



INDIAN RIVER COUNTY  
BOARD OF COUNTY COMMISSIONERS

QUARTERLY BUDGET REVIEW MEETING MINUTES  
January 14, 2026 @ 10:00 AM

John A. Titkanich, Jr. – County Administrator

Michael Zito – Deputy County Administrator

Nancy Bunt – Assistant County Administrator

Kathy Copeland – Legislative Affairs & Communications Manager

Kristin Daniels – Director, Office of Management & Budget

Elise Kriss – Senior Budget Analyst

Kailey Fairchild – Budget Analyst

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## Meeting Summary:

**1. Meeting Minutes from Prior Meeting – None**

**2. Proposed 2026 Meeting Dates**

- ❖ Thursday April 16<sup>th</sup>, 2026, at 3:00 PM
- ❖ Friday July 17<sup>th</sup>, 2026, at 10:00 AM
- ❖ Friday October 16<sup>th</sup>, 2026, at 10:00 AM

**3. Revenue Diversification – Options for Increases**

- Motor Fuel and Diesel Fuel Tax - Ninth Cent
  - Currently levy on diesel
  - Option to levy on motor fuel, est. \$751k
- Motor Fuel and Diesel Fuel Tax - 1 to 5 Cents (3<sup>rd</sup> tax)
  - Option to levy 3<sup>rd</sup> tax, est. \$3.5M
- Emergency Fire Rescue Services and Facilities Surtax
  - This levy would have to reduce ESD millage by the same amount, est. \$28.5M
- Vessel Registration
  - Currently receive state portion
  - Option to collect county portion, which is 50% of the state portion, est. \$33k
- Stormwater Utility Fee
  - Option to collect Stormwater Utility Fee
    - Could be used to fund new services, such as projects in the stormwater master plan.
- Next quarterly report will review fees other counties collect that IRC does not collect.

**4. February 2026 Workshop Discussion**

- Focus on potential impacts of legislation on Indian River County budget and impact on Indian River County residents, such as service reductions.
- Review potential budget reduction scenarios relating to new tax reform implementation (5%, 10%, 15%), which align with potential additional homestead exemptions.

**5. April 2026 Budget Priorities Workshop Discussion**

- 3/31 Budget update
- Board to give direction on priorities for FY26/27 budget.

**6. Quarterly Budget Report Discussion**

- Reviewed Quarter 1 Financial Indicators
  - 9 year-to-date percentages increased and 7 year-to-date percentages decreased compared to prior year.

- Reviewed Quarter 1 Budget to Actual Revenue Comparison
  - Most total revenues by fund exceed 25% due to the majority of ad valorem taxes being paid by November.
  - MSTU is lower due to communication and business taxes also being collected in this fund.
- Reviewed Quarter 1 Budget to Actual Expense Comparison
  - Many expenses across all funds are down due to insurance charges completed in January, capital purchases not yet made, payroll timing due to 20% of pay period processed at 25% mark.
- Expense Analysis as of December 31, 2025
  - Identified and reviewed major discrepancies in expenses compared to prior year
    - Sheriff expenses increased due to increased Sheriff budget
    - Fire Station #7 construction currently ongoing
    - New County Animal Shelter – purchase and buildout
    - Insurance claims increased due to higher claim volume and costs.

## 7. **Permit History Review**

- Building permits issued in February, March, June, and October 2025 increased compared to 2024, but all other months are down, including total permits for the year.

## 8. **Grant Update**

- New staff member starting 1/23/2026
- New position will focus on the following:
  - Grants Review Committee
  - Create and implement Grants Policy
  - Coordinate with departments to research grant opportunities and assist with applying and managing
  - Managing FEMA Public Assistance
  - Will also be 50% budget and cross-trained on budget-related tasks, as well as budget liaison for OMB, BCC Office, County Attorney, and County Administration.

## 9. **Legislative Update**

- Bill Filing Deadline: January 13, 2026
- Regularly Scheduled Legislative Committee Meetings End: February 28, 2026
- Last Day of Regular Session: March 13, 2026
  - Vetoes in March and April 2026
- Major Legislative Concerns
  - Taxes or fees (reduction in ad valorem collections)
- A preliminary list of bills impacting budget was presented; however, Legislative Affairs will have more finite list of bills at the April 2026 Quarterly Review Meeting.

## 10. **Sheriff's Office Budget Appeal**

- Sheriff Budget Appeal
  - 2 Property Appraisers and multiple other Sheriffs are appealing their budget to the Governor. There has not been a timeline established for IRC. IRCSO must work off the currently approved budget until the state makes a determination.
- Lawsuit: Sheriff v. IRC
  - Denied motion for dismissal, as only events prior to the motion being filed have been presented.

## 11. **Other Matters/Open Forum**

- N/A