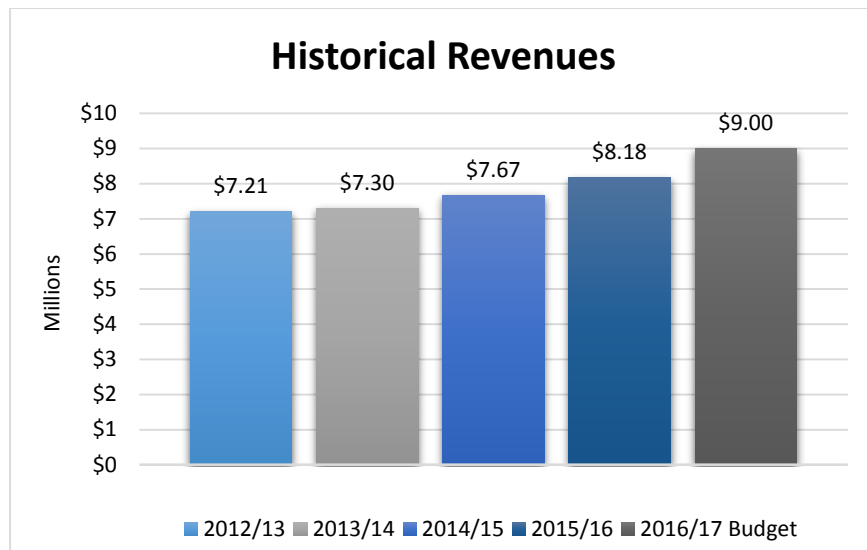
Revenue Type	Average Collection	Revenue Sources
Other Licenses Fees & Permits	\$120,000	Animal Licenses and Developer Extension/Modification Fees
Governmental Revenues	\$462,000	Misc. Sheriff Revenue including Fingerprinting, Accident Report Copies, Prisoner Revenue, etc.
Culture/Recreation Revenues	\$150,000	Park & Recreation Fees and Building Rentals
Court Related Revenues	\$70,000	County Civil Court Facility Fees and Court Revenues
Other Charges for Services	\$25,000	Value Adjustment Board Fees
Judgments & Fines	\$120,000	Domestic Violence Fines, Surcharges on Criminal Traffic Offenses
Library Fines	\$55,000	Fines incurred at County Libraries
Violation of Local Ordinances	\$55,000	Environmental Fines, Animal Control Fines, Animal Impoundment, Animal Redemption Penalty
Interest	\$120,000	Interest Revenue received on outstanding fund balance
Rents & Royalties	\$230,000	Building Rent and Radio Tower Rents
Donations	\$130,000	FPL Disaster Preparedness Grant and donations from the Libraries
Other Miscellaneous Revenue	\$625,000	Tax Deed Surplus, Prior Year Accounting Adjustments, Reimbursements, Fairground Fees, and other Misc. Revenue



# Ad Valorem Property Tax

## Fund 004

REVENUE DESCRIPTION:	Property taxes computed as a percentage of the value of real or personal property expressed in mills.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Constitution Article VII, section 9(b), further defined in Florida Statutes sections 200.065, 200.071 County Resolution adopted annually for current millage rate.
SPECIAL REQUIREMENTS:	Two public hearings with appropriate public notice. Maximum millage rate is 10.0 mills.
SOURCE:	All Indian River County property owners within the Unincorporated Area. Property owners in the Cities of Vero Beach, Sebastian, Fellsmere, Indian River Shores and Orchid do not pay this tax. 
AUTHORIZED USE:	All MSTU Fund expenditures.
METHOD OF PAYMENT:	Property owner pays tax bill to Tax Collector's Office who then remits payment to the County.
FREQUENCY OF COLLECTION:	Annual property taxes are due by March 31 <sup>st</sup> , however a maximum 4% discount is given if paid by November 30 <sup>th</sup> . The discount decreases by 1% for each month paid thereafter.
APPROXIMATE ANNUAL REVENUE:	\$7,900,000







# Franchise Fee (Electric) Fee-in-Lieu of Franchise Fee Fund 004

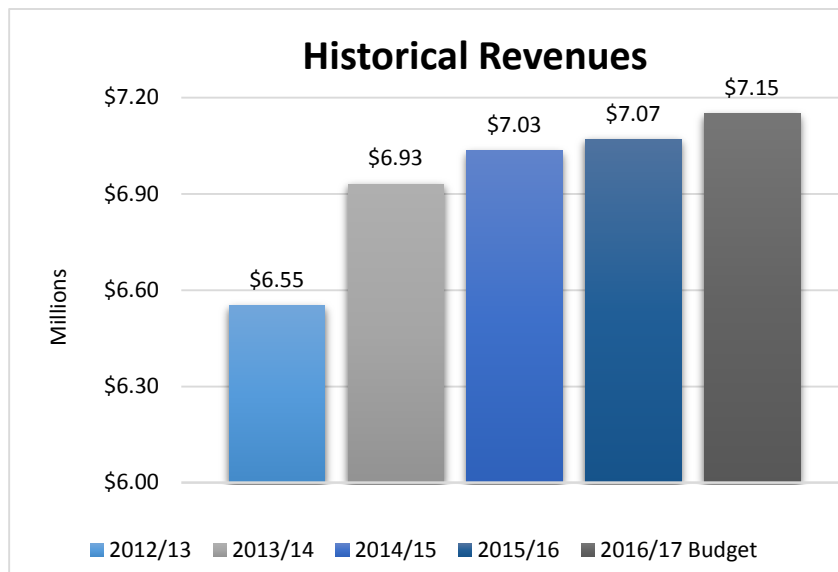
<b>REVENUE DESCRIPTION:</b>	Revenues generated from franchise rights granted to Florida Power and Light (FP&L) and City of Vero Beach Electric to utilize county roads, streets, rights of way and other public places to supply electricity and other electric related services.
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<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Home Rule Authority County Code: 211.02 and 312.20  FP&L franchise agreement effective October 2007 for 30 years. City of Vero Beach Electric agreement effective March 1987 for 30 years.
<b>RATE:</b>	FP&L 5.9%, City of Vero Beach Electric 6% of gross sales.

<b>SOURCE:</b>	FP&L and City of Vero Beach Electric customers of Indian River County within the Unincorporated Area.
<b>AUTHORIZED USE:</b>	All MSTU Fund expenditures.




<b>METHOD OF PAYMENT:</b>	Paid by FP&L and City of Vero Beach Utility customers through their monthly bill. FP&L & City of Vero Beach Electric remit funds to the County.
<b>FREQUENCY OF COLLECTION:</b>	Monthly
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$6,900,000

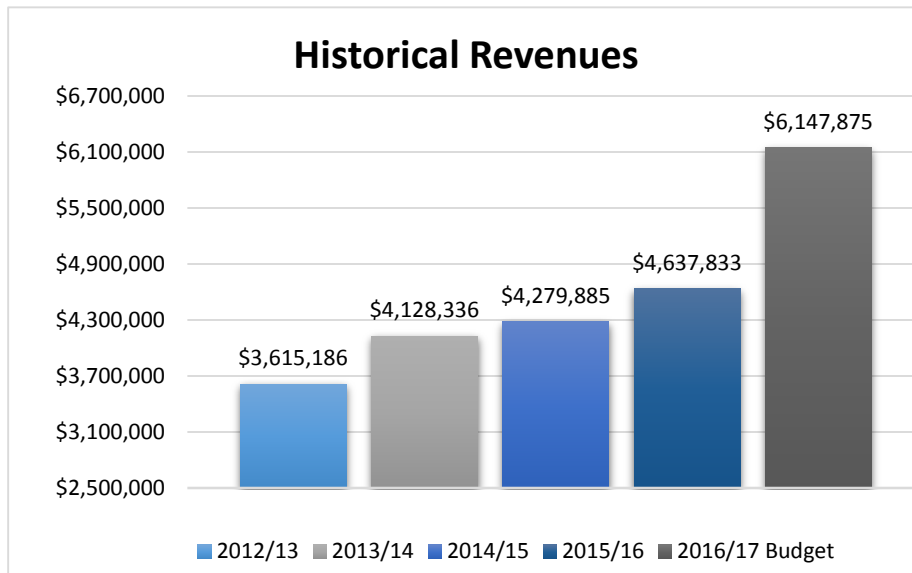




# Half-Cent Sales Tax

## Fund 004

REVENUE DESCRIPTION:	The Half-Cent Sales Tax program began in 1982 and generates the largest amount of revenue for local governments from state-shared revenue sources. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute Sections 202.18(2)(c), 212.20(6), 218.60-.67, 409.915.
SPECIAL REQUIREMENTS:	Only those counties that meet the eligibility requirements for revenue sharing pursuant to Florida Statute 218.23 may participate.
SOURCE:	State receives sales and use taxes and multiplies the amount by 8.814% after the reduction for State Trust Funds. Monies are then distributed to counties and municipalities based on a distribution factor. These funds are then split between the General and M.S.T.U. Funds. 
USE:	All MSTU Fund expenditures.
METHOD OF PAYMENT:	Based on consumer spending, collected by the State and remitted to the County.
FREQUENCY OF COLLECTION:	State remits payment to the County on a monthly basis.
APPROXIMATE ANNUAL REVENUE:	\$4,000,000 (2016/17 Budget up due to the redistribution of funds into the MSTU Fund)






# Franchise Fee (Water/Sewer) Fee-in-Lieu of Franchise Fee

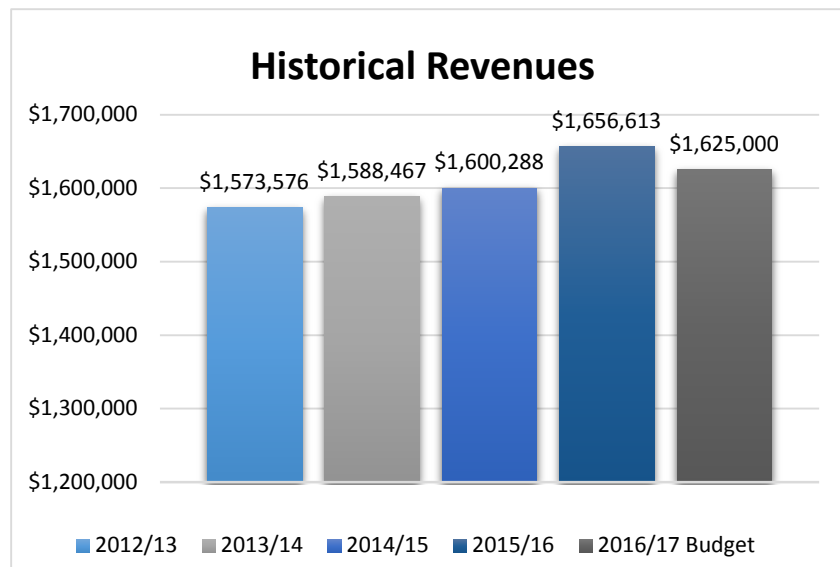
## Fund 004

<b>REVENUE DESCRIPTION:</b>	Revenues generated from franchise rights granted to Indian River County and City of Vero Beach Utilities to utilize county roads, streets, rights of way and other public places to supply water and other sewer related services.
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<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Home Rule Authority County Code 201.02.1 (a&b)  City of Vero Beach franchise agreement effective 1987 for 30 years.
<b>RATE:</b>	6% of gross receipts

<b>SOURCE:</b>	Indian River County and City of Vero Beach Utilities customers of Indian River County within the Unincorporated Area.	
<b>AUTHORIZED USE:</b>	All MSTU Fund expenditures.	


<b>METHOD OF PAYMENT:</b>	Paid by Indian River County and City of Vero Beach Utilities customers through their monthly bill. Indian River County and City of Vero Beach Utilities remit funds to the County.
<b>FREQUENCY OF COLLECTION:</b>	Monthly
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$1,600,000

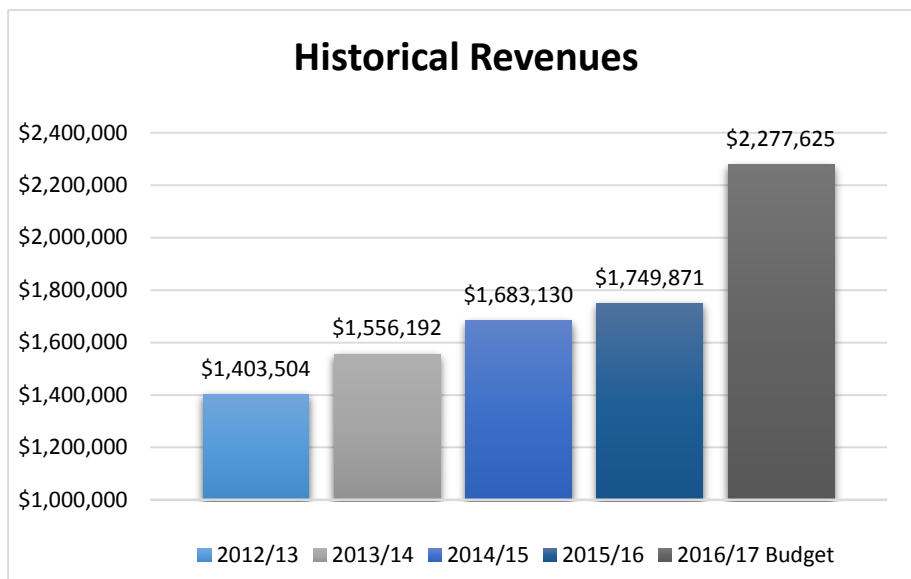




# State Revenue Sharing

## Fund 004

<b>REVENUE DESCRIPTION:</b>	The Florida Revenue Sharing Act of 1972 was created by the Legislature to ensure a minimum level of revenue parity across units of local government.
<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Florida Statute Sections 210.20(2), 212.20(6), 218.20-.26, 409.915.
<b>SPECIAL REQUIREMENTS:</b>	Several statutory requirements must be met to participate in the revenue sharing program beyond the minimum entitlement as stated in Florida Statute 218.23 (1).
<b>SOURCE:</b>	State receives 2.9% of net cigarette tax collections and 2.044% of sales and use tax collections. Counties receive their portion of the tax collection based on formulas considering population and sales tax collections from the previous year. 
<b>USE:</b>	All MSTU expenditures with the exception of funds that can be used as a pledge for indebtedness.
<b>METHOD OF PAYMENT:</b>	Based on consumer spending, collected by the State and remitted to the County.
<b>FREQUENCY OF COLLECTION:</b>	State remits payment to the County on a monthly basis.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$1,700,000 (2016/17 Budget up due to the redistribution of funds into the MSTU Fund)






# Communications Service Tax

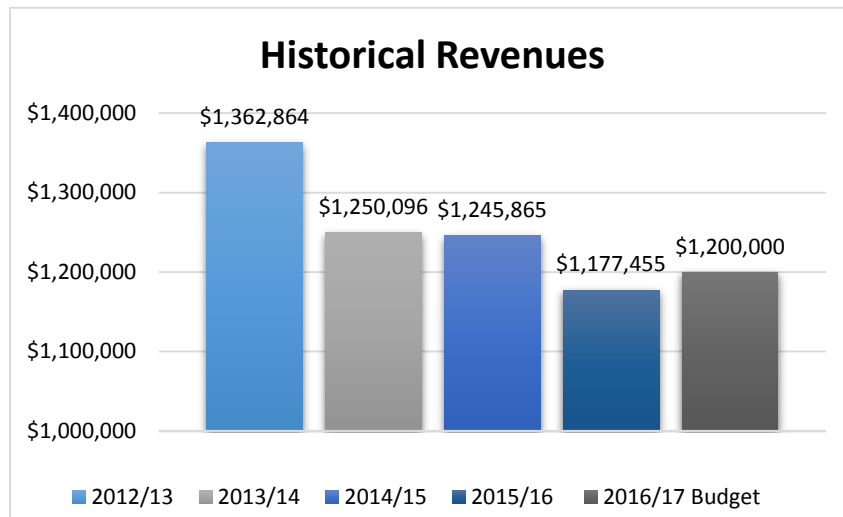
## Fund 004

REVENUE DESCRIPTION:	The Florida communications services tax includes both a state tax and a gross receipts tax. Communications services, except direct-to-home satellite service, are subject to the state tax of 6.65% and the gross receipts tax of 2.52%. Direct-to-home satellite service is subject to the state tax of 10.8 % and the gross receipts tax of 2.37% The Communications Service Tax encompasses voice, data, audio, video or any other information or signals, including cable services that are transmitted by any medium. Indian River also levies a local communications services tax of 1.84%.
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LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute Sections 202.12(1)(a,b), 203.01(b) 202.19(2)(b,c) County Ordinance 2001-019.
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SOURCE:	Florida consumers of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state.	
AUTHORIZED USE:	All MSTU Fund expenditures.	

METHOD OF PAYMENT:	Consumers pay the tax to the dealers who submit payment to the Florida Dept. of Revenue (DOR). The DOR administers the tax proceeds to the County based on the same formula used for the state revenue sharing. The local service tax portion is based on the actual collection amounts.
FREQUENCY OF COLLECTION:	State remits payment to the County on a monthly basis.
APPROXIMATE ANNUAL REVENUE:	Changes in communication service consumption along with service which are "bundled" do not pay this tax. Therefore, the Communications Service Tax is decreasing. \$1,200,000





# Franchise Fee (Solid Waste)

## Fund 004

**REVENUE DESCRIPTION:** Revenues generated from franchise rights granted to Republic Services and Waste Management for collection of regulated solid waste.

**LEGAL AUTHORIZATION FOR COLLECTION:** Home Rule Authority  
County Code 204.08.1  
  
Agreement with franchise haulers effective October 2008 for 7 years.

**RATE:** 6% of gross receipts

**SOURCE:** Republic Services and Waste Management customers of Indian River County within the Unincorporated Area.

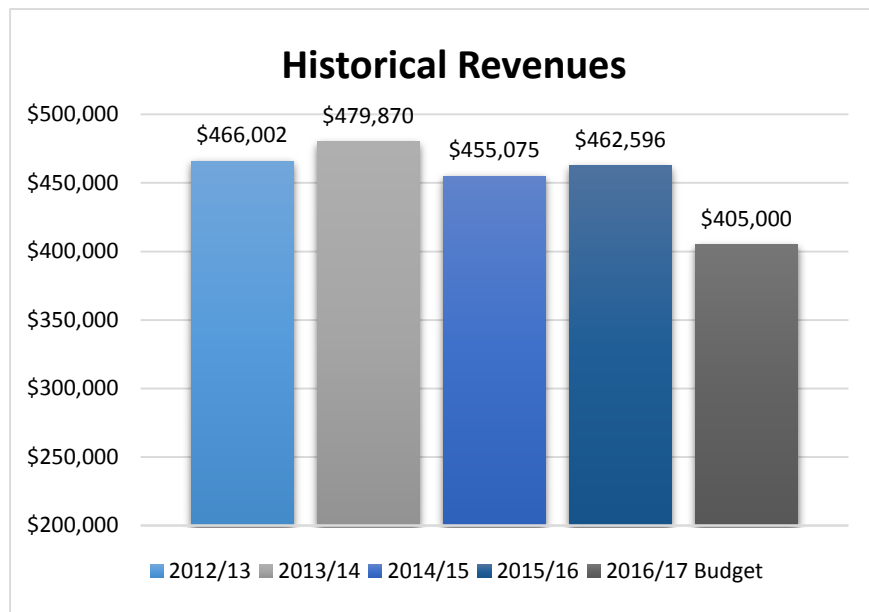
**AUTHORIZED USE:** All MSTU Fund expenditures.



**METHOD OF PAYMENT:** Paid by Indian River County customers to Republic Services and Waste Management through their monthly bill. Republic Services and Waste Management remit funds to the County.

**FREQUENCY OF COLLECTION:** Monthly


**APPROXIMATE ANNUAL REVENUE:** \$454,000

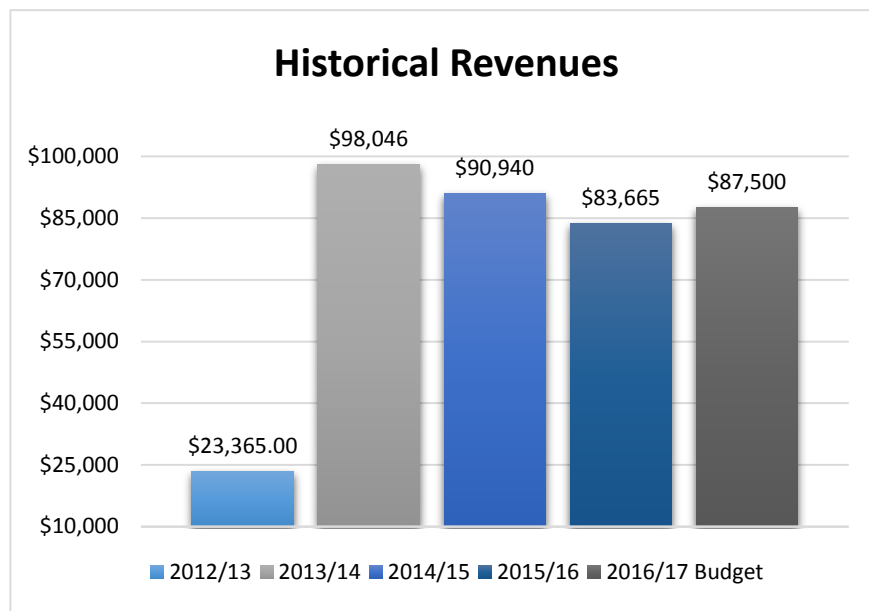




# Franchise Fee (Natural Gas)

## Fund 004

REVENUE DESCRIPTION:	Revenues generated from franchise rights granted to Florida City Gas.
LEGAL AUTHORIZATION FOR COLLECTION:	Home Rule Authority County Code 312.21  Effective 7/1/2013 for 25 years.
RATE:	6% of gross receipts
SOURCE:	Florida City Gas customers of Indian River County within the Unincorporated Area. 
AUTHORIZED USE:	All MSTU Fund expenditures.
METHOD OF PAYMENT:	Paid by Indian River County customers to Florida City Gas through their monthly bill. Florida City Gas remits funds to the County.
FREQUENCY OF COLLECTION:	Monthly
APPROXIMATE ANNUAL REVENUE:	\$77,000





## Non-Major Revenue Sources

### Fund 004


Revenue Type	Average Collection	Revenue Sources
Culture/Recreation Revenues	\$767,235	Gifford Aquatic Center, North County Aquatic Center, Shooting Range and Recreation program fees
Building Permits	\$181,000	Land development review fee-to pay for planning services
Local Business Tax	\$178,000	Business Tax collected by Tax Collector and remitted to the County
Other Miscellaneous Revenue	\$115,000	Tree Ordinance Inspection Fee, Mobile Home License
Violation of Local Ordinances	\$140,000	Code Enforcement Fines
Interest	\$60,000	Interest Revenue received on outstanding fund balance

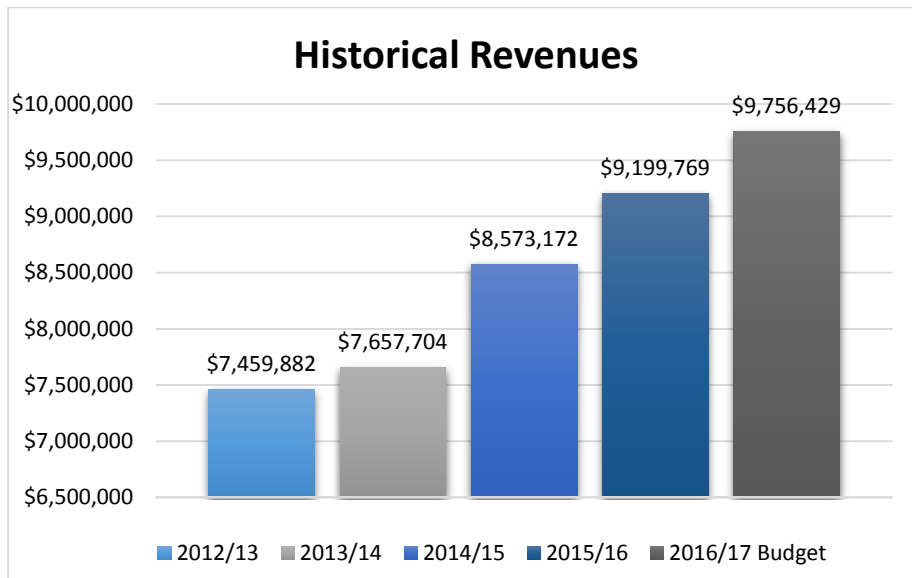




# Inter-Fund Transfer

## Fund 111

<b>REVENUE DESCRIPTION:</b>	Budgeted amounts transferred from one governmental accounting fund to another for work or services provided. In the Transportation Fund this transfer revenue is provided by a combination of General Fund and M.S.T.U. Fund Dollars.
<b>SPECIAL REQUIREMENTS:</b>	The Transportation Fund receives interfund transfers from the General Fund and M.S.T.U. Fund to support expenses of the fund not covered by other fund revenues (e.g. gas taxes, interest, etc.).
<b>SOURCE:</b>	Funds are charged the amount budgeted for work or services provided by another fund. 
<b>AUTHORIZED USE:</b>	All Transportation Fund expenditures.
<b>METHOD OF PAYMENT:</b>	The Clerk of Court's Finance Department processes a journal entry to charge each fund for the budgeted amount of the transfer.
<b>FREQUENCY OF COLLECTION:</b>	Journal entry is processed monthly.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$8,500,000






# Constitutional Gas Tax

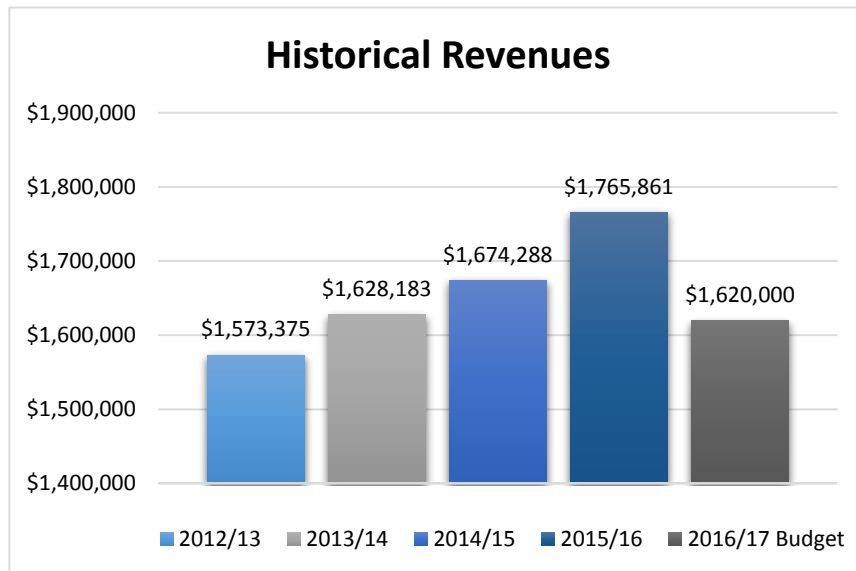
## Fund 111

REVENUE DESCRIPTION:	State tax of 2 cents per gallon on motor fuel.
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LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 206.41(1)(a), 206.45, 206.47, 336.023, and 336.024
SPECIAL REQUIREMENTS:	All Counties are eligible to receive proceeds.

SOURCE:	Motor Fuel purchases.	
AUTHORIZED USE:	The first call on the tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceed. The remaining balance is used for the acquisition, construction, and maintenance of roads.	

METHOD OF PAYMENT:	The tax is paid into the state treasury by the Department of Revenue (DOR) and is then transferred to the State Board of Administration (SBA). The SBA calculates a monthly allocation based on statutes and credits each County's account.
FREQUENCY OF COLLECTION:	Taxes are received monthly.
APPROXIMATE ANNUAL REVENUE:	\$1,600,000





# County Fuel Tax

## Fund 111

**REVENUE DESCRIPTION:** Tax of 1 cent per gallon on motor fuel collected by the State and remitted to the Counties.

**LEGAL AUTHORIZATION FOR COLLECTION:** Florida Statute Sections 206.41(1) and 206.60.

**SPECIAL REQUIREMENTS:** All Counties are eligible to receive proceeds.

**SOURCE:** Motor fuel purchases.

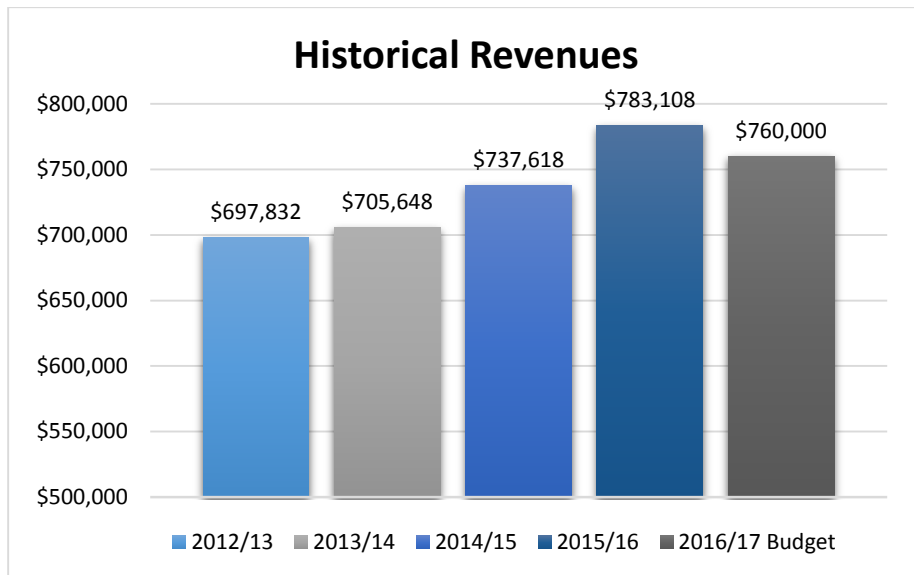
**AUTHORIZED USE:** The first call on the tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceed. The remaining balance is used for the acquisition, construction, and maintenance of roads.



**METHOD OF PAYMENT:** The tax is paid into the state treasury by the Department of Revenue (DOR) and is then transferred to the State Board of Administration (SBA). The SBA calculates a monthly allocation based on statutes and credits each County's account.

**FREQUENCY OF COLLECTION:** Taxes are received monthly.

**APPROXIMATE ANNUAL REVENUE:** \$735,000





## Non-Major Revenue Sources


### Fund 111

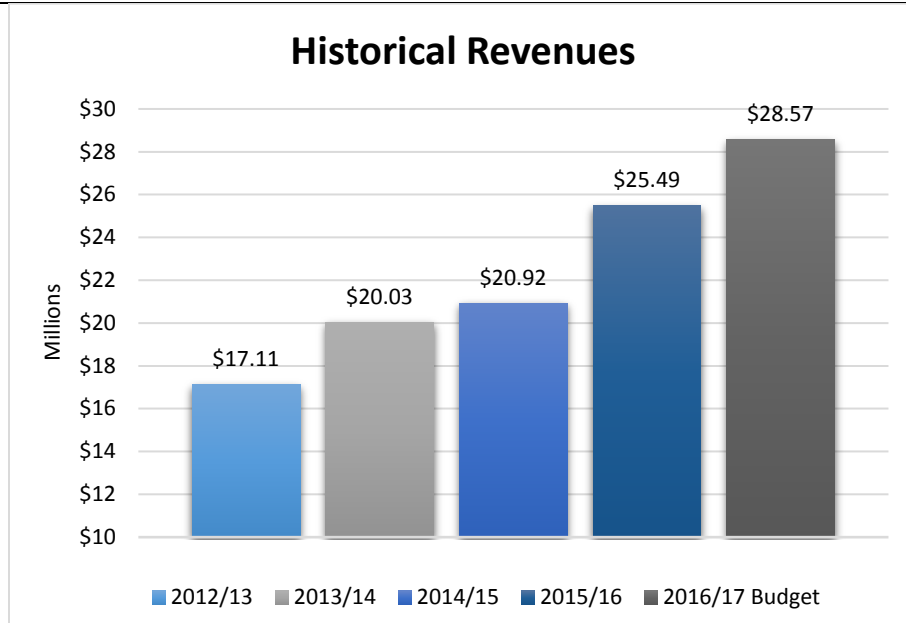
Revenue Type	Average Collection	Revenue Sources
Other Licenses Fees & Permits	\$60,000	Portion of Building Permit revenues used to fund Transportation related expenses
State Grants	\$330,000	Department of Transportation Traffic Signal Enhancement Grant
Transportation Revenues	\$35,000	Water/Sewer Paving Services
Other Charges for Services	\$55,000	Metropolitan Planning Organization Services and Planned Residential Development Applications
Interest	\$38,000	Interest Revenue received on outstanding fund balance
Impact Fees	\$75,000	Capital Improvement Assessments
Other Miscellaneous Revenue	\$900,000	Rents & Royalties, Reimbursements, Traffic Sign Production, and other miscellaneous Traffic Engineering Fees



# Ad Valorem Property Tax

## Fund 114

REVENUE DESCRIPTION:	Property taxes computed as a percentage of the value of real or personal property expressed in mills.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Constitution Article VII, section 9(b), further defined in Florida Statutes sections 200.065, 200.071. County Resolution adopted annually for current millage rate. Authorized via voter referendum in 1992.
SPECIAL REQUIREMENTS:	Two public hearings with appropriate public notice. Maximum millage authorization is 3.5 mills (County Code 208.05).
SOURCE:	All Indian River County property owners with the exception of Indian River Shores. 
AUTHORIZED USE:	All Emergency Services District expenditures.
METHOD OF PAYMENT:	Property owner pays tax bill to Tax Collector's Office who then remits payment to the County.
FREQUENCY OF COLLECTION:	Annual property taxes are due by March 31 <sup>st</sup> , however a maximum 4% discount is given if paid by November 30 <sup>th</sup> . The discount decreases by 1% for each month paid thereafter.
APPROXIMATE ANNUAL REVENUE:	\$22,400,000





# Advanced Life Support Charges

## Fund 114

**REVENUE DESCRIPTION:** Patients transported to the hospital by Advanced Life Support Ambulances are billed by the County for the service.

**LEGAL AUTHORIZATION FOR COLLECTION:** Florida Statute Section 191.006(11) Fee schedule approved by the Board of County Commissioners on April 17, 2001 and allows the fee schedule to be the maximum allowed by Medicare.

**SPECIAL REQUIREMENTS:** Home Rule authority allows for funds to be derived from service charges enforced by a dependent special district.

**SOURCE:** Charges are paid by citizens who are transported by Fire Rescue personnel.

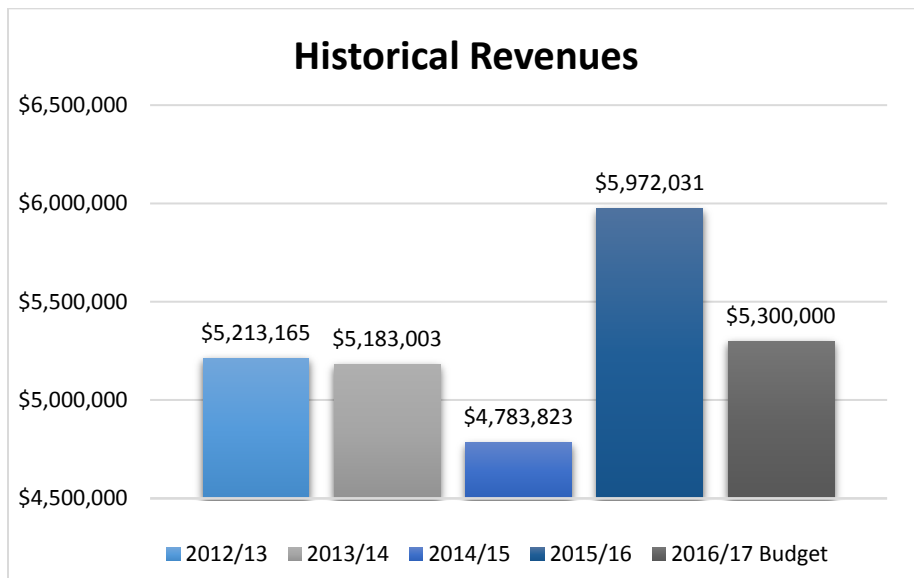
**AUTHORIZED USE:** All Emergency Services District expenditures.



**METHOD OF PAYMENT:** The Clerk of Court's Finance Department processes a journal entry to record the revenue received from patients via a lockbox service.

**FREQUENCY OF COLLECTION:** Journal entries are processed daily, or as often as necessary when funds are received.

**APPROXIMATE ANNUAL REVENUE:** \$5,300,000





# Fire Protection Services

## Fund 114

**REVENUE DESCRIPTION:** The City of Vero Beach operates and maintains the Vero Beach Municipal Airport. Federal regulations set rigid standards for certification of airports with air carrier operations and in order to remain in compliance, aircraft rescue and firefighting protection are necessary. The Emergency Services District provides these services.

**LEGAL AUTHORIZATION FOR COLLECTION:** Agreement with the City dated July 1989.

**SPECIAL REQUIREMENTS:** Home Rule authority allows for funds to be derived from service charges enforced by a dependent special district.

**SOURCE:** City of Vero Beach – Vero Beach Municipal Airport.

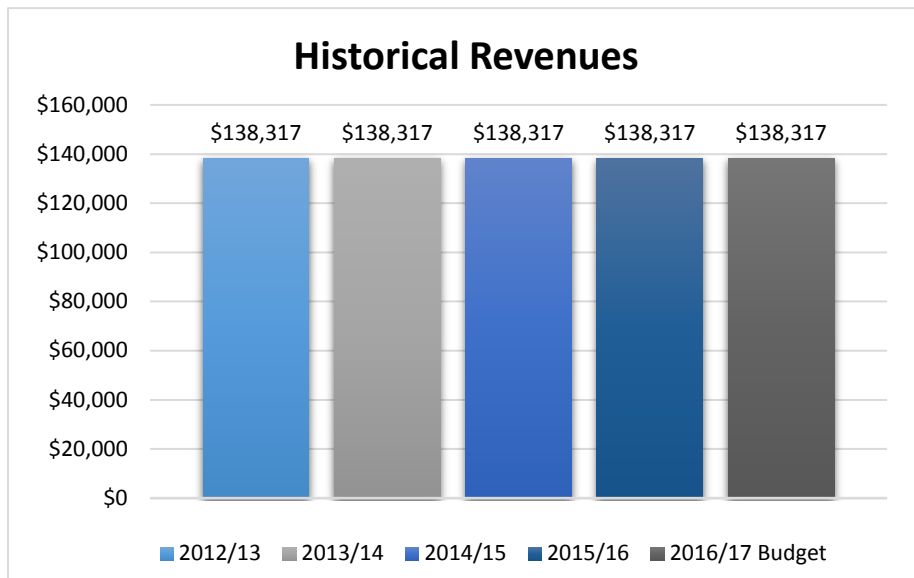
**AUTHORIZED USE:** All Emergency Services District expenditures.



**METHOD OF PAYMENT:** The City of Vero Beach remits a check for services.

**FREQUENCY OF COLLECTION:** Checks are received monthly.

**APPROXIMATE ANNUAL REVENUE:** \$138,317

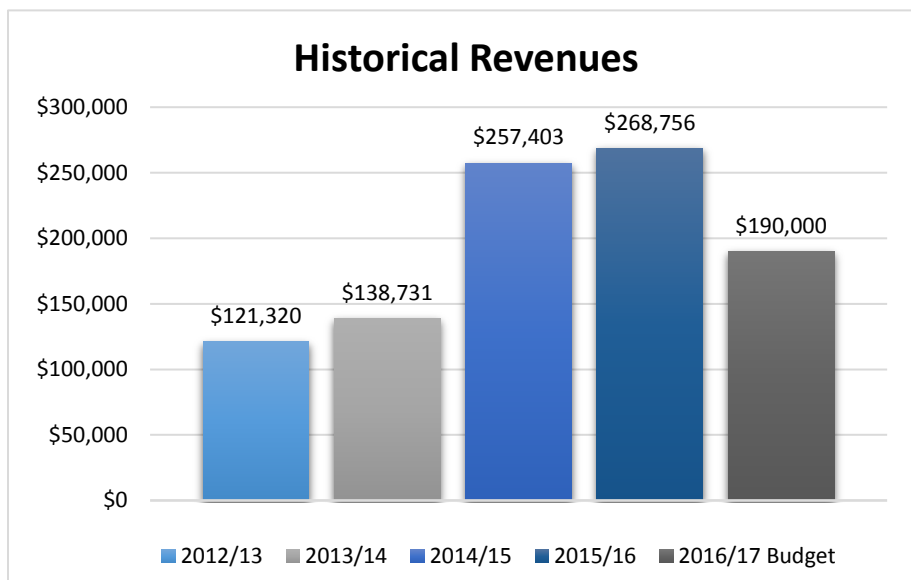




# Fire Safety Inspection/Plan Review

## Fund 114

REVENUE DESCRIPTION:	In accordance with the Florida Fire Prevention Code and the Florida Building Code, the Emergency Services District reviews plans for new occupancies, renovations, additions, and subdivisions for compliance with said codes. The Emergency Services District is authorized to charge a fee to recover costs incurred in the review.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute Section 125.56 (2), 191.009 (3) (d), Indian River County Resolution #2004-071. County Code 208.11
SPECIAL REQUIREMENTS:	Fire Safety Plan Review and Inspection is required by the Florida Fire Prevention Code and Florida Statutes.
SOURCE:	All new construction, renovations, alterations, or changes of occupancy.
AUTHORIZED USE:	All Emergency Services District expenditures.
METHOD OF PAYMENT:	Fees are paid in full at time of application. No permits may be issued unless the applicable fee has been received.
FREQUENCY OF COLLECTION:	Journal entries are processed daily, or as often as necessary when funds are received.
APPROXIMATE ANNUAL REVENUE:	\$195,000







## Non-Major Revenue Sources

### Fund 114

Revenue Type	Average Collection	Revenue Sources
State Shared Revenues	\$45,000	Firefighters Supplemental Compensation Grants
Interest	\$45,000	Interest Revenue received on outstanding fund balance
Other Miscellaneous Revenue	\$100,000	Witness Fees, Refunds of Prior Year Expenses, and Reimbursements



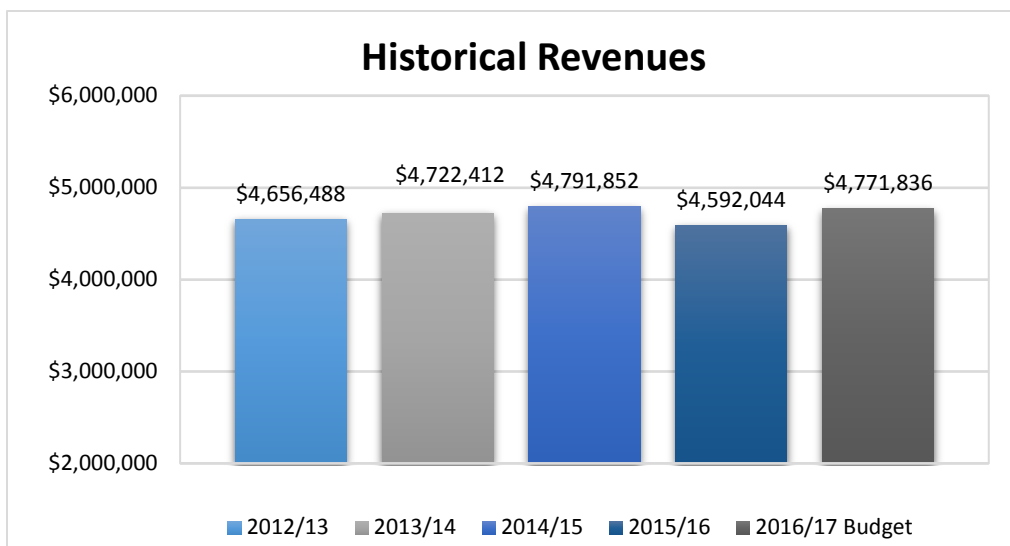
# Environmentally Sensitive Land Acquisition Bonds-Series 2006

## Fund 245

REVENUE DESCRIPTION:	In November 2004, Indian River County voters approved a referendum to issue general obligation bonds in the principal amount not to exceed \$50,000,000 to acquire Environmentally Sensitive Land.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 200.065 & 125.013. County Resolution adopted annually for current millage rate. Voter Referendum approved November 2004.
SPECIAL REQUIREMENTS:	Two public hearings with appropriate public notice. Not to exceed ½ mil and not for more than 15 years.
SOURCE:	All Indian River County property owners.
AUTHORIZED USE:	Acquisition by the County of lands to protect water resources and/or drinking water sources, environmentally significant lands, historic sites, and/or agriculture land.
METHOD OF PAYMENT:	Property owner pays tax bill to Tax Collector's Office who then remits payment to the County.
FREQUENCY OF COLLECTION:	Annual property taxes are due by March 31 <sup>st</sup> , however a maximum 4% discount is given if paid by November 30 <sup>th</sup> . The discount decreases by 1% for each month paid thereafter.
APPROXIMATE ANNUAL REVENUE:	\$4,700,000



**Historical Revenues**





# Service Assessments

## Fund 411

**REVENUE DESCRIPTION:** Service Assessments are computed on a per waste generation unit (WGU) basis. All improved residential real property, improved commercial real property, and any other improved real property that generates or is capable of generating solid waste is charged a residential or a commercial rate based on the number of WGU's they are anticipated to generate.

**LEGAL AUTHORIZATION FOR COLLECTION:** Florida Statute 125.01(5)(a), 403.7049, County Code 204, Ordinance 87-67, County Resolution adopted annually for current assessment rate.

**SPECIAL REQUIREMENTS:** Two public hearings with appropriate public notice.



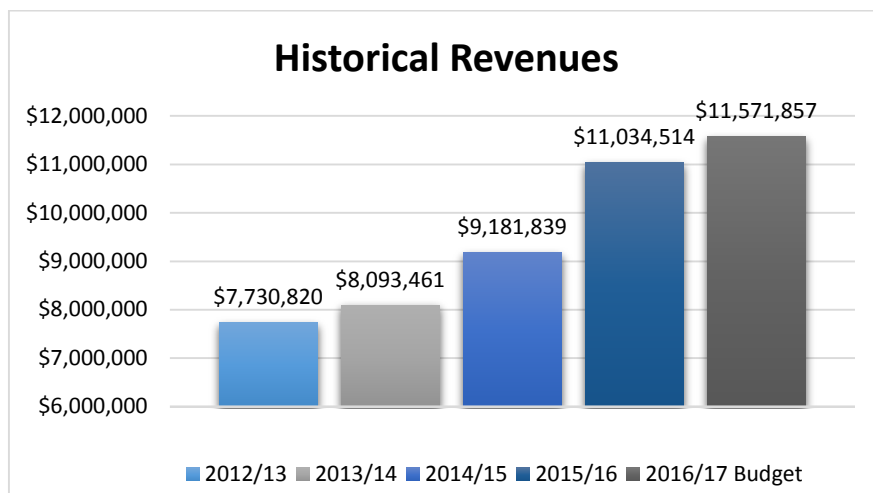
**SOURCE:** All improved residential real property, improved commercial real property, and any other improved real property that generates or is capable of generating solid waste.

**AUTHORIZED USE:** All Solid Waste Disposal District expenditures.

**METHOD OF PAYMENT:** Property owner pays assessment to Tax Collector's Office who then remits payment to the County. This assessment is collected on the tax bill via the "uniform method" of collection in accordance with Florida Administrative Code Chapters 12D-18.

**FREQUENCY OF COLLECTION:** Annual service assessments are due by March 31<sup>st</sup>, however a maximum 4% discount is given if paid by November 30<sup>th</sup>. The discount decreases by 1% for each month paid thereafter.

**APPROXIMATE ANNUAL REVENUE:** \$9,500,000






# Demolition Charges

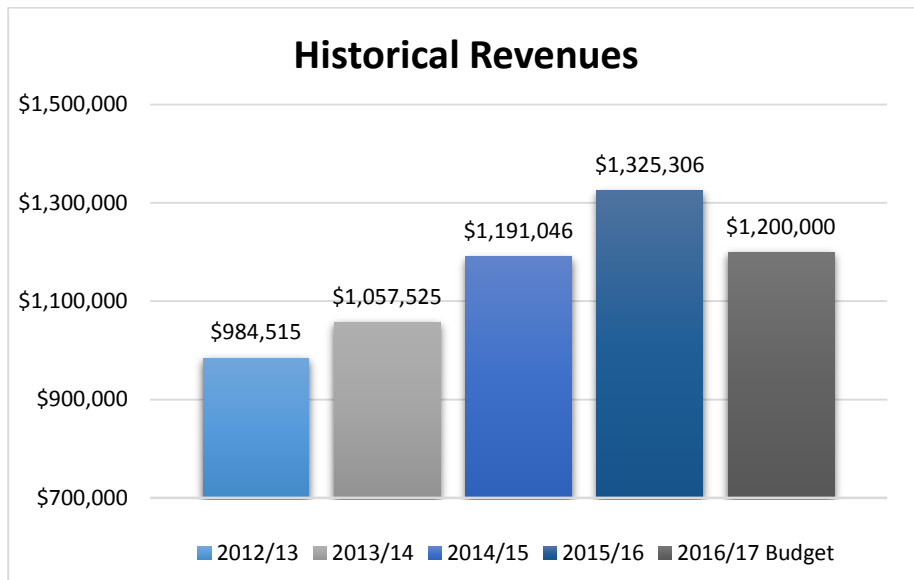
## Fund 411

REVENUE DESCRIPTION:	Landfill customers disposing of construction and demolition debris must pay a tipping fee based on tonnages disposed of.
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LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 403.7049, County Code 204, Ordinance 2003-014, County Resolution 2012-001.	
SPECIAL REQUIREMENTS:	Must be a dependent special district to levy charges.	

SOURCE:	Tipping fees are paid by landfill customers disposing of construction and demolition debris.
AUTHORIZED USE:	All Solid Waste Disposal District expenditures.

METHOD OF PAYMENT:	The Clerk of Court's Finance Department processes a journal entry to record the revenue received from tipping fees.
FREQUENCY OF COLLECTION:	Journal entries are processed daily.
APPROXIMATE ANNUAL REVENUE:	\$912,000





## Non-Major Revenue Sources


### Fund 411

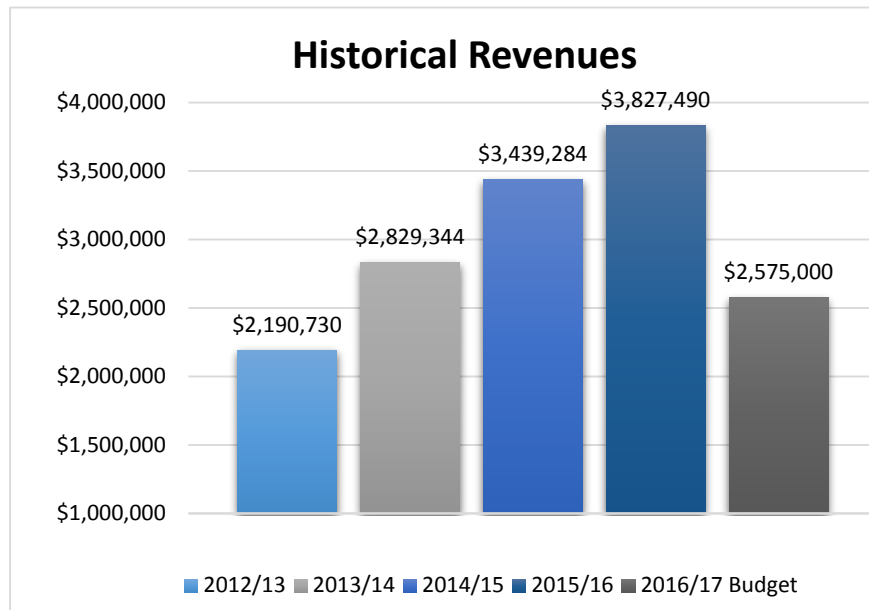
Revenue Type	Average Collection	Revenue Sources
Physical Environment Revenues	\$400,000	Septage/Sludge Disposal, Landfill Assessments, Lot Clearing Revenue, Garbage/Solid Waste Sales, Recycling Sales, Tire Dumping Charges, Ash Byproduct Charges, Landfill Gas Sales, and Emission Reduction Proceeds
Interest	\$140,000	Interest Revenue received on outstanding fund balance
Rental Revenue	\$75,000	Rental Income received from use of District land



# Traffic Impact Fees

## Fund 102

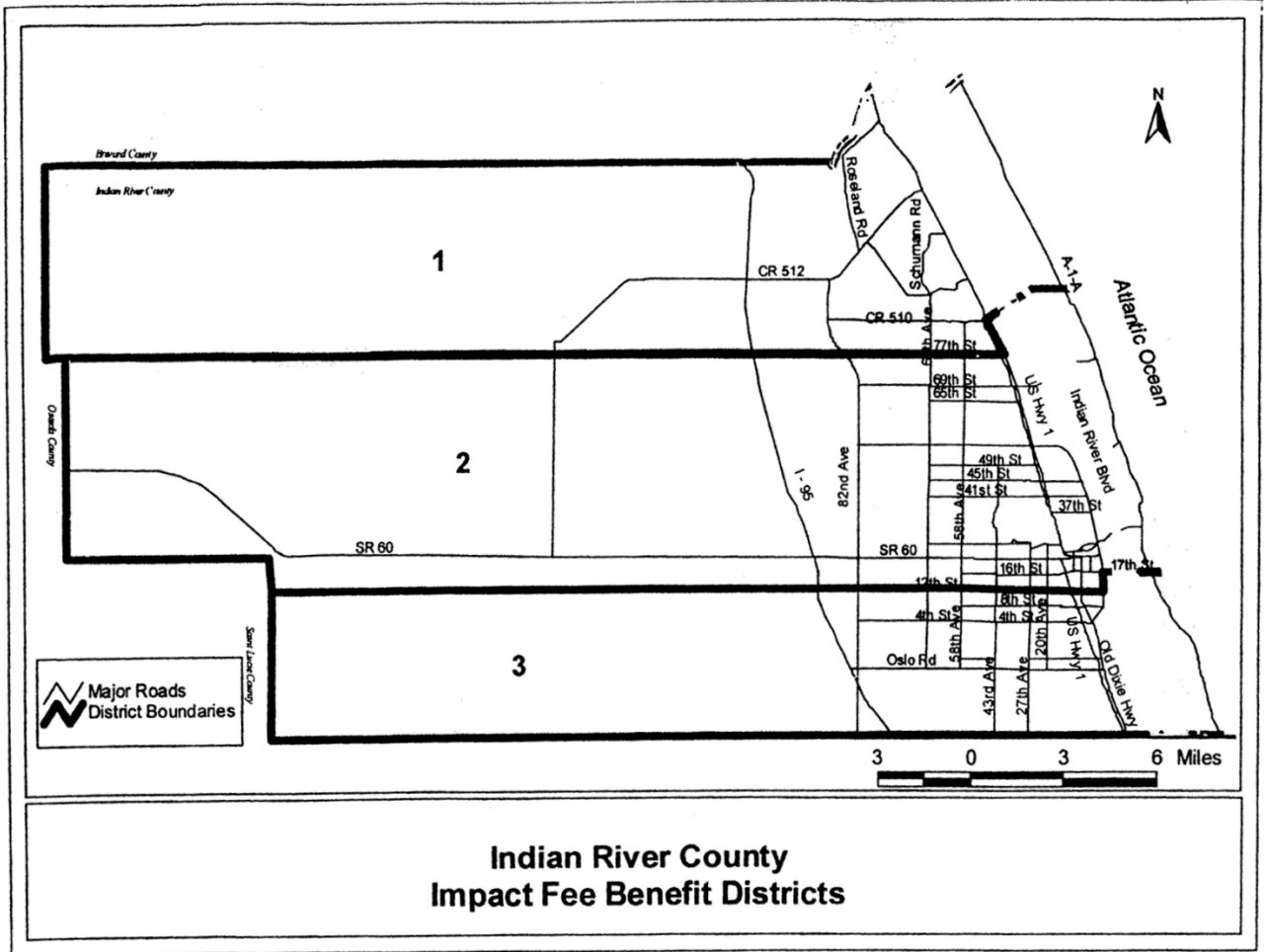
REVENUE DESCRIPTION:	A one-time charge in the development of land by applying for the issuance of a building permit or an initial concurrency certificate to make an improvement to land which will generate additional impact on the roadways.
LEGAL AUTHORIZATION FOR COLLECTION:	Home Rule Authority County Code Chapters 1000-1012
RATE:	Based on the fee schedule in Title X of the Code of Indian River County. Updated periodically as required in section 163.31801 Florida Statutes.
SOURCE:	The person applying for a building permit, mobile home set up permit or an initial concurrency certificate shall pay the impact fees assessed to the county community development department or to the participating municipality prior to the issuance of a building permit, mobile home set up permit or an initial concurrency certificate. 
AUTHORIZED USE:	Traffic Impact fees are divided into 3 districts. Based on where the land development is located, the revenue will be used in that specific district for the capacity increasing transportation projects. See Traffic Impact Fee Districts on the following page.
FREQUENCY OF COLLECTION:	One time charge on new development generating demand for additional infrastructure.
APPROXIMATE ANNUAL REVENUE:	\$2,970,000





# Traffic Impact Fee Districts

## Appendix B






# Impact Fees (other)

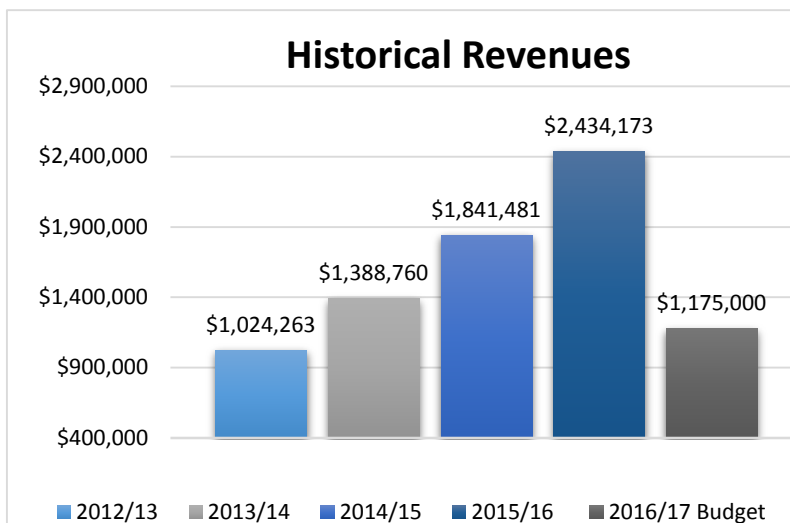
## Fund 103

<b>REVENUE DESCRIPTION:</b>	A one-time charge in the development of land by applying for the issuance of a building permit or an initial concurrency certificate to make an improvement to land which will generate additional facilities or services necessary as the result of the new development.
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<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Home Rule Authority County Code Chapters 1000-1012
<b>RATE:</b>	Based on the fee schedule in Title X of the Code of Indian River County. Updated periodically as required in section 163.31801 Florida Statutes.

<b>SOURCE:</b>	The person applying for a building permit, mobile home set up permit or an initial concurrency certificate shall pay the impact fees assessed to the county community development department or to the participating municipality prior to the issuance of a building permit, mobile home set up permit or an initial concurrency certificate.	
<b>AUTHORIZED USE:</b>	Current Impact fee categories: Law Enforcement, Fire/EMS, Parks/Recreation ,Public Buildings, School District and Administrative Fees. Capital improvement projects can expend monies collected in the category specified for the project. School District impact fees collected by the County are transferred to the School District. All impact fees must be used on capital projects to serve new development.	

<b>FREQUENCY OF COLLECTION:</b>	One time charge on new development generating demand for additional infrastructure.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$1,570,000








# Secondary Roads (Local Option Gas Tax)

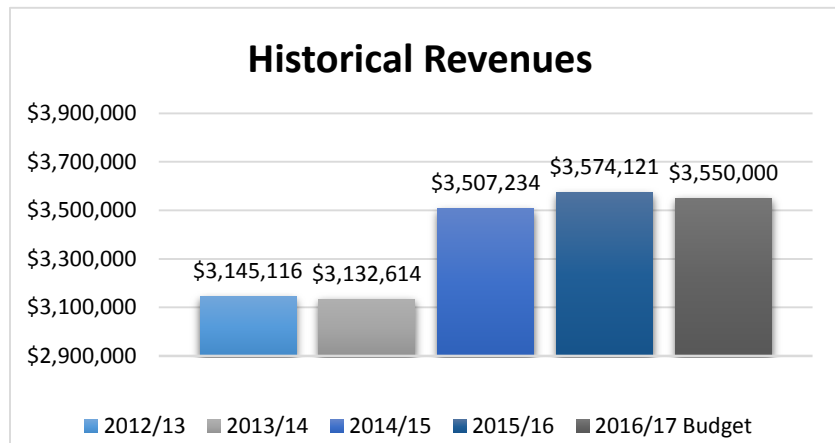
## Fund 109

<b>REVENUE DESCRIPTION:</b>	In addition to other taxes allowed by law, there may be levied a 1-cent to 6-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part I of chapter 206. This revenue is split between the County and the five municipalities.
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<b>LEGAL SUTHORIZATION FOR COLLECTION:</b>	Florida Statute Sections 206.41, 206.87, 336.025 County Code 209.02  Effective 9/1/1996 to 8/31/2026
<b>RATE:</b>	Six Cents (6 ¢) per gallon of motor fuel and special fuel sold in Indian River County.

<b>SOURCE:</b>	The percentage of total revenue allocated to each eligible entity equals one-third (1/3) each of the entity's percentage of total equivalent lane miles of road plus the entity's percentage of transportation expenditures over the previous five (5) years plus the entity's total percentage of population residing in the area based upon the most recent estimate from the Florida Bureau of Economic and Business Research.	
<b>AUTHORIZED USE:</b>	Transportation expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads. Expenditures shall not include routine maintenance of roads. Local governments may pledge the revenues from local option fuel taxes to secure the payment of the bonds.	

<b>METHOD OF PAYMENT:</b>	Paid by Indian River County fuel consumers and transmitted to the state by the vendor. The State of Florida submits the tax to the county monthly.
<b>FREQUENCY OF COLLECTION:</b>	State remits payment to the County on a monthly basis.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$3,380,000





# Tourist Development Fund


## Fund 119

**REVENUE DESCRIPTION:** Revenues generated from a levy of local option tourist development tax.

**LEGAL AUTHORIZATION FOR COLLECTION:** Florida Statue 125.0104  
County Code 210

**RATE:** 1 ½ cents (1 ½¢) of the total levy of 4 cents for every dollar paid for tourist accommodations as described below.

**SOURCE:** Recipients of the revenue generated by a person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less.

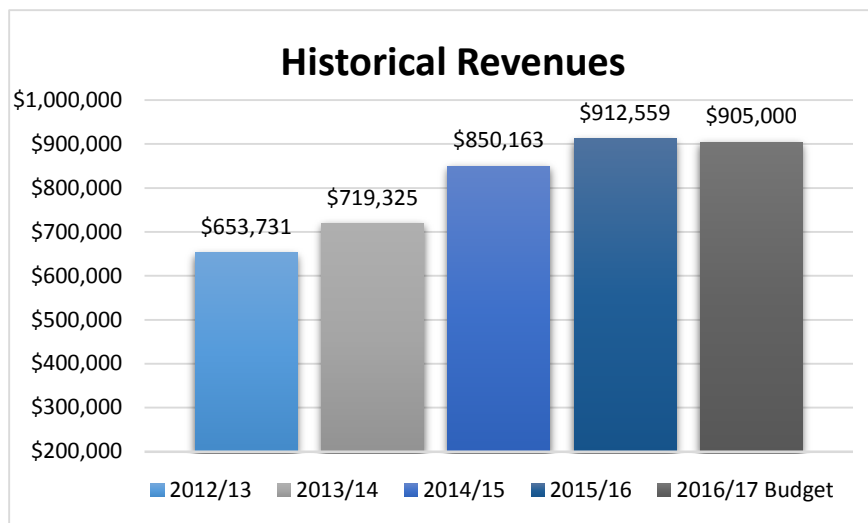


**AUTHORIZED USE:** Annually, the Tourist Development Council awards funds to agencies for the promotion of tourism in Indian River County. These funds can also be used for paying the debt service on allowable bonds and operation and maintenance costs of a convention center (see Florida Statute 125.0104 (3)(l)1-4).

**METHOD OF PAYMENT:** Paid by Indian River County dealers to the IRC Clerk of Court. The Clerk of Court deposits the money into this fund.

**FREQUENCY OF COLLECTION:** Monthly


**APPROXIMATE ANNUAL REVENUE:** \$808,000

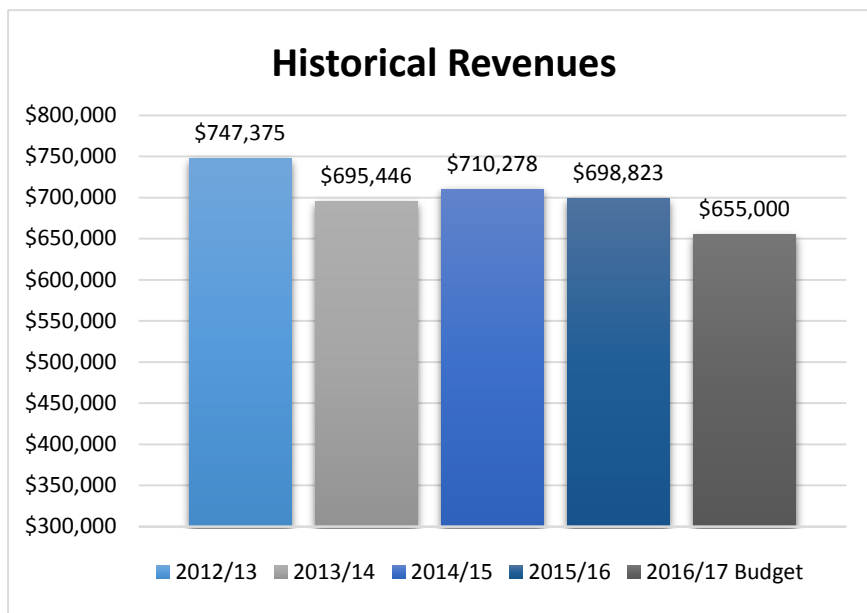




# 911 Surcharge

## Fund 120

<b>REVENUE DESCRIPTION:</b>	Revenues generated from a 40 cent surcharge on all telephone and cell phone bills of customers with an Indian River County billing address.
<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Florida Statue 365.172(9) and 365.173(2)
<b>RATE:</b>	40 cents (40 ¢) per monthly phone bill.
<b>SOURCE:</b>	Paid by Indian River County telephone and cell phone customers through their monthly bill. 
<b>AUTHORIZED USE:</b>	To pay recurring and non-recurring costs of providing 911 or E911 services.
<b>METHOD OF PAYMENT:</b>	Paid by Indian River County telephone and cell phone customers through their monthly bill. Phone providers remit payment to the Florida 911 and E-911 Board. The Board then transfers payment to Indian River County based on the allocated percentage.
<b>FREQUENCY OF PAYMENT:</b>	Florida 911 and E-911 Board transmits payment monthly.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$700,000






# Beach Restoration Fund

## Fund 128

<b>REVENUE DESCRIPTION:</b>	Revenues generated from a levy of local option tourist development tax. State Grants for beach renourishment and artificial reefs are also located in this fund.
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<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Florida Statue 125.0104 County Code 210.01
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<b>RATE:</b>	1 ½ cents (1 ½ ¢) of the total levy of 4 cents for every dollar paid for tourist accommodations as described below.
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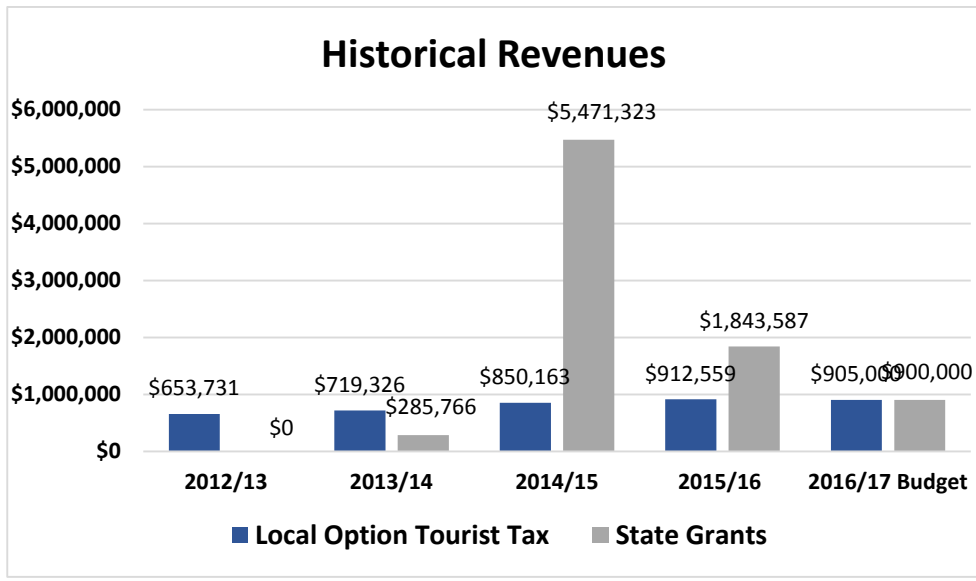
<b>SOURCE:</b>	Recipients of the revenue generated by a person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less.	
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<b>AUTHORIZED USE:</b>	To finance beach improvement, maintenance, renourishment restoration and erosion control, including shoreline protection, enhancement, cleanup, restoration of inland lakes and rivers to which there is public access.
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<b>METHOD OF PAYMENT:</b>	Paid by Indian River County dealers to the IRC Clerk of Court. The Clerk of Court deposits the money into this fund.
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<b>FREQUENCY OF PAYMENT:</b>	Monthly
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<b>APPROXIMATE ANNUAL REVENUE:</b>	\$1,250,000
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# Court Facility Surcharge Fund

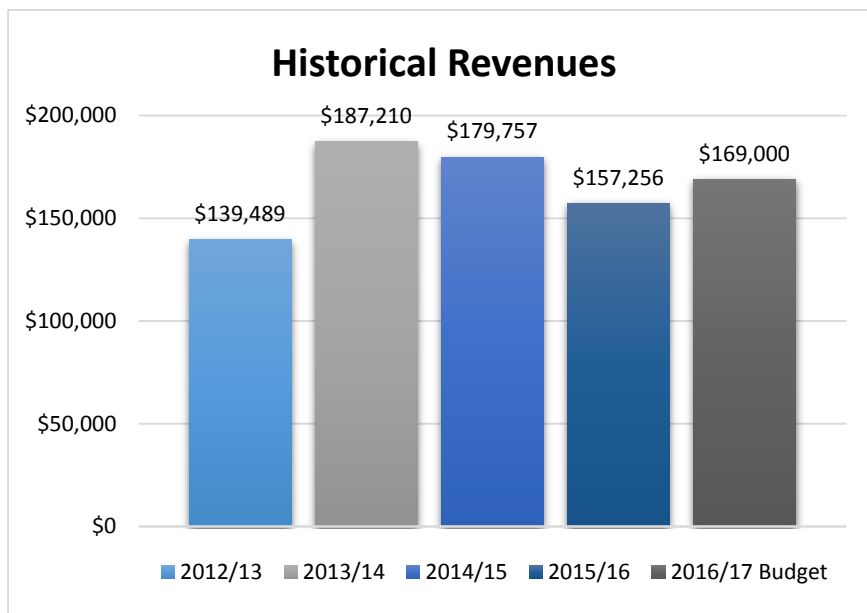
## Fund 140

<b>REVENUE DESCRIPTION:</b>	An additional court cost paid by offender.
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<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Florida Statue 318.18 County Code 305.13
<b>RATE:</b>	\$15 or \$30 dependent on the infraction.

<b>SOURCE:</b>	Paid by the offender.	
<b>AUTHORIZED USE:</b>	Interlocal Agreement between the 19 <sup>th</sup> Judicial Circuit of the State of Florida (Chief Judge) and Indian River County, Martin County, Okeechobee County and St. Lucie County. 25% of the revenue is transferred to the County’s General Fund/Law Library .The remaining 75% of the revenue is used to fund other state-court facility construction as may be certified by the chief judge.	

<b>METHOD OF PAYMENT:</b>	Paid by offender to the IRC Clerk of Court. The Clerk of Court deposits the money into this fund.
<b>FREQUENCY OF PAYMENT:</b>	Funds are transmitted monthly.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$160,000





# Additional Court Costs Fund

## Fund 141

**REVENUE DESCRIPTION:** An additional court cost paid by offender.

**LEGAL AUTHORIZATION FOR COLLECTION:** Florida Statue 939.185  
County Code 305.11  
Interlocal Agreement between the 19<sup>th</sup> Judicial Circuit of the State of Florida (Chief Judge) and Indian River County, Martin County, Okeechobee County and St. Lucie County.

**RATE:** While the penalty is \$65.00, \$16.25 or 25%, is transferred to the County's General Fund/law Library. The remaining \$48.75 or 75% is deposited into this fund.

**SOURCE:** Paid by the offender.

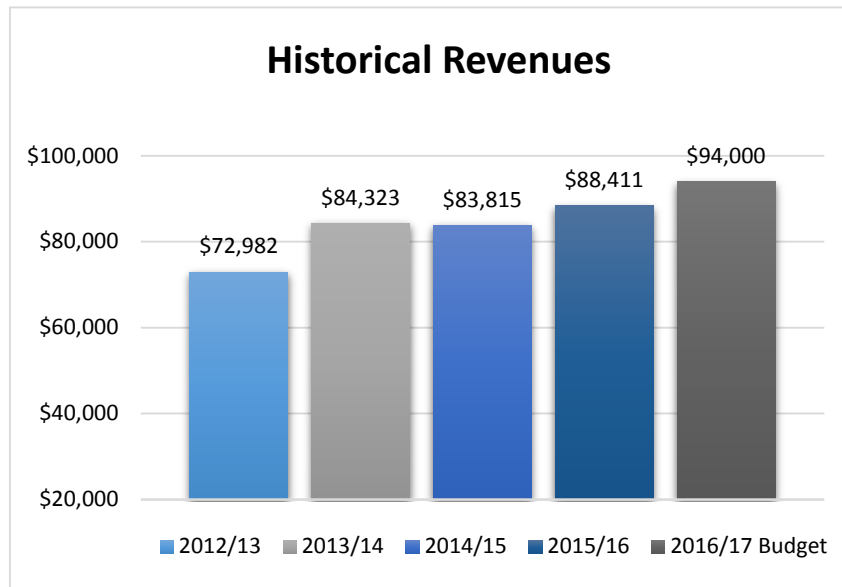
**AUTHORIZED USE:** 25% of the revenue is transferred to the County's General Fund/Law Library. The remaining 75% of the revenue is distributed as follows: 25% to legal aid, 25% to teen court, and 25% to fund facility rent, maintenance, utilities & security of courthouse, court administration and drug court.



**METHOD OF PAYMENT:** Paid by offender to the IRC Clerk of Court. The Clerk of Court deposits the money into this fund.

**FREQUENCY OF PAYMENT:** Funds are transmitted monthly.

**APPROXIMATE ANNUAL REVENUE:** \$85,000





# Court Technology Fund

## Fund 142

**REVENUE DESCRIPTION:** An additional court cost paid by offender.

**LEGAL AUTHORIZATION FOR COLLECTION:** Florida Statue 28.24912)(e)(1)  
Constitution of the State of Florida: Article V, Section 14  
Interlocal Agreement between the 19<sup>th</sup> Judicial Circuit of the State of Florida (Chief Judge) and Indian River County, Martin County, Okeechobee County and St. Lucie County.

**RATE:** \$2.00 per page recording fee.

**SOURCE:** Paid by the offender.

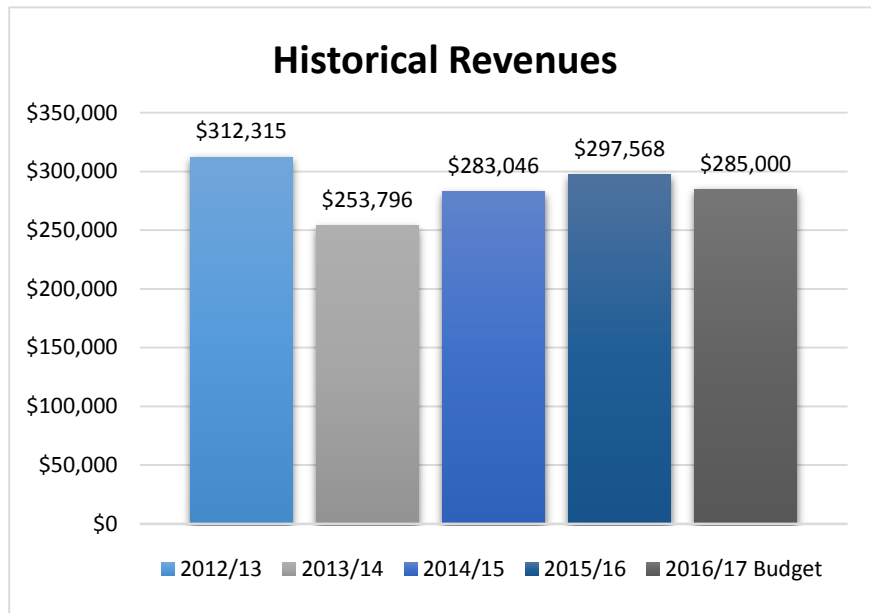
**AUTHORIZED USE:** To fund court and court-related technology for the Court Administration, Guardian Ad Litem, State Attorney, and Public Defender’s offices.



**METHOD OF PAYMENT:** Paid by offender to the IRC Clerk of Court. The Clerk of Court deposits the money into this fund.

**FREQUENCY OF PAYMENT:** Funds are transmitted monthly.

**APPROXIMATE ANNUAL REVENUE:** \$286,000





## Special Revenue Funds

### Federal/State Grants

REVENUE TYPE	FUND	APPROXIMATE ANNUAL REVENUE	LEGAL AUTHORIZATION FOR COLLECTION	REVENUE DESCRIPTION
Section 8 Rental Housing Assistance	Fund 108	\$2,220,000	Federal Grant	Funding provided by a grant from the US Dept. of Housing. Provides rental assistance for low-income housing.
State Housing Initiative Partnership Program (SHIP)	Fund 123	\$545,000	State Grant	Funding provided by SHIP. Provides local affordable housing through such activities as impact fees, down payment and home rehabilitation low or no interest loans and grants to eligible applicants.
Metropolitan Planning Organization (MPO)	Fund 124	\$418,000	Federal/State Grant	Pass through Federal/State funding through a joint participation agreement between the FDOT and the Indian River County MPO. The MPO is a legislative agency responsible for transportation planning in the urbanized area of Indian River County.
Intergovernmental Grants	Fund 136	\$869,000	State Grant	Pass through grants from Department of Housing and Urban Development (HUD).





## Special Revenue Funds

### Miscellaneous

REVENUE TYPE	FUND	APPROXIMATE ANNUAL REVENUE	LEGAL AUTHORIZATION FOR COLLECTION	REVENUE DESCRIPTION
Special Law Enforcement	Fund 112	\$62,000	F.S. 775.083(2)	Fines collected for a conviction other than a capital felony. Funds are expended on crime prevention programs and safe neighborhood programs.
Tree Ordinance Fines	Fund 117	\$44,000	County Code 927	Fines assessed against individuals for illegal removal of protected trees.
Drug Abuse Program Fund	Fund 121	\$62,000	F.S. 893.165 & 938.21	Fines collected on criminal drug cases and grant funding under the State Anti-Drug Program.
Florida Boating Improvements Fund	Fund 133	\$70,000	F.S. 328.72	Boat registration fees. Expenditures may be used for recreation channel marking, public launching facilities and other boating-related activities.
Library Bequests	Fund 134	\$0	Donations	Donations made to the county libraries.
Disable Access/Awareness	Fund 135	\$500	F.S.316.008	Fines collected on parking tickets for illegally parking in handicapped assigned parking spots.
Traffic Education Fines *suspended 9/16/06 reinstated 3/1/15	Fund 137	\$31,000	F.S.318.125	A traffic surcharge of \$5.The "Dori Slosberg Driver Education Safety Act" provides funding for driving programs in schools.



## Municipal Services Benefit Unit (MSBU)

REVENUE DESCRIPTION:	Provides funding for the costs of improvements of the existing drainage system and maintenance of the improved drainage system within the boundaries of the unit.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statue: 197.3632 Ordinance/County Code for each MSBU listed below County Resolution adopted annually for current rate. Two public hearings with appropriate public notice.
SOURCE:	Property owner pays tax bill to Tax Collector's Office who then remits payment to the County.
RATE:	The Non-Ad Valorem rate for each MSBU is listed below. This assessment is per Parcel/Acre. If the property is 1 acre or less the charge would be that rate. If the property is more than 1 acre- the charge would be the rate times the number of acres. The exception is Oceanside Street Paving which assessed on a per lot charge.

REVENUE TYPE	FUND	ASSESSMENT PER PARCEL/ACRE/LOT	LEGAL AUTHORIZATION FOR COLLECTION
East Gifford Stormwater Watershed MSBU	Fund 171	\$10.00 Per parcel/acre	County Code: 200.30.01-200.30.05
Oceanside Street Paving MSBU	Fund 179	\$472.00 Per lot charge	Ordinance # 2015-008
Vero Lake Estates MSBU	Fund 185	\$50.00 Per parcel/acre	Ordinance # 84-81



## Streetlighting Districts

REVENUE DESCRIPTION	Provides funding for the costs involved in installing operating and maintaining streetlights within the defined districts.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statue: 197.3632 County Code: 200.01, 200.02, 200.07 Ordinance for each streetlighting district listed below County Resolution adopted annually for current rate. Two public hearings with appropriate public notice.
SOURCE:	Indian River County bills the controlling entities annually (usually the homeowner's association).
RATE:	The Non-Ad Valorem rate for each streetlighting district is listed below. This assessment is per Parcel/Acre. If the property is 1 acre or less the charge would be that rate. If the property is more than 1 acre- the charge would be the rate times the number of acres. Oceanside and Oslo Park are the exceptions and are assessed on a per lot basis.

REVENUE TYPE	FUND	ASSESSMENT PER PARCEL/ACRE/LOT	LEGAL AUTHORIZATION FOR COLLECTION
Oceanside	Fund 179	\$57 per lot	Ordinance # 2015-007
Oslo Park	Fund 180	\$25.47 per lot	Ordinance # 2015-010
Gifford	Fund 181	\$25.00	Ordinance # 81-29,91-3
Laurelwood	Fund 182	\$36.00	Ordinance # 76-8, 2002-033
Rockridge	Fund 183	\$8.00	Ordinance # 82-15
Vero Highlands	Fund 184	\$36.00	Ordinance # 84-71, 85-35
Porpoise Point	Fund 186	\$11.00	Ordinance # 86-25
Laurel Court	Fund 188	\$39.00	Ordinance # 86-26
Tierra Linda	Fund 189	\$29.00	Ordinance # 91-41
Vero Shores	Fund 190	\$24.00	Ordinance # 86-89
Ixora Park	Fund 191	\$20.00	Ordinance # 86-81
Poinciana Park	Fund 192	\$39.00	Ordinance # 87-68
Roseland Road	Fund 193	\$1.00	Ordinance # 89-33
Whispering Pines	Fund 194	\$16.00	Ordinance # 83-18
Moorings	Fund 195	\$10.00	Ordinance # 94-7
Walker's Glen	Fund 196	\$22.00	Ordinance # 91-42
Glendale Lakes	Fund 197	\$40.00	Ordinance # 91-38
Floralton Beach	Fund 198	\$50.00	Ordinance # 91-43
West Wabasso	Fund 199	\$21.00	Ordinance # 2007-007




# Refund and Improvement Bond

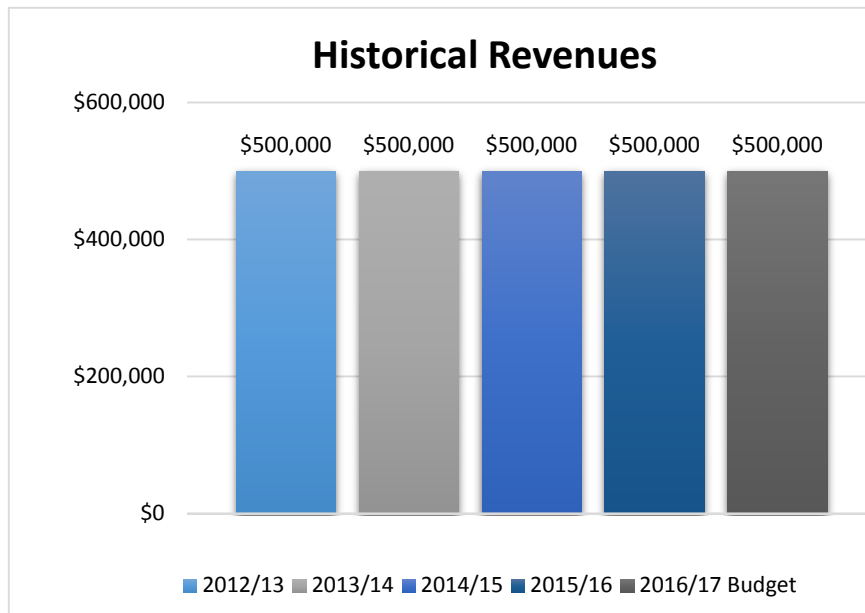
## Fund 204

REVENUE DESCRIPTION:	State payments awarded to the County for the purpose of paying for the acquisition, construction, reconstruction or renovation of a facility for a retained spring training franchise. Payment will continue until the bonds fully mature on Sept 30, 2031.
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LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statue: 212.20(6)(b)
RATE:	\$41,667 per month.

SOURCE:	The State of Florida transmits payment monthly to the IRC Clerk of Court. The money is then deposited into this fund.	
AUTHORIZED USE:	For debt service payments of the Series 2001 Dodgertown Spring Training Facility Revenue Bonds issued in August 2001.	

METHOD OF PAYMENT:	The State of Florida remits payment to the IRC Clerk of Court. The Clerk of Court deposits the funds into this fund.
FREQUENCY OF COLLECTION:	Monthly
APPROXIMATE ANNUAL REVENUE:	\$500,000






# Refund and Improvement Bond

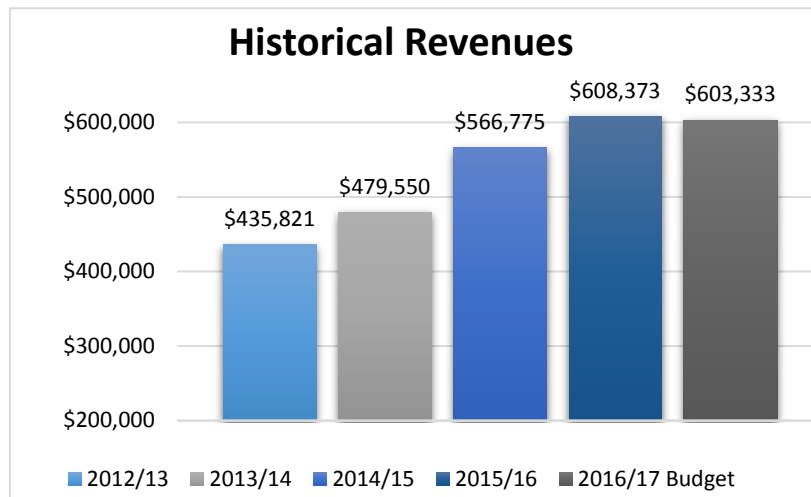
## Fund 204

<b>REVENUE DESCRIPTION:</b>	Revenues generated from a levy of local option tourist development tax. This revenue will automatically be released as pledged revenues immediately following the April 1, 2021 principal payment.
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<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Florida Statue: 125.0104 County Code: 210.03
<b>RATE:</b>	1 cent (1 ¢) of the total levy of 4 cents for every dollar paid for tourist accommodations as described below.

<b>SOURCE:</b>	Recipients of the revenue generated by a person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less.	
<b>AUTHORIZED USE:</b>	For debt service payments of the Series 2001 Dodgertown Spring Training Facility Revenue Bonds issued in August 2001.	

<b>METHOD OF PAYMENT:</b>	Paid by Indian River County dealers to the IRC Clerk of Court. The Clerk of Court deposits the money into this fund.	
<b>FREQUENCY OF COLLECTION:</b>	Monthly	
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$539,000	






# Optional Sales Tax

## Fund 315

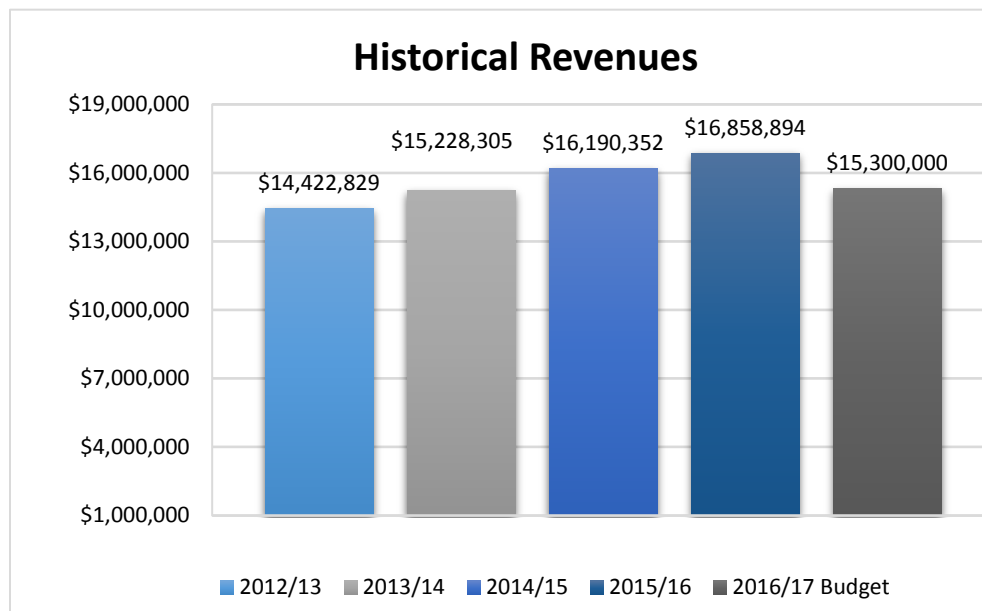
<b>REVENUE DESCRIPTION:</b>	An additional levy of 1% on all items that are charged the 6% Sales Tax. Indian River County voters passed the Optional One-Cent Sales Tax in March 1989, November 2002 and again in November 2016.
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<b>LEGAL AUTHORIZATION FOR COLLECTION:</b>	Florida Statue: 212.055 (2). Approved via voter referendum in 1989 and 2002.
<b>RATE:</b>	Effective until December 31, 2034. 1% on all sales tax eligible purchases in Indian River County up to a maximum of \$5,000.

<b>SOURCE:</b>	Vendors submit monthly sales tax payments to the State. The State remits the 1% surtax to the IRC Clerk of Court who deposits the money into this fund.	
<b>AUTHORIZED USE:</b>	To be used for the infrastructure needs of the County.	

<b>METHOD OF PAYMENT:</b>	The State of Florida remits payment to the IRC Clerk of Court. The Clerk of Court deposits the funds into this fund.
<b>FREQUENCY OF COLLECTION:</b>	State remits payment to the County on a monthly basis.
<b>APPROXIMATE ANNUAL REVENUE:</b>	\$15,600,000

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# Revenue Source by Department

## Enterprise Funds

Fund/Revenue Type	Legal Authorization for Collection	Average Collection	Revenue Sources
<b>Golf Course Fund 418:</b>	F.S. 125.01(1)(f)		
Culture/Recreation Revenues		\$3,100,000	User charges received from golf course usage
Miscellaneous Revenues		\$25,000	Interest, Snack Bar Rent
<b>County Building Fund 441:</b>	F.S. 125.56(2), 553.721, C.C. 400.04, Resolution 2007-006, 2012-063		
Building Permits		\$2,700,000	County and City Building Permits, Plan Review Fees, and Reinspection Fees
Other Licenses, Fees, & Permits		\$40,000	Competency Card Fee
Miscellaneous Revenues		\$35,000	Interest, Violation of Local Ordinances, Maps and Publications Sales, and Unlicensed Contractor Fines
<b>Utilities Fund 471:</b>	F.S. 153.64, C.C. 201.08, Resolution 99-58		
Physical Environment Revenues		\$29,200,000	Water & Sewer Sales, Meter Installation, Septage/Sludge Disposal, Penalties, and Reconnect Fees
Rents & Royalties		\$303,000	Rent paid for antennas atop water towers
Interest		\$200,000	Interest Revenue received on outstanding fund balance
Miscellaneous Revenues		\$70,000	Scrap Sales, Reimbursements, and Fixed Asset disposal proceeds
<b>Utilities Impact Fees Fund 472:</b>	F.S. 153.64, 163.31801, C.C. 201.09, Resolution 99-58		
Physical Environment Revenues		\$900,000	Water & Sewer Line Extensions, Water & Sewer Impact Fees
Interest		\$38,000	Interest Revenue received on outstanding fund balance

