

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, ESTABLISHING
THE TAX MILLAGE RATE TO BE LEVIED UPON ALL REAL AND
PERSONAL TAXABLE PROPERTY IN INDIAN RIVER COUNTY,
FLORIDA, FOR FISCAL YEAR 2025-2026 FOR THE GENERAL FUND.

WHEREAS, the Budget Officer of Indian River County prepared and presented to the County Commission a tentative budget for the General Fund of Indian River County, Florida, for the fiscal year commencing on the first day of October, 2025, and ending on the 30th day of September, 2026, addressing each of the funds therein as provided by law, including all estimated receipts, taxes to be levied, and balances expected to be brought forward, and all estimated expenditures, reserves, and balances to be carried over at the end of the year; and

WHEREAS, the Board of County Commissioners of Indian River County held a public workshop to consider and amend the tentative budget as presented; and

WHEREAS, the Board did prepare a statement summarizing all of the tentative budgets showing for each budget and for the total of all budgets, proposed tax millages, the balances and reserves, and the total of each major classification of the receipts and expenditures classified according to accounts prescribed by the appropriate state agencies; and

WHEREAS, the proposed millage rate for the General Fund is above the rolled back rate of 3.3250 by 6.69%, the Board of County Commissioners of Indian River County did hold a public hearing to review and adopt a tentative budget; and

WHEREAS, the final budget hearing has been properly advertised and held in accordance with applicable Florida law,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, that this Board does herewith levy upon all real and personal taxable property in Indian River County, Florida, for fiscal year 2025-2026, a tax of 3.5475 mills on the dollar for the purpose of funding the General Fund of Indian River County;

BE IT FURTHER RESOLVED that the millage as adopted herein shall be filed in the Office of the County Budget Officer and in the Public Records; and the County Budget Officer shall transmit forthwith a certified copy of this resolution to the Property Appraiser for Indian River County, to the Tax Collector for Indian River County, and to the Department of Revenue of the State of Florida.

The resolution was moved for adoption by Commissioner _____, and the motion was seconded by Commissioner _____, and, upon being put to a vote, the vote was as follows:

Chairman Joseph E. Flescher	_____
Vice Chairman Deryl Loar	_____
Commissioner Susan Adams	_____
Commissioner Joseph H. Earman	_____
Commissioner Laura Moss	_____

The Chairman thereupon declared the resolution duly passed and adopted this 17th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

RESOLUTION NO. 2025-

A RESOLUTION OF INDIAN RIVER COUNTY, FLORIDA, AMENDING THE COUNTY BUDGET OFFICER'S ESTIMATES OF RECEIPTS OTHER THAN TAXES AND OF BALANCES TO BE BROUGHT FORWARD FOR FISCAL YEAR 2025-2026 AND ADOPTING A FINAL BUDGET FOR THE GENERAL FUND.

WHEREAS, the Budget Officer of Indian River County has ascertained the needs and the fiscal policy of the Board of County Commissioners for the ensuing fiscal year and did prepare and present to the Board a tentative budget for fiscal year 2025-2026 including all estimates of receipts, taxes to be levied, and balances expected to be brought forward and all estimated expenditures, reserves, and balances to be carried over at the end of the year; and

WHEREAS, the Board of County Commissioners of Indian River County did examine the tentative budget and held public hearings, pursuant to law, to consider input from the citizens of Indian River County with respect to taxes to be levied and the amounts and the use of money derived from the levy of taxes,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, that:

1. The County Budget Officer's estimates of receipts other than taxes and of balances to be brought forward for the General Fund are hereby revised as set forth in Exhibit "A" attached hereto.
2. The Board of County Commissioners of Indian River County hereby adopts the budget as set forth in Exhibit "A" attached hereto, as the final budget for fiscal year 2025-2026 for the General Fund.

The resolution was moved for adoption by Commissioner _____, and the motion was seconded by Commissioner _____, and, upon being put to a vote, the vote was as follows:

Chairman Joseph E. Flescher	_____
Vice Chairman Deryl Loar	_____
Commissioner Susan Adams	_____
Commissioner Joseph H. Earman	_____
Commissioner Laura Moss	_____

The Chairman thereupon declared the resolution duly passed and adopted this 17th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA

Attest: Ryan L. Butler
Clerk of Court and Comptroller

By _____
Deputy Clerk

By _____
Joseph E. Flescher
Chairman

Attachment: EXHIBIT "A"

BUDGET SUMMARY
INDIAN RIVER COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2025/2026

	GENERAL FUND
ESTIMATED REVENUES:	
Federal Sources	\$35,000
State Sources	2,334,990
Local Sources	13,760,885
Ad Valorem Taxes	112,887,808
Non-Ad Valorem Assessments	0
User Fees	<u>0</u>
Sub-Total	129,018,683
Less 5% per F. S. 129.01(2)(b)	<u>(6,450,934)</u>
Net	122,567,749
Interfund Transfers	33,341,127
Cash Forward-October 1, 2025	<u>1,072,317</u>
TOTAL ESTIMATED REVENUES AND BALANCES	<u>\$156,981,193</u>
EXPENDITURES/EXPENSES:	
General Government	\$31,424,005
Public Safety	87,122,168
Physical Environment	1,011,868
Transportation	1,613,864
Economic Environment	735,556
Human Services	9,456,696
Internal Services	0
Culture/Recreation	10,923,845
Court Related Costs	1,669,448
Interfund Transfers	<u>11,294,308</u>
TOTAL EXPENDITURES/EXPENSES	155,251,758
Reserve for Contingencies	1,729,435
Cash Forward-September 30, 2026	<u>0</u>
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	<u>156,981,193</u>