

## **Ryan L. Butler**

Clerk of Circuit Court & Comptroller  
1801 27<sup>th</sup> Street  
Vero Beach, FL 32960  
Telephone: (772) 226-3100



TO: The Honorable Members of the Board of County Commissioners

THROUGH: Ryan L. Butler, Clerk of the Circuit Court and Comptroller

FROM: Elissa Nagy, Chief Deputy Comptroller

DATE: March 31, 2025

SUBJECT: Approval of Annual Financial Report by County Commissioners

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Section 218.32, Florida Statutes, requires that each unit of local government submit a financial report covering the operations during the previous fiscal year. The Indian River County Local Government Annual Financial Report for fiscal year 2023-2024 has been prepared and is ready to be submitted to the State of Florida, Department of Financial Services in Tallahassee. The statute requires the chair of the governing body and the chief financial officer of each local governmental entity to sign the annual financial report attesting to the accuracy of the information included within it. Counties must submit the report to the Department within 45 days after completion of the audit report, but no later than 9 months after the end of the fiscal year.

### **Recommendation**

We respectfully request the Board of County Commissioners to authorize the Chairman to sign the County's Local Government Annual Financial Report for fiscal year 2023-2024.



**JIMMY PATRONIS  
CHIEF FINANCIAL OFFICER  
STATE OF FLORIDA**

Florida Department of Financial Services

ANNUAL FINANCIAL REPORT

SUBMITTING ENTITY: Indian River

SUBMITTING ENTITY TYPE: County

FISCAL YEAR 2023-2024

ENTITY DEPENDENCY: Independent

AFR RECEIVED DATE: unresolved: @afr.receiveddate

AUDIT RECEIVED DATE: 3/19/2025

Location Information

1801 27th Street  
Vero Beach,FL 32960

Phone Number: (772) 226-1219

Contact Information

Raeanne Cone

Phone Number:(772) 226-1219

AUDIT INFORMATION

Rehmann

Firm Location Information

5070 North Highway A1A,Suite 250  
Vero Beach,FL 32963

Phone number:(772) 234-8484

LONG-TERM DEBT

\$31,779,396

CERTIFICATION

**Chief Financial Officer**

Title: Clerk of the Circuit Court & Comptroller

Name: Ryan L. Butler

Have you experienced a Financial Emergency in this year?

Yes  No

**Chairman/Elected Official**

Title: Chairman Board of County Commissioners

Name: Joseph E. Flescher

If yes, have you complied with Section 218.503(2), F.S.?

Yes  No

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# Governmental Funds

Governmental Funds						
<b>Balance Sheet</b>	Total Fund Groups					<b>Total</b>
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
<b>Assets</b>						
101.000 - Cash In Bank	\$109,977,611	\$166,486,456	\$674,848	\$108,802,763		\$385,941,678
115.100 - Accounts Receivable	\$3,283,489	\$6,035,750		\$10,405		\$9,329,644
121.000 - Assessments Receivable		\$122,183				\$122,183
131.000 - Due From Other Funds	\$5,938,500	\$514,754				\$6,453,254
133.000 - Due From Other Governmental Units	\$3,525,514	\$13,764,261		\$5,603,094		\$22,892,869
135.000 - Interest And Dividends Receivable	\$755,335	\$1,080,723	\$4,827	\$745,097		\$2,585,982
141.000 - Inventories - Materials And Supplies	\$366,099	\$155,192				\$521,291
155.000 - Prepaid Items	\$303,059	\$304,101				\$607,160
<b>Total</b>	<b>\$124,149,607</b>	<b>\$188,463,420</b>	<b>\$679,675</b>	<b>\$115,161,359</b>		<b>\$428,454,061</b>
<b>Liabilities</b>						
202.000 - Accounts Payable	\$8,587,940	\$7,665,489		\$5,047,669		\$21,301,098
207.000 - Due To Other Funds	\$674,321	\$5,941,120				\$6,615,441
208.000 - Due To Other Governmental Units	\$2,629,815	\$1,375,996		\$27,916		\$4,033,727
220.000 - Deposits	\$4,240,400	\$989,642				\$5,230,042
223.000 - Deferred Revenue	\$632,977	\$8,944,125				\$9,577,102
<b>Total</b>	<b>\$16,765,453</b>	<b>\$24,916,372</b>	<b>\$0</b>	<b>\$5,075,585</b>		<b>\$46,757,410</b>
<b>Deferred Inflows</b>						
290.000 - Deferred Inflow of Resources	\$2,718,946	\$17,609,252	\$2,139	\$1,586,880		\$21,917,217
<b>Total</b>	<b>\$2,718,946</b>	<b>\$17,609,252</b>	<b>\$2,139</b>	<b>\$1,586,880</b>		<b>\$21,917,217</b>
<b>Fund Balances</b>						
280.000 - Fund Balance - Nonspendable	\$669,158	\$459,293				\$1,128,451
281.000 - Fund Balance - Restricted	\$748,645	\$132,823,694	\$677,536	\$108,498,894		\$242,748,769
282.000 - Fund Balance - Committed	\$702,800	\$3,243,881				\$3,946,681
283.000 - Fund Balance - Assigned		\$19,004,286				\$19,004,286
284.000 - Fund Balance - Unassigned	\$102,544,605	\$-9,593,358				\$92,951,247
<b>Total</b>	<b>\$104,665,208</b>	<b>\$145,937,796</b>	<b>\$677,536</b>	<b>\$108,498,894</b>		<b>\$359,779,434</b>

Annual Financial Report for Indian River, 2024

Governmental Funds						
Revenues	Total Fund Groups					Total
	Governmental					
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
311.000 - Ad Valorem Taxes	\$107,455,061	\$49,748,227				\$157,203,288
312.130 - Tourist Development Taxes		\$4,676,725				\$4,676,725
312.300 - County Ninth-Cent Voted Fuel Tax		\$192,241				\$192,241
312.410 - (1 To 6 Cents Local Option Fuel Tax)		\$3,713,205				\$3,713,205
312.630 - Local Government Infrastructure Surtax				\$28,074,542		\$28,074,542
315.100 - State Communications Services Tax	\$1,088,588					\$1,088,588
316.000 - Local Business Tax (Formerly Local Occupational License Tax - 321.000)	\$167,137					\$167,137
322.000 - Building Permits (Building Permit Fees)	\$445,053					\$445,053
323.100 - Franchise Fee - Electricity	\$8,894,201					\$8,894,201
323.300 - Franchise Fee - Water	\$2,336,490					\$2,336,490
323.400 - Franchise Fee - Gas	\$194,089					\$194,089
323.700 - Franchise Fee - Solid Waste	\$794,197					\$794,197
324.110 - Impact Fees - Residential - Public Safety						
	Residential Buildings Flat Fees	\$576,797				\$576,797
324.120 - Impact Fees - Commercial - Public Safety						
	Office Buildings Tiered Scale Based on Square Footage	\$8,686				\$8,686
	Retail Buildings Tiered Scale Based on Square Footage	\$25,257				\$25,257
	Institutional Civic Buildings Tiered Scale Based on Square Footage	\$-117				\$-117
	Industrial Buildings Tiered Scale Based on Square Footage	\$25,979				\$25,979
324.310 - Impact Fees - Residential - Transportation						
	Residential Buildings Flat Fees	\$8,203,415				\$8,203,415
324.320 - Impact Fees - Commercial - Transportation						
	Office Buildings Tiered Scale Based on Square Footage	\$207,858				\$207,858
	Retail Buildings Tiered Scale Based on Square Footage	\$299,143				\$299,143
	Institutional Civic Buildings Tiered Scale Based on Square Footage	\$-3,917				\$-3,917
	Industrial Buildings Tiered Scale Based on Square Footage	\$370,316				\$370,316
324.610 - Impact Fees - Residential - Culture/Recreation						
	Residential Buildings Flat Fees	\$899,354				\$899,354
324.910 - Impact Fees - Residential - Other						
	Residential Buildings Flat Fees	\$819,892				\$819,892
324.920 - Impact Fees - Commercial - Other						
	Office Buildings Tiered Scale Based on Square Footage	\$8,009				\$8,009
	Retail Buildings Tiered Scale Based on Square Footage	\$18,612				\$18,612
	Institutional Civic Buildings Tiered Scale Based on Square Footage	\$-214				\$-214

Annual Financial Report for Indian River, 2024

Governmental Funds						
Revenues	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
Industrial Buildings Tiered Scale Based on Square Footage		\$18,747				\$18,747
325.100 - Special Assessments - Capital Improvement		\$245,818				\$245,818
325.200 - Special Assessments - Charges For Public Services		\$273,626				\$273,626
329.500 - Other Permits, Fees And Special Assessments	\$34,881	\$550,570				\$585,451
331.200 - Federal Grant - Public Safety	\$80,056	\$350,930				\$430,986
331.420 - Federal Grant - Mass Transit	\$5,059,970	\$777,367		\$854,427		\$6,691,764
331.490 - Federal Grant - Other Transportation				\$8,724,268		\$8,724,268
331.500 - Federal Grant - Economic Environment	\$250,619	\$1,436				\$252,055
331.510 - Federal Grant ARPA Funds		\$8,022,356				\$8,022,356
331.620 - Federal Grant - Public Assistance		\$1,148,824				\$1,148,824
331.690 - Federal Grant - Other Human Services	\$60,716	\$3,499,258				\$3,559,974
331.700 - Federal Grant - Culture/Recreation		\$4,239,550		\$348,500		\$4,588,050
333.000 - Federal Payments In Lieu Of Taxes	\$35,134					\$35,134
334.100 - State Grant - General Government	\$402,120					\$402,120
334.200 - State Grant - Public Safety	\$138,918	\$136,021				\$274,939
334.390 - State Grant - Other Physical Environment		\$118,457				\$118,457
334.420 - State Grant - Mass Transit	\$1,549,456	\$845,357				\$2,394,813
334.490 - State Grant - Other Transportation		\$1,710,156				\$1,710,156
334.690 - State Grant - Other Human Services		\$1,002,913				\$1,002,913
334.700 - State Grant - Culture/Recreation	\$60,962	\$64,600				\$125,562
335.121 - County Revenue Sharing Program - Proceeds	\$5,835,531					\$5,835,531
335.130 - State Revenue Sharing - Insurance License Tax (AKA Insurance Agents County Licenses)	\$57,234					\$57,234
335.140 - State Revenue Sharing - Mobile Home Licenses	\$101,442					\$101,442
335.150 - State Revenue Sharing - Alcoholic Beverage Licenses	\$72,741					\$72,741
335.160 - State Revenue Sharing - Distribution Of Sales And Use Taxes To Counties (Formerly: Pari-Mutual Tax Distribution)	\$446,500					\$446,500
335.180 - State Revenue Sharing - Local Government Half-Cent Sales Tax Program	\$13,766,052					\$13,766,052
335.190 - State Revenue Sharing - Other General Government		\$21,754	\$478,250			\$500,004
335.210 - State Revenue Sharing - Firefighter Supplemental Compensation		\$72,595				\$72,595
335.220 - State Revenue Sharing - Enhanced 911 Fee (Previously: Wireless 911 Board Distributions)		\$1,015,358				\$1,015,358
335.430 - State Revenue Sharing - Constitutional Fuel Tax (2Cent Fuel Tax)		\$1,924,099				\$1,924,099
335.440 - State Revenue Sharing - County Fuel Tax (1Cent Fuel Tax)		\$839,652				\$839,652
335.450 - State Revenue Sharing - Fuel Tax Refunds And Credits		\$168,702				\$168,702
335.610 - State Revenue Sharing - Health Or Hospitals	\$1,000					\$1,000
335.700 - State Revenue Sharing - Culture/Recreation		\$65,405				\$65,405
337.200 - Local Government Unit Grant - Public Safety		\$34,974				\$34,974
337.300 - Local Government Unit Grant - Physical Environment	\$1,167					\$1,167
337.700 - Local Government Unit Grant - Culture/Recreation	\$75,000	\$161,932				\$236,932
341.100 - Service Charge - Recording Fees	\$705,666	\$679,386				\$1,385,052
341.300 - Administrative Service Fees		\$444				\$444
341.520 - Fees Remitted To County From Sheriff	\$1,988,725					\$1,988,725
341.550 - Fees Remitted To County From Supervisor Of Elections	\$3,906					\$3,906
341.900 - Other General Government Charges And Fees	\$3,811,946					\$3,811,946
342.200 - Service Charge - Fire Protection		\$784,653				\$784,653
342.300 - Service Charge - Housing For Prisoners	\$102,749	\$387,427				\$490,176
342.600 - Service Charge - Ambulance Fees		\$6,976,481				\$6,976,481

Annual Financial Report for Indian River, 2024

Governmental Funds						
Revenues	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
343.700 - Service Charge - Conservation And Resource Management		\$2,000				\$2,000
344.900 - Service Charge - Other Transportation Charges		\$47,646				\$47,646
346.900 - Service Charge - Other Human Services Charges		\$113,375				\$113,375
347.200 - Service Charge - Parks And Recreation	\$1,456,623					\$1,456,623
347.500 - Service Charge - Special Recreation Facilities	\$579,648					\$579,648
348.120 - County Court Criminal - Service Charges	\$8,621					\$8,621
348.130 - County Court Criminal - Court Costs	\$109,398					\$109,398
348.140 - County Court Criminal - Non-Local Fines And Forfeitures	\$4,491					\$4,491
348.210 - Circuit Court Criminal - Filing Fees	\$52,660					\$52,660
348.220 - Circuit Court Criminal - Service Charges	\$1,570					\$1,570
348.230 - Circuit Court Criminal - Court Costs	\$149,460					\$149,460
348.310 - County Court Civil - Filing Fees	\$626,716					\$626,716
348.320 - County Court Civil - Service Charges	\$11,106					\$11,106
348.410 - Circuit Court Civil - Filing Fees	\$354,355					\$354,355
348.420 - Circuit Court Civil - Service Charges	\$209,221					\$209,221
348.520 - Traffic Court - Service Charges	\$125,898	\$35,278				\$161,176
348.530 - Traffic Court - Court Costs	\$363,492					\$363,492
348.610 - Juvenile Court - Filing Fees	\$860					\$860
348.620 - Juvenile Court - Service Charges	\$8,373					\$8,373
348.630 - Juvenile Court - Court Costs	\$7,710					\$7,710
348.710 - Probate Court - Filing Fees	\$252,830					\$252,830
348.720 - Probate Court - Service Charges	\$17,153					\$17,153
348.921 - Court Innovations/Local Requirements		\$95,564				\$95,564
348.923 - Law Library	\$31,855					\$31,855
348.930 - State Court Facility Surcharge (\$30)	\$46,664	\$134,700				\$181,364
348.931 - Traffic Surcharge		\$52,886				\$52,886
349.000 - Other Charges For Services	\$25,985	\$101,920				\$127,905
351.100 - Judgments And Fines - As Decided By County Court Criminal	\$378,591					\$378,591
351.200 - Judgments And Fines - As Decided By Circuit Court Criminal	\$261,644					\$261,644
351.300 - Judgments And Fines - As Decided By County Court Civil	\$18,411					\$18,411
351.500 - Judgments And Fines - As Decided By Traffic Court	\$453,235					\$453,235
351.700 - Intergovernmental Radio Communication Program	\$94,134					\$94,134
351.800 - 10% Of Fines To Public Records Modernization Fund	\$163,224					\$163,224
352.000 - Fines - Library	\$11,520					\$11,520
354.000 - Fines - Local Ordinance Violation	\$350,352	\$404,056				\$754,408
358.200 - Sale Of Contraband Property Seized By Law Enforcement Include Proceeds From Assets Seized By Law Enforcement Agencies		\$38,235				\$38,235
361.100 - Interest	\$7,721,489	\$8,609,669	\$37,412	\$5,772,222		\$22,140,792
362.000 - Rents And Royalties	\$404,892	\$44,484				\$449,376
364.000 - Disposition Of Fixed Assets	\$84,372	\$38,832				\$123,204
366.000 - Contributions And Donations From Private Sources	\$171,520	\$160,572				\$332,092
367.000 - Licenses	\$147,160					\$147,160
369.300 - Settlements	\$99,852	\$1,681				\$101,533
369.350 - Settlements - Opioid Settlement Trust Fund		\$305,751				\$305,751
369.900 - Other Miscellaneous Revenues	\$4,530,447	\$1,737,000		\$694,895		\$6,962,342
381.000 - Inter-Fund Group Transfers In	\$3,044,033	\$21,048,156				\$24,092,189
383.100 - Lease Proceeds	\$5,634,997	\$46,978				\$5,681,975

Governmental Funds						
Revenues	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
384.000 - Debt Proceeds		\$24,999,451				\$24,999,451
<b>Total</b>	\$184,031,869	\$163,946,550	\$515,662	\$44,468,854		\$392,962,935



Annual Financial Report for Indian River, 2024

Governmental Funds						
Expenditures	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
511.00 - Legislative						
	10 - Personnel Services	\$1,086,984				\$1,086,984
	30 - Operating Expenditures/Expenses	\$323,886				\$323,886
512.00 - Executive						
	10 - Personnel Services	\$1,111,826				\$1,111,826
	30 - Operating Expenditures/Expenses	\$111,078				\$111,078
513.00 - Financial And Administrative						
	10 - Personnel Services	\$8,426,632				\$8,426,632
	30 - Operating Expenditures/Expenses	\$3,640,812	\$3,880,672			\$7,521,484
	60 - Capital Outlay	\$68,960				\$68,960
	70 - Debt Service	\$394,637				\$394,637
514.00 - Legal Counsel						
	10 - Personnel Services	\$911,555				\$911,555
	30 - Operating Expenditures/Expenses	\$168,249				\$168,249
515.00 - Comprehensive Planning						
	10 - Personnel Services	\$1,629,141	\$462,362			\$2,091,503
	30 - Operating Expenditures/Expenses	\$819,417	\$435,190			\$1,254,607
	60 - Capital Outlay	\$14,274				\$14,274
	70 - Debt Service	\$2,973				\$2,973
	80 - Grants And Aids	\$121,190				\$121,190
517.00 - Debt Service Payments						
	70 - Debt Service		\$168,370	\$478,250		\$646,620
519.00 - Other General Governmental Services						
	10 - Personnel Services	\$7,458,674	\$514,824			\$7,973,498
	30 - Operating Expenditures/Expenses	\$5,050,221	\$373,562			\$5,423,783
	60 - Capital Outlay	\$191,199	\$111,804		\$4,023,373	\$4,326,376
	70 - Debt Service	\$57,875	\$64,296			\$122,171
	80 - Grants And Aids	\$285,453				\$285,453
521.00 - Law Enforcement						
	10 - Personnel Services	\$37,566,525	\$4,796,760			\$42,363,285
	30 - Operating Expenditures/Expenses	\$8,938,635				\$8,938,635
	60 - Capital Outlay	\$6,452,566				\$6,452,566
	70 - Debt Service	\$1,896,467				\$1,896,467
522.00 - Fire Control						
	10 - Personnel Services		\$44,749,045			\$44,749,045
	30 - Operating Expenditures/Expenses		\$7,974,738			\$7,974,738
	60 - Capital Outlay		\$2,883,976		\$1,986,877	\$4,870,853
	70 - Debt Service		\$69,855			\$69,855
	80 - Grants And Aids		\$12,108			\$12,108
523.00 - Detention And/Or Correction						
	10 - Personnel Services	\$16,583,171				\$16,583,171
	30 - Operating Expenditures/Expenses	\$4,703,048				\$4,703,048
	60 - Capital Outlay	\$657,172				\$657,172
524.00 - Protective Inspections						
	10 - Personnel Services	\$589,175				\$589,175
	30 - Operating Expenditures/Expenses	\$126,579				\$126,579

Annual Financial Report for Indian River, 2024

Governmental Funds						
Expenditures	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
	60 - Capital Outlay	\$28,454				\$28,454
	70 - Debt Service	\$1,259				\$1,259
525.00 - Emergency And Disaster Relief Services						
	10 - Personnel Services	\$781,228	\$197,889			\$979,117
	30 - Operating Expenditures/Expenses	\$156,145	\$415,779			\$571,924
	60 - Capital Outlay	\$42,443				\$42,443
	70 - Debt Service		\$20,660			\$20,660
527.00 - Medical Examiners						
	30 - Operating Expenditures/Expenses	\$800,582		\$239,349		\$1,039,931
529.00 - Other Public Safety						
	30 - Operating Expenditures/Expenses	\$9,113				\$9,113
534.00 - Garbage/Solid Waste Control Services						
	30 - Operating Expenditures/Expenses			\$160,357		\$160,357
536.00 - Water/Sewer Combination Services						
	30 - Operating Expenditures/Expenses	\$3,371				\$3,371
	60 - Capital Outlay		\$1,948,139			\$1,948,139
537.00 - Conservation And Resource Management						
	10 - Personnel Services	\$740,943				\$740,943
	30 - Operating Expenditures/Expenses	\$110,855	\$83,599			\$194,454
	60 - Capital Outlay	\$45,663		\$60,790		\$106,453
538.00 - Flood Control/Stormwater Management						
	10 - Personnel Services		\$771,324			\$771,324
	30 - Operating Expenditures/Expenses		\$322,377			\$322,377
	60 - Capital Outlay			\$15,317		\$15,317
539.00 - Other Physical Environment						
	60 - Capital Outlay		\$671,006			\$671,006
541.00 - Road And Street Facilities						
	30 - Operating Expenditures/Expenses	\$10,641	\$10,731,378			\$10,742,019
	60 - Capital Outlay	\$1,852,705	\$7,768,868	\$21,065,512		\$30,687,085
	80 - Grants And Aids	\$7,226,586	\$20,148			\$7,246,734
	10 - Personnel Services		\$10,237,872			\$10,237,872
	70 - Debt Service		\$424			\$424
552.00 - Industry Development						
	80 - Grants And Aids	\$204,826				\$204,826
553.00 - Veteran's Services						
	10 - Personnel Services	\$256,022				\$256,022
	30 - Operating Expenditures/Expenses	\$43,917				\$43,917
	80 - Grants And Aids	\$99,170				\$99,170
562.00 - Health Services						
	10 - Personnel Services	\$732,720				\$732,720
	30 - Operating Expenditures/Expenses	\$106,095				\$106,095
	60 - Capital Outlay	\$99,634				\$99,634
	80 - Grants And Aids	\$556,725				\$556,725
563.00 - Mental Health Services						
	80 - Grants And Aids	\$381,126				\$381,126
564.00 - Public Assistance Services						
	10 - Personnel Services	\$130,420	\$317,054			\$447,474

Annual Financial Report for Indian River, 2024

Governmental Funds							
Expenditures	Total Fund Groups					Total	
	General	Special Revenue	Debt Service	Capital Projects	Permanent		
30 - Operating Expenditures/Expenses	\$1,560,625	\$4,352,254				\$5,912,879	
80 - Grants And Aids	\$260,956	\$6,960				\$267,916	
70 - Debt Service		\$1,168				\$1,168	
569.00 - Other Human Services							
10 - Personnel Services	\$142,832	\$185,240				\$328,072	
30 - Operating Expenditures/Expenses	\$12,466	\$90,814				\$103,280	
60 - Capital Outlay	\$18,852					\$18,852	
70 - Debt Service	\$2,707					\$2,707	
80 - Grants And Aids	\$3,311,664	\$2,113,553				\$5,425,217	
571.00 - Libraries							
10 - Personnel Services	\$3,024,443					\$3,024,443	
30 - Operating Expenditures/Expenses	\$1,062,852					\$1,062,852	
60 - Capital Outlay				\$42,955		\$42,955	
572.00 - Parks And Recreation							
10 - Personnel Services	\$6,915,799	\$277,921				\$7,193,720	
30 - Operating Expenditures/Expenses	\$3,145,184	\$2,170,083				\$5,315,267	
60 - Capital Outlay	\$364,348	\$10,933,253		\$4,139,380		\$15,436,981	
80 - Grants And Aids	\$162,945	\$1,548,415				\$1,711,360	
575.00 - Special Recreation Facilities							
30 - Operating Expenditures/Expenses		\$237,536				\$237,536	
60 - Capital Outlay		\$2,962,043				\$2,962,043	
581.00 - Interfund Group Transfers Out							
90 - Other Uses	\$17,938,413	\$2,250,160		\$4,239,543		\$24,428,116	
601.00 - Court Administration							
30 - Operating Expenditures/Expenses		\$32,564				\$32,564	
80 - Grants And Aids		\$71,330				\$71,330	
602.00 - State Attorney Administration							
80 - Grants And Aids	\$92,482	\$280,896				\$373,378	
603.00 - Public Defender Administration							
80 - Grants And Aids	\$2,965	\$87,641				\$90,606	
604.00 - Clerk Of Court Administration							
10 - Personnel Services	\$667,745					\$667,745	
30 - Operating Expenditures/Expenses	\$823,101					\$823,101	
60 - Capital Outlay	\$29,190					\$29,190	
605.00 - Judicial Support							
30 - Operating Expenditures/Expenses	\$756,027					\$756,027	
607.00 - Appeals							
10 - Personnel Services	\$65,641					\$65,641	
30 - Operating Expenditures/Expenses	\$31					\$31	
608.00 - Jury Management							
10 - Personnel Services	\$105,585					\$105,585	
30 - Operating Expenditures/Expenses	\$22,040					\$22,040	
614.00 - Clerk Of Court - Circuit Criminal							
10 - Personnel Services	\$515,491					\$515,491	
30 - Operating Expenditures/Expenses	\$8,074					\$8,074	
629.00 - Other Circuit Court-Criminal Costs							
10 - Personnel Services	\$147,950					\$147,950	

Annual Financial Report for Indian River, 2024

Governmental Funds						
Expenditures	Total Fund Groups					Total
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
30 - Operating Expenditures/Expenses	\$224,304					\$224,304
634.00 - Clerk Of Court Administration - Circuit Civil						
10 - Personnel Services	\$201,830					\$201,830
30 - Operating Expenditures/Expenses	\$1,905					\$1,905
654.00 - Clerk Of Court Administration- Circuit Family						
10 - Personnel Services	\$380,325					\$380,325
30 - Operating Expenditures/Expenses	\$7,983					\$7,983
657.00 - Court Interpreters - Circuit Family						
80 - Grants And Aids	\$99,037					\$99,037
667.00 - Court-Based Victim Services						
10 - Personnel Services		\$92,343				\$92,343
30 - Operating Expenditures/Expenses		\$173				\$173
674.00 - Clerk Of Court Administration - Circuit Juvenile						
10 - Personnel Services	\$304,633					\$304,633
30 - Operating Expenditures/Expenses	\$4,532					\$4,532
685.00 - Guardian Ad Litem - Circuit Juvenile						
30 - Operating Expenditures/Expenses	\$32,601	\$7,977				\$40,578
694.00 - Clerk Of Court Administration - Probate						
10 - Personnel Services	\$201,219					\$201,219
30 - Operating Expenditures/Expenses	\$10,385					\$10,385
711.00 - Courthouse Security						
10 - Personnel Services	\$3,720,702					\$3,720,702
30 - Operating Expenditures/Expenses	\$104,966					\$104,966
713.00 - Information Systems						
10 - Personnel Services	\$34,994					\$34,994
30 - Operating Expenditures/Expenses	\$69,850					\$69,850
714.00 - Public Law Library						
10 - Personnel Services	\$71,377					\$71,377
30 - Operating Expenditures/Expenses	\$12,144					\$12,144
724.00 - Clerk Of Court Administration - County Criminal						
10 - Personnel Services	\$114,160					\$114,160
30 - Operating Expenditures/Expenses	\$1,834					\$1,834
734.00 - Drug Court - County Criminal						
80 - Grants And Aids		\$119,825				\$119,825
744.00 - Clerk Of Court Administration - County Civil						
10 - Personnel Services	\$241,511					\$241,511
30 - Operating Expenditures/Expenses	\$11,420					\$11,420
764.00 - Clerk Of Court Administration - Traffic						
10 - Personnel Services	\$501,577					\$501,577
30 - Operating Expenditures/Expenses	\$4,405					\$4,405
<b>Total</b>	<b>\$171,327,119</b>	<b>\$127,826,228</b>	<b>\$478,250</b>	<b>\$35,973,453</b>		<b>\$335,605,050</b>

## Proprietary Funds

Proprietary Funds			
Balance Sheet	Total Fund Groups		Total
	Enterprise	Internal Service	
	<b>Assets</b>		
101.000 - Cash In Bank	\$134,778,483	\$46,936,187	\$181,714,670
115.100 - Accounts Receivable	\$6,760,286	\$247,823	\$7,008,109
121.000 - Assessments Receivable	\$832,148		\$832,148
131.000 - Due From Other Funds	\$162,187		\$162,187
133.000 - Due From Other Governmental Units	\$627,254	\$21,338	\$648,592
135.000 - Interest And Dividends Receivable	\$913,731	\$309,420	\$1,223,151
141.000 - Inventories - Materials And Supplies	\$2,775,888	\$391,299	\$3,167,187
155.000 - Prepaid Items	\$52,660	\$2,998,232	\$3,050,892
156.900 - Assets - Non-Current	\$220,783	\$48,783	\$269,566
161.900 - Land	\$32,639,716		\$32,639,716
162.900 - Buildings	\$510,487,268	\$56,869	\$510,544,137
163.900 - Accumulated Depreciation Buildings (Credit)	\$-362,672,075	\$-21,832	\$-362,693,907
166.100 - Intangible Assets	\$5,095,896	\$3,540,191	\$8,636,087
166.500 - Accumulated Amortization - Intangible Assets (Credit)	\$-1,421,644	\$-3,006,708	\$-4,428,352
166.900 - Equipment And Furniture	\$30,610,387	\$2,763,194	\$33,373,581
167.900 - Accumulated Depreciation Equipment (Credit)	\$-15,141,995	\$-2,055,518	\$-17,197,513
169.900 - Construction Work In Progress	\$47,088,428	\$243,270	\$47,331,698
<b>Total</b>	<b>\$393,809,401</b>	<b>\$52,472,548</b>	<b>\$446,281,949</b>
<b>Deferred Outflows</b>			
190.000 - Deferred Outflow of Resources	\$3,631,600	\$481,373	\$4,112,973
<b>Total</b>	<b>\$3,631,600</b>	<b>\$481,373</b>	<b>\$4,112,973</b>
<b>Liabilities</b>			
202.000 - Accounts Payable	\$5,818,291	\$7,565,803	\$13,384,094
208.000 - Due To Other Governmental Units	\$90,775		\$90,775
209.000 - Liabilities To Be Paid From Restricted Assets	\$7,733,491	\$11,954	\$7,745,445
210.000 - Compensated Absences - Current Portion	\$953,570	\$194,609	\$1,148,179
210.900 - Compensated Absences - Long-Term Portion	\$291,369	\$37,767	\$329,136
220.000 - Deposits	\$110,883	\$2,512	\$113,395
223.000 - Deferred Revenue	\$2,417,964	\$50,000	\$2,467,964
229.000 - Other Current Liabilities	\$72,000		\$72,000
238.000 - Pension Liabilities	\$12,385,038	\$1,640,111	\$14,025,149
239.900 - Other Long-Term Liabilities	\$8,752,182	\$5,874,740	\$14,626,922
240.000 - Subscription-Based Information Technology Arrangements (SBITA)	\$211,328	\$101,865	\$313,193
<b>Total</b>	<b>\$38,836,891</b>	<b>\$15,479,361</b>	<b>\$54,316,252</b>
<b>Deferred Inflows</b>			
290.000 - Deferred Inflow of Resources	\$2,493,541	\$321,667	\$2,815,208
<b>Total</b>	<b>\$2,493,541</b>	<b>\$321,667</b>	<b>\$2,815,208</b>
<b>Fund Balances</b>			

Annual Financial Report for Indian River, 2024

Proprietary Funds			
Balance Sheet	Total Fund Groups		Total
	Proprietary		
	Enterprise	Internal Service	
274.000 - Net Assets, Invested In Capital, Net Of Debt	\$244,433,444	\$1,417,601	\$245,851,045
276.000 - Net Assets, Unrestricted	\$111,677,125	\$35,735,292	\$147,412,417
<b>Total</b>	<b>\$356,110,569</b>	<b>\$37,152,893</b>	<b>\$393,263,462</b>

Proprietary Funds			
Revenues	Total Fund Groups		Total
	Proprietary		
	Enterprise	Internal Service	
311.000 - Ad Valorem Taxes	\$15,562		\$15,562
322.000 - Building Permits (Building Permit Fees)	\$5,803,668		\$5,803,668
325.200 - Special Assessments - Charges For Public Services	\$19,039,944		\$19,039,944
329.500 - Other Permits, Fees And Special Assessments	\$19,425		\$19,425
331.500 - Federal Grant - Economic Environment	\$136,269		\$136,269
341.200 - Internal Service Fund Fees And Charges		\$42,329,413	\$42,329,413
342.500 - Service Charge - Protective Inspection Fees	\$16,462		\$16,462
343.400 - Service Charge - Garbage/Solid Waste	\$5,693,794		\$5,693,794
343.500 - Service Charge - Sewer/Wastewater Utility	\$43,852,150		\$43,852,150
347.200 - Service Charge - Parks And Recreation	\$5,141,941		\$5,141,941
349.000 - Other Charges For Services	\$13,267		\$13,267
354.000 - Fines - Local Ordinance Violation	\$22,000		\$22,000
361.100 - Interest	\$7,601,591	\$2,493,891	\$10,095,482
362.000 - Rents And Royalties	\$69,124		\$69,124
364.000 - Disposition Of Fixed Assets	\$20,675	\$7,350	\$28,025
369.900 - Other Miscellaneous Revenues	\$405,676	\$2,787,047	\$3,192,723
381.000 - Inter-Fund Group Transfers In	\$287,677	\$48,250	\$335,927
389.800 - Proprietary - Capital Contributions From Private Source	\$13,546,204		\$13,546,204
<b>Total</b>	<b>\$101,685,429</b>	<b>\$47,665,951</b>	<b>\$149,351,380</b>

Proprietary Funds			
Expenditures	Total Fund Groups		Total
	Proprietary		
	Enterprise	Internal Service	
513.00 - Financial And Administrative			
10 - Personnel Services		\$1,826,538	\$1,826,538
30 - Operating Expenditures/Expenses		\$6,780,926	\$6,780,926
70 - Debt Service		\$12,110	\$12,110
519.00 - Other General Governmental Services			
10 - Personnel Services		\$1,707,695	\$1,707,695
30 - Operating Expenditures/Expenses		\$31,467,708	\$31,467,708
70 - Debt Service		\$1,822	\$1,822
521.00 - Law Enforcement			
10 - Personnel Services		\$807,467	\$807,467
30 - Operating Expenditures/Expenses		\$153,188	\$153,188
524.00 - Protective Inspections			
10 - Personnel Services	\$3,467,925		\$3,467,925
30 - Operating Expenditures/Expenses	\$2,763,404		\$2,763,404

Annual Financial Report for Indian River, 2024

Proprietary Funds			
Expenditures	Total Fund Groups		Total
	Proprietary		
	Enterprise	Internal Service	
70 - Debt Service	\$2,713		\$2,713
534.00 - Garbage/Solid Waste Control Services			
30 - Operating Expenditures/Expenses	\$22,152,337		\$22,152,337
10 - Personnel Services	\$1,080,259		\$1,080,259
536.00 - Water/Sewer Combination Services			
30 - Operating Expenditures/Expenses	\$35,832,695		\$35,832,695
10 - Personnel Services	\$13,203,561		\$13,203,561
70 - Debt Service	\$7,384		\$7,384
572.00 - Parks And Recreation			
10 - Personnel Services	\$879,943		\$879,943
30 - Operating Expenditures/Expenses	\$3,023,596		\$3,023,596
70 - Debt Service	\$4,714		\$4,714
<b>Total</b>	<b>\$82,418,531</b>	<b>\$42,757,454</b>	<b>\$125,175,985</b>

## Fiduciary Funds

Fiduciary Funds					
<b>Balance Sheet</b>	Total Fund Groups				<b>Total</b>
	Fiduciary				
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
<b>Assets</b>					
101.000 - Cash In Bank	\$12,011,114	\$79,387			\$12,090,501
115.100 - Accounts Receivable	\$2,980,327				\$2,980,327
151.000 - Investments - Current		\$33,649,154			\$33,649,154
<b>Total</b>	<b>\$14,991,441</b>	<b>\$33,728,541</b>			<b>\$48,719,982</b>
<b>Liabilities</b>					
202.000 - Accounts Payable	\$1,168,326				\$1,168,326
208.000 - Due To Other Governmental Units	\$8,619,970				\$8,619,970
<b>Total</b>	<b>\$9,788,296</b>	<b>\$0</b>			<b>\$9,788,296</b>
<b>Fund Balances</b>					
275.000 - Net Assets, Restricted	\$5,203,145	\$33,728,541			\$38,931,686
<b>Total</b>	<b>\$5,203,145</b>	<b>\$33,728,541</b>			<b>\$38,931,686</b>

Fiduciary Funds					
<b>Revenues</b>	Total Fund Groups				<b>Total</b>
	Fiduciary				
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
311.000 - Ad Valorem Taxes	\$233,112,597				\$233,112,597
319.900 - Other General Taxes	\$31,395,232				\$31,395,232
351.900 - Judgments And Fines - Other Court Ordered	\$46,910,388				\$46,910,388
361.100 - Interest	\$45,162	\$5,502,498			\$5,547,660
366.000 - Contributions And Donations From Private Sources	\$2,980,327				\$2,980,327
368.000 - Pension Fund Contributions		\$1,034,774			\$1,034,774
369.900 - Other Miscellaneous Revenues	\$1,617,313				\$1,617,313
<b>Total</b>	<b>\$316,061,019</b>	<b>\$6,537,272</b>			<b>\$322,598,291</b>

Fiduciary Funds					
<b>Expenditures</b>	Total Fund Groups				<b>Total</b>
	Fiduciary				
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
519.00 - Other General Governmental Services					
30 - Operating Expenditures/Expenses	\$317,499,866	\$2,609,438			\$320,109,304
569.00 - Other Human Services					
30 - Operating Expenditures/Expenses	\$1,754,159				\$1,754,159
<b>Total</b>	<b>\$319,254,025</b>	<b>\$2,609,438</b>			<b>\$321,863,463</b>



## Component Units Funds

Zero Balance Sheet To Report

Zero Revenues To Report

Zero Expenditures To Report

**AFFILIATE INFORMATION**

**Indian River County Emergency Services District : Blended in Primary Report**

Total Assets: \$40,916,801  
 Total Deferred Outflow: \$0  
 Total Liabilities: \$1,442,949  
 Total Deferred Inflow: \$4,613,328

Total Fund Balances: \$34,860,524  
 Total Revenue: \$60,200,371  
 Total Expenditures: \$56,650,450  
 Total Long-Term Debt: \$0

<b>Compensation</b>	<b>Employee - Biweekly Pay Period</b>		<b>Contractor</b>
Number of individuals		327	0
Compensation Earned Or Awarded		\$28,302,157	\$0

<b>Construction Projects</b>	<b>Expenditure</b>		<b>Approved Budget</b>
Fire Station 11 Roof Replacement		\$0	\$181,868
Fire Station 7 Construction		\$0	\$7,132,590
Fire Training Tower Replacement Stairs		\$66,698	\$66,698

**Solid Waste Disposal District : Blended in Primary Report**

Total Assets: \$74,637,685  
 Total Deferred Outflow: \$218,954  
 Total Liabilities: \$16,985,401  
 Total Deferred Inflow: \$115,567

Total Fund Balances: \$57,755,671  
 Total Revenue: \$26,743,431  
 Total Expenditures: \$23,232,596  
 Total Long-Term Debt: \$0

<b>Compensation</b>	<b>Employee - Biweekly Pay Period</b>		<b>Contractor</b>
Number of individuals		12	0
Compensation Earned Or Awarded		\$787,788	\$0

<b>Construction Projects</b>	<b>Expenditure</b>		<b>Approved Budget</b>
Cell 3 Segment 3 Phase II Landfill Expansion		\$5,687,236	\$6,897,652
Landfill Improvements - Automated Scale		\$256,893	\$572,944
Landfill Improvements - Blower Skid		\$584,243	\$658,885

<b>Construction Projects</b>	<b>Expenditure</b>	<b>Approved Budget</b>
Landfill Improvements - Yard Waste Driveway	\$286,348	\$446,149

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