

Ryan L. Butler

Clerk of Circuit Court & Comptroller
1801 27th 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

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

AFR RECEIVED DATE: unresolved: @afr.receiveddate

FISCAL YEAR 2023-2024

ENTITY DEPENDENCY: Independent

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

Governmental Funds

Governmental Funds						
Balance Sheet	Total Fund Groups				Total	
	General	Special Revenue	Debt Service	Capital Projects	Permanent	
Assets						
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
Total	\$124,149,607	\$188,463,420	\$679,675	\$115,161,359		\$428,454,061
Liabilities						
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
Total	\$16,765,453	\$24,916,372	\$0	\$5,075,585		\$46,757,410
Deferred Inflows						
290.000 - Deferred Inflow of Resources	\$2,718,946	\$17,609,252	\$2,139	\$1,586,880		\$21,917,217
Total	\$2,718,946	\$17,609,252	\$2,139	\$1,586,880		\$21,917,217
Fund Balances						
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
Total	\$104,665,208	\$145,937,796	\$677,536	\$108,498,894		\$359,779,434

Revenues	Governmental Funds						Total	
	Total Fund Groups							
	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	

Revenues	Governmental Funds					Total	
	Total Fund Groups						
	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

Revenues	Governmental Funds					Total	
	Total Fund Groups						
	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	

Annual Financial Report for Indian River, 2024

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

Annual Financial Report for Indian River, 2024

Expenditures	Governmental Funds					Total	
	Total Fund Groups						
	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

Expenditures	Governmental Funds						Total	
	Total Fund Groups							
	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

Expenditures	Governmental Funds						Total	
	Total Fund Groups							
	General	Special Revenue	Debt Service	Capital Projects	Capital 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	

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Expenditures	Governmental Funds						Total	
	Total Fund Groups							
	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 Adminstration - 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	
Total		\$171,327,119	\$127,826,228	\$478,250	\$35,973,453		\$335,605,050	

Proprietary Funds

Proprietary Funds			
Balance Sheet	Total Proprietary Funds Groups		Total
	Enterprise	Internal Service	
Assets			
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
Total	\$393,809,401	\$52,472,548	\$446,281,949
Deferred Outflows			
190.000 - Deferred Outflow of Resources	\$3,631,600	\$481,373	\$4,112,973
Total	\$3,631,600	\$481,373	\$4,112,973
Liabilities			
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
Total	\$38,836,891	\$15,479,361	\$54,316,252
Deferred Inflows			
290.000 - Deferred Inflow of Resources	\$2,493,541	\$321,667	\$2,815,208
Total	\$2,493,541	\$321,667	\$2,815,208
Fund Balances			

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

Proprietary Funds			
Revenues	Total Proprietary Groups		Total
	Enterprise	Internal Service	
	\$15,562		\$15,562
311.000 - Ad Valorem Taxes			
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
Total	\$101,685,429	\$47,665,951	\$149,351,380

Proprietary Funds			
Expenditures	Total Proprietary Groups		Total
	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

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Expenditures	Proprietary Funds			Total	
	Total Proprietary Fund Groups				
	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	
Total	\$82,418,531		\$42,757,454	\$125,175,985	

Fiduciary Funds

Fiduciary Funds					
Balance Sheet	Total Fiduciary Groups				Total
	Custodial	Pension Trust	Investment Trust	Private Purpose Trust	
Assets					
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
Total	\$14,991,441	\$33,728,541			\$48,719,982
Liabilities					
202.000 - Accounts Payable	\$1,168,326				\$1,168,326
208.000 - Due To Other Governmental Units	\$8,619,970				\$8,619,970
Total	\$9,788,296	\$0			\$9,788,296
Fund Balances					
275.000 - Net Assets, Restricted	\$5,203,145	\$33,728,541			\$38,931,686
Total	\$5,203,145	\$33,728,541			\$38,931,686

Fiduciary Funds					
Revenues	Total Fiduciary Groups				Total
	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
Total	\$316,061,019	\$6,537,272			\$322,598,291

Fiduciary Funds					
Expenditures	Total Fiduciary Groups				Total
	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
Total	\$319,254,025	\$2,609,438			\$321,863,463

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

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

Construction Projects	Expenditure	Approved Budget
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

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

Construction Projects	Expenditure	Approved Budget
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

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