



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.

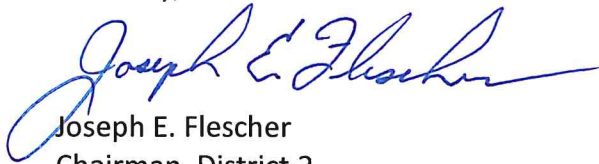
Should you wish to appeal this action, you may do so in accordance with **§30.49(5), Florida Statutes**, by filing an appeal with the Governor and Cabinet.

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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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