GENERAL FUND EXPENSE ESTIMATE FOR 2025/26 FUND 001
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
BOARD OF COUNTY COMMISSIONERS						
101	BCC OPERATIONS	$1,938,198	$1,496,383	$1,496,383	($441,815)	(22.8)%
102	COUNTY ATTORNEY	1,358,698	1,304,547	1,389,476	30,778	2.3 %
103	GEOGRAPHIC INFORMATION SYSTEM TRANSFER	80,800	80,800	81,153	353	0.4 %
107	COMMUNICATION/EMER. SERVICE	1,484,823	922,733	830,433	(654,390)	(44.1)%
109	MAIN LIBRARY	3,369,075	3,127,862	3,127,862	(241,213)	(7.2)%
112	NORTH COUNTY LIBRARY	1,405,296	1,371,007	1,371,007	(34,289)	(2.4)%
113	BRACKETT LIBRARY	583,276	594,105	594,105	10,829	1.9 %
118	IR SOIL/WATER CONSERVATION	78,680	80,034	80,034	1,354	1.7 %
119	LAW LIBRARY	92,634	95,575	95,575	2,941	3.2 %
201	ADMINISTRATOR-OPERATIONS	1,664,223	1,669,113	1,682,256	18,033	1.1 %
202	COMMUNITY SERVICES	394,130	391,534	449,569	55,439	14.1 %
203	HUMAN RESOURCES	1,204,842	1,254,599	1,278,799	73,957	6.1 %
204	PLANNING & DEVELOPMENT	6,000	0	0	(6,000)	(100.0)%
206	VETERANS SERVICES	343,001	373,936	373,936	30,935	9.0 %
208	EMERGENCY MANAGEMENT	738,935	715,836	741,205	2,270	0.3 %
210	PARKS	4,669,223	5,227,297	4,868,210	198,987	4.3 %
211	HUMAN SERVICES	370,939	475,223	466,690	95,751	25.8 %
212	AG EXTENSION	265,233	231,816	223,510	(41,723)	(15.7)%
215	PARKS-CONSERVATION LANDS	833,032	1,064,415	832,972	(60)	(0.0)%
216	PROCUREMENT	381,534	461,669	475,136	93,602	24.5 %
220	FACILITIES MANAGEMENT	6,568,547	7,330,914	6,757,081	188,534	2.9 %
229	OFFICE OF MANAGEMENT AND BUDGET	819,705	688,211	688,211	(131,494)	(16.0)%
230	BUILDING & FACILITIES SERVICES	942,233	1,436,806	1,249,987	307,754	32.7 %
237	FPL GRANT EXPENDITURES	235,505	209,484	207,334	(28,171)	(12.0)%
238	EMERGENCY BASE GRANT	140,808	139,379	139,379	(1,429)	(1.0)%
241	IS/TELECOMM TRANSFER	1,275,730	1,275,730	1,413,752	138,022	10.8 %
246	INSURANCE PREMIUMS	653,874	719,262	719,262	65,388	10.0 %
249	ANIMAL SERVICES	0	0	1,368,427	1,368,427	N/A
250	COUNTY ANIMAL CONTROL	1,050,408	1,137,733	1,137,733	87,325	8.3 %
251	MAILROOM/SWITCHBOARD	209,170	215,134	215,134	5,964	2.9 %
283	INDIAN RIVER LAGOON	655,387	708,324	708,324	52,937	8.1 %
	SUB-TOTAL	**$33,813,939**	**$34,799,461**	**$35,062,935**	**$1,248,996**	**3.7 %**
CONSTITUTIONAL OFFICERS						
300	CLERK OF CIRCUIT COURT	$1,526,345	$1,561,100	$1,561,100	$34,755	2.3 %
400	TAX COLLECTOR	3,263,026	3,263,026	3,426,177	163,151	5.0 %
500	PROPERTY APPRAISER	4,422,928	4,422,928	4,633,047	210,119	4.8 %
600	SHERIFF	77,135,171	91,159,287	82,523,566	5,388,395	7.0 %
700	SUPERVISOR OF ELECTIONS	2,265,589	2,421,027	2,421,325	155,736	6.9 %
114	VALUE ADJUSTMENT BOARD	64,809	64,809	70,000	5,191	8.0 %
600	SHERIFF - ELECTRIC	780,000	780,000	780,000	0	0.0 %
	SUB-TOTAL	**$89,457,868**	**$103,672,177**	**$95,415,215**	**$5,957,347**	**6.7 %**
STATE AGENCIES						
106	NEW HORIZONS	$405,437	$725,000	$450,000	$44,563	11.0 %
106	STATE HEALTH DEPARTMENT	806,623	863,087	863,087	56,464	7.0 %
110	TREASURE COAST REG. PLAN. COUNCIL	72,146	73,542	73,542	1,396	1.9 %
110	IR LAGOON NATIONAL ESTUARY PROGRAM COUNCIL	52,500	52,500	52,500	0	0.0 %
110	DEPT. OF JUVENILE JUSTICE	714,418	714,418	785,860	71,442	10.0 %
111	MEDICAID	1,544,229	1,544,229	1,723,651	179,422	11.6 %
252	ENVIRONMENTAL CONTROL BOARD	13,533	13,533	13,533	0	0.0 %
901	CIRCUIT COURT EXPENSES	800,049	1,094,044	1,212,731	412,682	51.6 %
901	GUARDIAN AD LITEM	33,482	31,906	42,651	9,169	27.4 %
903	VICTIM'S ASSISTANCE PROGRAM	118,043	119,988	119,988	1,945	1.6 %
903	STATE ATTORNEY	219,831	25,048	194,438	(25,393)	(11.6)%
904	PUBLIC DEFENDER	4,168	4,065	4,065	(103)	(2.5)%
907	MEDICAL EXAMINER	808,490	1,074,976	1,069,774	261,284	32.3 %
	SUB-TOTAL	**$5,592,949**	**$6,336,336**	**$6,605,820**	**$1,012,871**	**18.1 %**
ECONOMIC DEVELOPMENT						
110	ECONOMIC DEVELOPMENT DIVISION	$238,725	$245,885	$245,885	$7,160	3.0 %
	SUB-TOTAL	**$238,725**	**$245,885**	**$245,885**	**$7,160**	**3.0 %**

GENERAL FUND EXPENSE ESTIMATE FOR 2025/26 FUND 001
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT. #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	RECOMMENDED INCREASE (DECREASE)	% INCREASE (DECREASE)
CHILDREN'S SERVICES						
128	CHILDREN'S SERVICES	$3,058,348	$3,479,492	$3,479,492	$421,144	13.8 %
	SUB-TOTAL	**$3,058,348**	**$3,479,492**	**$3,479,492**	**$421,144**	**13.8 %**
COMMUNITY REVEVELOPMENT AGENCIES						
137	SEBASTIAN REDEVELOPMENT DISTRICT	$304,140	$334,554	$339,892	$35,752	11.8 %
137	FELLSMERE CRA	65,876	72,464	119,790	53,914	81.8 %
	SUB-TOTAL	**$370,016**	**$407,018**	**$459,682**	**$89,666**	**24.2 %**
NON-PROFIT ORGANIZATIONS						
110	MENTAL HEALTH -MHA OUR HOUSE-DROP IN	$29,515	$30,991	$30,106	$591	2.0 %
110	UNITED AGAINST POVERTY (FKA-HARVEST FOOD)	12,973	13,595	13,233	260	2.0 %
110	211 PALM BEACH/TREASURE COAST, INC.	12,872	13,259	13,130	258	2.0 %
110	CTC-SRA-SENIOR SERVICES	158,100	164,400	161,262	3,162	2.0 %
	SUB-TOTAL	**$213,460**	**$222,245**	**$217,731**	**$4,271**	**2.0 %**
QUASI-NON-PROFIT ORGANIZATIONS						
206	VETERAN'S COUNCIL	$105,000	$115,735	$115,735	$10,735	10.2 %
110	COMM. TRANSPORTATION COORDINATOR(SRA)	1,459,794	1,613,864	1,613,864	154,070	10.6 %
110	COMM TRANSPORTATION COORD.GRANTS (SRA)	9,265,369	0	0	(9,265,369)	(100.0)%
110	GIFFORD YOUTH CENTER	115,200	124,416	117,504	2,304	2.0 %
110	PROGRESSIVE CIVIC LEAGUE OF GIFFORD	12,185	12,185	12,185	0	0.0 %
110	HUMANE SOCIETY OF VERO BEACH, FL	609,310	670,241	466,930	(142,380)	(23.4)%
110	TREASURE COAST HOMELESS SERVICES COUNCIL	145,000	200,000	152,250	7,250	5.0 %
	SUB-TOTAL	**$11,711,858**	**$2,736,441**	**$2,478,468**	**($9,233,390)**	**(78.8)%**
	SUB-TOTAL EXPENSES	**$144,457,163**	**$151,899,055**	**$143,965,228**	**($491,935)**	**(0.3)%**
199	RESERVE FOR CONTINGENCY	$1,285,063	$1,263,201	$1,722,632	$437,569	34.1 %
199	TRANSFER OUT - TRANSPORTATION	10,646,197	11,900,561	11,075,675	429,478	4.0 %
199	TRANSFER OUT - MSTU	117,320	0	0	(117,320)	(100.0)%
199	TRANSFER OUT - BEACH RESTORATION	200,201	218,633	218,633	18,432	9.2 %
	SUB-TOTAL	**$12,248,781**	**$13,382,395**	**$13,016,940**	**$768,159**	**6.3 %**
	TOTAL EXPENSES	**$156,705,944**	**$165,281,450**	**$156,982,168**	**$276,224**	**0.2 %**

2025/26	**PROPOSED MILLAGE**	**3.5475**	2022/23 MILLAGE	3.5475
2024/25	MILLAGE	3.5475	2021/22 MILLAGE	3.5475
2023/24	MILLAGE	3.5475	2020/21 MILLAGE	3.5475

GENERAL FUND REVENUE ESTIMATE FOR 2025/2026 FUND 001
PROPOSED BUDGET AS OF AUGUST 11, 2025

ACCT #	ACCOUNT NAME	BUDGET AS OF 3/31/2025	2025/2026 DEPARTMENT REQUEST	COUNTY ADMINISTRATOR RECOMMENDED	INCREASE (DECREASE)	% INCREASE (DECREASE)
311-010	CURRENT AD VALOREM TAX	$103,945,242	$113,300,314	$112,887,808	$8,942,566	8.6 %
311-020	DELINQUENT AD VALOREM TAX	30,000	30,000	30,000	0	0.0 %
311-030	INTEREST TAX ROLL	20,000	40,000	40,000	20,000	100.0 %
331-231	EMERGENCY MGNT PERFORMANCE GRANT	67,882	0	0	(67,882)	(100.0)%
331-410	FTA SEC 5307-SR RESOURCE ASSOC	8,030,992	0	0	(8,030,992)	(100.0)%
331-423	SECTION 5311 GRANT	214,833	0	0	(214,833)	(100.0)%
331-424	FTA SEC 5339 GRNT-SRA	262,539	0	0	(262,539)	(100.0)%
333-200	FED PAY-NOT TAXES-WILDLIFE	35,000	35,000	35,000	0	0.0 %
334-232	EMPA BASE GRANT	105,806	105,806	105,806	0	0.0 %
334-292	HAZARDOUS MATERIALS EMER PLAN GRANT	1,930	0	0	(1,930)	(100.0)%
334-450	DOT PUBLIC TRANSIT BLOCK GRANT	751,317	0	0	(751,317)	(100.0)%
334-700	GIFFORD TOUR THROUGH TIME GRANT	11,250	0	0	(11,250)	(100.0)%
334-710	STATE LIBRARY AID GENERAL	60,962	59,650	59,650	(1,312)	(2.2)%
335-120	STATE REVENUE SHARE	1,167,490	1,167,490	1,167,490	0	0.0 %
335-130	INS. AGT. COUNTY LICENSE	50,000	50,000	50,000	0	0.0 %
335-150	ALCOHOLIC BEV. LICENSES	60,000	70,000	70,000	10,000	16.7 %
335-160	PARI MUTUEL REPLACEMENT	446,500	446,500	446,500	0	0.0 %
335-180	HALF CENT SALES TAX	1,031,378	1,031,378	1,057,346	25,968	2.5 %
335-610	EM HEALTH FAC PLAN REV	600	800	800	200	33.3 %
341-520	SHERIFF	1,800,000	1,900,000	2,472,667	672,667	37.4 %
341-550	SUPERFVISOR OF ELECTIONS	2,000	2,000	2,000	0	0.0 %
342-300	SHERIFF-PRISONER REVENUE	60,000	70,000	70,000	10,000	16.7 %
347-286	PAVILLION RENTALS	16,000	16,000	16,000	0	0.0 %
347-287	FAIRGROUNDS FEES	160,000	175,000	175,000	15,000	9.4 %
347-289	FAIRGROUNDS RV CAMPING FEES	8,000	25,000	25,000	17,000	212.5 %
347-290	DONALD MACDONALD CAMPGROUND FEES	95,000	95,000	95,000	0	0.0 %
347-291	OFF SITE EQUIPMENT RENTALS	3,750	2,000	2,000	(1,750)	(46.7)%
347-294	RENTALS-BUILDINGS	347,879	392,789	392,789	44,910	12.9 %
348-923	LAW LIBRARY/ADDITIONAL COURT COSTS	30,000	31,000	31,000	1,000	3.3 %
348-939	COUNTY CIVIL COURT FACILITY	40,000	45,000	45,000	5,000	12.5 %
349-002	VALUE ADJUSTMENT BOARD FEES	16,500	20,000	20,000	3,500	21.2 %
351-010	COURT FINE	500	500	500	0	0.0 %
351-012	DOMESTIC VIOLENCE	15,000	15,000	15,000	0	0.0 %
351-700	RADIO COMMUNICATION (F.S. 318.21(10)	70,000	90,000	90,000	20,000	28.6 %
352-010	FINES-MAIN LIBRARY	11,000	8,000	8,000	(3,000)	(27.3)%
352-011	FINES-NORTH COUNTY LIBRARY	7,000	2,000	2,000	(5,000)	(71.4)%
354-002	ENVIRONMENTAL FINES	5,000	5,000	5,000	0	0.0 %
354-004	ANIMAL CONTROL FINES	15,000	15,000	15,000	0	0.0 %
354-005	ANIMAL CONTROL TRAINING FINES	750	750	750	0	0.0 %
354-009	COUNTY PARKING VIOLATIONS	200	200	200	0	0.0 %
367-010	ANIMAL LICENSES	180,000	150,000	150,000	(30,000)	(16.7)%
361-100	INTEREST INCOME	1,650,000	3,075,000	3,190,722	1,540,722	93.4 %
361-133	INTEREST SHERIFF	100,000	125,000	125,000	25,000	25.0 %
362-010	RENTS AND ROYALTIES	150,000	175,000	175,000	25,000	16.7 %
362-011	RADIO TOWER RENTS	175,000	150,000	150,000	(25,000)	(14.3)%
362-014	ROOM RENTAL - MAIN LIBRARY	1,750	2,000	2,000	250	14.3 %
362-015	ROOM RENTAL - NORTH COUNTY LIBRARY	3,000	3,000	3,000	0	0.0 %
364-025	TOWER SALES PROCEEDS	100,000	100,000	100,000	0	0.0 %
366-041	FPL DISASTER PREPAREDNESS	105,553	105,553	110,830	5,277	5.0 %
366-094	DONATIONS-CHILDREN'S WEEK	4,385	0	0	(4,385)	(100.0)%
366-095	DONATIONS-MAIN LIBRARY-JOAN WARREN TRUST	50,000	0	0	(50,000)	(100.0)%
366-096	DONATIONS-MISC CHILDREN SERVICES	1,562	0	0	(1,562)	(100.0)%
369-900	OTHER MISC. REVENUE	70,000	70,000	70,000	0	0.0 %
369-921	NON-RESIDENT FEES-MAIN LIBRARY	1,800	2,250	2,250	450	25.0 %
369-922	LOST CARD FEES-MAIN LIBRARY	600	1,250	1,250	650	108.3 %
369-923	USAC-E-RATE LIBRARY FUNDING	9,280	9,280	9,280	0	0.0 %
369-924	NON-RES. FEES-NORTH COUNTY LIBRARY	1,500	1,500	1,500	0	0.0 %
369-930	REFUND-PRIOR YEAR EXPENSE	1,500	750	750	(750)	(50.0)%
369-932	MAIN LIBRARY-PUBLIC COPY FEES	9,000	9,000	9,000	0	0.0 %
369-933	NC LIBRARY-PUBLIC COPY FEES	6,000	6,000	6,000	0	0.0 %
369-934	BRACKETT LIBRARY-PUBLIC COPY FEES	2,000	2,000	2,000	0	0.0 %
369-936	LIBRARY FINES-BRACKETT	2,500	2,500	2,500	0	0.0 %
369-940	REIMBURSEMENTS	40,000	40,000	40,000	0	0.0 %
369-944	GIFFORD COMMUNITY CENTER-R&R	5,760	5,760	5,876	116	2.0 %
369-950	INTERDEPARTMENTAL REIMBURSEMENTS	5,456,435	5,685,823	5,705,382	248,947	4.6 %
369-951	INTERDEPARTMENTAL CHARGES	345,639	345,639	345,639	0	0.0 %
381-020	TRANSFERS/M.S.T.U./LAW ENFORCEMENT	32,591,706	39,062,206	32,750,630	158,924	0.5 %
389-030	LESS 5% EST. RECEIPTS	(5,903,693)	(6,465,724)	-6,482,064	(578,371)	9.8 %
389-040	CASH FORWARD OCTOBER 1	2,547,367	1,072,317	1,072,317	(1,475,050)	(57.9)%
	TOTAL REVENUES	**$156,705,944**	**$162,983,281**	**$156,982,168**	**$276,224**	**0.2 %**