

IN THE CIRCUIT COURT OF THE NINETEENTH JUDICIAL CIRCUIT
IN AND FOR INDIAN RIVER COUNTY, FLORIDA

ERIC FLOWERS, as Sheriff
Of Indian River County, Florida,
Petitioner,
v.

Case No: 312025CA000769AXXXVB

BOARD OF COUNTY COMMISSIONERS
OF INDIAN RIVER COUNTY, FLORIDA,
a political subdivision of the State of Florida,
Respondent.

COMPLAINT FOR WRIT OF MANDAMUS

Petitioner ERIC FLOWERS, as Sheriff of Indian River County, Florida, by and through undersigned counsel, brings this action for a Writ of Mandamus against Respondent BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, and alleges:

PARTIES, JURISDICTION, AND VENUE

1. Petitioner ERIC FLOWERS is the duly elected and qualified Sheriff of Indian River County, Florida, and brings this action in his official capacity as Sheriff pursuant to Florida Statute Chapter 30.
2. Respondent BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA ("County Commission" or "Board") is a political subdivision of the State of Florida, duly organized and existing under the laws of the State of Florida, with the power and authority to conduct the business of Indian River County.
3. This Court has jurisdiction over this matter pursuant to Florida Statute § 26.012(2)(c), Article V § 5(b) of the Florida Constitution, and Rule 1.630 of the Florida Rules of Civil Procedure. In the alternative, this Court has jurisdiction as set forth in Florida Rules of Appellate Procedure 9.030(c)(3) and 9.100.
4. Venue is proper in Indian River County, Florida, as all acts complained of occurred in Indian River County and Respondent conducts business in Indian River County.

FACTUAL ALLEGATIONS

5. Pursuant to Fla. Stat. § 30.49(1), on May 1, 2025, Sheriff timely submitted to the Board of County Commissioners a proposed Annual Budget for carrying out the powers, duties, and operations of the Sheriff's office for the forthcoming fiscal year, FY 2026.

6. After the Sheriff had submitted the budget, the County Administrator requested that the total dollar amount of the proposed Annual Budget be reduced, but did not specify what should be reduced.
7. At budget workshops, certain County Commissioners requested that the total dollar amount of the proposed Annual Budget be reduced, but did not specify what should be reduced.
8. On July 23, 2025, Sheriff timely submitted to the Board of County Commissioners a reduced, revised proposed Annual Budget (attached as **Exhibit A**) for carrying out the powers, duties, and operations of the Sheriff's office for the forthcoming fiscal year, FY 2026.
9. Sheriff's proposed Annual Budget complied with Fla. Stat. § 30.49(2) and its subparts and was accompanied by Sheriff's sworn certificate as required by the Statute.
10. Sheriff's Annual Budget proposed an increase in spending of approximately \$12.2 million compared to the FY2025 budget.
11. Sheriff's coding system is compliant with the uniform accounting system prescribed by the Department of Financial Services as required by Fla. Stat. § 30.49(3), which describes but does not require coding at the subobject level.
12. The County Commission requested some information at the subobject level, and to the extent possible, Sheriff complied, but not all expenditures are tracked numerically at the subobject level. Despite that, budget items are adequately described for an understanding of the subobject level.
13. On or about September 10, 2025, the County Commission conducted a "Public Hearing on Tentative Budget and Proposed Millage."
14. Leading up to the budget hearing, Sheriff provided all information requested by the Board, provided requested adjustments, and in all respects complied with Fla. Stat. § 30.49(3) and (4).
15. At that hearing, there was limited discussion of the Sheriff's Annual Budget. The Commissioners discussed only the total amount of budget increase requested by Sheriff and the total amount they might approve. However, there was no discussion, or decision, regarding which specific items of expenditure requested by Sheriff were amended, modified, increased, or reduced, as required by Fla. Stat. § 30.49(4).
16. On or about September 17, 2025, the County Commission conducted a "Final Budget Hearing" at which the budget and millage were approved pursuant to Fla. Stat. § 200.065.
17. At that hearing, the County Administrator presented a PowerPoint summary of general budget items, including the total amount of the Sheriff's requested budget and the total budget the County Administrator recommended. However, there was no discussion of

which specific items of expenditure requested by Sheriff were amended, modified, increased, or reduced, as required by Fla. Stat. § 30.49(4).

18. The budget was approved without any discussion or decision about which items of expenditure were amended, modified, increased, or reduced, as required by Fla. Stat. § 30.49(4).
19. Then, the County Administrator continued his independent analysis and calculation to determine, without any public hearing, what would be amended, modified, increased, or reduced.
20. On September 22, 2025, without any public hearing pursuant to Fla. Stat. § 200.065 at which such amendment, modification, increase, or reduction would be considered, the County Administrator, joined by the Chairman of the County Commission, delivered a letter giving notice of the County Administrator's decisions. See letter attached as **Exhibit B**.
21. This letter did not fulfill the requirements of Fla. Stat. §30.49(4) as it contained the determinations and decisions of the County Administrator and not the decisions of the County Commission discussed and made at a public hearing.
22. In the letter, the County Administrator and Chairman acknowledged that the Commission failed to comply with Fla. Stat. § 30.49, but they blamed Sheriff for not providing some budget information at the subobject level, despite no legal requirement that he do so.
23. The uniform accounting system prescribed by the Department of Financial Services describes object levels of:
 - A. 10: Personnel Services, Includes Sub-Object Codes 11 – 29
 - B. 30 Operating Expenditures/Expenses, Includes Sub-Object Codes 31 – 59
 - C. 60 Capital Outlay, Includes Sub-Object Codes 61 – 68
 - D. 70 Debt Service, Includes Sub-Object Codes 71 – 73
 - E. 80 Grants and Aids, Includes Sub-Object Codes 81 – 83
 - F. 90 Other Uses, Includes Sub-Object Codes 91 – 99
24. Information at the subobject level had been provided, so the accusation made in the letter sent by the County Administrator and Chairman is misleading.
25. The letter describes a number of cuts to Sheriff's proposed Annual Budget, and despite the prohibition under Fla. Stat. §30.49(3) against amendments, modifications, increases or reductions made by the County at the subobject level, these cuts are plainly made at the subobject level as described by the uniform accounting system prescribed by the Department of Financial Services:
 - A. Salaries, wages, and overtime pay
 - B. Uniforms and clothing
 - C. Life safety supplies

- D. Office supplies and equipment
 - E. Operating supplies
 - F. Motor fuel lubricants
 - G. Promotional activities
 - H. Inmate Meals
 - I. Inmate Healthcare
 - J. Specific service contracts
 - K. Leases, equipment, radio, vehicles
 - L. Repair and maintenance
 - M. Ordinance and weapons
 - N. Investigations and supplies
 - O. Subobject capital outlays
26. Based on the language of the letter from the County Administrator, it appears that the Administrator believes he retains authority to continue to adjust the Sheriff's budget, even though he has no such authority at all.
 27. Sheriff has demanded that the County Commission comply with its statutory duties under Fla. Stat. § 30.49, to no avail.
 28. The purpose of Fla. Stat. § 30.49 and Fla. Stat. § 200.065 is to require a public hearing on budget proposals so that decisions relating to the setting of the millage rate and budgets of the County and constitutional officers are made in the sunshine.
 29. What the County Commission did was to determine that they would not increase the millage rate and would not spend from reserves and then set the Sheriff's budget arbitrarily without due consideration of the specific items of expenditure. Then, the County Administrator, operating out of the Sunshine and not at a public hearing, determined how to achieve the result by cutting subobject levels of spending, which is specifically prohibited by Fla. Stat. § 30.49(3).
 30. The Sheriff has still not received the statutory notice required by Fla. Stat. § 30.49(4), because a letter from the County Administrator about decisions made by the County Administrator outside of the public hearing process does not become a decision of the County Commission or a notice of the County Commission's decision simply because the Chairperson joins in the letter.
 31. As a result of the County Commission's failure to provide the statutorily required notice, Sheriff has been denied his clear legal right to receive specific written notification of budget modifications, hampering his ability to properly plan, allocate resources, and carry out his constitutional and statutory duties.
 32. The deficiencies in the County Commission's compliance with Fla. Stat. §30.49(4) confound the Sheriff's efforts to petition the Administration Commission to amend and modify the budget approved by the County Commission.

33. Wherefore, Sheriff requests the following relief.

LEGAL ALLEGATIONS
COUNT I - WRIT OF MANDAMUS

34. Petitioner realleges and incorporates by reference paragraphs 1 through 29 as if fully set forth herein.
35. A writ of mandamus is proper when the petitioner has a clear legal right to the requested relief, the respondent has an indisputable legal duty to perform the requested action, and petitioner has no other adequate remedy available. *Putnam Cnty. Env'tl. Council v. Johns River Water Mgmt. Dist.*, 168 So. 3d 296, 298 (1st DCA 2015). A petitioner has a clear legal right to the performance of ministerial duties imposed by statute. *Poole v. City of Port Orange*, 33 So. 3d 739, 741 (5th DCA 2010). Official action is a ministerial, indisputable legal duty when it is "positively imposed by law to be performed at a time and in a manner or upon conditions which are specifically designated by the law..." *Solomon v. Sanitarians' Registration Board*, 155 So. 2d 353, 356 (FL 1963). A petitioner has no adequate remedy but mandamus when there is a failure to issue a final, appealable decision, leaving the petitioner in limbo while the respondent enjoys an unreviewable decision. *Atrium Med. Corp. v. MSP Recovery Claims, Series, LLC*, 367 So. 3d 573, 574 (3rd DCA 2023).
36. Fla. Stat. § 30.49 provides the mandatory process whereby a County Commission considers and approves a Sheriff's budget; accordingly, the Sheriff has a clear legal right to compel the County Commission to comply with those procedures. Fla. Stat. § 30.49(4) provides in pertinent part:
- "At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget, as certified by the sheriff pursuant to paragraphs (2)(a)-(c), and shall approve such budget, as amended, modified, increased, or reduced. **The board or commission must give written notice of its action to the sheriff and specify in such notice the specific items amended, modified, increased, or reduced.**" (emphasis added)
37. The statutory language, "shall approve..." and "must give written notice" is mandatory and gives Sheriff a clear legal right for the County Commission to complete its indisputable legal duties to approve a budget and provide notice of its action and the specific items amended, modified, increased, or reduced. While the County Commission has discretion as to the amendments, modifications, increases, and reductions it makes, it does not have the discretion to fail to approve a budget or to fail to provide that notice. *Solomon v. Sanitarians' Registration Bd.*, 155 So.2d 353, 356(Fla. 1963). The procedure is clearly prescribed by law and is to be performed without the exercise of discretion.

38. The duty imposed by Fla. Stat. § 30.49(4) provides Sheriff with a clear legal right to the County Commission's performance of indisputable legal duties because: (a) the statute uses mandatory language requiring approval of a budget and provision of the notice; (b) there is a duty to approve an annual budget by holding a hearing pursuant to Fla. Stat. § 200.065 at which any amendment, modification, increase, or reduction in budget is made, and the resulting budget is approved; (c) the content of the required notice is specifically prescribed by law; and (d) no discretionary judgment is required regarding whether or when to provide the notice.
39. Sheriff has no other adequate remedy because he is "in limbo" until a proper notice is issued. He cannot properly plan, allocate resources, and carry out his constitutional and statutory duties. Meanwhile, the County Commission is imposing a budget reduction that is unreviewable because the failure to issue the notice required by Fla. Stat. § 30.49(4) interferes with the Sheriff's appeal pursuant to Fla. Stat. § 30.49(4)(a).
40. Furthermore, because the County Commission failed to follow the procedure to amend, modify, increase, or reduce the Annual Budget proposed by Sheriff, the County Commission was without discretion to make any amendment, modification, increase, or reduction to Sheriff's requests. The County Commission should be ordered to fund Sheriff's proposed Annual Budget in full.

PRAYER FOR RELIEF

WHEREFORE, Petitioner respectfully requests that this Honorable Court:

- A. Issue an Alternative Writ of Mandamus and Order to Show Cause, requiring Respondent to show cause why it should not be compelled to comply with Fla. Stat. § 30.49(4);
- B. After hearing, issue a Writ of Mandamus commanding and directing Respondent to:
 - 1. Provide Sheriff with written notice of all actions taken by the County Commission at a public hearing as required by statute to amend, modify, increase, or reduce items in Sheriff's budget; and
 - 2. Specify in such written notice the specific items that were amended, modified, increased, or reduced, in compliance with Fla. Stat. § 30.49(4);
 - 3. In the alternative, order the Commission to fund Sheriff's proposed Annual Budget in full.
- C. Award Petitioner his reasonable attorney's fees and costs incurred in bringing this action;
- D. Grant such other and further relief as this Court deems just and proper.

CERTIFICATE OF SERVICE

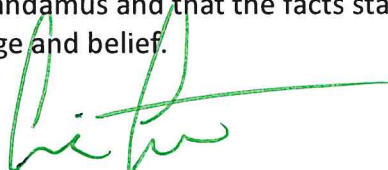
I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by email to Jennifer W. Shuler, County Attorney, at jshuler@indianriver.gov, on this 2nd day of October, 2025.

/s/ Adam M. Fetterman
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Telephone (772) 978-6265
Attorney for Petitioner

VERIFICATION

STATE OF FLORIDA)
COUNTY OF INDIAN RIVER)

I, ERIC FLOWERS, Sheriff of Indian River County, Florida, being first duly sworn, depose and say that I have read the foregoing Complaint for Writ of Mandamus and that the facts stated therein are true and correct to the best of my knowledge and belief.



ERIC FLOWERS, Sheriff
Indian River County, Florida

Sworn to and subscribed before me this 2nd day of October, 2025, by ERIC FLOWERS, who is personally known to me.

Rebecca Savoie
Notary Public, State of Florida
My Commission Expires: 02/21/2027



EXHIBIT A



Sheriff Eric Flowers Indian River County Sheriff's Office

July 23, 2025

The Honorable Indian River County Commission
1801 27th Street
Vero Beach, FL 32960

Board of County Commissioners:

After the July 9, 2025, budget workshop – and in consideration of other expenditures made or anticipated by the Board – it appears to me our public safety priorities are not aligned. However, after hearing of your alleged financial constraints, I have revised my budget by 16.5%, from \$14,635,721 to \$12,214,886, while remaining cautious about the impact it may have on my agency's operations.

First and most importantly, \$8,298,614 – or 67.94% of my budget increase – will go directly to the brave men and women who proudly serve as members of the Indian River County Sheriff's Office. The remainder, which is significantly less than what is needed and originally proposed, will go to the operational expenses of providing services to the community. This reduction from the original request has resulted in the identification of both unfunded and deferred needs.

Members of the Board expressed concerns about the amount in recent budgets that have gone to salary increases for employees, in what appeared to be an attempt to indicate these funds did not adequately provide for staff raises. Our analysis found that, since taking office, my budget request increases have averaged 64% of new funds going directly into the pockets of our employees. The remaining 36% of operational increases included important items such as the implementation of body cameras and other public safety technologies, as well as addressing the rising cost of goods. For instance, a ballistic vest cost \$1,315 in 2020, while today a vest is priced at \$3,050. Similarly, the 2020 price of a patrol vehicle was \$33,669; today, that same vehicle costs \$50,999.

As stated during the July 9th budget hearing, any further reductions on your part will require written itemization of what the Board expects me to cut. Your serious consideration is once again requested.

Respectfully,

A handwritten signature in black ink, appearing to read "Eric Flowers", is written over a large, faint, light blue outline of the Indian River County Sheriff's Office star seal.

Sheriff Eric Flowers

4055 41st Avenue • Vero Beach, FL 32960 • (772) 569-6700 • www.ircsheriff.org





Indian River County Sheriff's Office

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Indian River County Sheriff's Office

Budget Certificate

As of 7/23/2025

As required by Chapter 30.49(2) (a), I hereby certify that the proposed expenditures requested from the General Fund and Optional Sales Tax Fund for the Fiscal Year 2025-2026, are reasonable and necessary for the proper and efficient operation of the Indian River County Sheriff's Office. Further, the functional distributions are as follows:

	Law Enforcement 521	Corrections 523	Court Services 711	Total	Allocation %
Personnel Services	43,982,958	19,334,809	4,321,428	67,639,195	74.23%
Operating Expense	13,420,398	7,002,915	222,370	20,645,682	22.66%
Capital Outlay - GF	543,658	161,000	-	704,658	0.77%
Capital Outlay - OST	2,137,305	-	-	2,137,305	2.35%
Total FY25/26 Budget	60,084,319	26,498,724	4,543,798	91,126,840	100%

In addition to my budget request, pursuant to F.S.S. 30.49(6)(7), Sheriff's reserves are to be budgeted in the County's General Fund Reserves for Contingency based on 1.5% of the total approved FY26 Sheriff's Office Budget.

Respectfully submitted,

Sheriff



Indian River County Sheriff's Office

Revenues

As of 7/23/2025

	<u>Estimated 2024-2025</u>	<u>Estimated 2025-2026</u>
USER FEES		
Civil Process Fees	64,400	68,701
Depart. of Children & Families Cases	6,963	8,026
Informational Reports	12,488	16,672
Fingerprinting	5,930	6,595
911 Surcharge	288,607	251,084
 MISCELLANEOUS		
Indian River School District	1,580,965	1,794,917
Indian River Charter And Private Schools	365,802	514,116
Restitution	-	-
SCAAP Grant (Jail)	35,380	30,158
Social Security Inmate Incentive	9,200	17,200
 TOTAL REVENUES	<u><u>2,369,734</u></u>	<u><u>2,707,468</u></u>



Indian River County Sheriff's Office

Breakdown by Function

As of 7/23/2025

	LAW ENFORCEMENT 521	CORRECTIONS 523	COURT SERVICES 711	TOTAL
<u>PERSONNEL SERVICES</u>				
EXECUTIVE SALARY	229,917	-	-	229,917
REGULAR SALARIES	27,122,133	11,605,304	2,699,609	41,427,046
OVERTIME	1,003,115	463,528	33,357	1,500,000
INCENTIVE	593,798	219,985	27,690	841,473
INCENTIVE, SHERIFF	1,560	-	-	1,560
FICA TAXES	2,217,669	941,112	211,405	3,370,185
RETIREMENT CONTRIBUTIONS	8,187,183	3,956,802	879,521	13,023,506
LIFE & HEALTH INSURANCE	3,571,492	1,606,508	347,463	5,525,463
LONG TERM DISABILITY	73,170	31,453	7,258	111,881
DENTAL INSURANCE	96,941	41,200	9,425	147,565
VISION INSURANCE	22,637	9,621	2,201	34,458
WORKERS' COMPENSATION	722,563	386,941	87,646	1,197,151
OTHER POST EMPLOYMENT BENEFITS	140,780	72,356	15,852	228,988
Total Personnel Services	43,982,958	19,334,809	4,321,428	67,639,195
<u>OPERATING EXPENSES</u>				
PROFESSIONAL SERVICES	183,666	44,980	-	228,646
CONTRACTED SERVICES	5,489,785	5,538,326	91,745	11,119,856
INVESTIGATIONS	119,375	-	-	119,375
TRAVEL/TRANSPORTING PRISONERS	305,274	76,145	6,800	388,219
COMMUNICATION SERVICES	526,958	-	-	526,958
POSTAGE & FREIGHT	60,561	12,010	1,650	74,221
UTILITY SERVICES	48,400	3,500	-	51,900
RENTALS & LEASES	452,609	27,785	-	480,394
INSURANCE	955,153	2,100	678	957,931
REPAIRS & MAINTENANCE	878,345	492,932	-	1,371,277
PRINTING & BINDING	5,550	15,000	-	20,550
COMMUNITY AWARENESS/EMP DEVEL	110,500	3,900	3,000	117,400
OTHER CHARGES & OBLIGATIONS	96,510	4,600	1,200	102,310
OFFICE SUPPLIES	85,090	53,825	12,000	150,915
OPERATING SUPPLIES	3,142,791	645,859	90,091	3,878,741
OPERATING EQUIPMENT	519,332	40,840	600	560,772
PUBLICATIONS & MEMBERSHIPS	146,123	8,248	631	155,002
TRAINING	294,376	32,865	13,975	341,216
Total Operating Expense	13,420,398	7,002,915	222,370	20,645,682
<u>CAPITAL OUTLAY</u>				
EQUIPMENT/FURNITURE/MACHINERY - GF	543,658	161,000	-	704,658
EQUIPMENT/FURNITURE/MACHINERY - OST	2,137,305	-	-	2,137,305
Total Capital Outlay	2,680,963	161,000	-	2,841,963
TOTAL	60,084,319	26,498,724	4,543,798	91,126,840



Indian River County Sheriff's Office

2 Year Budget Comparison

As of 7/23/2025

Object Code	Description	Approved Budget 2024-2025	Requested Budget 2025-2026	\$ Change
<u>PERSONNEL SERVICES</u>				
011	EXECUTIVE SALARY	222,946	229,917	6,971
012	REGULAR SALARIES	36,536,493	41,427,046	4,890,553
014	OVERTIME	1,200,000	1,500,000	300,000
015	INCENTIVE	1,005,343	841,473	(163,870)
016	INCENTIVE, SHERIFF	1,560	1,560	-
021	FICA TAXES	2,969,248	3,370,185	400,937
022	RETIREMENT CONTRIBUTIONS	10,858,382	13,023,506	2,165,124
023	LIFE & HEALTH INSURANCE	5,306,888	5,525,463	218,575
027	LONG TERM DISABILITY	89,845	111,881	22,036
028	DENTAL INSURANCE	-	147,565	147,565
029	VISION INSURANCE	-	34,458	34,458
024	WORKERS' COMPENSATION	919,333	1,197,151	277,818
026	OTHER POST EMPLOYMENT BENEFITS	230,543	228,988	(1,555)
TOTAL PERSONNEL SERVICES		59,340,581	67,639,195	8,298,614
<u>OPERATING EXPENSES</u>				
031	PROFESSIONAL SERVICES	343,650	228,646	(115,004)
034	CONTRACTED SERVICES	9,254,483	11,119,856	1,865,373
035	INVESTIGATIONS	103,000	119,375	16,375
040	TRAVEL/TRANSPORTING PRISONERS	463,097	388,219	(74,878)
041	COMMUNICATION SERVICES	501,423	526,958	25,535
042	POSTAGE & FREIGHT	64,086	74,221	10,135
043	UTILITY SERVICES	69,128	51,900	(17,228)
044	RENTALS & LEASES	370,025	480,394	110,369
045	INSURANCE	937,945	957,931	19,986
046	REPAIRS & MAINTENANCE	1,301,574	1,371,277	69,703
047	PRINTING & BINDING	20,950	20,550	(400)
048	COMMUNITY AWARENESS/EMP DEVEL	94,446	117,400	22,954
049	OTHER CHARGES & OBLIGATIONS	104,640	102,310	(2,330)
051	OFFICE SUPPLIES	122,785	150,915	28,130
052	OPERATING SUPPLIES	2,895,162	3,878,741	983,579
052E	OPERATING EQUIPMENT	244,662	560,772	316,110
054	PUBLICATIONS & MEMBERSHIPS	129,915	155,002	25,087
055	TRAINING	302,760	341,216	38,456
TOTAL OPERATING EXPENSE		17,323,730	20,645,682	3,321,953
<u>CAPITAL OUTLAY</u>				
064	EQUIPMENT/FURNITURE/MACHINERY - GF	567,880	704,658	136,778
064	EQUIPMENT/FURNITURE/MACHINERY - OST	1,679,764	2,137,305	457,541
TOTAL CAPITAL OUTLAY		2,247,644	2,841,963	594,319
TOTAL BUDGET COMPARISON		78,911,955	91,126,840	12,214,886

Percentage increase over prior year's approved budget

15.48%

LAW ENFORCEMENT



Indian River County Sheriff's Office

Law Enforcement - 2 Year Budget Comparison

As of 7/23/2025

Object Code	Description	Approved Budget 2024-2025	Requested Budget 2025-2026
<u>PERSONNEL SERVICES</u>			
011	EXECUTIVE SALARY	222,946	229,917
012	REGULAR SALARIES	23,702,471	27,122,133
014	OVERTIME	658,627	1,003,115
015	INCENTIVE	695,259	593,798
016	INCENTIVE, SHERIFF	1,560	1,560
021	FICA TAXES	1,934,310	2,217,669
022	RETIREMENT CONTRIBUTIONS	6,759,265	8,187,183
023	LIFE & HEALTH INSURANCE	3,354,289	3,571,492
027	LONG TERM DISABILITY	58,500	73,170
028	DENTAL INSURANCE	-	96,941
029	VISION INSURANCE	-	22,637
024	WORKERS' COMPENSATION	554,937	722,563
026	OTHER POST EMPLOYMENT BENEFITS	140,673	140,780
TOTAL PERSONNEL SERVICES		38,082,837	43,982,958
<u>OPERATING EXPENSES</u>			
031	PROFESSIONAL SERVICES	307,010	183,666
034	CONTRACTED SERVICES	4,528,836	5,489,785
035	INVESTIGATIONS	103,000	119,375
040	TRAVEL	285,903	305,274
041	COMMUNICATION SERVICES	497,923	526,958
042	POSTAGE & FREIGHT	51,536	60,561
043	UTILITY SERVICES	66,628	48,400
044	RENTALS & LEASES	342,240	452,609
045	INSURANCE	934,861	955,153
046	REPAIRS & MAINTENANCE	813,074	878,345
047	PRINTING & BINDING	5,950	5,550
048	COMMUNITY AWARENESS/EMP DEVEL	93,946	110,500
049	OTHER CHARGES & OBLIGATIONS	101,000	96,510
051	OFFICE SUPPLIES	69,735	85,090
052	OPERATING SUPPLIES	2,383,064	3,142,791
052E	OPERATING EQUIPMENT	179,382	519,332
054	PUBLICATIONS & MEMBERSHIPS	127,430	146,123
055	TRAINING	217,998	294,376
TOTAL OPERATING EXPENSE		11,109,515	13,420,398
<u>CAPITAL OUTLAY</u>			
064	EQUIPMENT/FURNITURE/MACHINERY - GF	567,880	543,658
064	EQUIPMENT/FURNITURE/MACHINERY - OST	1,679,764	2,137,305
TOTAL CAPITAL OUTLAY		2,247,644	2,680,963
TOTAL COMPONENT 521-LAW ENFORCEMENT		51,439,996	60,084,319



Indian River County Sheriff's Office

Law Enforcement - Capital Outlay

As of 7/23/2025

Component Name	Description	Request			Total
		6441 Auto	6443 Radio	6444 Other	
Information Technologies Unit					
	Servers (4)			140,000	140,000
	Switches (16)			90,000	90,000
	Other Equipment			94,000	94,000
Fleet Management Unit					-
	Replacement Vehicles & Equipment	1,837,305			1,837,305
Special Operations Unit					-
	SWAT Equipment			109,117	109,117
	Aviation Equipment			35,542	35,542
Criminal Investigations Unit					-
	Equipment			33,499	33,499
	Leasehold Improvements			10,000	10,000
Community Affairs Unit					-
	Training Equipment			5,000	5,000
Health and Wellness Unit					-
	Medical Equipment			26,500	26,500
Procurement Unit					-
	Radio Equipment		300,000		300,000
					-
	TOTAL LAW ENFORCEMENT	1,837,305	300,000	543,658	2,680,963

CORRECTIONS



Indian River County Sheriff's Office

Corrections - 2 Year Budget Comparison

As of 7/23/2025

Object Code	Description	Approved Budget 2024-2025	Requested Budget 2025-2026
PERSONNEL SERVICES			
012	REGULAR SALARIES	10,453,345	11,605,304
014	OVERTIME	485,533	463,528
015	INCENTIVE	282,944	219,985
021	FICA TAXES	846,844	941,112
022	RETIREMENT CONTRIBUTIONS	3,351,257	3,956,802
023	LIFE & HEALTH INSURANCE	1,588,192	1,606,508
027	LONG TERM DISABILITY	25,390	31,453
028	DENTAL INSURANCE	-	41,200
029	VISION INSURANCE	-	9,621
024	WORKERS' COMPENSATION	294,522	386,941
026	OTHER POST EMPLOYMENT BENEFITS	74,572	72,356
TOTAL PERSONNEL SERVICES		17,402,599	19,334,809
OPERATING EXPENSES			
031	PROFESSIONAL SERVICES	36,640	44,980
034	CONTRACTED SERVICES	4,660,797	5,538,326
035	INVESTIGATIONS	-	-
040	TRAVEL/TRANSPORTING PRISONERS	155,123	76,145
041	COMMUNICATION SERVICES	3,500	-
042	POSTAGE & FREIGHT	11,750	12,010
043	UTILITY SERVICES	2,500	3,500
044	RENTALS & LEASES	27,785	27,785
045	INSURANCE	2,741	2,100
046	REPAIRS & MAINTENANCE	488,500	492,932
047	PRINTING & BINDING	15,000	15,000
048	COMMUNITY AWARENESS/EMP DEVEL	500	3,900
049	OTHER CHARGES & OBLIGATIONS	3,440	4,600
051	OFFICE SUPPLIES	47,550	53,825
052	OPERATING SUPPLIES	475,317	645,859
052E	OPERATING EQUIPMENT	64,680	40,840
054	PUBLICATIONS & MEMBERSHIPS	1,950	8,248
055	TRAINING	72,300	32,865
TOTAL OPERATING EXPENSE		6,070,073	7,002,915
CAPITAL OUTLAY			
064	EQUIPMENT/FURNITURE/MACHINERY - GF	-	161,000
064	EQUIPMENT/FURNITURE/MACHINERY - OST	-	-
TOTAL CAPITAL OUTLAY		-	161,000
TOTAL COMPONENT 523 - CORRECTIONS		23,472,672	26,498,724



Indian River County Sheriff's Office

Corrections - Capital Outlay

As of 7/23/2025

Component Name	Description	Request			Total
		6441 Auto	6443 Radio	6444 Other	
Corrections Maintenance	Property Improvement Projects			99,000	99,000
	New Laundry Equipment			62,000	62,000
TOTAL CORRECTIONS		-	-	161,000	161,000

COURT SERVICES



Indian River County Sheriff's Office

Court Services - 2 Year Budget Comparison

As of 7/23/2025

Object Code	Description	Approved Budget 2024-2025	Requested Budget 2025-2026
<u>PERSONNEL SERVICES</u>			
012	REGULAR SALARIES	2,380,677	2,699,609
014	OVERTIME	55,840	33,357
015	INCENTIVE	27,140	27,690
021	FICA TAXES	188,094	211,405
022	RETIREMENT CONTRIBUTIONS	747,860	879,521
023	LIFE & HEALTH INSURANCE	364,407	347,463
027	LONG TERM DISABILITY	5,955	7,258
028	DENTAL INSURANCE	-	9,425
029	VISION INSURANCE	-	2,201
024	WORKERS' COMPENSATION	69,874	87,646
026	OTHER POST EMPLOYMENT BENEFITS	15,298	15,852
TOTAL PERSONNEL SERVICES		3,855,145	4,321,428
<u>OPERATING EXPENSES</u>			
031	PROFESSIONAL SERVICES	-	-
034	CONTRACTED SERVICES	64,850	91,745
035	INVESTIGATIONS	-	-
040	TRAVEL	22,071	6,800
041	COMMUNICATION SERVICES	-	-
042	POSTAGE & FREIGHT	800	1,650
043	UTILITY SERVICES	-	-
044	RENTALS & LEASES	-	-
045	INSURANCE	343	678
046	REPAIRS & MAINTENANCE	-	-
047	PRINTING & BINDING	-	-
048	COMMUNITY AWARENESS/EMP DEVEL	-	3,000
049	OTHER CHARGES & OBLIGATIONS	200	1,200
051	OFFICE SUPPLIES	5,500	12,000
052	OPERATING SUPPLIES	36,781	90,091
052E	OPERATING EQUIPMENT	600	600
054	PUBLICATIONS & MEMBERSHIPS	535	631
055	TRAINING	12,462	13,975
TOTAL OPERATING EXPENSE		144,141	222,370
<u>CAPITAL OUTLAY</u>			
064	EQUIPMENT/FURNITURE/MACHINERY - GF	-	-
064	EQUIPMENT/FURNITURE/MACHINERY - OST	-	-
TOTAL CAPITAL OUTLAY		-	-
TOTAL COMPONENT 711-COURT SERVICES		3,999,286	4,543,798



Indian River County Sheriff's Office

Court Services - Capital Outlay

As of 7/23/2025

Component Name	Description	Request			Total
		6441 Auto	6443 Radio	6444 Other	
					-
TOTAL COURT SERVICES		-	-	-	-



EXHIBIT B

INDIAN RIVER COUNTY

1801 27th Street, Building A
Vero Beach, Florida 32960
(772) 226-1408

September 22, 2025

Sheriff Eric Flowers
Indian River County Sheriff's Office
4055 41st Avenue
Vero Beach, Florida 32960



Re: Written Notice of Board Action on FY 2025–2026 Budget Request

Dear Sheriff Flowers,

The Board of County Commissioners, as demonstrated in its past support for public safety, remains committed to public safety while also balancing those needs with long-term financial sustainability and allocation of limited resources across all Constitutional Offices, support for State agencies serving Indian River County residents, and County operations.

Pursuant to **§30.49(4), Florida Statutes**, this letter serves as written notice of the action taken by the Board of County Commissioners (BOCC) regarding your office's proposed budget for Fiscal Year 2025–2026. This notice specifies the items amended, modified, increased or reduced to the greatest extent possible based on the information provided.

Board of County Commissioners Action

On September 17, 2025, at its Final Public Budget Hearing the BOCC reviewed your amended budget request for \$12.2 million in additional funding. The BOCC approved an amended increase of **\$6.86 million**, representing an **8.7% increase** over the current fiscal year budget of **\$78,911,955**.

As the BOCC has consistently expressed and demonstrated over the past three years—and again during this budget cycle—it remains committed to supporting the men and women, both sworn and civilian, of the Indian River County Sheriff's Office.

- This year the BOCC held two Budget Workshops, and at the second budget workshop on **August 11, 2025**, the Board tentatively approved a **\$6 million** increase over your current budget.
- At the Preliminary Budget Hearing on **September 10, 2025**, the Board increased that amount by an additional **\$861,517**.

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Summary of Budget Trends

For the **sixth consecutive year**, the BOCC held the countywide General Fund millage rate flat at **3.5475 mills**, generating **\$8.68 million** (budgeted at 95%) in new General Fund revenue—an **8.8% increase**.

Of the new General Fund ad valorem revenue:

- Of the increase, approximately **\$6.25 million (72.0%)** from General Fund revenues is allocated to Indian River County Sheriff's Office.
- Additionally, to offset the Sheriff's Office Capital Outlay, **\$2,137,305 (an increase of \$457,541 over last year)** is allocated from Optional Sales Tax for eligible capital expenditures.

The County's overall **General Fund Budget totals \$156,981,193, of which \$96,276,732 (61.3%)**, funds our Constitutional Offices. The Sheriff's Office budget alone (including electric expenses) accounts for 53.6% of the overall General Fund Budget.

Indian River County Sheriff's Office Budget History

- Over the past four fiscal years, the Sheriff's Office budget has increased from **\$57,076,800** to **\$78,911,955**, a total increase of **\$21.8 million (38.3%)**.
- In FY 2023, the Sheriff's Office budget increased by **\$7.2 million (12.1%)** over FY 2022.
- In each of the last two fiscal years, the Sheriff's Office budget increased by approximately **\$5.8 million annually**.

Compliance with Statutory Requirements

Pursuant to **§30.49(3), Florida Statutes**, the Sheriff is required to furnish the Board with:

"...all relevant and pertinent information concerning expenditures made in previous fiscal years and proposed expenditures...including expenditures **at the subobject code level** [emphasis added], in accordance with the uniform accounting system prescribed by the Department of Financial Services."

However, as noted by IRCISO Chief Financial Officer Aimee Cooper (email dated July 10, 2025), the Sheriff's Office does not currently budget at the subobject code level. This presents a challenge, as **§30.49(4), Florida Statutes**, requires the BOCC to provide written notice specifying the items amended, modified, increased, or reduced. Without subobject code level details, the Board is constrained in its ability to provide the precise level of specificity required by statute.

Based on the information and data provided, while the County was able to identify several accounts and line items to be reduced. The lack of detailed pertinent and relevant information makes it difficult to fully identify the total adjustment necessary for your budget. In addition to your budget request being exhaustively reviewed, evaluated, and considered at the object code level, the County reviewed contract, quotes, and invoices provided. Additionally, prior year budgets were examined in relation to

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your FY 2025-2026 budget submittal, the County amended certain line items after evaluating prior fiscal year budgets, considering the requested amount in relation to 3 and or 5-year averages for expenses at the object code level.

Absent additional information and details, the County acknowledges you as the Sheriff are in a better position to determine the priorities and needs of the Indian River County Sheriff's Office and how best your budget should be adjusted. To which the County appreciates **§30.49(12), Florida Statutes**, that provides you the authority and latitude "...to transfer funds between the fund and functional categories and object and subobject code levels after [your] budget has been approved by the Board of County Commissioners..."

Personnel Services:

Adjust Regular Salaries (Object Code 012) and corresponding line items FICA Taxes (Object Code 021), Retirement Contributions (Object Code 022), Life & Health Insurance (Object Code 023), Long Term Disability (Object Code 27) and Worker's Compensation (Object Code 024) to reflect:

- Increasing the starting deputy pay from current \$50,619 to **\$60,000**
- Provide an average increase of **\$9,000 per deputy (based on 373 deputies)**
- Provide an average increase of **\$3,500 per civilian (based on 191 civilians)**

Reduce Overtime Account (Object Code 014) by \$300,000 to **\$1,200,000**

The above adjustments represent approximately \$2 million in reductions. The County is unable to calculate a precise and more exact amount without a **detailed roster of employees**, including current annual salaries and benefits. If you provide the County with this detailed roster, we will certainly make these adjustments and report back the final adjusted Personnel Services amount in an amended Written Notice.

Operating and Capital Outlay Expenses:

Object Code		Request	Adjustment	Revised Amount
	Operating Expenses			
53411	Inmate Meals - Aramark	\$ 1,200,000.00	\$ 358,000.00	\$ 842,000.00
53411	Inmate Healthcare – TCCH	\$ 4,203,151.00	\$ 1,176,513.00	\$ 3,026,638.00
53411	AXON Master Agreement	\$ 1,725,661.00	\$ 258,402.00	\$ 1,467,259.00
53411	Emerald Medical	\$ 144,000.00	\$ 24,000.00	\$ 120,000.00
54411	Leased Equipment	\$ 337,794.00	\$ 50,000.00	\$ 287,794.00
54644	Other Repairs	\$ 237,140.00	\$ 22,140.00	\$ 215,000.00
54801	Promotional Activities	\$ 117,400.00	\$ 12,400.00	\$ 105,000.00
55101	Office Supplies	\$ 129,990.00	\$ 19,220.00	\$ 110,770.00
55200	Operating Supplies	\$ 566,268.00	\$ 97,487.00	\$ 468,781.00
55241	Motor Fuel Lubricants	\$ 1,282,260.00	\$ 100,000.00	\$ 1,182,260.00

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Object Code		Request	Adjustment	Revised Amount
55241	Ammo Gas Ordnance Wpns	\$ 386,801.00	\$ 91,801.00	\$ 295,000.00
55244	Other Investigative Supplies	\$ 137,658.00	\$ 22,658.00	\$ 115,000.00
55250	Office Equipment Non-Capital	\$ 36,699.00	\$ 10,025.00	\$ 26,674.00
55251	Uniforms and Clothing	\$ 923,706.00	\$ 250,000.00	\$ 673,706.00
55255	Vehicle Equipment Non-Capital	\$ 536,135.00	\$ 135,135.00	\$ 401,000.00
55256	Radio Equipment Non-Capital	\$ 112,775.00	\$ 12,775.00	\$ 100,000.00
55265	Op Life Safety Supplies	\$ 244,519.00	\$ 94,519.00	\$ 150,000.00
56444	Other Equipment	\$ 690,208.00	\$ 90,208.00	\$ 600,000.00
	Adjustment Total		\$ 2,825,283.00	
	Capital Outlay			
6444	LE Capital	\$ 543,658.00	\$ 168,999.00	\$ 374,659.00
6444	CR Capital	\$ 161,000.00	\$ 99,000.00	\$ 62,000.00
	Adjustment Total		\$ 267,999.00	

The total amount reduced from your FY 2025/2026 \$12,214,886 amended budget request is \$5,353,369, of which the above represents approximately \$5.2 million. The Board of County Commissioners is increasing your FY 2024/2025 budget by \$6,861,517 (8.61%) for a total FY 2025/2026 budget of \$85,773,472.

The Sheriff's Office did not report approximately \$775,000 in **Commissary Sales and Miscellaneous Revenue** related to Inmate Welfare as part of its budget submittal. The Board questions the personnel expenses of **three (3) employees totaling \$303,296** listed as expenses in the Inmate Welfare Account spreadsheet provided. Are these employees included in both the overall IRCISO agency budget submittal, specifically for the Corrections Department, and the Inmate Welfare account?

Notwithstanding the foregoing, the additional unreported revenue that funds the costs of the three (3) corrections employees, along with other inmate welfare revenues, more than offset the difference between the approximately \$5.2 million reduction noted above and the overall reduction of \$5,353,369.

Analysis for Amendment to Budget Request

Personnel Expenses

Support for Personnel Compensation

The approved funding increase enables the Indian River County Sheriff's Office to:

- Increase starting deputy pay from current \$50,619 to **\$60,000**
- Provide an average increase of **\$9,000 per deputy***
- Provide an average increase of **\$3,500 for civilian personnel***

* The estimated amount of \$6,079,920 related to Regular Salaries was based on benefit multipliers of 1.50% for sworn and 1.25% for civilian personnel.

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- Keep 911 Surcharge Fund expenses as submitted (\$37,523 less than last Fiscal Year).
- Keep Optional Sales Tax Fund expenses as submitted (increase of \$457,541 over last Fiscal Year).
- Allocate up to an additional **\$361,579** for personnel expenses as may be needed for FRS Retirement or additional personnel expenses added (vision/dental), this increases the total amount for Personal Services to \$6,441,499.

The Board respectfully requests that the Sheriff's Office adjust its **Personnel Services** budget to reflect the above funding for sworn and civilian personnel. The County is unable to calculate these amounts, and the resultant budget reductions, without a **detailed roster of employees**, including current annual salaries and benefits. Again, if the Sheriff's Office provides the County with this detailed employee roster and the pertinent and relevant information, we will certainly make these adjustments and report back the final adjusted Personnel Services amount in an amended Written Notice.

Operating Expenses

Contracted Agreements

The original budget submittal for the FY2025-2026 was \$11,593,7167 and the revised submittal budget totals \$10,754,444, of which the primary reductions submitted were \$650,000 (Inmate Healthcare Off-Site Costs), \$159,021 (Contract Nurses), \$60,000 (Consultant to review off-site medical costs), and \$42,000 (Physical Trainer Contract – Jiu Jitsu).

In terms of comparing prior year expenses, the County is limited to comparing FY 2023-2024 and FY 2024-2025 Contracted Agreement expenditures with the FY 2025-2026 revised budget request. As you are aware, the Sheriff's Office utilized a different ERP system and when sorting the fiscal year spreadsheets from the ADG ERP System, there are no accounts listed as Contracted Agreements for FY 2020-2021, FY2021-2022, and FY2022-2023.

The County requested all contracts related to this account initially on July 21, 2025, but did not receive the FY25 Contracts until September 8, 2025. While the files provided include many contracts, some are quotes, and some past invoices, which makes it extremely difficult to compare and validate the line-item amounts based on the descriptions provided.

- FY 2021/2022* - \$4,653,445
- FY 2022/2023* - \$6,660,073 (**\$2,006,628 or 43.1% increase over FY 21/22**)
- FY 2023/2024 - \$7,706,086 (**\$1,046,013 or 15.7% increase over FY 22/23**)
- FY 2024/2025 - \$8,868,864 (**\$1,162,778 or 15.1% increase over FY 23/24**)
- FY 2025/2026 Revised - \$10,754,444 (**\$1,885,580 or 21.3% increase requested**)

Total increase in Contracted Agreements (Object Level 53411) since FY 2021/2022: \$6,100,999 or 131.11%

* Amounts for FY22 and FY 23 were provided by IRC SO CFO in response to email inquiry.

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- **Multiple agency-wide IT agreements (Contracted Agreements):**

For FY 2025-2026, your office budgeted:

- **\$2,245,655.76**

No detailed listing of agreements was provided in response to the two requests the County made for all contracts related to Contracted Agreements, especially for general account description. Moreover, multiple IT-related agreements are identified in the (object level) line items in addition to the general "Multiple agency-wide IT agreements." When the Operating & Capital Detail – Revised spreadsheet provided by the IRC SO CFO is sorted by Contracted Agreements, and reviewing the various agreements provided, some total a few hundred dollars while other several hundred thousand dollars. ***This is a key example of where the statutory requirement of budgeting at the subobject code level would provide clarity related to a \$2.2+ million expense.***

- **Inmate Meals (Aramark Correctional Services, LLC):**

For FY 2024-2025, your office budgeted **\$800,000**, which included a **5.1% increase** per Amendment No. 11 to the Operating Agreement. However, the proposed amount for FY 2025-2026 is **\$1,200,000**, a **50% increase**. **The Board reduced this expense by \$358,000**, which would still allow for a **5.25% increase** over the current year.

- **Inmate Healthcare (Treasure Coast Community Health):**

Pursuant to the Agreement and First Amendment with TCCH, the total cost for FY 2024-2025 is **\$4,144,877.50**, covering salaries, agency contract staffing nurses, non-salary expenses, and off-site medical costs.

For FY 2025-2026, your office initially budgeted:

- **\$4,203,151** for "TCCH Services Oct 2025 Agreement"
- **\$650,000** for "TCCH Agreement Offsite Costs"
- **\$159,021** for "Contract Nurses"

In your resubmittal wherein you reduced your budget request to \$12.2 million, you eliminated both \$650,000 for off-site medical costs and \$159,021 for contract nurses. First, the amount for off-site medical should've reflected \$600,000 (per the contract). Second, these costs were already included in the overall budgeted amount of \$4,203,151 consistent with the last contract amendment. Finally, your General Counsel notified the County on September 9, 2025, consistent with §901.35(2)(a), Florida Statutes, beginning October 1, 2025, "...the Sheriff will no longer accept responsibility for inmate hospitalizations or medical costs outside of the jail and will direct providers to the County for payment..." Thus, **\$869,021 are reduced when the costs for the contract related to reviewing off-site medical costs (\$60,000) are included.**

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The County has been informed the contract with TCCH for on-site inmate medical has not been renewed, and the Sheriff's office has provided no information or costs and how inmate medical will be provided. This is critically important considering inmate medical personnel expenses totaled approximately \$1.37 million in 2021/2022, but with TCCH on-site salary costs increased substantially to \$2.71 million in 2024/2025, a staggering 196% increase in 3 years. This is a significant cost to the taxpayers.

The Board of County Commissioners reduces the costs for Inmate Healthcare to **\$3,026,638**; this provides \$2,518,552 for salaries and benefits for inmate medical personnel and \$508,086 for medical/dental supplies, pharmacy, lab/xray, mobile dialysis, and miscellaneous administrative supplies. This amounts to a reduction of **\$307,492**.

The total reduction for Inmate Healthcare is **\$1,176,513**.

- **Master Axon Agreement - body/car cameras, tasers, etc. (Contracted Agreements):**

For FY 2025-2026, your office budgeted:

- **\$1,725,661**

In reviewing and totaling the Axon Contracts file provided, the amount for all agreements within the document total **\$1,489,555.25**, a difference of **\$236,105.75**. Additionally, budgeted in a separate (object level) line item, is \$22,296.75 (for AXON Drone Agreement), of which Axon Air (DRONE) expenses are included in the Master Axon Agreement file provided. This totals **\$258,402** of expenses to be reduced.

\$397,742.00 is budgeted for AXON Agreement - FUSUS (which we understand is related to the Real Time Crime Center), but no contract, invoice, or quote was submitted with this amount. Nevertheless, the County did not reduce the amount in this line item.

- **Mental Health Services and Medical Services (Emerald Medical):**

For FY 2025-2026, your office budgeted:

- **\$69,000** (Contract Amount)
- **\$33,000** (Pre-Employment Physicals)
- **\$18,000** (STAR TEAM EAP)
- **\$24,000** (To cover additional fees)

The \$69,000 is the contract amount to provide 24/7 Critical Incident Monitoring and Response, specifically through the STAR Team. The \$33,000, assuming a complete psychological evaluation for pre-employment screenings (\$300 per March 26, 2025, contract addendum) would total 110 projected new hires. The \$18,000 for the STAR TEAM EAP is for follow up monthly group meetings. 3 monthly meetings are included in the base contract - one for the Sheriff's Office, one for Corrections, and one for Support Staff. All additional group meetings are \$150 per contract, at the budgeted amount that is 120 additional group meetings or a total of 156 group meetings a year, or 3 group meetings per week. There is no

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supporting documentation or reference to the additional fees, the Board of County Commissioner's is reducing the amount for Emerald Medical by \$24,000.

- **Uniforms and Clothing**

The original budget submittal for the FY2025/2026 was for \$1,001,575 and the revised submittal budget totals \$923,706. The FY2024/2025 budget was \$481,483 and the 5-year preceding average is \$525,256. I previously inquired about this account, and you shared your staff responded a significant portion is related to Body Armor Replacements, of which the County is not recommending to cut any of these expenses (\$320,250), but the County is reducing the overall Uniforms and Clothing account by \$250,000.

- **Leased Equipment**

\$50,000 is budgeted for Leased Equipment, specifically 8 Flock Cameras for the new interchange at Interstate-95 and Oslo Road. This interchange is not scheduled to be completed until Spring/Summer 2027. Thus, the County is reducing the Leased Equipment line item by \$50,000.

Capital Outlay

Capital Outlay Reductions:

- **Law Enforcement**

The Board of County Commissioners is reducing capital expenditures of the Information Technologies Unit by \$94,000 (Other Equipment); Criminal Investigations Unit by \$33,499 (Equipment) and \$10,000 (Leasehold Improvements); Community Affairs Unit by \$5,000 (Training Equipment); and \$26,500 (Medical Equipment) for the Health and Wellness Unit. The total reduction for General Fund funded Law Enforcement Capital Outlay is \$168,999.

- **Corrections**

The Board of County Commissioners is reducing capital expenditures for Corrections Maintenance (Property Improvement Projects) by \$99,000. The total reduction for General Fund funded Corrections Capital Outlay is \$99,000.

Conclusion

The total amount reduced from your FY 2025/2026 \$12,214,886 overall increase amended budget request is \$5,353,369. The Board of County Commissioners is increasing your FY 2024/2025 budget by \$6,861,517 (8.61%) for a total FY 2025/2026 budget of \$85,773,472.


Should you wish to appeal this action, you may do so in accordance with **§30.49(5), Florida Statutes**, by filing an appeal with the Governor and Cabinet.

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Please do not hesitate to contact our office if you have any questions or require further clarification.

Sincerely,



Joseph E. Flescher
Chairman, District 2
Indian River County BOCC



John A. Titkanich, Jr.
County Administrator

c: Deryl Loar, Vice-Chairman, District 4
Susan Adams, Commissioner, District 1
Joe Earman, Commissioner, District 3
Laura Moss, Commissioner, District 5
Jennifer W. Shuler, County Attorney
Kristin Daniels, Budget Director

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