THE TOWN OF INDIAN RIVER SHORES

OFFICIAL MINUTES

REGULAR TOWN COUNCIL MEETING

Monday, June 22, 2026 – 9:00 am

Town of Indian River Shores

6001 Highway A1A Indian River Shores, FL 32963

The regular monthly meeting of the Town Council of the Town of Indian River Shores was held on Monday, June 22, 2026, in Council Chambers, 6001 Highway A1A, Indian River Shores. Those present were Brian Foley, Mayor; Bob Auwaerter, Vice Mayor; Sam Carroll, Councilmember; James Altieri, Councilmember and Peter Tedesko, Councilmember. Also present were James Harpring, Town Manager, Peter Sweeney, Town Attorney and Janice C. Rutan, Town Clerk.

1. **Call to Order**
   a. Invocation
   b. Pledge of Allegiance
   c. Roll Call

Mayor Foley called the meeting to order at 9:00 a.m. Councilmember Caroll offered the Invocation. Mayor Foley led the Pledge of Allegiance. The Town Clerk called the roll. All members were present.

2. **Agenda Reordering, Deletions, or Emergency Additions**

Per the request of Town Manager Harpring, a motion was made by Councilmember Carroll, seconded by Councilmember Altieri, and unanimously passed (5-0) to remove item 8.c. Parking Ordinance from the agenda.

3. **Presentations/Proclamations**

None.

4. **Comments From the Public Regarding Agenda Items(s)**

Mayor Foley addressed the audience confirming that each member of the Town Council had received and read the petition regarding the septic to sewer conversion program. The petition had been signed by sixty-four affected parties representing forty-four homes and seven streets within the Town. Mayor Foley reminded all that the Town was required to comply with the mandate of HB1379. The Town does not operate the utility; therefore, it cannot apply for grant funding.

5. **Consent Agenda**
   a. Approval of Minutes of Town Council Meeting dated May 28, 2026
   b. Ratification of Collective Bargaining Agreement
   c. Approval of Ambulance Order Change and EMS Equipment Purchase
   d. Award of ITB 26-02 Building Department Addition
   e. Approval of 2026/2027 Employee Health Benefits

Councilmember Carroll made a motion to approve the Consent Agenda as presented. The motion was seconded by Vice Mayor Auwaerter. The Town Clerk called the roll. All members voted in the affirmative with the motion passing unanimously (5-0).

6. **Mayor's Report**

Mayor Foley reported on the passage of HB 1451 which was signed into law by the Governor. The legislation regulates utility services by increasing reporting requirements of municipal utility companies. It further regulates surcharges to customers outside the utility's municipal limits, adding that if a surcharge was not in place at the time of enactment, it cannot be assessed. All existing surcharges must be phased out within a certain period.

Mayor Foley next reported on proposed property tax reform noting it requires a 60% majority vote in November to move forward. Preliminary calculations by the Town show a minimal impact. Schools and Police/Public Safety will continue to be funded.

Mayor Foley announced that due to redistricting, Indian River Shores was now included in Congressional District 9. Mayor Foley reminded all to be sure to register to vote, request an absentee ballot if needed and to vote in both the Primary and General elections. Absentee ballots for the August Primary would be mailed beginning July 9, 2026, and on September 26, 2026, for the November election.

Mayor Foley reported that the Town was finalizing the cost allocation for the septic to sewer conversion with the City of Vero Beach. The Town would be hosting a comprehensive meeting for the residents on June 24, 2026. Mr. Rob Bolton, Utilities Director, City of Vero Beach, would be present at the meeting to explain the costs in detail.

7. **Councilmember Items**

Vice Mayor Auwaerter noted the Town Council support of Staff related to the approved the funding for health benefits for the upcoming fiscal year without increasing the employee contribution. He hoped staff appreciated the importance of the Council's actions.

8. **Discussion with Possible or Probable Action**
   a. Ordinance No. 595 Real Estate Sign Penalties
      (Second Reading)

Attorney Sweeney read the title. There being no public comment, Councilmember Carroll made a motion to approve Ordinance No. 595 on second reading. The motion was seconded by Vice Mayor Auwaerter. The Town Clerk called the roll. All members present voted in the affirmative. The motion passed unanimously (5-0).

   b. Ordinance No. 596 Adoption of Town Seal
      (Second Reading)

Attorney Sweeney read the title. There being no public comment, Councilmember Carroll made a motion to approve Ordinance No. 596 on second reading. The motion was seconded by Vice Mayor

Auwaerter. The Town Clerk called the roll. All members present voted in the affirmative. The motion passed unanimously (5-0).

c. ~~Ordinance No. 597 Amendment to Sections 162.00, 162.07, and 162.08 (First Reading)~~
~~Parking in Residential Areas~~

d. Ordinance No. 598 Amendment to Sections 150.036, 160.02, and 161.07 (First Reading) Utility Easement

The Town Manager offered Staff's report explaining the Ordinance would provide an approval process for utility easement encroachments. Attorney Sweeney read the title. There being no public comment, Councilmember Carroll made a motion to approve Ordinance No. 598 on first reading. The motion was seconded by Vice Mayor Auwaerter. The Town Clerk called the roll. All members present voted in the affirmative. The motion passed unanimously (5-0).

9. **Staff Updates**

a. Building Department Report

Building Official Fred Held updated the department statistics noting the department issued nine hundred permits year to date; twelve of which were for new construction; 111 for single family residences; one commercial; 360 for alterations and 536 for miscellaneous. He noted the continued reinvestment in homes and properties remain strong, citing the increase in miscellaneous permits from 431the previous year to 536 this year.

b. Code Enforcement Report

Jake Mainkranz, Code Enforcement Officer was present. The Town Council had no questions.

c. Facilities Department Report

Facilities Director Lucy Scheidt was present. The Town Council had no questions. Vice Mayor Auwaerter commented positively on the detail of the Staff reports being filed.

d. Finance Department Report

1) Update to FY 26/27 Budget

Heather Christmas, Finance Director noted she would be presenting the proposed budget at the Budget Workshop scheduled to be held July 23, 2026, at 8:30 a.m. She spoke briefly on the Town's loss of revenue should the proposed property tax reform pass. It would result in an approximate $250,000 loss in the first year, and approximately $450,000 upon the implementation of the second phase.

The Auditor Selection committee met and would be recommending Town Council approval in awarding Carr Riggs the contract for auditing services. Ms. Christmas explained that the prices were sealed, and scoring was based strictly on technical matters. This matter was being scheduled for the July agenda.

e. Public Safety Department Report

Assistant Chief Ryer commented that many of the Town residents have left for the summer. Traffic was still being enforced. Council thanked the Assistant Chief for the strong department presence throughout the Town.

10. **Town Attorney Report**

Attorney Sweeney spoke briefly on the recently enacted HB 1451. He continues to monitor the actions of the legislature. He is working closely with the Town on the Anchorage Limitation Area agreements.

11. **Town Manager Report**

a. River Club Report on Approval of Minor Modification – Curb Removal

Town Manager Harpring reported that in accordance with the provision of the Town's Ordinances, he approved a minor site plan modification for the River Club PRD to allow curb removal.

b. River Club Report on Approval of Minor Modification – Garage Depth

Town Manager Harpring reported that in accordance with the provisions of the Town's Ordinances, he approved a minor site plan modification for the River Club PRD to allow for a garage depth of 22 feet, which is within Town code.

c. Update to Paving and Septic to Sewer Project

Town Manager Harpring reported the Town would be hosting a Septic to Sewer conversion meeting scheduled for June 24, 2026, at 9:00 a.m. Notices had been mailed to all affected property owners. Rob Bolton, City of Vero Beach Utilities Director, would be present to outline the cost allocations to answer questions.

12. **Council/Committee Reports or Non-Action Items**

a. Call for Committee Reports, Informational Updates or Comments

Councilmember Tedesko reported that the Treasure Coast League of Cities had co-hosted a bar b q with the Council of Local Governments.

Councilmember Altieri had nothing to report.

Mayor Foley reported he had attended the bar b q on behalf of the Treasure Coast Council of Local Governments which was held in Okeechobee. There was a presentation on data centers.

b. Vice Mayor - MPO – Transportation Improvement Program (TIP) FY 2027- 2031

Vice Mayor Auwaerter represents the Town by serving on the Metropolitan Planning Agency. Each County is required to have either an MPO or a Transportation Planning Organization (TPO). He offered a Power Point presentation that highlighted upcoming transportation projects that would have an effect on the Town. Funding for these proposed projects located in Indian River County is available.

c. Vice Mayor – Beach and Shores Preservation Advisory Committee - Issues with Using Offshore Sand Sources to Replenish Our Beaches

Vice Mayor Auwaerter represents the Town by serving on the Beaches and Shore Preservation Committee. In response to the question as to why offshore sand resources cannot be used when replenishing our beaches, he worked with Quentin Bergman, Coastal Resource Manager with the County for answers. Vice Mayor Auwaerter narrated a very detailed power point presentation that explained the difference between state and federal waters and the specific required qualities of the sand to be used. In addition, offshore reefs must be protected. Often the sand was located so far offshore that it would require it to be barged in. The permitting process itself was quite extensive, costly, and timely. Coastal Engineering studies would need to be completed. Stewart is presently opening a new mine to be used for onshore sand.

13. Call to Audience

Congressional District 9 candidate Thomas Chalifoux introduced himself to those present.

Paul Chatterton, Pebble Lane. He spoke on behalf of the residents regarding the Septic to Sewer projects. They were not objecting to the conversion but were concerned about the financial impact on property owners. He requested Council waive all assessments until they have exhausted all grant possibilities. He added that any assistance the Town Council can give toward securing grants would be appreciated.

Steven Sharrock, Pebble Lane. Not in objection to the conversion but questioned the methodology interest being charged on the assessment. He requested Council consider a zero-interest loan.

Wayne Sommers, Beachcomber Lane. Believed costs were not equitable.

It was explained the Town would be waiving impact and permit fees to assist the homeowners. The Council would reach out to the legislators and representatives on behalf of the residents.

Sheila Seville, Surf Lane. Ms. Seville commented that the Town has been looking at this for some time. She asked for all assessments to be waived until grant funding was available. She further asked the Town's support in finding grants through legislators, State and County resources.

14. <u>Adjournment</u>
With no further business to come before the Town Council, the meeting adjourned at 10:14 a.m.

Approved: July 23, 2026

Janice C. Rutan, Town Clerk

THE TOWN OF
INDIAN RIVER SHORES

MEMORANDUM

TO:	Town Council James Harpring, JD, Town Manager
FROM:	Heather Christmas, CPA, Finance Director
DATE:	July 1, 2026
SUBJECT:	Resolution No. 26-05 Updating Building Permit Fee Schedule “A”

BACKGROUND:
Chapter 2026-63, Laws of Florida (CS/CS/HB 803), amended Sections 553.791 and 553.80, Florida Statutes, effective July 1, 2026. The amendments mandate local governments establish building inspection fees that reflect the actual cost of providing inspection services. The legislation also requires fee reductions for certain commercial permits when private providers are utilized for plan review and/or inspections.

The Building Department and Finance Department conducted a cost analysis of building permit administration, plan review, and inspection activities. As a result a Permit Fee Schedule (Schedule A) was developed that separately identifies inspection fees and establishes the required private provider fee discounts. The updated schedule replaces the fee schedule previously adopted by Resolution 24-11. Resolution No. 26-05 adopts the updated Schedule A and provides that the fees apply retroactively to permits issued on or after July 1, 2026, consistent with the statutory effective date.

RECOMMENDATION:
Approve Resolution No. 26-05

ATTACHMENTS :
Resolution No. 26-05 and Schedule A

RESOLUTION NO. 26-05

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF INDIAN RIVER SHORES AMENDING THE TOWN BUILDING PERMIT FEE SCHEDULE; IMPLEMENTING THE REQUIREMENTS OF CHAPTER 2026-63, LAWS OF FLORIDA (CS/CS/HB 803); ESTABLISHING A SEPARATE BUILDING INSPECTION FEE; PROVIDING FOR PRIVATE PROVIDER FEE REDUCTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town previously adopted a Building Permit Fee Schedule by Resolution 24-11; and

WHEREAS, CS/CS/HB 803 (2026) amended Sections 553.791 and 553.80, Florida Statutes, to require local governments establish inspection fees that reflect the actual cost of providing inspection services and requiring reductions to certain commercial permit fees when private providers are utilized, and;

WHEREAS, the Town conducted a cost analysis of building permit administration, plan review, and inspection activities to establish fees that reasonably reflect the Town's anticipated costs of administering and enforcing the Florida Building Code, and;

WHEREAS, the Town intends to periodically review the Building Permit Fee Schedule to ensure continued compliance with Florida law and reasonable cost recovery.

NOW, THEREFORE, BE IT RESOLVED by the Town Council of Indian River Shores that:

SECTION 1. The attached Permit Fee – Schedule A is hereby adopted and incorporated as the official rates for services performed by the Building Department.

SECTION 2. This Resolution shall become effective immediately upon adoption and shall apply retroactively to permits issued on or after July 1, 2026.

Passed and duly adopted by the Town Council of the Town of Indian River Shores at a Regular Town Council meeting held on the 23rd day of July 2026.

____
Brian T. Foley
Mayor

ATTEST:

____
Janice C. Rutan
Town Clerk

BUILDING DEPARTMENT PERMIT FEES
SCHEDULE "A"

THE TOTAL PERMIT FEE MUST BE PAID AT TIME OF APPLICATION. CONSTRUCTION PLANS MUST BE SUBMITTED AT TIME OF PERMIT APPLICATION.

BUILDING PERMIT FEES

BUILDING PERMIT FEES ARE CALCULATED USING THE TOTAL JOB VALUE.
BUILDING INSPECTION FEES ARE ASSESSED SEPARATELY.

Total Job Value	Base Fee	Additional Fee Calculation
$1,000 or less	$150.00 minimum fee	For all permits.
$1,001 to $50,000	$150.00 for the first $1,000	Plus $2.40 for each additional thousand or fraction thereof, up to and including $50,000.
$50,001 to $100,000	$267.60 for the first $50,000	Plus $1.99 for each additional thousand or fraction thereof, up to and including $100,000.
$100,001 to $500,000	$367.10 for the first $100,000	Plus $1.52 for each additional thousand or fraction thereof, up to and including $500,000.
$500,001 and up	$975.10 for the first $500,000	Plus $0.99 for each additional thousand or fraction thereof.

Total job value is determined as follows:

Valuation of construction: Value of construction for permitting purposes will be determined by contract value. The Job Valuation must include labor, overhead and profit. Valuation of total improvement (excluding land) shall be used.

Valuation Methodology: Based on the greater of contract value or ICC valuation table or as otherwise acceptable to the Building Official for work not addressed by the ICC valuation table.

BUILDING INSPECTION/RE-INSPECTION FEE

BUILDING INSPECTION FEES ARE ASSESSED SEPARATELY FROM THE BUILDING PERMIT FEE AND ARE BASED ON THE COST OF PROVIDING INSPECTION SERVICES.

Inspection/Re-Inspection Fee (per required inspection): **$120.00**

PLAN REVIEW FEE

If required, a plan review fee shall be equal to 30% of the building permit fee or a minimum fee of $120.00. This shall be assessed in addition to any applicable inspection fees.

PRIVATE PROVIDER FEE DISCOUNTS (COMMERCIAL)

Private provider fee discounts apply to commercial construction projects when a properly executed Notice to the Building Official is provided at permit submittal, pursuant to Section 553.791, Florida Statutes. The state surcharge required by Section 553.721, Florida Statutes, shall be calculated on the reduced permit fee.

If using a Private Provider for both Plan Review and Inspections

The building permit fee shall be reduced by at least 50% of the amount otherwise charged for such services. This amount shall exclude surcharge, fire review and inspection fees, and miscellaneous fees.

If using a Private Provider for Inspections only

The building permit fee shall be reduced by at least 25% of the portion attributable to building inspection services. This amount shall exclude surcharge, fire review and inspection fees, and miscellaneous fees.

If using a Private Provider for Plan Review only

The building permit fee shall be reduced by at least 25% of the portion attributable to plan review services. This amount shall exclude surcharge, fire review and inspection fees, and miscellaneous fees.

FLAT FEES

Fee Type	Fee Amount
Roof Repairs	$150
Generator	$150
Mechanical (Residential)	$150
Electric	$150
Plumbing	$150
Insulation	$150
Gas	$150
Fence	$150
Garage Doors	$150
Temp Trailer/Tent	$150
Driveways/Pavers	$150
Solar-Photovoltaic/Water Heater/Thermal	$150
Irrigation	$150
Utilization Permit	$150

OTHER FEES

Fee Type	Fee Amount / Notes
Floodplain Regulatory Reviews	$40.00; applies to construction in or near a SFHA only. Additional non-FBC review services for NFIP regulatory compliance will be hourly based.
Engineering/Site Plan Reviews Conceptual Plans PRD Zoning & Master Plans Preliminary Plat & Final Plat Site Plan Engineering Environmental	Based hourly per classification of professional service.
Pedestrian Walkway	$200.00; new construction only.
Off-Site Drainage	$246.00; new construction only.
Change of Contractor Fee	$75.00
Lien Search	$50.00
Plan Revision	$100.00
Inspections Outside Regular Business Hours	$75.00/HR; minimum 4-hour charge. Arrangements must be made 48 hours in advance.
County Impact Fee for New Construction	Fees based on square footage of structures. Separate check made payable to Indian River Shores.
Archive / Digital Document/File Requests & Paper Copies	See Archive Request Form.
NPDES – Stormwater, Erosion and Sedimentation Control	$150.00
Penalties – First Violation	Written Warning
Penalties – Second Violation	$250.00
Penalties – Subsequent Violations	$500.00

A State mandated surcharge fee of 2.5% of the total permit fee or $4.00, whichever is greater, will be collected at the time of permit application. This fee applies to all permits.

CONDITIONS OF THE PERMIT

- Conditions of the permit shall be in accordance with the Florida Building Code (FBC) and BOAF Model Administrative Code whichever is stricter. Permit Applications expire 180-days from date of application. Permits expire due to 180-days of inactivity as described in FBC & BOAF Model Administrative Code.
- No permit shall be issued for a fee less than $150.00.
- Fees are doubled if work is commenced before permit issuance.
- Permit fees are non-refundable.
- Multiple buildings on one property: Permits are issued per building not per property.
- Unpaid inspection fees will prevent the permit holder from obtaining additional permits.

THE TOWN OF
INDIAN RIVER SHORES

MEMORANDUM

TO: Town Council

FROM: James Harpring, JD
Town Manager

DATE: June 16, 2026

SUBJECT: Ordinance 597 - Amendment to Sections 162.00, 162.07, and 162.08 Parking in Residential Areas

BACKGROUND:

Subsequent to increased resident inquires, the Town Council directed a community meeting be held to discuss current restrictions on parking pickup trucks in residential areas. This meeting took place on May 19th. At the May 28, 2026, Town Council Meeting, Town Council directed staff to draft an ordinance rescinding the current restrictions.

The proposed ordinance language would remove the prohibition on parking trucks as defined in the ordinance on residential properties after 7:00 PM and before 7:00 AM.

Attachment: Ordinance 597

ORDINANCE NO. 597

AN ORDINANCE OF THE TOWN OF INDIAN RIVER SHORES AMENDING SECTION 162.07 PARKING IN RESIDENTIAL AREAS; AMENDING SECTION 162.08 OTHER VEHICLES BESIDES LICENSED AUTOMOBILES; PROVIDING FOR APPLICABILITY AND INCLUSION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN ECONOMIC IMPACT ESTIMATE; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 162, Code of Ordinances, regulates parking in residential areas, and;

WHEREAS, the Town Council desires to amend the Code of Ordinances to provide additional definitions, regulate parking and enforcement actions and establish penalties for violations of the code; and

NOW THEREFORE, BE IT ORDAINED by the Town Council of the Town of Indian River Shores, Florida:

SECTION 1. Revisions

Sec. 162.07. Parking in residential areas

(A) *Parking in residential areas*. It shall be unlawful for any person to park any vehicle displaying advertising signs or any <u>commercial</u> truck ~~(including pickup truck)~~, trailer, commercial vehicle or recreational vehicle in or upon any property, public or private, in any area of the Town in a residential district. This prohibition, however, shall not apply in the following cases:

(1) Vehicles which are entirely enclosed within the confines of an enclosed garage<u>.</u>; ~~provided however that not more than one commercial vehicle shall be stored in a garage.~~

(2) <u>Commercial</u> ~~T~~<u>t</u>rucks ~~(including pickup trucks)~~ that are entirely located upon the driveway between the hours of 7:00 a.m. to 7:00 p.m., excluding Sundays and holidays.

(3) Vehicles used by licensed contractors, property managers, or service establishments while doing work in such residential areas<u>.</u> between the hours of 7:00 a.m. to 7:00 p.m., excluding Sundays and holidays, provided however that such vehicles shall contain written identification on both sides of the vehicle clearly indicating the name of the contractor, property manager, or service establishment.

(4) Loading or unloading of <u>commercial</u> trucks ~~(including pickup trucks),~~ trailers<u>,</u> <u>recreational vehicles</u> or commercial vehicles, provided that such

loading or unloading ~~takes no more than two hours and~~ is not done between the hours of 7:00 p.m. of one day and 7:00 a.m. of the next day.

~~(5) The loading or unloading of recreational vehicles provided that such loading or unloading takes no more than two hours and is not done between the hours of 7:00 p.m. of one day and 7:00 a.m. of the next day.~~

~~(6)~~(5) Mobile cranes and other heavy equipment used during building construction.

(6) For purposes of this section a pickup truck may not be:

(a) Over nine (9) feet in height;

(b) Over 10,000 pounds

Sec. 162.08. - Other vehicles besides licensed automobiles.

(A) Unlicensed motor vehicles. No unlicensed motor vehicle shall be kept on any property for a period of more than 15 days unless entirely within a building.

(B) Commercial *~~T~~trucks, trailers, commercial vehicles and recreational vehicles parking upon streets and public places.* Unless otherwise specifically provided for in the Town's Code of Ordinances, no commercial trucks, trailers, commercial vehicles or recreational vehicles shall be parked upon the streets or other public places of the Town between the hours of 7:00 p.m. on one day and 7:00 a.m. of the next day. ~~This prohibition is in addition to the total prohibition covering residential areas as provided in subsection (A) above.~~

(C) Boats, boat trailers, campers and domestic trailers. No boats, trailers, campers or similar items shall be permitted to be parked, placed, kept or stored in residential areas unless completely garaged in a fully enclosed garage, provided however that this provision shall not apply to boats in the water or being launched or removed from the water.

(D) Pickup Truck. A motor vehicle having an enclosed passenger cab and a permanently attached, open cargo bed behind the cab, and a tailgate. Commonly referred to by the automotive industry as a pickup truck.

SECTION 2. Business Impact Statement

Pursuant to Section 166.041 (4), Florida Statutes, the Town is required to prepare a business impact estimate for this proposed ordinance. The proposed ordinance does not fall within one of the identified exceptions for a Business Impact Estimate. However, there is no direct economic on private, for-profit businesses in the by this proposed ordinance. The purpose of Ordinance No. 597 is to safeguard the public health, safety and welfare of the residents of the Town by ensuring the administrative and operational structure of the Town is commensurate with the needs of the residents.

SECTION 3. Conflicts

All ordinances or parts of Ordinances in conflict with any of the provisions of this Ordinance are hereby repealed to the extent of the conflict.

SECTION 4. Severability

In the event that any portion of this Ordinance is determined to be invalid, illegal, or unconstitutional by a court of competent jurisdiction, such a decision shall in no matter affect the remaining portions of sections of this Ordinance which shall remain in full force and effect.

SECTION 5. Effectivity

This Ordinance shall take effect as provided by state law within ten (10) days of adoption.

1st Reading: July 23, 2026

Published: August 5, 2026

2nd Reading: August 27, 2026

I HEREBY CERTIFY that the foregoing Ordinance was approved by the Town Council of the Town of Indian River Shores, Florida, upon second and final reading this _____ day of _________, 2026.

____
Brian T. Foley, Mayor

Attest:

____
Janice C. Rutan, Town Clerk

THE TOWN OF
INDIAN RIVER SHORES

MEMORANDUM

TO: Town Council

FROM: James Harpring, JD
Town Manager

DATE: July 7, 2026

SUBJECT: Ordinance No. 598 - Utility Easements

BACKGROUND:

Staff recommends revising the current ordinance to allow certain minor structures and improvements to be placed within platted utility easements, provided the property owner obtains an executed Utility Easement Consent Form/Removal Agreement approved by the affected utility provider(s) and the Town.

The intent of the revision is to provide flexibility for property owners while preserving the rights of utility providers to access, maintain, repair, replace, or remove utilities located within the easement area.

The proposed language would authorize approval of encroachments such as fences, landscaping improvements, pavers, irrigation systems, minor accessory features, and similar non-permanent structures within utility easements, subject to the following conditions:

1. Approval by the affected utility provider(s);
2. Execution and recording of a Utility Easement Consent Form/Removal Agreement;
3. Acknowledgement by the property owner that any approved structure or improvement may be removed at the owner's expense if access to the easement is required; and
4. Confirmation that the encroachment does not interfere with existing or proposed utilities or create a public safety concern.

This amendment would establish a formal process for utility easement encroachment approvals while protecting the Town and utility providers from liability and future access conflicts.

ATTACHMENT: Ordinance No. 598

ORDINANCE NO. 598

AN ORDINANCE OF THE TOWN OF INDIAN RIVER SHORES AMENDING SECTION 150.036 CONSTRUCTION WITHIN UTILITY EASEMENT; AMENDING SECTION 160.02 R1A SINGLE FAMILY RESIDENCE DISTRICTS; AMENDING SECTION 161.07 ENCROACHMENTS IN UTILITY EASEMENTS; PROVIDING FOR APPLICABILITY AND INCLUSION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN ECONOMIC IMPACT ESTIMATE; PROVIDING FOR SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 150.035, 160.02 and 161.07, Code of Ordinances, regulate construction and encroachments within utility easements, and;

WHEREAS, a review of the above-referenced sections reflects that the changes below will assist in the efficient administration of Building Department obligations to ensure the welfare and safety of the residents;

WHEREAS, Town Council desires to amend the Code of Ordinances to enact changes related to the approval of construction or encroachment within utility easements.

NOW THEREFORE, BE IT ORDAINED by the Town Council of the Town of Indian River Shores, Florida:

SECTION 1. Revisions

Sec. 150.036. - ~~Erection~~ Construction within utility easement.

No wall, fence or hedge shall be ~~erected~~ constructed within ~~Town~~ utility easement~~s~~ unless prior written approval is obtained from ~~the Town Council~~ all affected utility providers. The property owner must verify this approval by submitting a completed Utility Easement Consent Form to the building official prior to the issuance of any building permit.

Sec. 160.02. - R1A single-family residence districts.

(F) Accessory uses.
- (9) Permanent emergency generators.
  - (b) Standards and requirements.
    - (ii) Submittals. The site plan submitted by the applicant must show the location and size of the proposed generator, the direction in which it will exhaust, the location of any permanent fuel tanks near the dwelling unit and the lot line, and all easements within the boundary of the property. The submittal shall be accompanied by the documented official Utility Easement Consent Form ~~authorization of an easement holder~~ for installation in an easement, if applicable.

Sec. 161.07. - Encroachments in utility easements.

(A) Structures in Utility Easements. The ~~erection~~ construction of permanent structures within public utility ~~on~~ easements ~~for public utilities~~ is prohibited. ~~This shall include a garage or other building which will prevent or interfere with the opportunity to use or make the easement accessible for essential services, but shall not include concrete walks, paving, or similar objects.~~ Prohibited structures include garages, outbuildings, or any other building that prevents or interferes with the accessibility and maintenance of essential utility services. ~~This prohibition does not apply to concrete walkways, paving, or similar hardscaping.~~

Fences, landscaping improvements, pavers, irrigation systems, minor accessory features, and similar non-permanent structures and hardscaping are permitted within the utility easement, provided the property owner obtains and submits prior written approval from all affected utility providers using the official Utility Easement Consent Form.

SECTION 2. Business Impact Statement

Pursuant to Section 166.041 (4), Florida Statutes, the Town is required to prepare a business impact estimate for this proposed ordinance. The proposed ordinance does not fall within one of the identified exceptions for a Business Impact Estimate. However, there is no direct economic on private, for-profit businesses in the by this proposed ordinance. The purpose of Ordinance No. 59 is to safeguard the public health, safety and welfare of the residents of the Town by ensuring the administrative and operational structure of the Town is commensurate with the needs of the residents.

SECTION 3. Conflicts

All ordinances or parts of Ordinances in conflict with any of the provisions of this Ordinance are hereby repealed to the extent of the conflict.

SECTION 4. Severability

In the event that any portion of this Ordinance is determined to be invalid, illegal, or unconstitutional by a court of competent jurisdiction, such a decision shall in no matter affect the remaining portions of sections of this Ordinance which shall remain in full force and effect.

SECTION 5. Effectivity

This Ordinance shall take effect as provided by state law within ten (10) days of adoption.

1st Reading: June 22, 2026

Published: July 5, 2026

2nd Reading: July 23, 2026

I HEREBY CERTIFY that the foregoing Ordinance was approved by the Town Council of the Town of Indian River Shores, Florida, upon second and final reading this _____ day of _________, 2026.

____
Brian T. Foley, Mayor

Attest:

____
Janice C. Rutan, Town Clerk

THE TOWN OF
INDIAN RIVER SHORES

MEMORANDUM

TO: Town Council

FROM: James Harpring, JD
Town Manager

DATE: July 1, 2026

SUBJECT: Ordinance 599 - Amendment to Sections 150.028 Building Permits

BACKGROUND:

The recently enacted legislation, known as HB 803 brings significant changes to the review, issuance, management and cost of building permits.

To ensure compliance with the far-reaching legislation, it is necessary to adopt provisions in the Town's Ordinances, Chapter 150, Building Regulations, to address the expiration of building permits. The proposed amendment includes a new section entitle "Permit Expiration".

ATTACHMENT: Ordinance 599

6001 Highway A1A • Indian River Shores, FL 32963 • (772) 231-1771 • www.irshores.com

Providing a high level of personal service with integrity and professionalism to ensure an unparalleled quality of life.

ORDINANCE NO. 599

AN ORDINANCE OF THE TOWN OF INDIAN RIVER SHORES AMENDING SEC. 150.028 BY ADDING (C) PERMIT EXPIRATION TO THE CODE OF ORDINANCES OF THE TOWN OF INDIAN RIVER SHORES RELATING TO THE EXPIRATION OF BUILDING PERMITS; PROVIDING FOR APPLICABILITY AND INCLUSION; PROVIDING FOR SEVERABILITY; PROVIDING FOR BUSINESS IMPACT STATEMENT; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR CODIFICATION AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, recently enacted legislation known as HB 803 has required the Building Department to adopt specific department wide provisions to ensure compliance; and

WHEREAS, the Building Department, to ensure compliance with HB 803 recommends the following language be added to Section 150.028 Permits specifically related to the expiration of building permits.

NOW THEREFORE, BE IT ORDAINED by the Town Council of the Town of Indian River Shores, Florida:

SECTION 1. Revisions

Sec. 150.028. - Permits.

<u>(c) Permit Expiration- A residential building permit issued by the Town expires 1 year after the issuance or on the effective date of the next edition of the Florida Building Code, whichever is later. A commercial building permit issued by the Town expires 180 days after the issuance of the permit. Work shall be considered to be in active progress when the permit has received an approved inspection prior to the expiration date. Permit extensions for periods of not more than 90 days may be granted by the Building Official. Additional permit extensions may be granted by the Town Manager. Extension requests must be made in writing with a justifiable cause demonstrated.</u>

SECTION 2. Business Impact Statement

Pursuant to Section 166.041 (4), Florida Statutes, the Town is required to prepare a business impact estimate for this proposed ordinance. The proposed ordinance does not fall within one of the identified exceptions for a Business Impact Estimate. However, there is no direct economic on private, for-profit businesses in the by this proposed ordinance. The purpose of Ordinance No. 599 is to safeguard the public health, safety and welfare of the residents of the Town by ensuring the issuance and expiration of a building permit is monitored.

SECTION 3. Conflicts

All ordinance or parts of Ordinances in conflict with any of the provisions of this Ordinance are hereby repealed to the extent of the conflict.

SECTION 4. Severability

In the event that any portion of this Ordinance is determined to be invalid, illegal, or unconstitutional by a court of competent jurisdiction, such a decision shall in no matter affect the remaining portions of sections of this Ordinance which shall remain in full force and effect.

SECTION 5. Effectivity

This Ordinance shall take effect upon adoption.

1st Reading: July 23, 2026

Published: August 9, 2026

2nd Reading: August 27, 2026

I HEREBY CERTIFY that the foregoing Ordinance was approved by the Town Council of the Town of Indian River Shores, Florida, upon second and final reading this 27th day of August, 2026.

____
Brian T. Foley, Mayor

Attest:

____
Janice C. Rutan, Town Clerk

THE TOWN OF
INDIAN RIVER SHORES

MEMORANDUM

TO: Town Council
James Harpring, Town Manager

FROM: Heather Christmas, Finance Director

DATE: June 25, 2026

SUBJECT: Approval and Award of RFP 26-01 Auditor Selection

BACKGROUND:

The Town issued RFP 26-01 for independent auditing services (fiscal year ending September 30, 2026, with renewal options) and received two responsive proposals. Consistent with Section 218.391, Florida Statutes, the Auditor Selection Committee ranked the firms on qualifications before sealed fee proposals were opened:

Rank	Firm
No. 1	Carr, Riggs & Ingram, L.L.C. (CRI)
No. 2	James Moore & Co., P.L. (JMCo)

The sealed fee proposals were then opened. Proposed annual financial audit fees (FY 2029 and FY 2030 marked * are optional renewal years):

Rank	Firm	FY 2026	FY 2027	FY 2028	FY 2029*	FY 2030*	5-Yr Total
No. 1	CRI	$32,000	$32,500	$33,000	$33,750	$34,500	**$165,750**
No. 2	JMCo	$29,000	$31,500	$34,000	$36,500	$39,000	**$170,000**

Five-year total assumes both renewals and excludes Single Audit fees (if required).

RECOMMENDATION:

Approve the ranking, award RFP 26-01 to Carr, Riggs & Ingram, L.L.C., and authorize the Town Manager to finalize and execute a written contract incorporating CRI's engagement letter.

ATTACHMENTS:

1. Auditor Selection Committee Bid Tabulation Sheet
2. CRI Professional Services Proposal
3. Sealed Fee Proposal

TOWN OF INDIAN RIVER SHORES – AUDITOR SELECTION COMMITTEE

RFP 26-01 – Independent Auditing Services | Proposal Tabulation Sheet

PART 1 – INITIAL TABULATION

Meeting Date: June 22, 2026 8:15 am
Proposals opened: June 5, 2026

Recorded By: Heather Christmas, Finance Director
Max Score: 100 / member

Technical evaluation only. Fee proposals are separately sealed and not part of technical scoring. Enter each member's scores (blue cells) transcribed from their Individual Scoring Sheet; totals, averages, and ranks calculate automatically.

PROPOSER: Carr, Riggs & Ingram, LLC

Evaluation Criterion	Max	Altieri	Ochsner	Stevenson	Average
Tab A – Firm Qualifications & Comparable Experience	30	28	27	30	28.33
Tab B – Key Personnel Qualifications & Availability	25	23	22	24	23.00
Tab C – Audit Approach, Quality Control & Understanding	25	23	22	24	23.00
Tab D – Schedule, Staffing Plan & Level of Effort	20	18	17	19	18.00
TOTAL SCORE	**100**	**92**	**88**	**97**	**92.33**

PROPOSER: James Moore & Co., P.L.

Evaluation Criterion	Max	Altieri	Ochsner	Stevenson	Average
Tab A – Firm Qualifications & Comparable Experience	30	28	28	30	28.67
Tab B – Key Personnel Qualifications & Availability	25	22	23	25	23.33
Tab C – Audit Approach, Quality Control & Understanding	25	23	22	22	22.33
Tab D – Schedule, Staffing Plan & Level of Effort	20	18	19	14	17.00
TOTAL SCORE	**100**	**91**	**92**	**91**	**91.33**

Composite Ranking

Proposer	Altieri	Ochsner	Stevenson	Average	Rank
Carr, Riggs & Ingram, LLC	92	88	97	**92.33**	**1**
James Moore & Co., P.L.	91	92	91	**91.33**	**2**

TOWN OF INDIAN RIVER SHORES – AUDITOR SELECTION COMMITTEE

RFP 26-01 – Independent Auditing Services | Proposal Tabulation Sheet

PART 2 – FOLLOW-UP / FINAL TABULATION (After Discussion)

Meeting Date: June 22, 2026 8:15 am

Proposals opened: June 5, 2026

Recorded By: Heather Christmas, Finance Director

Max Score: 100 / member

Record any revised scores from Committee discussion (blue cells). Note the basis for any change below.

PROPOSER: Carr, Riggs & Ingram, LLC

Evaluation Criterion	Max	Altieri	Ochsner	Stevenson	Average
Tab A – Firm Qualifications & Comparable Experience	30	28	27	30	28.33
Tab B – Key Personnel Qualifications & Availability	25	23	22	24	23.00
Tab C – Audit Approach, Quality Control & Understanding	25	23	22	24	23.00
Tab D – Schedule, Staffing Plan & Level of Effort	20	18	17	19	18.00
TOTAL SCORE	**100**	**92**	**88**	**97**	**92.33**

PROPOSER: James Moore & Co., P.L.

Evaluation Criterion	Max	Altieri	Ochsner	Stevenson	Average
Tab A – Firm Qualifications & Comparable Experience	30	28	28	30	28.67
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Composite Ranking

Proposer	Altieri	Ochsner	Stevenson	Average	Rank
Carr, Riggs & Ingram, LLC	92	88	97	**92.33**	**1**
James Moore & Co., P.L.	91	92	91	**91.33**	**2**

Notes / Basis for Score Changes:

Professional Services Proposal for

Town of Indian River Shores

Request for Proposal #26-01
Independent Auditing Services

May 21, 2026

Proposer

Carr, Riggs & Ingram, L.L.C.
7506 Lynx Way, Suite 201
Melbourne, FL 32940
Phone: 321.255.0088
Fax: 386.336.4189

Submitted by

Christine Noll-Rhan, CPA
Partner
cnollrhan@CRIadv.com

†This is not a CPA firm

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COVER LETTER

Dear Audit Selection Committee:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on independent audit services to the Town of Indian River Shores, Florida ("the Town"). We are genuinely excited about the prospect of continuing to serve you and demonstrating our exceptional client service and expertise in auditing Florida municipalities. **This proposal is being submitted by Christine Noll-Rhan, CPA, who will function as the Engagement Partner and is authorized to make representations for CRI, negotiate a contract and bind CRI. CRI is fully licensed and registered to do business in the state of Florida.**

INTRODUCING CRI AND UNDERSTANDING OF WORK TO BE PERFORMED

Established in 1997, Carr, Riggs & Ingram, LLC (CRI) is a regional certified public accounting and consulting firm with roots going back to 1972. CRI has 400+ partners and 2,000+ professionals across 70+ offices located in 12 states. CRI's seasoned governmental team delivers in-depth, proactive guidance to help clients provide outstanding service to their communities. Our Federal EIN is 72-1396621.

From Carr, Riggs & Ingram, LLC's (CRI) extensive experience auditing municipalities in Florida, we have a detailed understanding of the specific requirements of the audit of the Town of Indian River Shores, Florida. We will provide the Town with an audit of its financial statements for the fiscal years ending September 30, 2026, through 2028. Pursuant to the requirements of Section 218.39, Florida Statutes, the audits will be performed in accordance with the auditing standards set forth by *Government Auditing Standards* and in compliance with all other guidelines and requirements promulgated by the Office of the Auditor General. It is anticipated that the Town's audit may include a Federal Single Audit in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and/or a State Single Audit in compliance with Section 215.97, Florida Statutes (the Florida Single Audit Act). CRI will use the financial condition assessment procedures developed by the Auditor General to evaluate whether reportable conditions exist pursuant to Section 218.39(5), Florida Statutes.

BEST FIT TO MEET YOUR NEEDS

Here at CRI, we pride ourselves on getting to know our clients and illuminating solutions by providing innovative ideas to move them from **compliance** to providing a **competitive advantage**. Our government team has experience providing both audit and consulting services to more than 500 separate entities annually, which included over 100 municipalities last year alone. We are a proud recipient of the Single Audit Resource Center (SARC) award for excellence in knowledge, value, and overall client satisfaction and spent considerable time understanding and educating government accounting practitioners on the new Uniform Guidance. In addition, several members of our team participate on committees of various standard setting bodies, giving us advanced notification of upcoming standards and allowing us to help shape the standards and implementation guidance. We share this information and opportunity with all our clients.

CRI believes in maintaining long-term, mutually beneficial relationships by tailoring your service team to align their industry, service, and specialty skills with your needs. This customization is reinforced by our commitment to consistent staffing which allows our dedicated teams to deliver the highest level of business acumen and knowledge to your organization.

While CRI performs a plethora of governmental audits nationwide, our large audit staff and efficient organization allows us to complete all audit work in a timely manner. We have thoroughly reviewed the RFP, answers to questions, prior year financial statements and consulted our forecasted audit calendar with staff availability; **we affirm our commitment to provide the services requested in the timeframe required.**

A summary of the key differentiating factors which we believe separates us from our competitors is as follows:

- **Extensive resources:** we have over 2,000 professionals, over 800 of whom are CPAs, 450+ of whom are located in Florida, and over 330 of whom specialize in government audits. We have 21 offices in Florida, the Melbourne office will serve the Town.
- **Technical expertise:** the government industry is one of CRI's primary specialties; our industry experts are highly involved with standard setting bodies, making technical presentations to many government organizations and are up to date on the latest technical requirements.
- **Partner involvement**: our hands-on Partners ensure top-level technical support is being provided; Partners are on-site at least once per week during fieldwork.
- **Communication**: we maintain clear communication through a combination of in-person meetings and our electronic status tracking tool, Smartsheet, which also serves as our secure document transfer portal. Smartsheet, which looks and operates similar to an Excel worksheet, provides you with a detail listing of requests for audit material, as well as identifying due dates and status updates so both the Town and the audit team have a clear understanding of the engagement status. Open communication is very important to us.
- **Potential problem items:** we will hold regular meetings with management to discuss the status of the engagement and to review potential problem items, if any. Additional meetings will be held upon request to ensure that management has continuous updates on the engagement. Our goal is to provide the Town with a "no surprises" audit process.
- **Specialist tools and templates**: we have developed tools and templates to perform our audit procedures in a highly effective and efficient way and thoroughly address the risks.
- **Remote capabilities**: CRI has invested in technology to provide our audit teams with the ability to provide services remotely, if requested by the Town, in order to safely provide the Town with audit services in the most efficient and effective manner. We will adhere to the Town's public health and safety policies throughout the engagement.
- **Training opportunities for our clients**: CRI presents governmental updates throughout the year and also has a virtual CPE week. All of our clients are invited to attend both at no cost for the CPE.

The Town of Indian River Shores will continue to be one of the most important clients of CRI. We assure you that you will continue to receive the highest level of service. Throughout this proposal you will see our demonstrated ability to offer an **exceptional audit service** through the **experience we have, our well-designed and tailored proposed audit approach, and the highly skilled experts** that have earned the privilege of being assigned to your engagement. We welcome the opportunity to continue to demonstrate to you the same **teamwork, expertise, innovation, and responsiveness** that has made CRI one of the fastest growing public accounting firms in the United States.

Our proposal is a firm and irrevocable offer for one hundred eighty (180) days.

Sincerely,

Christine Noll-Rhan, CPA
Partner, CRI Advisors, LLC
Partner, Carr, Riggs & Ingram, L.L.C.

TAB A - FIRM QUALIFICATIONS AND COMPARABLE EXPERIENCE

TAB A - FIRM QUALIFICATIONS AND COMPARABLE EXPERIENCE

FIRM QUALIFICATIONS AND EXPERIENCE

CRI FIRM SIZE & HISTORY

Stretching from New Mexico to North Carolina, Carr, Riggs & Ingram CPAs and Advisors (CRI) is a top 25 nationally ranked full-service accounting and advisory firm serving more than 100,000 clients in all 50 states. CRI's industry specializations include governments, construction, banking/financial institutions, healthcare, insurance, not-for-profits, and manufacturing and distribution.

CRI offers traditional and specialized services including audit and assurance, business consulting and support, forensic accounting, IT auditing, retirement plan auditing, SEC compliance, business valuation, tax planning, tax compliance, and trusts and estates work. Additionally, CRI's portfolio companies deliver service organization control (SOC) reports, data analytics, investment banking, business consulting, retirement plan administration services, wealth management, payroll management, and trust and estate services.

CRI is structured by industry line to allow for our professionals to focus on the industries that best fit their talents and interest.

This industry line focus and firm-wide structure has allowed for our teams to consistently exceed the expectations of clients. Founded in 1997, CRI now boasts more than 2,000 professionals and over 400 partners who pride themselves on superior client service, respect, and integrity. We invite you to learn more about CRI by visiting **CRIadv.com**.

ALABAMA-BASED BUSINESS OPERATIONS

Born and bred in the Yellow Hammer State, CRI was established in Enterprise, Alabama, and is now the largest accounting and advisory firm headquartered in Alabama. Our partners and skilled staff have offices spread across our 13 state footprint and are ready to serve your needs.

This proposal will be staffed by our Melbourne location.

The person responsible for the project is as follows:
Christine Noll-Rhan, CPA, Partner
7506 Lynx Way, Suite 201
Melbourne, FL 32940
321-426-3039 (P)
386-336-4189 (F)
cnollrhan@CRIadv.com

TAB A - FIRM QUALIFICATIONS AND COMPARABLE EXPERIENCE

FIRM QUALIFICATIONS AND EXPERIENCE

CRI FIRM PROFILE

FOUNDED IN 1997 • 35+ MARKETS across the United States & Mexico

Carr, Riggs & Ingram (CRI) is a top 25* nationally-ranked accounting and advisory firm driven by relationships to cultivate growth. From traditional accounting services to leading-edge business support, technology resources, and assurance* offerings, CRI's breadth and depth of expertise takes you from compliance to competitive advantage.

2,000+ PROFESSIONALS

TOP 25* FIRM
(as ranked by Accounting Today)

CRI FIRM VALUES:
- CLIENT SERVICE.
- RESPECT.
- INTEGRITY.

100,000+ CLIENTS

25+ YEARS OF CONSISTENT GROWTH SINCE FORMATION

TAILORED CLIENT SERVICE
RESPECT FOR ALL
UNYIELDING INTEGRITY

SERVICES

Advisory
Audit & Attest*
Tax

INDUSTRY EXPERTISE

Captive Insurance
Commercial Real Estate
Construction
Financial Institutions
Government & Public Sector
Hospitals & Health Systems
Insurance
Manufacturing & Distribution
Nonprofits
Physician Groups
Post-Acute Care
Private Foundations
Religious Organizations

CRI FAMILY OF COMPANIES

At CRI, we know that the best results come from a fully integrated approach to your business, organization, or family's financial well-being. The CRI Family of Companies works collectively to parallel our clients' evolving needs beyond traditional accounting, cutting-edge business support, technology solutions, outsourcing, and assurance*. By working side-by-side, our expansive suite of companies and their focused solutions provide more personalized, holistic advice that checks every box.

FIRM QUALIFICATIONS AND EXPERIENCE CONTINUED

EXPERIENCE PREPARING GOVERNMENTAL FINANCIAL STATEMENTS

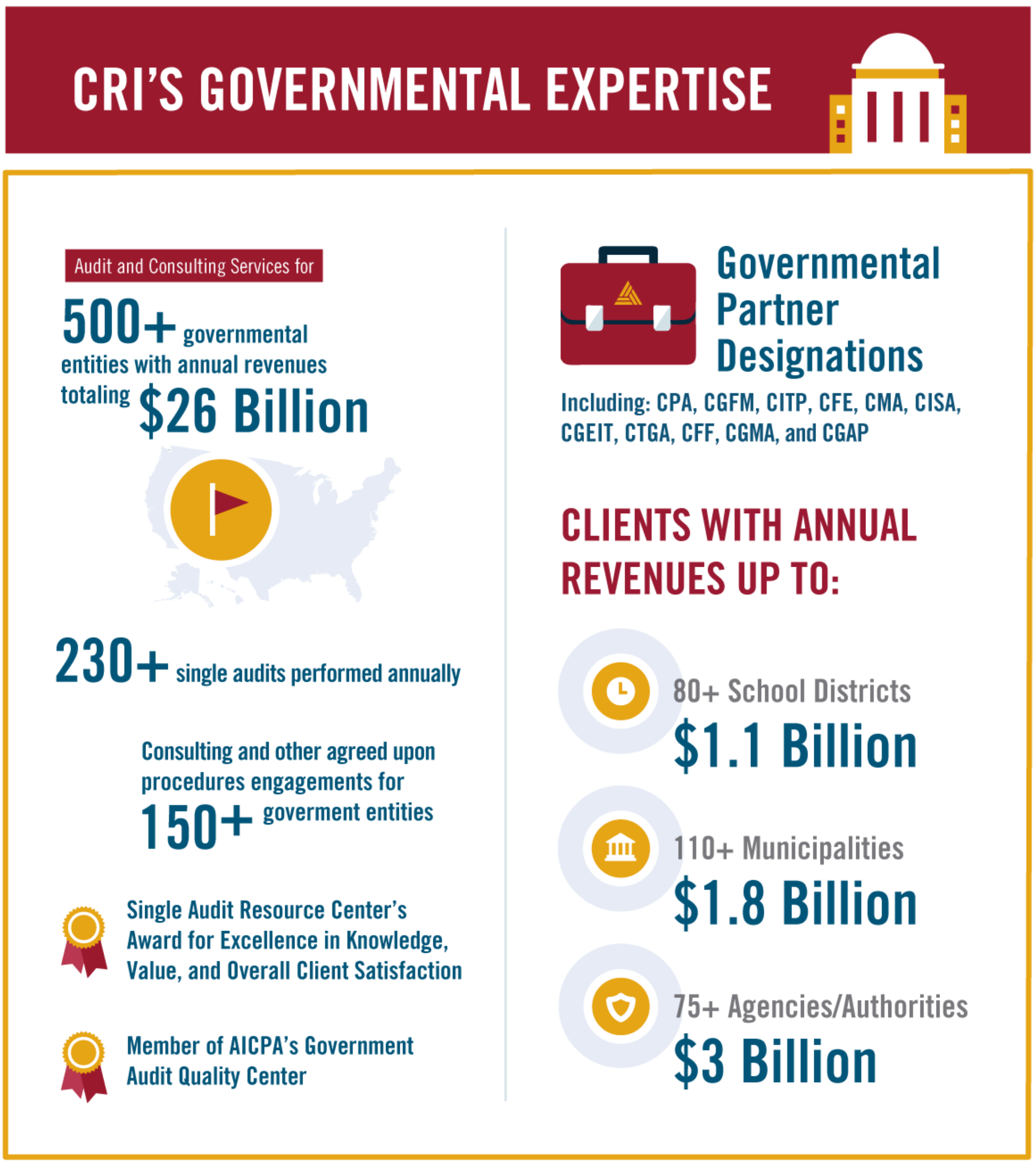
The Melbourne office performs audits for 24 local governments and special districts annually. CRI has dedicated an industry line to serve our state and local government clients, which is spearheaded by some of the partners who will be assigned to this engagement. This includes **Christine Noll-Rhan, Engagement Partner**, and **Lindsay Aviles, Quality Control Partner**, both of whom have extensive experience in preparing and reviewing Annual Comprehensive Financial Reports and Single Audits. Both Christine and Lindsay are government industry leaders for CRI and serve as resources for other partners within the firm. Christine Noll-Rhan serves as one of the firm's engagement quality control reviewers for governmental audits and has presented at the FGFOA annual conference. Your assigned team will ensure proper implementation of GASB standards and best practices. Lindsay and Christine are currently the engagement partner or quality control review partner for 25+ government financial statement audits, 20+ single audits and over 30 ACFR's annually.

CRI's government audit professionals have extensive experience on financial statement audit engagements conducted under *Governmental Auditing Standards* and implementing the full range of GASB statements on a variety of entity types. Recently, we have assisted with the implementation of GASB 101 for several entities and are prepared to assist in implementation of GASB 103, a new pronouncement coming into place during the upcoming year.

FIRM QUALIFICATIONS AND EXPERIENCE CONTINUED

CRI'S GOVERNMENT AUDIT EXPERIENCE

Our extensive government experience firm-wide is summarized below. This experience has given our team members an in-depth understanding of state and local government, the areas of concern, and areas in which these engagements differ from commercial or non-profit audit work.



FIRM QUALIFICATIONS AND EXPERIENCE CONTINUED

SAMPLE OF GOVERNMENTAL CLIENTS

The engagement team has extensive experience in performing similar internal audit services as outlined in the scope of services. Key members of the engagement team currently perform risk assessments and similar internal audit services for various governmental entities, including cities, counties, airport authorities, and school districts. The table below is a list of active CRI clients *(work performed within the last 5 years)* and illustrates a sampling of CRI's extensive governmental experience.

CRI'S SAMPLE OF CURRENT GOVERNMENTAL CLIENTS						
Client Name	**Total Number of Funds**	**Total Revenue**	**Annual Audit**	**Single Audit**	**ACFR Award**	**Various Consulting Services**
County Government Clients						
Alachua County, FL	31	$270M	X	X	X	
Baker County, FL	37	$29M	X	X		
Bay County, FL	31	$199M	X	X	X	
Brevard County, FL	38	$505M				X
Calhoun County, FL	33	$25M	X	X		
Dixie County, FL	30	$18M	X	X		
Duval County/City of Jacksonville, FL	51	$1.8B	X	X	X	
Flagler County, FL	61	$186M	X	X	X	
Holmes County, FL	18	$16M	X	X		X
Jackson County, FL	60	$40M	X	X		
Levy County, FL	39	$41M	X	X		
Manatee County, FL	45	$682M	X	X	X	
Pasco County, FL	87	$762M	X	X	X	
Putnam County, FL	52	$87M	X	X	X	
Sarasota County, FL	210	$839M	X	X	X	
St. Johns County, FL	99	$293M	X	X	X	
Sumter County, FL	44	$102M	X	X		
Walton County, FL	41	$110M	X	X	X	X
Washington County, FL	92	$27M	X	X		

FIRM QUALIFICATIONS AND EXPERIENCE CONTINUED

SAMPLE OF GOVERNMENTAL CLIENTS CONTINUED

CRI'S SAMPLE OF CURRENT GOVERNMENTAL CLIENTS						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Various Consulting Services
Municipal Government Clients						
City of Bonifay, FL	5	$6.8M	X	X		
City of Callaway, FL	6	$13M	X	X	X	
City of Crest View, FL	N/A					X
City of Daytona Beach, FL	67	$93M	X	X	X	
City of Destin, FL	6	$13M	X	X	X	
City of Fellsmere, FL	18	$5M	X	X		
City of Fort Lauderdale, FL	35	$688M				X
City of Gainesville, FL	86	$130M	X	X	X	
City of Groveland, FL	4	$26M	X			
City of Gulfport, FL	14	$17M	X		X	
City of Indian Harbour Beach, FL	7	$13M	X			
City of Jacksonville/Duval County, FL	51	$1.8B	X	X	X	
City of Lake Wales, FL	15	$50M	X	X	X	X
City of Lake Worth Beach, FL	2	$196M	X	X	X	
City of Melbourne, Florida / Melbourne Airport Authority, FL	24	$159M	X	X	X	
City of New Port Richey, FL	10	$40M	X	X	X	
City of Oak Hill, FL	1	$2.6M	X			
City of Okeechobee, FL	6	$6M	X			
City of Palatka, FL	10	$18M	X	X	X	

FIRM QUALIFICATIONS AND EXPERIENCE CONTINUED

SAMPLE OF GOVERNMENTAL CLIENTS CONTINUED

CRI'S SAMPLE OF CURRENT GOVERNMENTAL CLIENTS						
Client Name	**Total Number of Funds**	**Total Revenue**	**Annual Audit**	**Single Audit**	**ACFR Award**	**Various Consulting Services**
Municipal Government Clients (Continued)						
City of Panama City Beach, FL	11	$73M	X			
City of Parker, FL	2	$3M	X	X		
City of Port St. Lucie, FL	28	$596M	X	X	X	
City of Rockledge, FL	8	$26M	X			
City of Sebastian, FL	17	$36M	X	X	X	
City of Springfield, FL	5	$6M	X	X		
City of Treasure Island, FL	9	$15M	X		X	X
City of West Melbourne, FL	7	$20M	X		X	
Ponte Vedra Beach Municipal Service District, FL	1	$790K	X			
Santa Rose Island Authority, FL	1	$7.5M	X			
Town of Callahan, FL	2	$1M	X	X		
Town of Ebro, FL	3	$175K	X			
Town of Howey-in-the-Hills, FL	9	$2M	X	X		
Town of Indialantic, FL*	6	$3M	X			
Town of Indian River Shores, FL	9	$7M	X			
Town of Orchid, FL*	1	$1M	X			X

* Please see reference table on page 12 for client details

FIRM QUALIFICATIONS AND EXPERIENCE CONTINUED

SAMPLE OF GOVERNMENTAL CLIENTS CONTINUED

CRI'S SAMPLE OF CURRENT GOVERNMENTAL CLIENTS						
Client Name	**Total Number of Funds**	**Total Revenue**	**Annual Audit**	**Single Audit**	**ACFR Award**	**Various Consulting Services**
School District Clients						
Broward County Schools, FL	N/A	$3.9B				X
Calhoun County School Board, FL	6	$663K	X	X		
Manatee County School Board, FL	N/A	$820M				X
Monroe County Public Schools, FL (Internal Accounts)	1	$3M	X			
Nassau County School Board, FL	1	$3.7M	X			
Okaloosa County District School Board, FL	20	$269M	X	X		
Orange County Public Schools, FL (Internal Accounts)	1	$43M	X			
Okaloosa County District School Board, FL	20	$269M	X	X		
Osceola County School District, FL	N/A	N/A				X
Pasco County School District School Board, FL	20	$743M	X	X		
Pinellas County School District School Board, FL	20	$1.1B	X	X		
Santa Rosa County School District School Board, FL	N/A	N/A				X
School Board of Highlands County, FL	N/A	$108.4M				X
School Board of Sarasota County, FL	N/A	$626M				X
Seminole County School District, FL	N/A	N/A				X
Walton County School Board, FL	9	$2M				X

FIRM QUALIFICATIONS AND EXPERIENCE CONTINUED

SAMPLE OF GOVERNMENTAL CLIENTS CONTINUED

CRI'S SAMPLE OF CURRENT GOVERNMENTAL CLIENTS						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Various Consulting Services
Other Government Clients						
Brookstone Community Development District, FL	3	$1.9M	X			
City Gate Community Development District, FL	2	$360K	X			
Clerk of the Circuit Court and Comptroller Martin County, FL	2	$6.7M	X			
Destin Fire Control District, FL	2	$6M	X			
Eastpoint Water & Sewer District, FL	1	$1.2M	X			
Emerald Lakes Community Development District, FL	3	$39K	X			
Florida Ports Financing Commission, FL	2	$1.4M	X	X	X	
Florida Prepaid College Board, FL	4	$40M	X			X
Florida State Fair Authority, FL	1	$17M	X			
Hammock Bay CDD, FL	2	$300K	X			
Heritage Pines CDD, FL	1	$185K	X			
Holley-Navarre Fire District, FL	3	$6M	X			
Jacksonville Port Authority, FL	N/A	N/A				X
Lakewood Ranch Stewardship District, FL	3	$33M	X			

FIRM QUALIFICATIONS AND EXPERIENCE CONTINUED

SAMPLE OF GOVERNMENTAL CLIENTS CONTINUED

CRI'S SAMPLE OF CURRENT GOVERNMENTAL CLIENTS						
Client Name	Total Number of Funds	Total Revenue	Annual Audit	Single Audit	ACFR Award	Various Consulting Services
Other Government Clients (Continued)						
Melbourne-Tillman Water Control District, FL	1	$2M	X			
Mid Bay Bridge Authority, FL	1	$18M	X			
Miami-Dade Airport Department, FL	N/A	N/A	X			
Naples Reserve Community Development District, FL	2	$1.8M	X			
North Bay Fire District, FL	2	$3.9M	X			
Northwestern Wayne Sanitary District, NC	1	$1.8M	X			
Ocean City-Wright Fire Control District, FL	2	$12M	X			
Olympus Community Development District, FL	3	$300K	X			
Sebastian Inlet District Council, FL	1	$2M	X			
Space Florida, FL	1	$26M	X	X		
St. Augustine Port Waterway & Beach District, FL	1	$576K	X			
St. Augustine - St. Johns City Airport Authority, FL	1	$3M	X	X		
St. Johns County Housing Finance Authority, FL	1	$2M	X			
St. Johns Improvement District, FL*	1	$1M	X			
Trailer Estates Fire Control District, FL	1	$100K	X			

* Please see reference table on page 12 for client details

REFERENCES

CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, accounting, and internal audit outsourcing services. We parlay this vast experience and derive best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

REFERENCES		
CLIENT	**LOCATION/CONTACT**	**TYPE OF ENGAGEMENT**
Town of Orchid 9301 Highway A1A, Suite 1 Vero Beach, FL 32963	Cherry Stowe, Town Manager 772-581-2770 ***townmanager@townoforchid.com***	Audit of Financial Statements; Assistance in the Preparation of Financial Statements; Investment Examination
Town of Indialantic 216 Fifth Avenue Indialantic, FL 32903	Michael Casey, Town Manager 321-723-2242 ***mcasey@indialantic.com***	Audit of Financial Statements; Assistance in the Preparation of Financial Statements; Investment Examination
St. John's Improvement District 905 122nd Avenue SW Vero Beach, FL 32968	Marjorie Hale, Bookkeeper 772-559-1304 ***admin@stjid-fl.com***	Audit of Financial Statements and Investment Examination

INDEPENDENCE AND PRIOR RELATIONSHIPS

We confirm that Carr, Riggs & Ingram, LLC (CRI) and each individual staff member assigned to the engagement are independent of the Town of Indian River Shores as defined by generally accepted auditing standards and by standards of the U.S. Government Accountability Office's (GAO), Government Auditing Standards and are free from personal or external impairments to independence and are organizationally independent and will maintain an independent attitude and appearance throughout the engagement.

Annually all our team members fill out independence forms to update for any possible independence problems. At our internal team meetings we review all our new clients so if any new declarations of potential independence problems need to be made, the team members have that opportunity. At the beginning of every audit an independence form is updated to check for any potential independence problems. We will notify the Town, in writing, immediately upon any knowledge of potential violations of the independence standards.

We have checked that all team members assigned to this engagement are independent.

Carr, Riggs & Ingram, LLC has been performing annual audit and examination services for the Town of Indian River Shores for the fiscal years ending 2016 -2025. We are required to be independent to provide these services.

2025 PEER REVIEW REPORT

BROWNEDWARDS
certified public accountants

Report on the Firm's System of Quality Control

To the Partners of
Carr, Riggs & Ingram, L.L.C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, L.L.C. (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards,* including compliance audits under the Single Audit Act; audits of employee benefit plans; an audit performed under FDICIA; and an examination of a service organization (SOC 2 engagement).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, L.L.C., applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies), or fail*. Carr, Riggs & Ingram, L.L.C. has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
September 30, 2025

www.becpas.com

REGULATORY AND DISCIPLINARY INFORMATION

RESULTS OF FEDERAL OR STATE DESK REVIEWS OR FIELD REVIEWS

The Firm's governmental audit work is subject to normal, recurring peer, federal and state regulatory reviews. No adverse findings have resulted from those reviews within the past three years.

DISCIPLINARY ACTIONS

During the past three (3) years, there are no disciplinary actions taken or pending, neither by state regulatory bodies or by professional organizations, against CRI's partner or employees that will be servicing this engagement.

For a CPA firm our size, we have been subjected to very few issues that evolve into suits. Over the past five years, neither CRI nor any affiliated companies, have been involved in any business litigation or other legal proceedings related to our audit work. CRI currently carries over $80 million in professional liability insurance coverage to protect against any covered claims.

ADDITIONAL FIRM INFORMATION

In 2019, CRI Received the Single Audit Resource Center (SARC) Award for Excellence in knowledge, value, and overall client satisfaction. This award is to recognize audit firms that provide an outstanding service to their clients. The award is based on feedback received from over 25,000 nonprofit and government entities about the knowledge of their auditors, the value of the services rendered, and overall satisfaction with their 2018 fiscal year end audit.

TAB B - KEY PERSONNEL QUALIFICATIONS AND AVAILABILITY

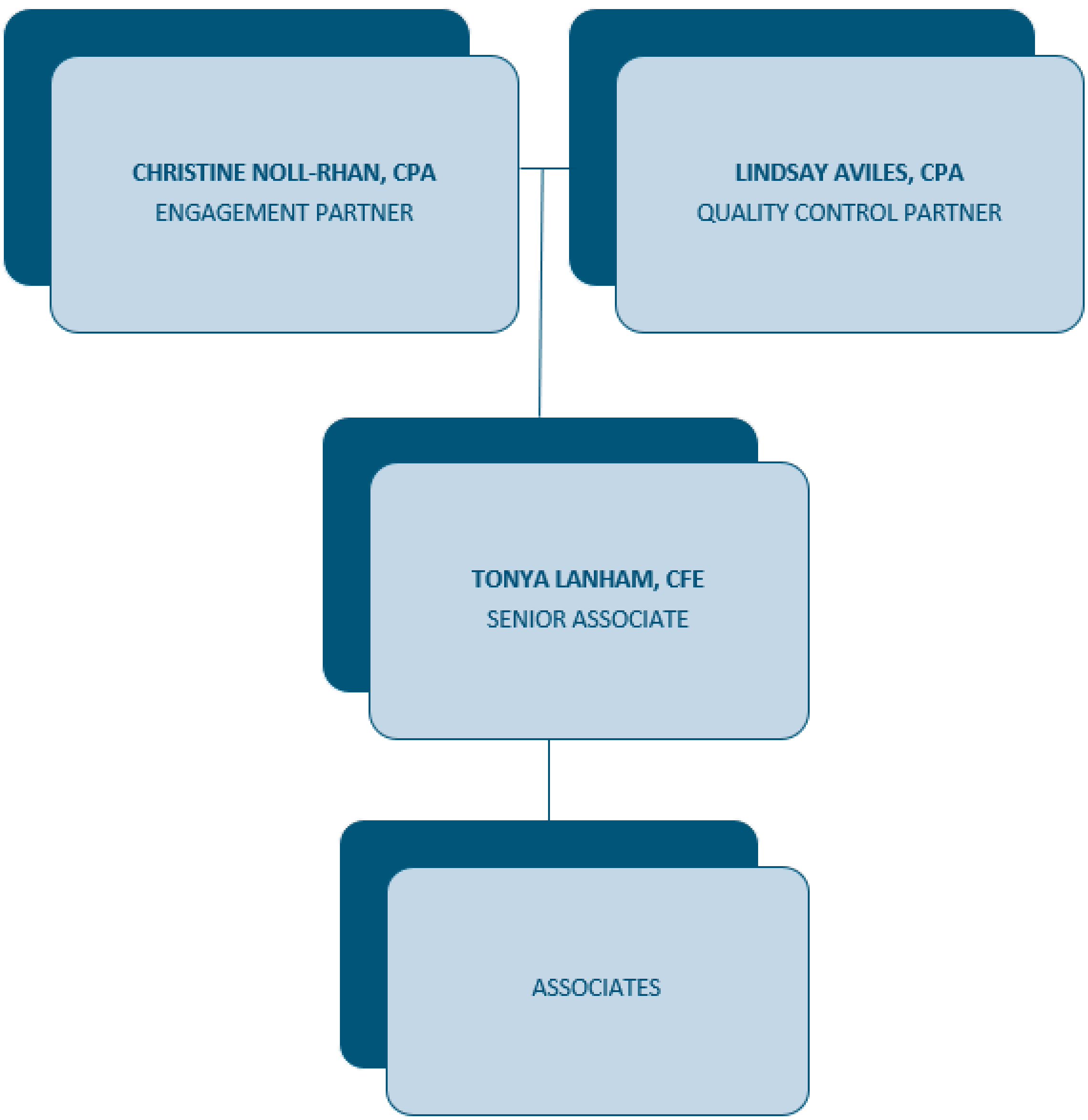
TAB B - KEY PERSONNEL QUALIFICATIONS AND AVAILABILITY

KEY PERSONNEL

YOUR TEAM

The team we have assembled for the audit of the Town is comprised of highly qualified members of our firm. All of the team members have been involved in auditing governments similar to the Town where all applicable Governmental Accounting Standards Board Statements have been implemented. All members of the proposed audit team also have experience performing Single Audits in accordance with *Government Auditing Standards*, Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Florida Single Audit Act as promulgated in Chapter 10.550, Rules of the Auditor General for the State of Florida. You can be assured of the quality of our staff over the term of the engagement. **Christine Noll-Rhan will be the Engagement Partner and Lindsay Aviles will be assigned as the Quality Control Partner on the engagement.** All key team members are licensed to practice as certified public accountants in Florida.

ORGANIZATIONAL CHART



TAB B - KEY PERSONNEL QUALIFICATIONS AND AVAILABILITY, CONTINUED

PERSONNEL QUALIFICATIONS AND EXPERIENCE

Because of the significant extent of our public sector practice, CRI has a large team of highly trained and experienced auditors and consultants that focus on the governmental industry. Members of your proposed audit team are active members of industry focused organizations, professional organizations and regulators that serve the public sector.

The team we have assembled for the Town is comprised of highly qualified members of our firm. All of the team members have been involved in providing services to governments similar to the Town, where all applicable Governmental Accounting Standards Board Statements have been implemented. You can be assured of the quality of our staff over the term of the engagement. All personnel listed below are employees of CRI. No subcontractors have been assigned to the project.

With prior approval from the Town, CRI may use our service providers located outside the United States. We maintain internal policies, procedures, and safeguards to protect the confidentiality of our client's personal information. We also secure and require confidentiality agreements with these service providers to maintain the confidentiality of our client's information and take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of confidential information to others. We remain responsible for the work provided by any such third-party service providers.

Please see the professional staff assigned to your solution team by level and location, including their roles and detailed experience in the section below and within the resumes on the subsequent pages.

Christine E. Noll-Rhan

Partner, CRI Advisors, LLC
Partner, Carr, Riggs & Ingram, L.L.C.

cnollrhan@CRIadv.com
321.426.3039 | Direct

Representative Clients

- City of Melbourne, Florida
- City of Fellsmere, Florida
- City of Groveland, Florida
- City of Lake Worth Beach, Florida
- City of Okeechobee, Florida
- City of Rockledge, Florida
- City of Satellite Beach, Florida
- City of Sebastian, Florida
- East Central Regional Wastewater Treatment Facilities Operation Board
- Eastern Florida State College Foundation
- Melbourne-Tillman Water Control District
- Sebastian Inlet Tax District
- Space Florida
- St. John's Improvement District
- Town of Indialantic, Florida
- Town of Orchid, Florida

Internal Audit Engagement

- Brevard County, Florida

Consulting Engagement

- Bradford County, Florida
- City of Coral Springs, Florida

Experience

Christine is a certified public accountant and has 19 years of governmental audit experience. Christine works primarily with governmental and not-for-profit entities. Christine is currently the audit partner for 16 governmental entities and an engagement quality control partner for over 10 governmental entities.

Christine works with governmental entities to create and improve their audited financial statements. She has hands-on experience working on government entities. Christine has in-depth knowledge of both Federal and State single audits. Her clients will tell you she is extremely organized and focuses on completing the audit in an efficient and timely manner.

Christine has been involved as a partner on audits of Florida municipalities for over 10 years. She has extensive experience in auditing governmental entities, and is a FGFOA presenter.

Education, Licenses & Certifications

- BS, Accounting, Penn State University, 2005
- Masters, Accounting, Florida Atlantic University, 2009
- Certified Public Accountant - registered and licensed in Florida, 2008
- Not-for-Profit 1 Certificate (AICPA)

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Brevard Schools Foundation, Treasurer
- Lead Brevard, Treasurer
- 4 Under 40 Award Recipient (2022)

YOUR SOLUTION TEAM

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

NOLL-RHAN, CHRISTINE ELIZABETH

7605 LYNX WAY SUITE 201
MELBOURNE FL 32940

LICENSE NUMBER: AC40342

EXPIRATION DATE: DECEMBER 31, 2026

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/20/2024

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Lindsay Aviles

Partner, CRI Advisors, LLC
Partner, Carr, Riggs & Ingram, L.L.C.

laviles@CRIadv.com
321.426.3027 | Direct

Representative Clients

- City of Daytona Beach, Florida
- City of Indian Harbour Beach, Florida
- City of Indian Harbour Beach, Florida's Municipal Police Officers Retirement Fund
- City of Lake Worth Beach, Florida
- City of Melbourne, Florida
- City of Oak Hill, Florida
- City of Okeechobee, Florida
- City of West Melbourne, Florida
- East Central Regional Wastewater Treatment Facilities Operation Board
- Eastern Florida State College Housing Authority
- Greater Orlando Airport Authority
- Melbourne-Tillman Water Control District
- St. John's Improvement District
- Town of Indian River Shores, Florida
- Town of Orchid, Florida

Experience

Lindsay has over 15 years of public accounting experience in the not-for-profit and governmental audit arena. As part of the Carr, Riggs & Ingram audit team, Lindsay has enjoyed providing auditing services to government entities, employee benefit plans, not-for-profits and local private companies. Prior to joining Carr, Riggs & Ingram in 2014, Lindsay was also an external auditor.She attends various continuing education courses in order to stay current on accounting standards and regulation changes. She assists our clients with implementing new standards and improving their internal controls

Education, Licenses & Certifications

- BS, Accounting, University of Central Florida
- Certified Public Accountant, registered and licensed in Florida, 2013
- Masters, Accounting, Liberty University

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- United Way of Brevard, Board Member, Finance Committee Chair, and Treasurer
- Faith Presbyterian Church of Brevard, Treasurer
- New Life Mission, Board Member, Finance Committee Member

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

AVILES, LINDSAY JANE

7506 LYNX WAY
SUITE 201
MELBOURNE FL 32940

LICENSE NUMBER: AC46196

EXPIRATION DATE: DECEMBER 31, 2026

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/20/2024

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Tonya Lanham, CFE

Senior Associate, CRI Advisors, LLC
Senior Associate, Carr, Riggs & Ingram, L.L.C.

tlanham@CRIadv.com
321.701-6266 | Direct

Representative Clients

- City of Fellsmere, Florida
- City of Rockledge, Florida
- City of Satellite Beach, Florida
- Town of Indialantic, Florida
- Town of Indian River Shores, Florida

Experience

Tonya joined CRI in January 2024 and has been engaged in a variety of audit assignments across governmental entities, non-profit organizations, for-profit businesses and construction companies. During Tonya's time with CRI, she has focused solely in the audit area and specifically in governmental, employee benefit plans and not-for-profit entities. She attends government accounting conferences and employee benefit plan continuing education courses in orde to stay current on accounting standards and regulation changes. She assists our clients with implementing new standards and improving their internal controls. Prior to joining CRI she worked for another local CPA firm working on primarily HUD audits, commercial clients including nursing homes, non-profit organizations and numerous Employee Benefit Plans; she also worked for several businesses assisting with their payroll processes while obtaining her accounting degrees. She is currently pursuing her CPA license.

Education, Licenses & Certifications

- Bachelor of Science in Accounting, Keiser University
- Master of Science in Accounting, Keiser University
- Certified Fraud Examiner (CFE)

FLORIDA BOARD OF ACCOUNTANCY LICENSE

Certified Fraud Examiner

Under and by virtue of the provisions of the bylaws of the

Association of Certified Fraud Examiners

this certificate is granted to

Tonya Lanham

Given under our hands and the Seal of The Association

May 20, 2022

FLORIDA BOARD OF ACCOUNTANCY LICENSE

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE
PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

CARR RIGGS & INGRAM LLC

7411 FULLERTON STREET
SUITE 300
JACKSONVILLE FL 32256

LICENSE NUMBER: AD0016615

EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/22/2025

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2026 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L05000053010

Entity Name: CARR, RIGGS & INGRAM, LLC

FILED
Mar 31, 2026
Secretary of State
1656594551CC

Current Principal Place of Business:

100 N. MAIN STREET
ENTERPRISE, AL 36330

Current Mailing Address:

100 N. MAIN STREET
ENTERPRISE, AL 36330 US

FEI Number: 72-1396621

Certificate of Status Desired: Yes

Name and Address of Current Registered Agent:

RIGGS, STEPHEN CIII
500 GRAND BOULEVARD
SUITE 210
MIRAMAR BEACH, FL 32550 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent — Date

Authorized Person(s) Detail :

Title	MGRM
Name	CARR, WILLIAM H
Address	100 N. MAIN STREET
City-State-Zip:	ENTERPRISE AL 36330

Title	MGRM
Name	BOLLINGER, KELLY
Address	4360 CHAMBLE DUNWOODY ROAD, SUITE 420
City-State-Zip:	ATLANTA GA 30341

Title	MGRM
Name	SHUMPERT, SCOTT
Address	3011 ARMORY DRIVE, SUITE 190
City-State-Zip:	NASHVILLE TN 37204

Title	MGRM
Name	CHRISTENSEN, JENNIFER
Address	1031 W. MORSE BLVD
City-State-Zip:	WINTER PARK FL 32789

I *hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.*

SIGNATURE: WILLIAM CARR — PARTNER — 03/31/2026

Electronic Signature of Signing Authorized Person(s) Detail — Date

TAB B - KEY PERSONNEL QUALIFICATIONS AND AVAILABILITY, CONTINUED

AVAILABILITY AND CONTINUITY

CONTINUITY

CRI focuses on our team members as well as our clients and understands that staff continuity will enable CRI to develop and maintain an in-depth understanding of your operations, management style, and operating practices, which ultimately will allow us to offer you experienced resources, value-added services, industry specialization, and overall better personal service. Therefore, professional staff are not arbitrarily rotated through jobs. In the event a major participant in the audit is unable to complete the engagement for whatever reason, CRI is fully prepared to draw upon available and sufficient resources to replace the participant with an individual who has equal or greater experience and qualifications.

CAPACITY

While CRI performs a plethora of governmental audits nationwide, our large audit staff and efficient organization allows us to complete all audit work in a timely manner. We have thoroughly reviewed the RFP, answers to questions, and prior year financial statements and consulted our forecasted audit calendar with staff availability; we are confident we can provide the services requested in the timeframe required.

In addition to providing an efficient audit, CRI will be a reliable resource for the Town - providing ideas to improve performance and/or strengthen controls, summaries and guidance on upcoming standards, and answers to technical questions throughout the year. Our proven, streamlined process minimizes your time and disruption during the service provider change and continues throughout our professional relationship.

QUALITY OF STAFF

In addition to the firm's requirements for CPE for all audit team members, members of our audit team are active members of professional, voluntary organizations such as the American Institute of Certified Public Accountants (AICPA), the Governmental Audit Quality Center of the AICPA, the Center for Audit Quality of the AICPA, the Florida Institute of Certified Public Accountants, the Government Finance Officers Association and the Florida Government Finance Officers Association.

As a result of our membership in these voluntary organizations, we are subject to stricter quality control standards than firms that choose not to take this voluntary step to improve the quality of their practices. **We continually provide "classroom training" and on-the-job training to develop the knowledge base of our team members, helping them gain industry knowledge.** Additionally, our team members are regular presenters at state and local chapter FICPA and FGFOA events, which ensures they remain up-to-date on new accounting and auditing standards.

SUBCONTRACTORS AND SPECIALISTS

CRI will not require the use of any subcontractors or outside specialists to complete the engagement.

TAB B - KEY PERSONNEL QUALIFICATIONS AND AVAILABILITY, CONTINUED

CONTINUING PROFESSIONAL EDUCATION AND SPECIALIZED TRAINING

ROLE/POSITION FUNCTIONAL TRAINING

LEADERSHIP TRAINING

ON-THE-JOB LEARNING

CRI PROFESSIONAL DEVELOPMENT

Comprehensive training to help shape employee success.

The quality of a professional services firm is determined by its people and the firm's investment in them.

SPECIALTY TRAINING

INTERNAL CONTROLS, IT AUDIT, AND ANALYTICS SCHOOLS

TECHNICAL SKILLS TRAINING

CRI understands that comprehensive training is integral to help shape employee success and that the quality of a professional services firm is determined by its people and the firm's investment in them. Therefore, we have a comprehensive plan to provide quality training to our team and ensure high quality services are routinely provided to you.

This plan includes:

- *Technical Training during CRI's Virtual CPE Training:* Firm-wide virtual trainings with more than 100 in-house sessions.
- *Specialty Training:* Industry specific training, including sessions specific to government auditing and accounting, single audits, and managing audit engagements.
- *IT Audit Schools:* We are investing in the future of audit with three progressive levels of training taught by AICPA leaders.

All CRI professionals are required to:
- Complete a minimum of 80 hours of Continuing Professional Education (CPE) every two years, with at least 24 hours specifically focused on government auditing or the client's audit environment.
- Receive regular training on updates relevant to their industry. Examples of those in the governmental industry would include: GAGAS, Uniform Guidance, internal control frameworks, and state-specific regulations to ensure continued compliance.

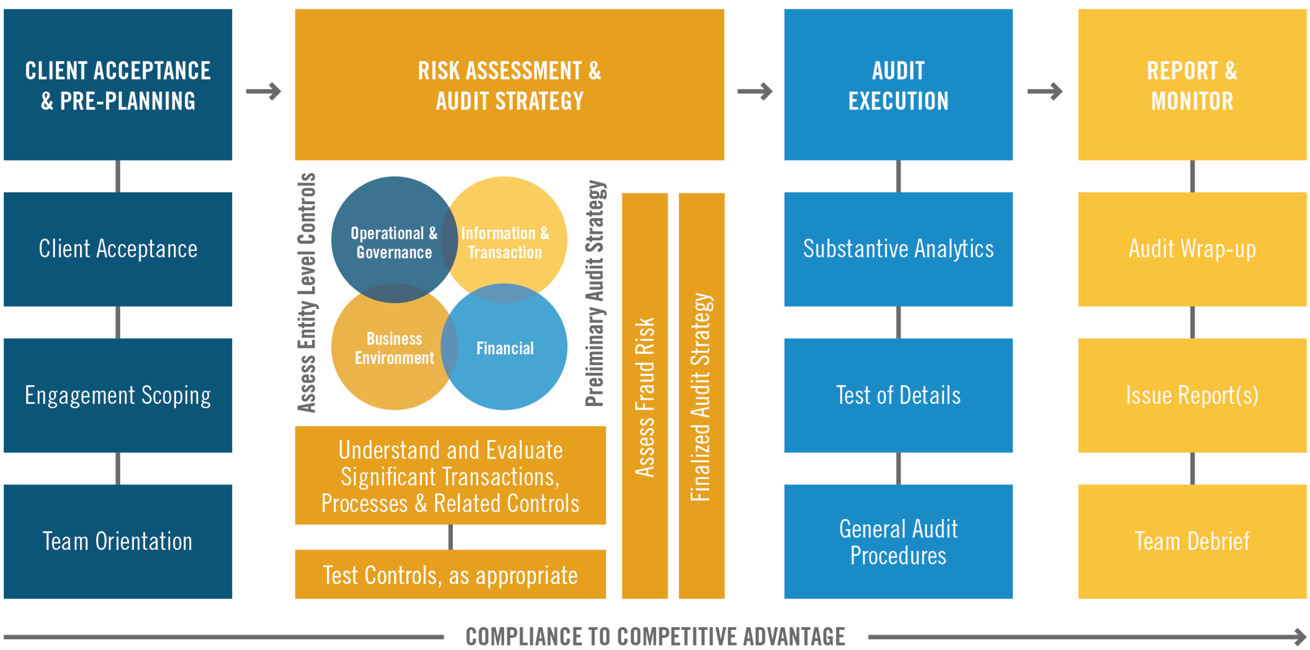
We certify that all proposed professionals are in compliance with the requirements above. **Detailed CPE transcripts for each professional, including class titles and dates attended, are available upon request.**

TAB C - AUDIT APPROACH, QUALITY CONTROL AND UNDERSTANDING OF THE ENGAGEMENT

TAB C - AUDIT APPROACH, QUALITY CONTROL, AND UNDERSTANDING OF THE ENGAGEMENT

FIRM'S OVERALL AUDIT APPROACH AND UNDERSTANDING OF TOWN'S NEEDS

Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



CRI AUDIT APPROACH

STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

- Perform client acceptance procedures.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk.

STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
  - environmental and other external risks,
  - management's fraud and IT risk assessment models,
  - entity level controls including:
    - control environment
    - risk assessment,
    - information and communication,
    - and monitoring controls.
  - IT General Computer (ITGC) controls, such as
    - IT Environment
    - Developing and Delivering IT, and
    - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
  - linkage of financial statements to:
    - significant transactions,
    - processes,
    - IT systems, and
    - related controls,
  - existence of/reliance on SOC entities and their reports,
  - internal audit, and
  - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
  - inquiry,
  - observation
  - examination, and
  - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
  - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details): Examples include:
    - ratio analysis,
    - regression analysis,
    - trend analysis,
    - predictive tests, or
    - reasonableness test,
  - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
  - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants, and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit tests.

STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
  - reports,
  - required communications,
  - management letter comments, and
  - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
  - engagement team, and/or
  - client's team.

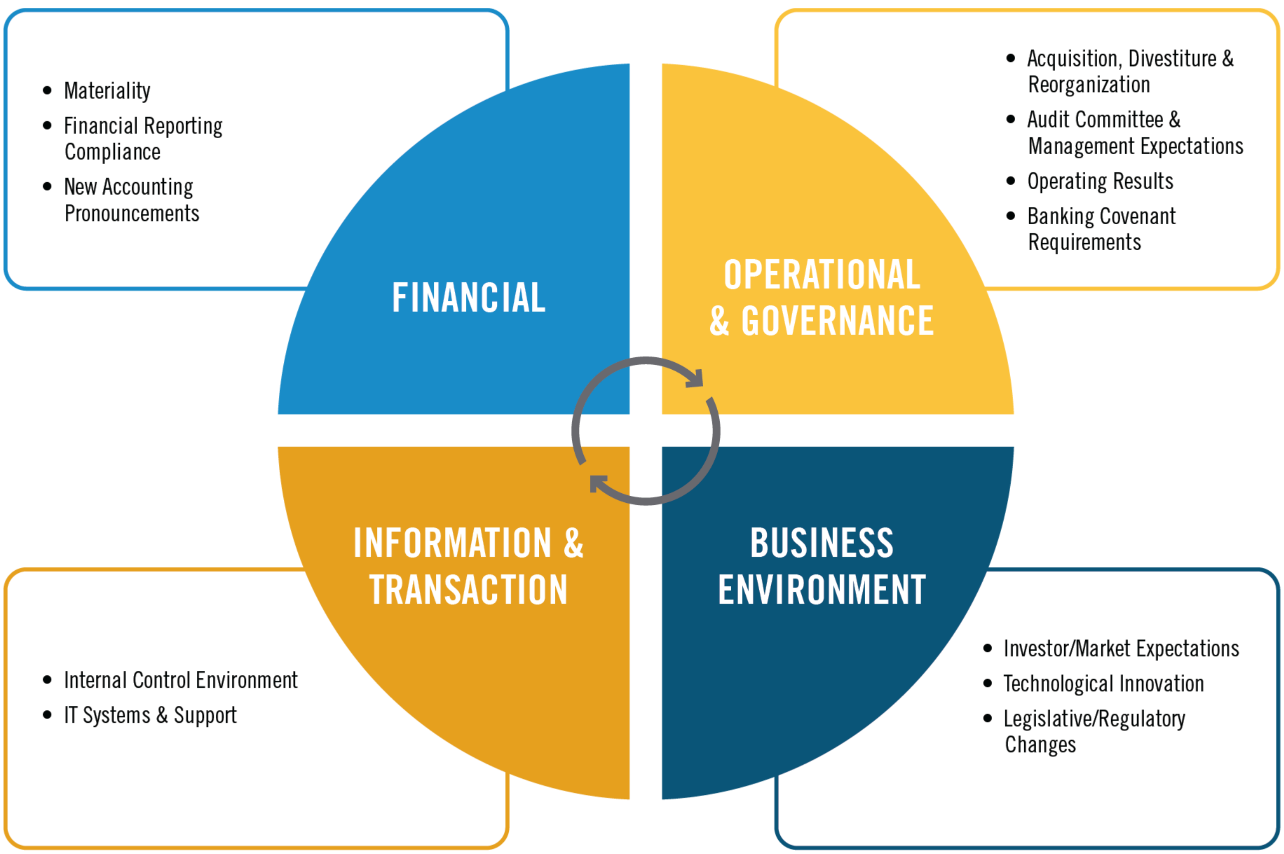
CRI AUDIT FRAMEWORK

Our proposed services require a coordinated effort between us and Town of Indian River Shores's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:



CRI AUDIT FRAMEWORK, CONTINUED

Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple compliance to providing you with a competitive advantage.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of Town of Indian River Shores's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.

Analytical review procedures will be used in planning the nature, timing and extent of most audit procedures performed by CRI. Examples of analytical procedures used include comparisons to prior year balances and amounts from the Town's financial reports as well as comparisons to current year budgets using the Town's budget documents. Likewise, they will be used on an overall basis to test the results of the procedures we perform. We will reference documents such as policy manuals, budgets, organizational charts and any other financial documents or reports that the Town prepared.

Throughout the audit, we will use predictive analytical procedures such as average accrued payroll per day, or a predictive analytic over areas such as building permits, while taking into account known activity in the Town. These are invaluable audit procedures that assist us in streamlining our audit work while "zeroing" in on major issues for management's consideration. Thus, this approach provides advantages for both the Town as well as the auditors.

SAMPLE SIZE & STATISTICAL SAMPLING

In our approach, we base our testing off the risk of an account balance. Based on the risk we will determine our testing approach which would including sampling balances to test individual transactions and also use analytical procedures. We try and maximize the use of analytical procedures as we can then identify unusual trends and focus sampling in areas with greatest risk.

CRI has the ability to use both statistical and non-statistical sampling methodologies. The selection of the two techniques depends on the format in which populations are provided. When populations are provided in an Excel or delimited file we can use statistical sampling methodologies. The sample sizes of transactions to test are representative of the population and will be determined as early as possible in the audit process, in order to provide your staff sufficient time to pull the requested documentation. We typically test a sample of 40-60 for a test of controls reliance and expect zero deviations. When sampling a test of details, we will stratify our samples and test enough individually significant items (varies based upon risk, usually 35% of performance materiality, but can be more based on risk of area under audit) and then a random stratified sample of the remaining population to conclude on the fairness of the balance. We utilize guidelines established by auditing standards, which specify requirements for statistical and nonstatistical sampling, to perform tests of internal controls and substantive tests as part of the audit of your financial statements. We will utilize data mining software IDEA and/or ActiveData for sampling in a nonstatistical manner; often times we will stratify our samples to attempt to obtain additional coverage and reduce the amount of requested samples (where appropriate) from our clients.

In addition, in order to test compliance, CRI will take the following approach to audit samples:

- Determine which law or regulation is necessary for testing and discuss with management any concerns related to compliance.
- Obtain general ledger listings, warrant listings and check registers, or other detail listings related to the requirements that may be necessary for testing and develop a reasonable sample size or procedures to perform in order to accomplish the goal of testing for compliance.
- We then may analytically scan the listing, judgmentally select, randomly select (using our IDEA and/or ActiveData software), or haphazardly select items for testing of the necessary compliance requirements.

TYPE AND EXTENT OF ANALYTICAL PROCEDURES TO BE USED

Analytical review procedures will be used in planning the nature, timing and extent of most audit procedures performed by CRI. Examples of analytical procedures used include comparisons to prior year balances and amounts from the City's financial reports as well as comparisons to current year budgets using the Town's budget documents. Likewise, they will be used on an overall basis to test the results of the procedures we perform. We will reference documents such as policy manuals, budgets, organizational charts and any other financial documents or reports that the Town prepared.

Throughout the audit, we will use predictive analytical procedures such as average accrued payroll per day, or a predictive analytic over areas such as building permits, while taking into account known activity in the Town. These are invaluable audit procedures that assist us in streamlining our audit work while “zeroing” in on major issues for management’s consideration. Thus, this approach provides advantages for both the Town as well as the auditors.

APPROACH TO BE TAKEN TO GAIN AND DOCUMENT AN UNDERSTANDING OF THE TOWN OF INDIAN RIVER SHORE'S INTERNAL CONTROL STRUCTURE

We gain an understanding of the Town's internal controls by walking through transactions from the beginning to the end. The walk-throughs are performed through observation and inquiry.

We plan to meet with your management to:

- Set-up the audit by reviewing the mapping of the Canaveral Port Town's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex issues on a timely basis.

Our understanding of the internal control structure will include the following:

- Obtaining an understanding of the Town's control environment, risk assessments, control activities, information and communication and monitoring systems as they relate to operations.
- This understanding is obtained through review of the existing policies and procedures, flowcharts, inquiries of personnel, inspection of documents and records, and observation of the activities and operations. This understanding would include accounting and administrative controls in place to ensure that the Town complies with applicable laws and regulations and internal accounting policies and procedures.
- Documenting that understanding by summarizing key internal controls that we intend to place reliance on for substantive testing.
- Utilizing a transactional walk-through to determine whether a policy or procedure has been placed in operation.
- Assessing control risk by evaluating the effectiveness of the Town’s internal control structure policies and procedures in preventing or detecting material misstatements in the financial statements.
- Performing dual tests of controls and transactions (accounting and administrative) to evaluate the effectiveness of such policies and procedures.

We typically test controls over areas with large volumes of transactions such as cash receipts and payroll.

TAB C - AUDIT APPROACH, QUALITY CONTROL, AND UNDERSTANDING OF THE ENGAGEMENT, CONTINUED

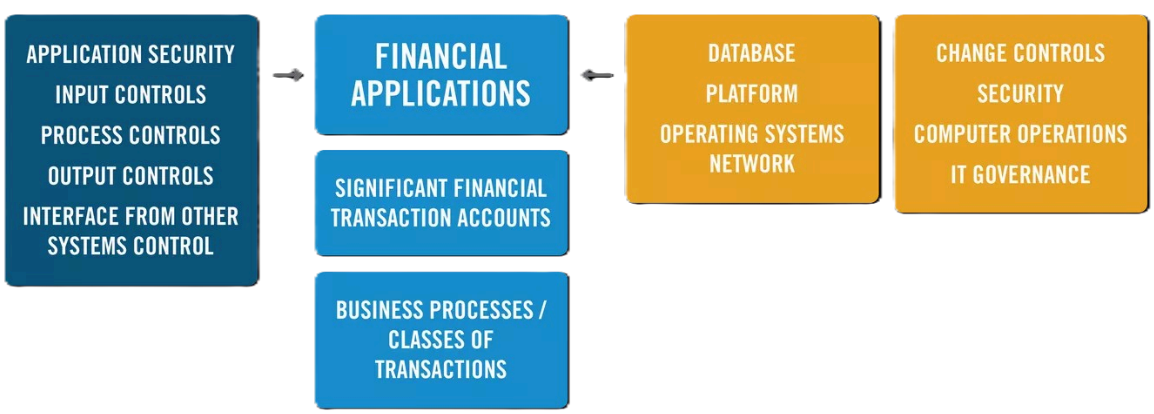
APPROACH TO BE TAKEN TO GAIN AND DOCUMENT AN UNDERSTANDING OF THE TOWN OF INDIAN RIVER SHORE'S INTERNAL CONTROL STRUCTURE (Continued)

The second component of internal controls that gain an understanding are information technology general controls (ITGC). These controls will be considered carefully during our evaluation of internal control over financial reporting. The controls that mitigate these risks are important because of their pervasive effect on the reliability, integrity, and availability of processing relevant data. IT risks & controls will be evaluated and tested from the top down as follows:

- IT General Controls (ITGCs) typically impact multiple applications in the technology environment and prevent certain events from impacting the integrity of processing data. Computer operations, physical and logical security, system access, program changes, systems development, and business continuity are examples of processes where general IT controls reside. These IT controls are pervasive because they can have an impact on the Town's achievement of financial reporting objectives germane to many of its processes.
- Application controls are more specific to individual processes. These controls include policies and procedures designed and implemented in the applications and data. They also include so called programmed controls within the applications that perform specific control related activities, such as computerized edit checks of input data, numerical sequence checks, validation of key fields, and exception reporting and related follow-up on exceptions.

In our process of reviewing the many internal control processes in place throughout the Town, we use our extensive experience in Florida governments and fresh perspective to provide the Town some best practices and observations that would be extremely useful in generating ideas for efficiencies in processes and policies.

In today's IT-centric world, understanding the manual process and supporting systems (i.e. how the numbers come together) underlying internal controls over financial reporting (ICFR) is increasingly important. External information systems threats from hackers—coupled with internal transaction errors and fraud—require the implementation, testing, and improvement of strong IT controls. CRI's dedicated IT audit and assurance team has adopted an integrated audit approach that includes a review of relevant IT systems with input into the financial reporting process. We complete a review of IT policies and procedures and conduct "hands-on" testing against best practices and appropriate regulations, yielding financial audit effectiveness including uncovering IT deficiencies. CRI's typical approach to evaluating and utilizing IT as part of the audit focuses on two phases. The planning phase focuses on testing access to the financial data (users and otherwise), evaluating the reliability of the applications and databases supporting financial data, testing the reliability of data flowing between systems, and evaluating data security. Dependent on the results during the planning phase, CRI evaluates the opportunity to utilize automated and IT dependent application controls as a part of substantive testing procedures.



APPROACH TO BE TAKEN TO GAIN AND DOCUMENT AN UNDERSTANDING OF THE TOWN OF INDIAN RIVER SHORE'S INTERNAL CONTROL STRUCTURE (Continued)

Our integrated audit approach includes review and testing of both IT general controls and financial application controls related to ICFR including:

- Security—Physical and Access Controls,
- Change Management for Systems and Configurations,
- Application/System Development and Customization,
- IT Risk Management,
- Data Backup and Recovery/Business Continuity Plans,
- Electronic Banking Wire and ACH Security, and
- Segregation of Duties within Systems and IT function.

Additionally, CRI's data analytics and data mining expertise and computer-aided audit tools (CAATs) allow us to perform procedures on entire populations of system transactions, which allow us to develop a focused set of methodical analyses for your data.

APPROACH TO BE TAKEN IN DETERMINING LAWS AND REGULATIONS THAT WILL BE SUBJECT TO AUDIT TEST WORK

CRI will utilize our experience and compliance templates to assist in our testing procedures over laws and regulations. Due to the quantity of governments we audit, we have developed compliance testing templates which we update each year using the applicable sections of Florida Statutes and other regulatory requirements as changes occur.

We have a template that is specifically tailored for Florida municipalities which would be used on your audit. In order to meet our Yellow Book obligations, when testing compliance with laws and regulations we will focus on the matters which could have a direct and material impact on the Town's financial statements. If we identify immaterial instances of potential noncompliance, we will share the findings with the Town in the form of a recommendation so that it can be resolved in the future and governance can monitor it further as they deem necessary.

All of the CPAs on this engagement have properly completed all the required Yellow book hours.

TAB C - AUDIT APPROACH, QUALITY CONTROL, AND UNDERSTANDING OF THE ENGAGEMENT, CONTINUED

FIRM'S EXPERIENCE WITH GOVERNMENTAL REPORTING ISSUES

We work with 3 entities that prepare their own OPEB calculations and do not utilize an actuary for these services. We are aware and comfortable with testing OPEB that is not calculated by an actuary. While we don't prepare the Town's financial statements, we do prepare financials for over 20 local governments annually and understand the nuances with presentation questions.
We have worked with the Town's Treasurer regarding any questions on presentation when implementing new standards. We are prepared to answer any questions regarding GASB 103, which will cause some changes in presentation of the financial statements beginning in fiscal year 2026.

QUALITY CONTROL AND SUPERVISORY PROCEDURES

All workpapers prepared are reviewed by an individual of a higher level than the preparer, and the engagement partner reviews the financial statements and all higher risk areas in the engagement such as revenue or compliance testing.

Audit engagements are assigned engagement quality review (EQR) partner. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP). Lindsay Aviles will serve as the EQR Partner for Town of Indian River Shores Engagement.

APPROACH TO COMMUNICATION AND COORDINATION WITH TOWN STAFF

We generally begin the audit by discussing with management what has occurred during the year. The on site testing is coordinated to work with the Town's schedule and then there are some follow up questions testing for the last few items (typically reports from third parties that are not available during on site testing) to wrap up the audit.

e DOCUMENT SHARING SYSTEM (SMARTSHEET)

CRI utilizes technology to provide for a “near paperless” audit. In addition to more traditional means of communication such as email, CRI uses Smartsheet to request, receive, and communicate in reference to documents, schedules and reports. Smartsheet is an encrypted collaboration website used to share documents and manage the audit process. On its face, the client “workspace” will look similar to a spreadsheet, making it intuitive to navigate. See the snip below for an example of Smartsheet. We create our entire document request listing in this tool which allows us to collaborate on due dates for each item and for management to assign items to specific staff members. Functionality allows for drag and drop of files to each row and then a paperclip will appear for that row to show a document has been provided for that request. CRI and management would then be aware of dates when items were provided and CRI would know at all times what documents relate to each request, which could be challenging if documents are provided only through email or a standard portal. This functionality keeps us both accountable and able to quickly review status of requests and also prevents duplicate requests being made by the audit team. Smartsheet is also used throughout the audit to track progress and this can be monitored by the Town.

smartsheet

Forms

Grid View Filter Arial 10

Description	Item No	Provided by	Date needed	Notes
Interim items				
General items - Interim				
Spreadsheet of FY) adopted budget to) amended budget in Excel if possible (original budget plus all amendments, including ordinance numbers, operating transfers and capital, etc. shown at budgetary level of control.	83			
FY) original budget and ordinance adopting the budget	A7			
Preliminary SEFA for state and federal grants, if available or listing of grants with estimated expenditures for the year so grantors can be selected for confirmation.	A9			
Please upload new grant agreements	A10			
Copies of any Council minutes NOT on the City website through the end of the audit.	A11			All on Website
Details of all investment transactions (transfers/sales/purchases) during the fiscal year thus far	A13			
DR-402 (TRIM Certification) for) and letter of acceptance from the Dept. of Revenue	A14			
	A15			Nothing Changed
General questions				
For these items, please indicate if any changes/updates/new items. If so, please attach supporting documentation for the change/update/new item.		*Changes? Y/N?*		
Any changes to long-term contracts - service agreements, employee contracts, etc.	A22			CM updated
Any changes to collective bargaining agreements	A23			No
Any changes adopted by the agency, new agreements with taxing authorities?	A24			No
Any new debt agreements - bonds, notes, capital leases, etc.				Line of Credit, Utility Tax Note
Any new capital & operatng lease agreements	A27			Final Dell-CDD Scanner
Any rate changes (Stormwater, etc..) if so please provide ordinance	A19			CDD Department
Were there any new or changes to impact fees levied during the fiscal year?	A12			No
Any changes to accounting policies and procedures, if so please provide	A20			Anissa now does all procurement, changed bidding threshold
Any changes to pension plans, if so please provide ordinance or other documents from the Pension Board	A17			To allow drop and retirees to be on the pension board.
Any changes to insurance for workers comp?	B21			No Changes

APPRIACH TO REQUIRED AUDITOR COMMUNICATIONS AND MANAGEMENT LETTER COMMENTS AND EXIT CONFERENCE MATTERS

We consider the management letter to be an important aspect of an audit engagement as it adds value to our clients by sharing our experience and expertise, and provides recommendations that can enhance processes or controls. Every client is different, and we write our management letters to meet the specific needs of each client. Our goal is to make our clients aware of opportunities to improve operating efficiency and effectiveness. Our Management Letter comments generally fall into three categories:

- Specific recommendations – the course of action is relatively clear;
- Alternative approaches – the appropriate corrective action varies; or
- Symptoms of possible problems – an investigation is recommended to determine whether the problem exists or will occur in the future.

The identification of potential management letter comments is the responsibility of every engagement team member. Although we do not have a formal policy on how to develop management letter comments, the general procedures that we consistently follow and will apply to the audit of the Town, are as follows:

- Make sure we have gathered all the facts completely and accurately. This fact finding is typically performed by the audit senior or manager and is done promptly once a possible matter is raised by any team member. This includes a conversation with the client staff and supervisors involved.
- The facts and circumstances are then vetted by the Partners on the team including input from the Engagement Quality Control Review Partner with further consultations with additional technical support Partners as necessary to determine how to most appropriately report (or not report) each matter.
- The Partners will place an emphasis on the cost/benefit of any potential findings and will focus on raising matters that add true value to the Town.
- Once a preliminary conclusion is reached the Engagement Partner will discuss the results with the appropriate members of management to address any of management's questions and ensure there are no remaining disagreements or missing facts to be considered further.
- When the final points have been determined, we provide management the opportunity to incorporate responses to the management letter comments.

The key to the procedures performed above is that they are performed timely and communicated promptly to management to avoid last-minute surprises. Our “no surprises” approach to management letter comments has led to a good working relationship with our clients and provided them will valuable insights.

In general, our preference is to discuss any questions about changes in processes when they occur or unusual transactions so that the Town has identified the potential issue so we can come to a resolution without having a finding.

DRAFT REVISIONS

CRI provides drafts of the reports for management to read and incorporate into the draft of the financial statements to ensure all there are no discrepancies. We review the Town's draft financial statements and send any proposed revisions to the Town's Treasurer. Once we are all in agreement with the drafts, and they are approved the Finance Committee, we then issue the final audit reports.

TAB C - AUDIT APPROACH, QUALITY CONTROL, AND UNDERSTANDING OF THE ENGAGEMENT, CONTINUED

FIRMS UNDERSTANDING OF THE TOWN'S REPORTING DEADLINES AND FILING REQUIREMENTS

PROPOSED SEGMENTATION OF THE ENGAGEMENT

STAGE #1: Client Acceptance & Pre-Planning	DATE
Appointment of audit firm	August 2026
Ongoing consultation on major issues and developments	Continuous
Meet with management to discuss business risks and scope	August 2026
STAGE #2: Risk Assessment & Audit Strategy	**DATE**
Gain understanding of significant processes and key controls	September - October 2026
Perform testing key controls to reduce substantive testing	September - October 2026
Determine nature, timing and extent of substantive procedures	September - October 2026
Perform selected substantive procedures as of interim date	September - October 2026
Finalize and communicate plan to management/governance	October - November 2026
STAGE #3: Audit Execution	**DATE**
Conduct remaining substantive tests based on the results of audit procedures performed to date	December 2026 - January 2027
Discuss results of audit work with management	January 2027
STAGE #4: Report & Monitor	**DATE**
Meet with management/governance to discuss results of audit	February/March 2027
Issue audited financial statements	March/April 2027

We understand that the financial statements need to be presented in the spring to the Town Council prior to the State's filing deadline of June 30th.

TAB D - SCHEDULE, STAFFING PLAN, AND LEVEL OF EFFORT

TAB D - SCHEDULE, STAFFING PLAN, AND LEVEL OF EFFORT

PROPOSED PROJECT TIMELINE

The following chart depicts the timing and key elements of our typical audit process. CRI will also provide workshop(s) to review the audit report and any areas of interest or concern upon request.

STAGE	ACTIVITIES	TIMEFRAME
Client Acceptance & Pre-Planning	• Entrance Conference to meet with management to discuss business risks and scope • CRI engagement team planning meetings • Review predecessor auditor workpapers	AUGUST
Risk Assessment & Audit Strategy	• Gain understanding of significant processes and key controls, including federal award controls over compliance • Final PBC Listing and Engagement Letter to the Town • Agree on preliminary audit plan and timeline • Perform testing of key controls to reduce substantive testing • Determine nature, timing and extent of substantive procedures • Perform selected substantive procedures as of interim date, including federal tests over compliance • Finalize and communicate plan to management/governance	SEPTEMBER - OCTOBER
Audit Execution (Fieldwork)	• Conduct remaining substantive tests based on the results of audit procedures performed to date, including federal tests over compliance • Discuss results of audit work with management (any potential findings will be discussed as they arise before reporting)	DECEMBER - FEBRUARY
Reporting	• Draft copy of financial statements to the Town for review • Exit Conference to meet with management/governance to discuss results of audit and audit of federal awards • Issue audited financial statements to the Town	MARCH

LEVEL OF STAFFING AND NUMBER OF HOURS TO BE ASSIGNED

Our breakdown of number and level of staff assigned and estimates of time to complete each major segment is provided below. Please note, these hours include the single audit portion of the engagement.

FINANCIAL STATEMENT AUDIT AND ACFR	PARTNERS	SENIORS/ STAFF	ADMIN	TOTAL
Client Acceptance and Pre-Planning	2	0	0	2
Risk Assessment and Audit Strategy	13	40	0	53
Audit Execution	15	90	0	105
Report and Monitoring	15	16	1	32
TOTAL	45	146	1	192

TAB D - SCHEDULE, STAFFING PLAN, AND LEVEL OF EFFORT, CONTINUED

LEVEL OF STAFFING AND INVOLVEMENT

CHRISTINE NOLL-RHAN, CPA
Assigned role – Engagement Partner. Christine will act as the liaison between the Town staff and the consulting team. She will serve in this role in a manner that is responsive and cost-effective to the Town by being the main point of contact, overseeing all aspects of the contract to streamline requests through the appropriate individuals. She is committed to being readily available to the Town staff and will respond to requests for services and efficiently prepare an action plan to provide the required services under the contract. **Relevant experience, skills, and qualifications –** Christine is a Florida resident and has over 19 years of experience working on government entities. Christine has in-depth knowledge of both Federal and State single audits. Christine has been involved as a partner on audits of Florida municipalities for over 10 years. She has extensive experience in auditing governmental entities and is a FGFOA presenter.
LINDSAY AVILES, CPA
Assigned role – Quality Control Partner. As your Quality Control Partner, Lindsay is focused on objectivity and is responsible for performing a "2nd partner" technical and quality control review over the risk assessment, audit plan and each internal audit report, evaluating the internal audit's adherence to professional standards. **Relevant experience, skills, and qualifications –** Lindsay is a Florida resident and has over 15 years public public accounting experience in the not-for-profit and governmental audit arena. Lindsay assists our clients with implementing new standards and improving their internal controls.
TONYA LANHAM, CFE
Assigned role – Senior Associate. Tonya will work the team, executing the day-to-day engagement activities. **Relevant experience, skills, and qualifications** – Tonya is a Florida resident and has several years of experience and specializes in governmental, employee benefit plans and not-for-profit entities. She is a Certified Fraud Examiner. She is responsible for executing the detailed testing.

ABILITY TO COMPLETE THE DELIVERABLES WITHIN THE TIME REQUIREMENT

DELIVERABLES

Upon completion of the engagement, CRI will provide the following:

- Electronic and paper copies (as requested) of a management letter containing comments oriented toward constructive improvements.
- Report on the fair presentation of the financial statements in conformity with GAAP, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the audited financial statements, if a single audit is required.
- Report on compliance and internal control over financial reporting based on the audit of the financial statements.
- Report on compliance and internal control over compliance applicable to each major federal program, if a single audit is required.
- Schedule of findings of reportable conditions and questions costs prepared in accordance with Uniform Guidance.
- Data collection form (Form SF-SAC), if a single audit is required.

CRI has issued the statements in the required time frame since we have been the auditor. Typically, the last item we need to finish the audit is a third-party report (actuary or SOC report) and once that is received the audit reports are issued within a couple weeks. We were able to issue the audit reports in March this year since the third-party reports came in earlier.

TAB E - FEE PROPOSAL

TAB E - FEE PROPOSAL

Per RFP please see separately attached sealed Fee Proposal.

TAB F - REQUIRED FORMS

PROPOSAL UNDERSTANDING

The undersigned Firm hereby certifies that it has read and understands the contents of this solicitation and agrees to furnish, at the prices set forth in the Firm's sealed fee proposal, all of the services specified in the RFP document, subject to all instructions, conditions, specifications, and attachments hereto. Failure to have read all provisions of this solicitation shall not be cause to alter any resulting contract or request additional compensation.

Carr, Riggs & Ingram, L.L.C.	7506 Lynx Way, Suite 201
Name of Firm	Address
Christine Noll-Rhan	Melbourne, FL 32901
Authorized Signature	City, State, Zip Code
Christine Noll-Rhan, Partner	321-255-0088
Title	Phone
5/20/26	cnollrhan@criadv.com
Date Signed	E-mail

ADDENDUM ACKNOWLEDGEMENT

The Firm shall acknowledge receipt of all addenda issued to this formal solicitation by completing the blocks below. Failure to acknowledge all addenda may be cause for rejection of the response.

Addendum No: 1	Date Issued 5/15/26	Addendum No: ____	Date Issued ______
Addendum No: _____	Date Issued ____	Addendum No: ____	Date Issued ______
Addendum No: _____	Date Issued ____	Addendum No: ____	Date Issued ______

QUALIFICATIONS QUESTIONNAIRE

RFP Number: RFP 26-01

Project Description: Independent Auditing Services

Firm Name: Carr, Riggs & Ingram, L.L.C.

Firm Address: 7506 Lynx Way, Suite 201, Melbourne, FL 32940

Telephone: 321-255-0088 Email: cnollrhan@criadv.com

Primary Contact Person: Christine Noll-Rhan

Florida CPA Firm License Number: AD0016615

Is the Florida CPA Firm License current? Yes X No ____

Number of years the firm has provided governmental auditing services: 24

Number of years the firm has provided audit services to Florida local governments: 24

Office location responsible for this engagement: Melbourne, Florida

Engagement Partner: Christine Noll-Rhan

Audit Manager: Lindsay Aviles

Auditor-in-Charge: Christine Noll-Rhan

Has the firm, or any of its principals or employees proposed for this engagement, had any professional relationship with the Town of Indian River Shores during the past five (5) years?

Yes X No ____

If yes, briefly describe: CRI has been providing auditing services to the Town of Indian River Shores 2018

Authorized Signature: Christine Noll-Rhan

Printed Name: Christine Noll-Rhan

Title: Partner

Date: 5/20/26

LIST OF SUBCONTRACTORS

The Firm MUST list below the name and address of each subcontractor, consultant, or specialist proposed to perform any portion of the services under this Contract and shall also identify the portion of the work to be performed and the approximate percentage of the total engagement to be performed by each. After submission of proposals, additions, changes, or substitutions will not be allowed unless approved by the Town after a written request by the Contractor stating the reasons for the requested change. Please attach additional sheets if required.

	Work to be Performed	Subcontractor's / Consultant's / Specialist's Name and Address	Approximate Portion of Work (%)
1	N/A	N/A	N/A
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

PUBLIC RECORDS FORM

RFP Number: RFP 26-01

Project Description: Independent Auditing Services

In performing services pursuant to any contract awarded under this solicitation, the CONTRACTOR shall comply with all relevant provisions of Chapter 119, Florida Statutes. As required by section 119.0701, Florida Statutes, CONTRACTOR shall:

1. Keep and maintain public records required by the TOWN to perform the service.

2. Upon request from the Town's custodian of public records, provide the Town with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law.

3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract, if the CONTRACTOR does not transfer the records to the TOWN.

4. Upon completion of the contract, transfer, at no cost to the TOWN, all public records in possession of CONTRACTOR or keep and maintain public records required by the TOWN to perform the services. If CONTRACTOR transfers all public records to the TOWN upon completion of the contract, CONTRACTOR shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If CONTRACTOR keeps and maintains public records upon completion of the contract, CONTRACTOR shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the TOWN, upon request from the Town's custodian of public records, in a format that is compatible with the information technology systems of the Town.

The undersigned certifies that the Firm will comply with the public records requirements set forth above if awarded the contract.

Authorized Signature: Christine E Noll-Rhan

Print Name: Christine Noll-Rhan

Title: Partner

Company/Firm: Carr, Riggs & Ingram, L.L.C.

Date: 5/20/26

DRUG-FREE WORKPLACE FORM

RFP Number: RFP 26-01

Project Description: Independent Auditing Services

The undersigned Contractor, in accordance with Florida Statute 287.087, hereby certifies that

Carr, Riggs & Ingram, L.L.C. does:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violations of such prohibition.

2. Inform employees about the dangers of drug abuse in the workplace, the business' policy of maintaining a drug free workplace, any available drug counseling, rehabilitation, employee assistance programs and the penalties that may be imposed upon employees for drug abuse violations.

3. Give each employee engaged in providing the commodities or contractual services that are under bid a copy of the statement specified in Paragraph 1.

4. In the statement specified in Paragraph 1, notify the employees that, as a condition of working on the commodities or contractual services that are under bid, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.

5. Impose a sanction on or require the satisfactory participation in a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.

6. Make a good faith effort to continue to maintain a drug free workplace through implementation of Paragraphs 1 through 5.

As the person authorized to sign this statement, I certify that this firm complies fully with the above requirements.

Clint E Miller

Signature

5/20/26

Date

PUBLIC ENTITY CRIMES FORM

Any person submitting a quote, bid, or proposal in response to this invitation or Agreement, must execute the enclosed form sworn statement under Section 287.133(3)(a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES, including proper check(s), in the space(s) provided, and enclose it with his/her quote, bid, or proposal. If you are submitting a quote, bid or proposal on behalf of dealers or suppliers who will ship commodities and receive payment from the resulting Agreement, it is your responsibility to see that copy(ies) of the form are executed by them and are included with your quote, bid, or proposal. Corrections to the form will not be allowed after the quote, bid, or proposal opening time and date. Failure to complete this form in every detail and submit it with your quote, bid, or proposal may result in immediate disqualification of your bid or proposal.

The 1989 Florida Legislature passed Senate Bill 458 creating Sections 287.132 - 133, Florida Statutes, effective July 1, 1989. Section 287.132(3)(d), Florida Statutes, requires the Florida Department of Management Services to maintain and make available to other political entities a "convicted vendor" list consisting of persons and affiliates who are disqualified from public and purchasing process because they have been found guilty of a public entity crime. A public entity crime is described by Section 287.133, Florida Statutes, as a violation of any State or Federal law by a person with respect to and directly related to the transaction of business with any public entity in Florida or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or Agreement for goods or services to be provided to any public entity or with an agency or political subdivision and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

By law no public entity shall accept any bid from, award any Agreement to, or transact any business in excess of the threshold amount provided in Section 287.017, Florida Statutes, for Category Two with any person or affiliate on the convicted vendor list for a period of 36 months from the date that person or affiliate was placed on the convicted vendor list, unless that person or affiliate has been removed from the list pursuant to Section 287.133(3)(f), Florida Statutes.

Therefore, prior to entering into a contract in excess of the threshold amount provided in Section 287.017, Florida Statutes, for Category Two, to provide goods or services to THE TOWN OF INDIAN RIVER SHORES, a person shall file a sworn statement with the Town, as applicable. The attached sworn statement or affidavit shall be the form utilized and must be properly signed in the presence of a notary public or other officer authorized to administer oaths, and properly executed.

THE INCLUSION OF THE SWORN STATEMENT OR AFFIDAVIT SHALL BE SUBMITTED CONCURRENTLY WITH YOUR QUOTE OR BID DOCUMENTS. NON-INCLUSION OF THIS DOCUMENT MAY NECESSITATE REJECTION OF YOUR QUOTE OR BID. SWORN STATEMENT UNDER SECTION 287.133(3)(a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATH.

This sworn statement is submitted with **RFP 26-01** for THE TOWN OF INDIAN RIVER SHORES.
This sworn statement is submitted by
Carr, Riggs & Ingram, L.L.C.

(name of entity submitting sworn statement)
whose business address is

7506 Lynx Way, Suite 201, Melbourne, FL 32940

and its Federal Employer Identification (FEIN) is 72-1396621. (If the entity has no FEIN include the Social Security Number of the individual signing this sworn statement.)

My name is Christine Noll-Rhan (please print name of individual signing) and myrelationship to the entity named above is Partner.

I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any Bid or Agreement for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft,bribery, collusion, racketeering, conspiracy, or material misrepresentation.

I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a resultof a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:

- A predecessor or successor of a person convicted of a public entity crime; or
- An entity under the control of any natural person who is active in the management of the entity and whohas been convicted of a public entity crime.
- The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima faciecase that one person controls another person. A person who knowingly enters into a joint venture witha person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural personor entity organized under the laws of any state or of the United States with the legal power to enter into a binding Agreement and which bids or applies to bid on Agreements for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

Based on information and belief, the statement which I have marked below is true in relation to the entitysubmitting this sworn statement. (*Please indicate which statement applies*.)

____X____Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

__________The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989;

AND (*Please indicate which additional statement applies*.)

__________There has been a proceeding concerning the conviction before a hearing officer of the State ofFlorida, Division of Administrative Hearings. The final order entered by the hearing officer did not place the person or affiliate on the convicted vendor list. (*Please attach a copy of the final order*.)

__________The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. Thefinal order entered by the hearing officer determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (*Please attach a copy of the final order*.)

__________The person or affiliate has not been placed on the convicted vendor list. (*Please provide an attachment describing any action taken by or pending with the Department of General Services*.)

Christine Noll-Rhan (signature) 5/20/26

Signature Date

STATE OF Florida

COUNTY OF Brevard

The foregoing instrument was acknowledged before me this 20 day of May, 2026 by Christine Noll-Rhan As Partner of Carr, Riggs & Ingram, L.L.C. a Florida corporation, on behalf of the corporation. He/she is personally known to me or has produced Personally Known as identification and did (did not) take an oath.

My Commission Expires: 10/29/2028

(Signature of Notary)

Name: Lee Sangeleer
(Legibly Printed)

Notary Public, State of Florida

(AFFIX OFFICIAL SEAL)

Notary Public State of Florida
Lee Sangeleer
My Commission HH 607722
Expires 10/29/2028

Commission # HH 607722
(if not included on stamped seal)

RFP Number: RFP 26-01

Project Description: Independent Auditing Services

IMMIGRATION AFFIDAVIT CERTIFICATION

RFP Number: RFP 26-01

Project Description: Independent Auditing Services

This Affidavit is required and shall be signed and notarized by an authorized principal of the firm and submitted with the proposal. Firms are also required to enroll in the E-Verify program and provide acceptable evidence of enrollment at the time of proposal submission.

Acceptable evidence consists of a copy of the properly completed E-Verify Company Profile page or a copy of the fully executed E-Verify Memorandum of Understanding for the company. Failure to include this Affidavit and acceptable evidence of enrollment in the E-Verify program may cause the proposal to be deemed non-responsive.

The Firm attests that it is fully compliant with all applicable immigration laws and agrees to comply with section 448.095, Florida Statutes, and the provisions of the Memorandum of Understanding with E-Verify. The Firm further understands that, if awarded a contract, the Firm and any subcontractor shall be required to register with and use the E-Verify system as required by law.

Company Name Carr, Riggs & Ingram, L.L.C.

Print Name Christine Noll-Rhan

Title Partner

Signature Christine Noll-Rhan Date 5/20/26

State of Florida

County of Brevard

The foregoing instrument was acknowledged before me this 20th day of May 20___, by Christine Noll-Rhan, as Partner of Carr, Riggs & Ingram, L.L.C., a corporation, on behalf of the corporation. He/she is personally known to me or has produced Personally Known as identification and did (did not) take an oath.

My Commission Expires: 10/29/2028

Lee Sangeleer
(Signature of Notary)

Commission # HH 607722

Name: Lee Sangeleer
(Legibly Printed)

(AFFIX OFFICIAL SEAL)

Notary Public State of Florida
Lee Sangeleer
My Commission HH 607722
Expires 10/29/2028

CERTIFICATION REGARDING PROHIBITION AGAINST CONTRACTING WITH SCRUTINIZED COMPANIES

RFP Number: RFP 26-01

Project Description: Independent Auditing Services

I hereby certify that neither the undersigned entity, nor any of its wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations that exist for the purpose of making profit, have been placed on the Scrutinized Companies or Other Entities that Boycott Israel List created pursuant to section 215.4725, Florida Statutes, or are engaged in a boycott of Israel.

In addition, if this solicitation is for a contract for goods or services of one million dollars ($1,000,000) or more, I hereby certify that neither the undersigned entity, nor any of its wholly owned subsidiaries, majority-owned subsidiaries, parent companies, or affiliates of such entities or business associations that exist for the purpose of making profit, have been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in Iran Terrorism Sectors List, created pursuant to section 215.473, Florida Statutes, or are engaged in business operations in Cuba or Syria as defined in section 287.135, Florida Statutes.

I understand and agree that the Town may immediately terminate any contract resulting from this solicitation upon written notice if the undersigned entity, or any related entity as defined by Florida law, is found to have submitted a false certification, or is later found to be ineligible under section 287.135, Florida Statutes.

Name of Respondent: Carr, Riggs & Ingram, L.L.C.

By: Clutig Lardle
(Authorized Signature)

Title: Christine Noll-Rhan, Partner

Date: 5/20/26

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

RFP Number: RFP 26-01

Project Description: Independent Auditing Services

The undersigned Firm certifies, to the best of his or her knowledge, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Firm, Carr, Riggs & Ingram, L.L.C. , certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Firm understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

Signature of Firm's Authorized Official

Christine Noll-Rhan, Partner

Name and Title of Firm's Authorized Official

5/20/26

Date

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION

RFP Number: RFP 26-01
Project Description: Independent Auditing Services

(1) The Firm certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the prospective lower tier participant is unable to certify any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Christine Noll-Rhan
Signature of Firm's Authorized Official

Christine Noll-Rhan, Partner
Name and Title of Firm's Authorized Official

5/20/26
Date

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 5/15/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Whittaker Warren Insurance, Inc. PO Box 311283 Enterprise, AL 36331-1283	CONTACT NAME: Jennifer Reynolds PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS: jennifer@whittakerwarren.com	
	INSURER(S) AFFORDING COVERAGE	**NAIC #**
	INSURER A : Valley Forge Insurance Company	
INSURED CRI Advisors LLC, Carr, Riggs, & Ingram Capital, LLC & its subsidiaries and Carr Riggs & Ingram LLC 100 N Main Street Enterprise, AL 36330	INSURER B : Transportation Insurance Co	20494
	INSURER C : Continental Insurance Company	35289
	INSURER D : Continental Casualty Company	20443
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY	X	X	6045711126	1/7/2026	1/7/2027	EACH OCCURRENCE	$ 1,000,000
	CLAIMS-MADE X OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 500,000
							MED EXP (Any one person)	$ 15,000
							PERSONAL & ADV INJURY	$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$ 2,000,000
	POLICY PRO-JECT X LOC						PRODUCTS - COMP/OP AGG	$ 2,000,000
	OTHER:						Employee Ben	$ 1,000,000
B	AUTOMOBILE LIABILITY	X	X	6045711112	1/7/2026	1/7/2027	COMBINED SINGLE LIMIT (Ea accident)	$ 1,000,000
	X ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
C	X UMBRELLA LIAB X OCCUR	X	X	6045711143	1/7/2026	1/7/2027	EACH OCCURRENCE	$ 22,000,000
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$ 22,000,000
	DED X RETENTION $ 10,000							$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N		X	6045689709	12/31/2025	12/31/2026	X PER STATUTE OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N / A					E.L. EACH ACCIDENT	$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate holder is additional insured on a primary, non-contributory basis where required by written contract. A waiver of subrogation applies where required by written contract.

CERTIFICATE HOLDER	CANCELLATION
Town of Indian River Shores 6001 Highway A1A Indian River Shores, FL 32963	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 5/15/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Lemme, A Division of EPIC
125 S. Wacker Dr.
Suite 3150
Chicago IL 60606

CONTACT NAME: Cathy Kuehl
PHONE (A/C, No, Ext): 847-385-6800 **FAX (A/C, No):**
E-MAIL ADDRESS: PSGCerts@lemme.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : MS Transverse Specialty Insurance and Various	41807
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED CARRRIG
Carr, Riggs & Ingram, LLC, CRI Advisors, LLC and its Subsidiaries including
Carr, Riggs & Ingram Capital, LLC
100 N. Main St.
Enterprise AL 36330

COVERAGES **CERTIFICATE NUMBER:** 1427109959 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE / OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PRO-JECT / LOC OTHER:						EACH OCCURRENCE	$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
							GENERAL AGGREGATE	$
							PRODUCTS - COMP/OP AGG	$
								$
	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY / SCHEDULED AUTOS HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	$
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB / OCCUR EXCESS LIAB / CLAIMS-MADE DED / RETENTION $						EACH OCCURRENCE	$
							AGGREGATE	$
								$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N / A					PER STATUTE / OTH-ER	
							E.L. EACH ACCIDENT	$
							E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			MSTAPL-00039	8/7/2025	8/7/2026	Each Claim Aggregate	$1,000,000 $1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

Town of Indian River Shores
6001 Highway A1A
Indian River Shores FL 32963

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

CKuehl

Sealed Fee Proposal

Town of Indian River Shores

Request for Proposal #26-01
Independent Auditing Services

May 21, 2026

Proposer

Carr, Riggs & Ingram, L.L.C.
7506 Lynx Way, Suite 201
Melbourne, FL 32940
Phone: 321.255.0088
Fax: 386.336.4189

Submitted by

Christine Noll-Rhan, CPA
Partner
cnollrhan@CRIadv.com

SEALED FEE PROPOSAL FORM

The undersigned, having become familiar with the Request for Proposals and all related documents for **Independent Auditing Services** for the Town of Indian River Shores, Florida, hereby proposes to provide the required services in accordance with the terms, conditions, and specifications of the Request for Proposals for the fees set forth below.

The fees proposed herein include all labor, supervision, overhead, administrative support, travel, lodging, out-of-pocket expenses, and all other costs necessary to perform the services required by the Request for Proposals, except as otherwise specifically stated in this Fee Proposal Form.

The undersigned certifies that this Fee Proposal is made without prior understanding, agreement, or connection with any other firm submitting a proposal for the same services, and that this Fee Proposal is in all respects fair and without collusion or fraud.

If awarded a contract, the undersigned agrees to enter into an agreement with the Town of Indian River Shores and to perform the services in accordance with the Request for Proposals and negotiated agreement. This Fee Proposal shall remain firm for ninety (90) days following the proposal due date.

Town of Indian River Shores
RFP 26-01 – Independent Auditing Services

PROPOSED FEES

Audit Period	Annual Financial Audit	Additional Fee if Federal Single Audit Required	Additional Fee if Florida Single Audit Required
Fiscal Year Ending September 30, 2026	$ 32,000*	$ 5,000	$ 5,000
Fiscal Year Ending September 30, 2027	$ 32,500	$ 5,000	$ 5,000
Fiscal Year Ending September 30, 2028	$ 33,000	$ 5,000	$ 5,000
Optional One-Year Extension No. 1 September 30, 2029	$ 33,750	$ 5,000	$ 5,000
Optional One-Year Extension No. 2 September 30, 2030	$ 34,500	$ 5,000	$ 5,000

* the increase in price is inflation from the last time it was bid.

HOURLY RATES FOR ADDITIONAL SERVICES OUTSIDE THE BASE SCOPE

Staff Level	Hourly Rate
Partner	$ 300 /hour
Manager	$ 225 /hour
Supervisor	$ 190 /hour
Senior	$ 160 /hour
Staff	$ 130 /hour
Specialist	$ 250 /hour

Company Name: Carr, Riggs & Ingram, L.L.C.

Authorized Signature: Clint E McMa

Date: 5/20/26

Printed Name: Christine Noll-Rhan

Address: 7506 Lynx Way, Suite 201, Melbourne, FL 32940

Phone Number: 321-255-0088

Email Address: cnollrhan@criadv.com

THE TOWN OF
INDIAN RIVER SHORES

MEMORANDUM

TO: Town Council

FROM: James Harpring, JD – Town Manager

DATE: July 7, 2026

SUBJECT: Set Maximum Tentative Millage Rate for FY 26-27

BACKGROUND:

A Budget Workshop is scheduled for July 23, 2026 at 8:30 am. At the Budget Workshop, Town Council selects a maximum tentative millage rate to be submitted to Indian River County for inclusion on the TRIM notice. This rate must be approved by the Town Council at the July 23, 2026, Regular Town Council Meeting.

The adopted maximum rate establishes the highest millage the Town may levy this year. While the final rate may be equal to or lower than this amount, it may not exceed that amount without triggering additional notice and hearing requirements under Florida law.

RECOMMENDATION:

Roll call vote to set maximum tentative millage rate for FY 26-27.

ATTACHMENT:

DR-420 Form
DR-420MM-P Form

6001 Highway A1A • Indian River Shores, FL 32963 • (772) 231-1771 • www.irshores.com

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2026	County : Indian River
Principal Authority : Town of Indian River Shores	Taxing Authority : Town of Indian River Shores - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	$		6,150,055,647	(1)
2.	Current year taxable value of personal property for operating purposes	$		23,702,094	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$		0	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$		6,173,757,741	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$		64,426,404	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$		6,109,331,337	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	$		5,751,159,004	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☐ YES	☑ NO	Number 0	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0	☐ YES	☑ NO	Number 0	(9)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser: Electronically Certified by Property Appraiser	Date : 6/23/2026 1:36:45 PM

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)*		1.2810 per $1,000	(10)
11.	Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)*	$	7,367,235	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)*	$	-0-	(12)
13.	Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)*	$	7,367,235	(13)
14.	Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)*	$	-0-	(14)
15.	Adjusted current year taxable value *(Line 6 minus Line 14)*	$	6,109,331,337	(15)
16.	Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)*		1.2059 per $1000	(16)
17.	Current year proposed operating millage rate		1.2402 per $1000	(17)
18.	Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)*	$	7,656,694	(18)

Continued on page 2

19.	TYPE of principal authority (check one)	☐ County ☑ Municipality	☐ Independent Special District ☐ Water Management District	(19)
20.	Applicable taxing authority (check one)	☑ Principal Authority ☐ MSTU	☐ Dependent Special District ☐ Water Management District Basin	(20)
21.	Is millage levied in more than one county? (check one)	☐ Yes	☑ No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs STOP **STOP HERE - SIGN AND SUBMIT**

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)*	$ 7,367,235	(22)
23.	Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)*	1.2059 per $1,000	(23)
24.	Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)*	$ 7,444,934	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)*	$ 7,656,694	(25)
26.	Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)*	1.2402 per $1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)*	2.84 %	(27)

First public budget hearing	Date : 9/2/2026	Time : 12:00 AM EST	Place :

S I G N H E R E	**Taxing Authority Certification**	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :		Date :
	Title :	Contact Name and Contact Title :	
	Mailing Address :	Physical Address :	
	City, State, Zip :	Phone Number :	Fax Number :

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE
INSTRUCTIONS

"Principal Authority" is a county, municipality, or independent special district (including water management districts).

"Taxing Authority" is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check "Yes" if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check "Yes" if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. "Dependent special district" (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

"Independent special district" (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

"Non-voted millage" is any millage not defined as a "voted millage" in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

FLORIDA Department of Revenue

MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

Year: 2026	County: Indian River
Principal Authority Name: Town of Indian River Shores	Taxing Authority Name: Town of Indian River Shores - Operating

1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes ☑ No	(1)
	IF YES, STOP *STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.*		
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	1.2059 per $1,000	(2)
	Calculate maximum millage levy		
3.	Majority vote maximum millage rate allowed *(Enter rolled-back rate from line 2)*	1.2059 per $1,000	(3)
4.	Two-thirds vote maximum millage rate allowed *(Multiply Line 3 by 1.10)*	1.3265 per $1,000	(4)
5.	Current year proposed millage rate (See page 3 for Instructions)	1.2402 per $1,000	(5)
6.	**Minimum vote required to levy proposed millage:** (Check one)		(6)
☐	a. Majority vote of the governing body: Check here if Line 5 is less than or equal to Line 3. The maximum millage rate is equal to the rolled-back rate. *Enter Line 3 on Line 7.*		
☑	b. Two-thirds vote of governing body: Check here if Line 5 is less than or equal to Line 4, but greater than Line 3. The maximum millage rate is equal to proposed rate. *Enter Line 5 on Line 7.*		
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 is greater than Line 4. The maximum millage rate is equal to the proposed rate. *Enter Line 5 on Line 7.*		
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. *Enter Line 5 on Line 7.*		
7.	The selection on Line 6 allows a maximum millage rate of *(Enter rate indicated by choice on Line 6)*	1.2402 per $1,000	(7)
8.	Current year gross taxable value from Current Year Form DR-420, Line 4	$ 6,173,757,741	(8)
9.	Current year proposed taxes *(Line 5 multiplied by Line 8, divided by 1,000)*	$ 7,656,694	(9)
10.	Total taxes levied at the maximum millage rate *(Line 7 multiplied by Line 8, divided by 1,000)*	$ 7,656,694	(10)
	DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs) STOP	***STOP HERE. SIGN AND SUBMIT.***	
11.	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage . *(The sum of all Lines 9 from each district's Form DR-420MM-P)*	$ 0	(11)
12.	Total current year proposed taxes *(Line 9 plus Line 11)*	$ 7,656,694	(12)
	Total Maximum Taxes		
13.	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage *(The sum of all Lines 10 from each district's Form DR-420MM-P)*	$ 0	(13)
14.	Total taxes at maximum millage rate *(Line 10 plus line 13)*	$ 7,656,694	(14)
	Total Maximum Versus Total Taxes Levied		
15.	Are total current year proposed taxes on Line 12 equal to or less than total taxes at the maximum millage rate on Line 14? (Check one)	☑ YES ☐ NO	(15)

Continued on page 2

<table>
<tr><td rowspan="6">S I G N
H E R E</td><td>Taxing Authority Certification
Town of Indian River Shores - Operating</td><td colspan="3">I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.</td></tr>
<tr><td colspan="3">Signature of Chief Administrative Officer :</td><td>Date :</td></tr>
<tr><td>Title:</td><td colspan="3">Contact Name and Contact Title:</td></tr>
<tr><td>Mailing Address:</td><td colspan="3">Physical Address:</td></tr>
<tr><td>City, State, Zip:</td><td>Phone Number:</td><td colspan="2">Fax Number:</td></tr>
</table>

Complete, certify and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with a completed Form DR-420, Certification of Taxable Value.

Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at https://eportal.oasys.floridarevenue.com/.

All TRIM forms for taxing authorities are available at:
floridarevenue.com/property/forms

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form provides for the calculation of the maximum tax levy for the current year allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

Form DR-420MM-P shows the preliminary maximum millages and taxes levied based on the proposed adoption vote. Each taxing authority must complete, sign, and submit this DR-420MM-P and DR-420, *Certification of Taxable Value* to the property appraiser.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority must file Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*, with Form DR-487, *Certification of Compliance*, with the Department of Revenue.

Line Instructions

Lines 3 and 4

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 5

Rate cannot exceed the statutory rate of the principal taxing authority.

Line 6

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 7

Enter the millage rate indicated by the box checked in Line 6. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the rolled-back rate. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 7, rather than the maximum rate, so that the comparisons on Lines 11 through 15 are accurate.

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at floridarevenue.com/property/forms.

Form	Form Title
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation - Final Disclosure
DR-487	Certification of Compliance

THE TOWN OF
INDIAN RIVER SHORES

MEMORANDUM

TO: Town Council

FROM: James Harpring, JD – Town Manager

DATE: July 7, 2026

SUBJECT: Approval of Preliminary Budget for FY 2026/2027

BACKGROUND:

A Budget Workshop is scheduled for July 23, 2026, to review the FY 2026/2027 Preliminary Budget. Immediately following the Budget Workshop, the budget will be formally approved by Town Council at the Regular Town Council Meeting. This will establish the Preliminary Budget as the basis for the September public budget hearings at which time the Town Council will adopt the final budget.

RECOMMENDATION:

Roll call vote to approve the FY 2026/2027 Preliminary Budget.

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THE TOWN OF
INDIAN RIVER SHORES

MEMORANDUM

TO: Town Council
James Harpring, Town Manager

FROM: Janice C. Rutan, Town Clerk

DATE: July 7, 2026

SUBJECT: Meeting Dates for November and December, 2026

BACKGROUND:
Town Council annually establishes a schedule for Town Council Meetings and Holiday Closings. Council previously adopted meeting dates and holiday closings for 2026, except for November and December. The following dates are pending:

November Regular Town Council Meeting
The meeting date for November 2026 falls on November 26, Thanksgiving Day.

December Regular Town Council Meeting
The meeting date for December 2026 falls on December 24, Christmas Eve.

RECOMMENDATION:

1. Schedule the November 2026 meeting for November 12, 2026.
2. Schedule the December 2026 meeting for December 10, 2026.

ATTACHMENTS:

1. Town Council Meeting Schedule - 2026

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THE TOWN OF
INDIAN RIVER SHORES
FLORIDA

TOWN COUNCIL MEETING SCHEDULE – 2026

JANUARY:	**Thursday, January 22, 2026 at 9:00 a.m.**
FEBRUARY:	**Tuesday, February 17, 2026 at 9:00 a.m.**
MARCH:	**Thursday, March 26, 2026 at 9:00 a.m.**
APRIL:	**Thursday, April 23, 2026 at 9:00 a.m.**
MAY:	**Thursday, May 28, 2026 at 9:00 a.m.**
JUNE:	**Monday, June 22, 2026 at 9:00 a.m.**
JULY:	**Thursday, July 23, 2026 at 9:00 a.m.**
AUGUST:	**Thursday, August 27, 2026 at 9:00 a.m.**
SEPTEMBER:	**Tuesday, September 15, 2026 at 5:01 p.m. (First Public Budget Hearing)**
	Tuesday, September 22, 2026 at 3:30 p.m. (Regular Town Council Meeting)
	Tuesday, September 22, 2026 at 5:01 p.m. (Final Public Budget Hearing)
OCTOBER:	**Thursday, October 22, 2026 at 9:00 a.m.**
NOVEMBER:	**Thursday, November TBD at 9:00 a.m.**
DECEMBER:	**Thursday, December TBD at 9:00 a.m.**

All meetings are held in Council Chambers, 6001 Highway A1A, Indian River Shores, FL.

HOLIDAY CLOSINGS – 2026

New Year's Day	**January 1, 2026**
President's Day	**February 16, 2026**
Good Friday	**April 3, 2026**
Memorial Day	**May 25, 2026**
Independence Day Holiday	**July 3, 2026**
Labor Day	**September 7, 2026**
Veteran's Day	**November 11, 2026**
Thanksgiving Day	**November 26, 2026**
Thanksgiving Holiday	**November 27, 2026**
Christmas Eve	**December 24, 2026**
Christmas Day	**December 25, 2026**

THE TOWN OF
INDIAN RIVER SHORES

MEMORANDUM

TO: Town Council

FROM: James Harpring, JD
Town Manager

DATE: July 7, 2026

SUBJECT: Septic to Sewer Cost Allocation

BACKGROUND:

HB 1379 (2023) requires property owners with septic systems to connect to central sewer systems by July 1, 2030. This is an unfunded state mandate. (Section 373.469(3)(d), Florida Statute) Part of the intergovernmental septic to sewer and paving project underway with the City of Vero Beach (City) contains cost allocations per property. Cost allocations fall into three categories;

Direct Sewer: Paid by property owner
Direct Roadway: Paid by the Town
Shared Costs: Paid by the property owner and Town per assigned percentages

The City applied for septic to sewer grants from the State of Florida to assist property owners with their financial obligations related to the septic to sewer conversion. The State did not approve that grant request.

Property owners on Beachcomber Lane and Pebble Lane seek relief from the Town for six (6) shared cost line items as reflected on the attached Allocation of Costs spreadsheets as "shared costs".

Total Shared Costs	With 10% Contingency	Without 10% Contingency
Pebble Lane	$73,080.48	$66,436.80
Beachcomber Lane	$73,760.28	$67,054.80

Total shared costs for Beachcomber Lane and Pebble Lane property owners - $146,840.76.

Shared Cost Per Property	With 10% Contingency	Without 10% Contingency
Pebble Lane	$5,220.03	$4,745.49
Beachcomber Lane	$4,338.84	$3,944.40

ATTACHMENT: Shared Allocation Spreadsheet

TOWN OF INDIAN RIVER SHORES

ALLOCATION OF COSTS - BEACHCOMBER

ITB 26-01

Item No.	Description	Category	Total Cost	Allocated Road Cost	Allocated Sewer Cost
101-1	MOBILIZATION / DEMOBILIZATION	Shared 60/40	75,000.00	45,000.00	30,000.00
102-1	MAINTENANCE OF TRAFFIC	Shared 60/40	32,640.00	19,584.00	13,056.00
104-2	PREVENTION CONTROL & ABATEMENT OF EROSION	Shared 60/40	23,392.00	14,035.20	9,356.80
108-1	CONSTRUCTION LAYOUT/ RECORD DRAWINGS	Shared 70/30	21,500.00	15,050.00	6,450.00
110-1-1	STANDARD CLEARING AND GRUBBING	Shared 80/20	19,200.00	15,360.00	3,840.00
110-7-2	MAILBOX (REMOVE PROTECT & RESET)	Direct Roadway	7,344.00	7,344.00	-
120-1	REGULAR EXCAVATION	Direct Roadway	537.50	537.50	-
	EMBANKMENT	Direct Roadway	55.50	55.50	-
160-4	TYPE B STABILIZATION	Direct Roadway	27,241.25	27,241.25	-
285-7-06	OPTIONAL BASE GROUP 6 (8" COQUINA)	Direct Roadway	86,435.75	86,435.75	-
327-70-5	MILLING EXISTING ASPHALT PAVEMENT (2" AVG DEPTH)	Direct Roadway	1,609.50	1,609.50	-
334-1-13	SUPERPAVE ASPHALTIC CONCRETE (TYPE SP-9.5) (TRAFFIC C) (	Direct Roadway	49,362.50	49,362.50	-
425-1-711	INLET-DRAINAGE (VALLEY GUTTER W/ P-BOTTOM)	Direct Roadway	52,200.00	52,200.00	-
425-5	MANHOLE (ADJUST)	Direct Roadway	2,720.00	2,720.00	-
425-6	VALVE / METER (ADJUST)	Direct Roadway	1,900.00	1,900.00	-
430-175-118	PIPE CULVERT (CONCRETE) (ROUND) (18")	Direct Roadway	43,872.50	43,872.50	-
443-70-3	EXFILTRATION TRENCH 18" RCP	Direct Roadway	42,044.00	42,044.00	-
520-3	VALLEY GUTTER - CONCRETE	Direct Roadway	74,222.00	74,222.00	-
522-1	CONCRETE SIDEWALK AND DRIVEWAYS (4" THICK)	Direct Roadway	832.50	832.50	-
522-21	DRIVEWAY APRON w/ CONCRETE (6" THICK W/ FIBER MESH) (3(	Direct Roadway	21,402.00	21,402.00	-
522-22	DRIVEWAY GRAVEL w/ CONCRETE BAND	Direct Roadway	9,656.00	9,656.00	-
522-24	DRIVEWAY APRON w/ BRICK PAVER (REMOVE & RESET)	Direct Roadway	9,401.40	9,401.40	-
570-1-2	PERFORMANCE TURF SOD (FLORATAM)	Direct Roadway	7,638.75	7,638.75	-
999-01	UTILITY COORDINATION	Shared 20/80	5,440.00	1,088.00	4,352.00
1050-31-206	UTILITY PIPE (F&I) (PVC) (6")	Direct Sewer	142,080.00	-	142,080.00
1050-31-208	UTILITY PIPE (F&I) (PVC) (8")	Direct Sewer	197,562.20	-	197,562.20
1060-11-221	UTILITY MANHOLE (SAN. SEWER) (F&I) (>80CF) (0-6' DEPTH)	Direct Sewer	73,400.00	-	73,400.00
1080-15	WATER METER / SERVICE (ADJUST)	Direct Sewer	1,900.00	-	1,900.00
711-11-123	THERMOPLASTIC TRAFFIC STRIPING (WHITE) (12")	Direct Roadway	1,725.75	1,725.75	-
711-11-125	THERMOPLASTIC TRAFFIC STRIPING (WHITE) (24")	Direct Roadway	2,181.60	2,181.60	-
711-11-160	PAVEMENT MESSAGE (THERMOPLASTIC) (WHITE)	Direct Roadway	545.00	545.00	-
711-11-170	DIRECTIONAL ARROWS (THERMOPLASTIC) (WHITE)	Direct Roadway	652.50	652.50	-
711-11-221	THERMOPLASTIC TRAFFIC STRIPING (YELLOW) (6")	Direct Roadway	975.00	975.00	-
		SUB-TOTAL =	1,036,669.20	554,672.20	481,997.00
		CONTINGENCY (10%) =	103,666.92	55,467.22	48,199.70
		TOTAL =	**1,140,336.12**	**610,139.42**	**530,196.70**

w/ 10% Contingency	33,896.63	31,188.04
w/o 10% Contingency	30,815.12	28,352.76

Potential Additional Fees to Property Owner

Impact Fee to City	2,290.00	Ask City Council to Waive
Annual Pymt November Discount	0.04	
Tax Collector Fee	0.02	

Connection to the Line

Abandonment of Septic System	Work with Department of Health (est $250)
Permit Fees	Ask Town Council to Waive
On Lot Plumbing Costs	Property Owner Obligation (est $10K)

TOWN OF INDIAN RIVER SHORES

ALLOCATION OF COSTS - PEBBLE LANE

ITB 26-01

Item No.	Description	Category	Total Cost	Allocated Road Cost	Allocated Sewer Cost
101-1	MOBILIZATION / DEMOBILIZATION	Shared 60/40	66,500.00	39,900.00	26,600.00
102-1	MAINTENANCE OF TRAFFIC	Shared 60/40	32,640.00	19,584.00	13,056.00
104-2	PREVENTION CONTROL & ABATEMENT OF EROSION	Shared 60/40	23,392.00	14,035.20	9,356.80
108-1	CONSTRUCTION LAYOUT/ RECORD DRAWINGS	Shared 70/30	24,480.00	17,136.00	7,344.00
110-1-1	STANDARD CLEARING AND GRUBBING	Shared 80/20	28,800.00	23,040.00	5,760.00
110-7-2	MAILBOX (REMOVE PROTECT & RESET)	Direct Roadway	3,840.00	3,840.00	-
120-1	REGULAR EXCAVATION / EMBANKMENT	Direct Roadway	1,812.50	1,812.50	-
160-4	TYPE B STABILIZATION	Direct Roadway	19,203.00	19,203.00	-
285-7-06	OPTIONAL BASE GROUP 6 (8" COQUINA)	Direct Roadway	60,930.60	60,930.60	-
334-1-13	SUPERPAVE ASPHALTIC CONCRETE (TYPE SP-9.5) (TRAFFIC C) (2")	Direct Roadway	35,541.00	35,541.00	-
425-1-711	INLET-DRAINAGE (VALLEY GUTTER W/ P-BOTTOM)	Direct Roadway	26,100.00	26,100.00	-
430-175-124	PIPE CULVERT (OPTIONAL MATERIAL) (ROUND) (24")	Direct Roadway	6,398.00	6,398.00	-
520-2-10	HEADER CURB - CONCRETE	Direct Roadway	20,001.30	20,001.30	-
520-3	VALLEY GUTTER - CONCRETE	Direct Roadway	37,370.00	37,370.00	-
522-21	DRIVEWAY APRON CONCRETE (6" THICK W/ FIBER MESH) (3000 PSI MIN.)	Direct Roadway	13,968.85	13,968.85	-
522-22	DRIVEWAY GRAVEL w/ CONCRETE BAND	Direct Roadway	23,800.00	23,800.00	-
522-24	DRIVEWAY APRON w/ BRICK PAVER (REMOVE & RESET)	Direct Roadway	13,405.70	13,405.70	-
570-1-2	PERFORMANCE TURF SOD (FLORATAM)	Direct Roadway	14,008.75	14,008.75	-
999-01	UTILITY COORDINATION	Shared 20/80	5,400.00	1,080.00	4,320.00
1050-31-206	UTILITY PIPE (F&I) (PVC) (6")	Direct Sewer	96,755.00	-	96,755.00
1050-31-208	UTILITY PIPE (F&I) (PVC) (8")	Direct Sewer	117,675.80	-	117,675.80
1060-11-211	UTILITY MANHOLE (SAN. SEWER) (F&I) (<80CF) (<6' DEPTH)	Direct Sewer	39,900.00	-	39,900.00
1060-11-222	UTILITY MANHOLE (SAN. SEWER) (F&I) (>80CF) (6.1' – 12' DEPTH)	Direct Sewer	16,265.00	-	16,265.00
1080-15	WATER METER / SERVICE (ADJUST)	Direct Sewer	1,900.00	-	1,900.00
700-1-500	SINGLE POST SIGN (RELOCATE)	Direct Roadway	650.00	650.00	-
711-11-125	THERMOPLASTIC TRAFFIC STRIPING (WHITE) (24")	Direct Roadway	108.00	108.00	-
711-11-221	THERMOPLASTIC TRAFFIC STRIPING (YELLOW) (6")	Direct Roadway	975.00	975.00	-
		SUB-TOTAL =	731,820.50	392,887.90	338,932.60
		CONTINGENCY (10%) =	73,182.05	39,288.79	33,893.26
		TOTAL =	**805,002.55**	**432,176.69**	**372,825.86**

w/ 10% Contingency	30,869.76	26,630.42
w/o 10% Contingency	28,063.42	24,209.47

Potential Additional Fees to Property Owner

Impact Fee to City	2,290.00	Ask City Council to Waive
Annual Pymt November Discount	4%	
Tax Collector Fee	2%	

Connection to the Line

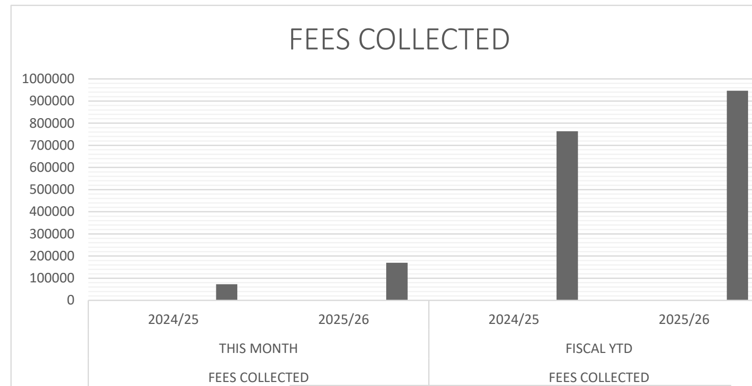
Abandonment of Septic System	Work with Department of Health (est $250)
Permit Fees	Ask Town Council to Waive
On Lot Plumbing Costs	Property Owner Obligation (est $10K)

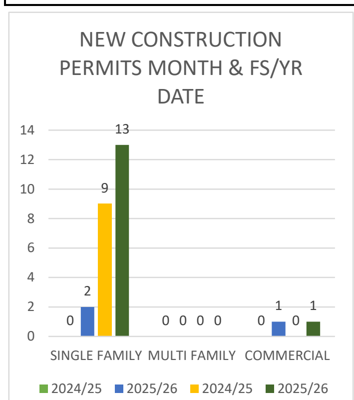
JUNE (2026)

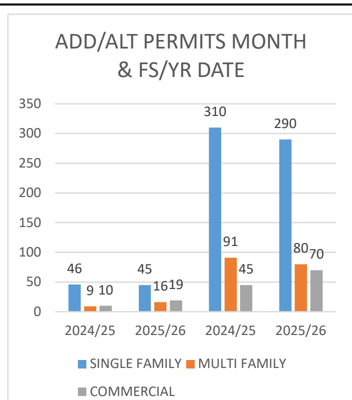
PERMITS***	PERMITS ISSUED THIS MONTH		PERMITS ISSUED FS/YR TO DATE		CONSTRUCTION VALUATION FS/YR TO DATE		FEES COLLECTED THIS MONTH		FEES COLLECTED FISCAL YTD	
							2024/25	2025/26	2024/25	2025/26
NEW CONSTRUCTION	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26				
SINGLE FAMILY	0	2	9	13	$ 23,186,750.00	$ 32,624,587.00				
MULTI FAMILY	0	0	0	0	$ -	$ -				
COMMERCIAL	0	1	0	1	$ -	$ 11,901,298.00				
(SUB-TOTAL)	0	3	9	14	$ 23,186,750.00	$ 44,525,885.00				
ADDITIONS / ALTERATIONS	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26				
SINGLE FAMILY	46	45	310	290	$ 35,710,749.73	$ 24,585,989.75				
MULTI FAMILY	9	16	91	80	$ 9,249,429.05	$ 6,011,107.15				
COMMERCIAL	10	19	45	70	$ 7,471,552.24	$ 20,132,981.23				
(SUB-TOTAL)	65	80	446	440	$ 52,431,731.02	$ 50,730,078.13				
OTHER PERMITS (MISC.)	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26				
(TOTALS)	59	61	490	597	$ 5,964,770.65	$ 8,620,732.47				
INSPECTIONS*	2024/25	2025/26	2024/25	2025/26			$ 73,257.78	$ 170,137.10	$ 763,985.54	$ 946,868.05
(TOTALS)	393	322	2848	2717						

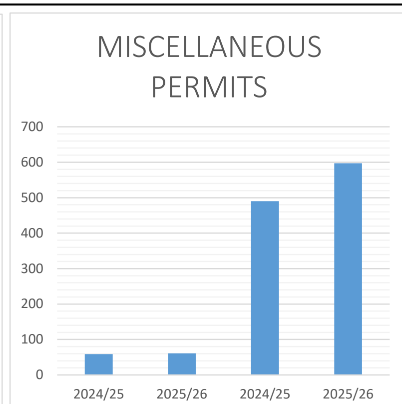
PLAN REVIEWS*	2024/25	2025/26	2024/25	2025/26		
(TOTALS)	192	183	1207	1167		

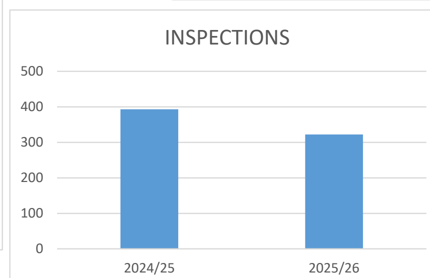
Inspections are completed within 24 hrs of request.

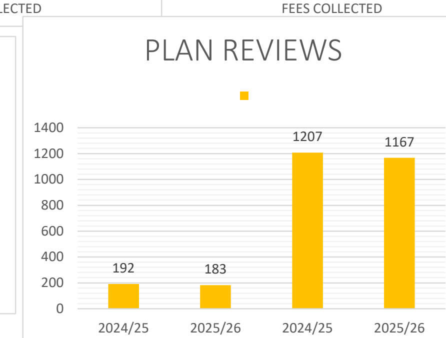












THE TOWN OF
INDIAN RIVER SHORES

To: Town Manager Jim Harpring

From: Fire Marshal/Code Enforcement Official/Building Inspector, Jacob Maikranz

Date: June 16, 2026 – July 13, 2026

Ref: Monthly Code Enforcement Report

Annual Fire and Life Safety Inspections

An annual fire and life safety inspection and/or re-inspections were completed at John's Island Condominiums, and the Carlton. Fire Code violations were observed; inspection reports were emailed to the respective property management companies with notice of 30 days to rectify the violations and become compliant with the Fire Code. Multiple violations were observed during the fire and life safety inspections at the John's Island Condo's that required immediate correction. These violations/impairments require a licensed fire alarm contractor to complete.

The Knox Boxes and Gate Access Switches (if available) located at the John's Island Condominiums were inspected during the annual fire inspection with no discrepancies, apart from 3 buildings where new Knox Boxes are required due to device impairments. All access keys within the Knox Boxes are up to date. The 850 Beach Road Knox Box was not accessible due to active construction. The master key to the building was given to the Public Safety Department in the event of an emergency.

Sign Violations

Nine (9) Real Estate Signs and one (1) Advertisement sign were removed from Highway A1A's public right-of-way. The real estate agents and owner of the advertisement sign were notified, and a written warning with a copy of the Town's Ordinance was issued, apart from one (1) real estate agent who received a citation in the amount of $100.00 for a second offense.

Ordinance Complaints

Code complaint received regarding illegal cutting/trimming within a Preservation Tract. Upon investigation, no violation had occurred and all cutting/trimming is compliant with Town Ordinance, State Law, and the Declaration of the respective Plat Book. The Code Case was closed on 7/7/2026.

Received a code complaint regarding construction noise that is allegedly exceeding the permitted decibel level stated in the Town Ordinance. Upon investigation and visiting the construction site multiple times, a decibel reading did not exceed the permitted decibels per Town Ordinance 96.53 (a)(2). The Code Case was closed on 7/9/2026.

A code citation had been paid regarding a trailered boat being parked in the driveway after being previously notified and exceeding the timeframe of 30 days to rectify the violation. After re-inspection, the boat and trailer had been removed, and the Code Case was closed on 7/8/2026.

A code complaint was received regarding a construction trailer that was being parked on the street on Pebble Lane overnight. Upon investigation, the trailer had been removed prior to arrival. The complainant was notified and was advised the case will remain open for a week. Case is ongoing.

Short-Term Vacation Rentals

One (1) property within the Town was found to be in violation of the Towns STVR Ordinance per a random query via Rentalscape on 5/19/2026. The registered owner was sent a civil violation notice via certified mail and was given 30 days to comply with the Town Ordinance and Florida Department of Business and Professional Regulation (DBPR) requirements. **UPDATE –** A representative on behalf of the owner's requested what is needed to comply with the STVR requirements for the Town. Information was sent via email and was given 30-days to comply. The 30-day compliance review is scheduled for 7/15/2026.

Lien Requests

Between June 15, 2026, and July 13, 2026, twenty-one (21) lien requests were processed.

Sea Turtle Season

The first sea turtle lighting survey was completed April 28, 2026, by a third-party vendor, Ecological Associates Inc. (EAI), and seven (7) properties were in violation of the Town Ordinance. Educational/informational letters were sent to the property owners providing helpful tips, ordinance requirements, and contact information for local agencies. **UPDATE –** Multiple properties have reached out advising they received the lighting violation letter and have since come into compliance. **UPDATE –** The Second sea turtle lighting survey is scheduled for the week of 7/13/2026.

Other

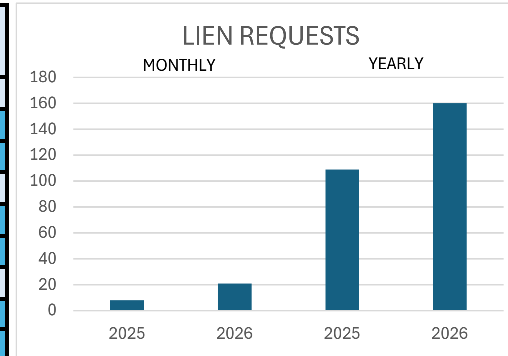
- **Fire**
  - Reviewed fire plans, building permits and plans for code compliance for renovated, altered, existing and new buildings. After review, on-site inspections were requested and scheduled by the contractors. All inspections were conducted, and re-inspections were scheduled, if needed, when deficiencies were observed. All properties met compliance after re-inspection.

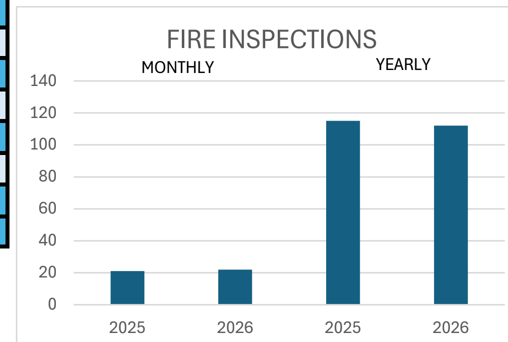
- **Building**
  - Two (2) civil violation notices sent to the contractors at 955 and 956 Pebble Lane regarding erosion and sediment control violations. **Update –** 956 Pebble Lane is compliant with Town Ordinance. **UPDATE –** Both construction sites are now in compliance with all erosion and sediment management devices in place.

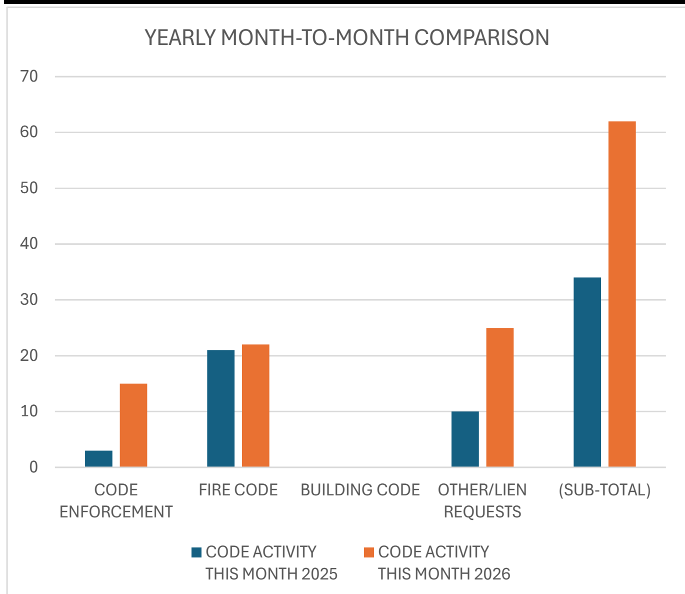
- **Town Ordinance & Code Enforcement**
  - Received a Town Ordinance / Code Enforcement related question regarding construction site signs and the current Town Ordinance requirements. The contractor was notified and understood the Town's requirements.

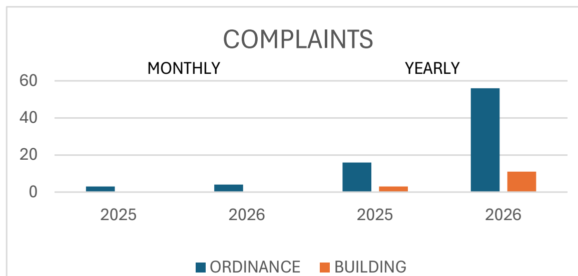
JULY (2026)				
VIOLATIONS AND LIEN REQUESTS	**CODE ACTIVITY THIS MONTH**		**CODE ACTIVITY YEAR TO DATE**	
	2025	**2026**	**2025**	**2026**
CODE ENFORCEMENT	3	15	43	134
FIRE CODE	21	22	115	115
BUILDING CODE			2	11
OTHER/LIEN REQUESTS	10	25	128	203
(SUB-TOTAL)	34	62	288	463

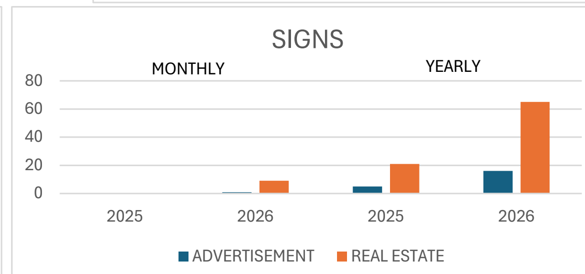
BREAKDOWN	**ACTIVITY BY MONTH**		**ACTIVITY BY YEAR**	
COMPLAINTS	**2025**	**2026**	**2025**	**2026**
ORDINANCE	3	4	16	56
BUILDING			3	11
SIGNS	**2025**	**2026**	**2025**	**2026**
ADVERTISEMENT		1	5	16
REAL ESTATE		9	21	65
STVR	**2025**	**2026**	**2025**	**2026**
ACTIVE/INSPECTED				1
INACTIVE/UNREGISTERED		1		2
CANCELED				
LIEN REQUESTS	**2025**	**2026**	**2025**	**2026**
REQUESTS	8	21	109	160
FIRE INSPECTIONS	**2025**	**2026**	**2025**	**2026**
FIRE INSPECTIONS	21	22	115	112
OTHER	**2025**	**2026**	**2025**	**2026**
	2	4	19	40
TOTAL	34	62	288	463

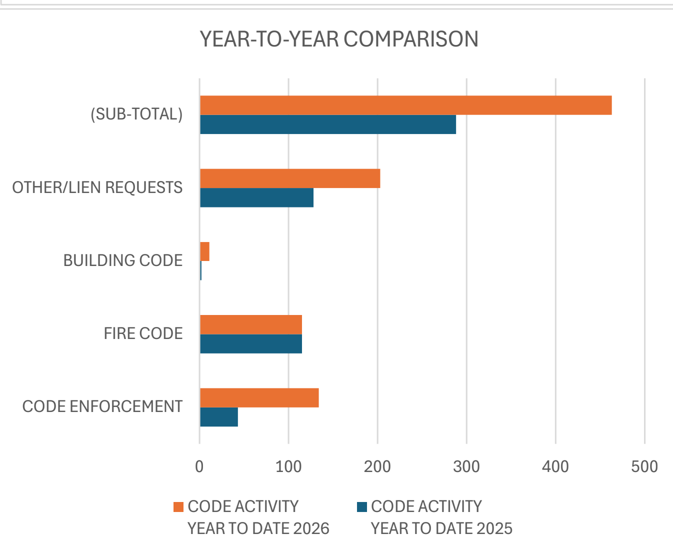


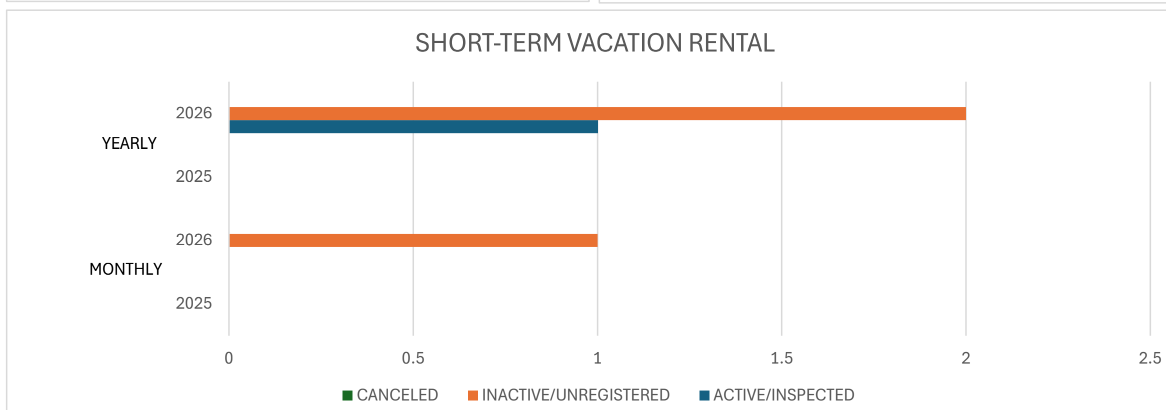












THE TOWN OF
INDIAN RIVER SHORES

TO:	Town Council James Harpring, Town Manager
FROM:	Lucy Scheidt, Facilities Director
DATE:	July 14, 2026
SUBJECT:	Facilities Department Report

NPDES MS4 and BMAP

- Completed inspections post-rain events and prepared stormwater pollution prevention plan reports for compliance with NPDES MS4 permit requirements:
  - June 10th
  - June 16th
  - June 24th
- Monitoring Old Winter Beach Road storm drain; communication with consultant to establish action plan to improve drainage by increasing entry slope angle, repositioning of large rocks, and adding smaller drainage rocks to support water flow to drain.
- Completed monthly mowing of swales at Old Winter Beach Road as continuing MS4 maintenance.
- Completed community outreach with recommendations to improve private street drainage at River Club based on property management request.

CEMETERY

- Coordinated with Town Clerk for determine location of site for upcoming service, photographed headstone for engraving purposes in preparation for service on July 20th.

BEACH, SR A1A AND ROADS

- Trimmed overgrowth at boardwalk by Surfsedge beach easement.
- Coordinated with Indian River County Director of Engineering for repair of streetlights located at intersection of Fred Tuerk.
- Continued monitoring of dune vegetation at Beachcomber Lane Beach Access. Sea oats are thriving. Coordinated August date with EarthBalance for 180-day warranty inspection to review plant establishment and confirm satisfactory project performance.

MONITORING FLORIDA CITY GAS PROJECTS

Estuary Project

- Sod replacement and sidewalk repair at Bermuda Bay entrance on Fred Tuerk on July 1st; completed follow up contact with FCG for review of area requiring additional action.
- Sidewalk repair along A1A and Fred Tuerk.
- Fred Tuerk road repair - coordination with subcontractor (Blue Lake Service) for site review meeting and action plan for asphalt repair.

  Scope of work:
  - Close work zone with safety barrels.
  - Remove 24” depth of existing backfill under cold patch.
  - Pour (excavatable flowable fill) to grade & let cure 24hrs.
  - Saw cut 12” outside of existing asphalt cuts and tear out.
  - Patch with SP 9.5 hot plant mix.

  Schedule:

  July 13th Flo fill

  July 14th Asphalt

Pebble Lane Project

Subcontractor: Equix

Scope of work:

- Permit and Plans: a gas main (600’ of 2” PE) extended down the west side of Pebble Lane, ending at the driveway of 956 Pebble Lane.
- Line to continue sometime this summer/fall to the end of Pebble Lane ending at 955 Pebble Lane.
- Sod replacement completed on A1A.

TOWN HALL, PSD AND TOWN LOT

- Coordinating with electrician for removal of underlighting fixtures and wiring at trees located at the site for Building Department Addition in preparation for construction.
- Review of irrigation zones at the site of the Building Department Addition to determine removal of lines and capping of heads in preparation for construction.
- Coordinated location of issue and repair of HVAC and ductwork problems at Public Safety Building; arranged for remediation company for removal of drywall and insulation; completed unit repairs and drywall repair.
- Completed pressure washing in walkways around Community Center.
- Completed maintenance trimming of Brazilian peppertrees and wild vines near employee parking lot.

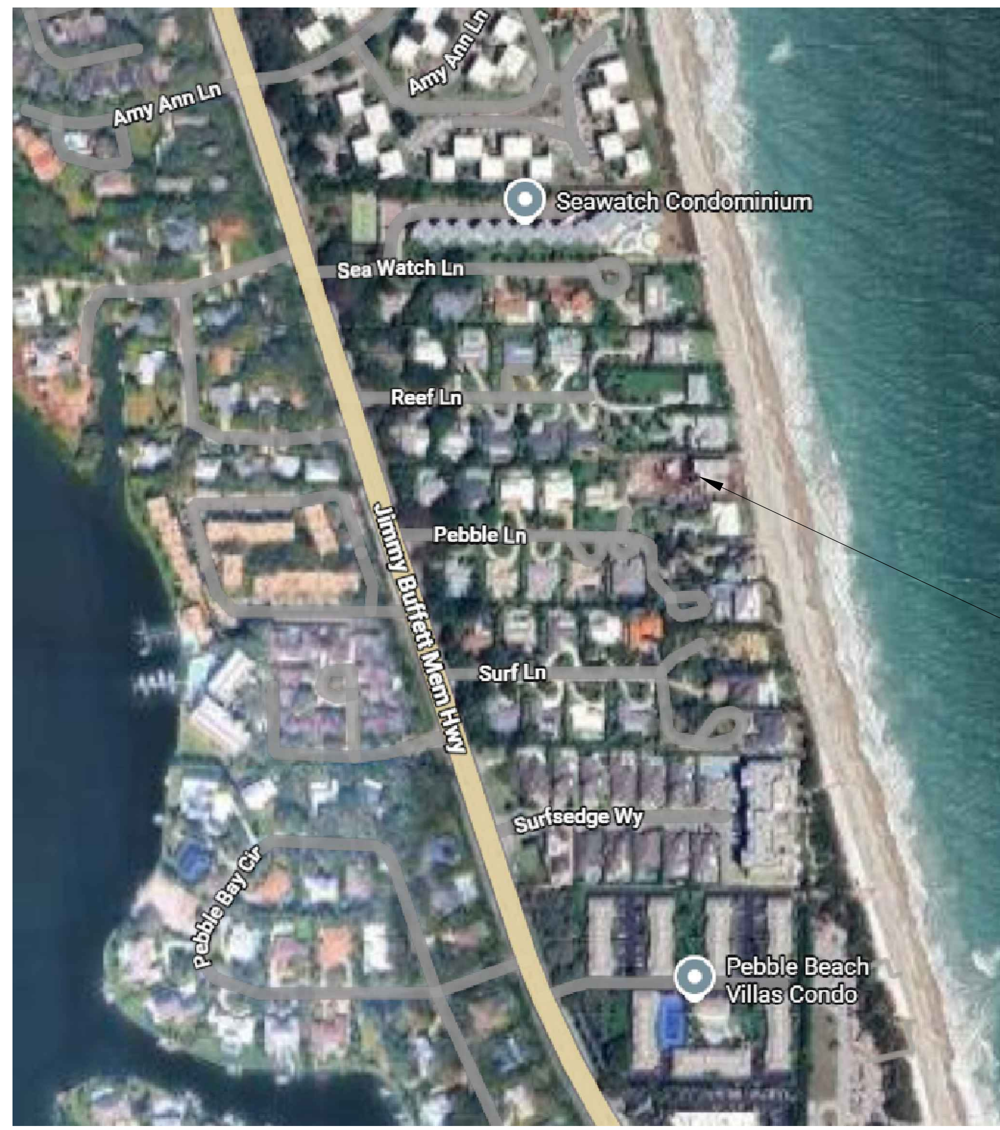

Jul 13, 2026 at 2:53:09 PM
6001 SR-A1A
Indian River Shores FL 32963
United States


Jul 13, 2026 at 2:37:30 PM
6001 SR-A1A
Indian River Shores FL 32963
United States

BEACHCOMBER LANE BEACH ACCESS
7/14/26

419205 - 956 PEBBLE LN

ISSUED FOR CONSTRUCTION



PROJECT LOCATION

SHEET INDEX	
SHEET NUMBER	SHEET TITLE
1 OF 4	COVER
2 OF 4	GENERAL NOTES
3 OF 4	UTILITY DESIGN
4 OF 4	PROFILE VIEW

NOTE: THE SCALE OF THESE PLANS MAY HAVE CHANGED DUE TO REPRODUCTION

FLORIDA CITY GAS

COORDINATOR: DEUBLE	SEC:	TWP:	RGE:
DIVISION: IRC	DGFC#:	IO #:	
DESIGNED BY: SM	MAOP: 60 PSIG	SCALE: N/A	
CHECKED BY: SM	DATE: 5/28/26	BCA#: 419205	
PROJECT DESCRIPTION: INSTALLING 611' OF 2" PE MAIN EXTENSION AND 208' OF 1.25" PE SERVICE VIA HDD. SET RISER 3' EAST OF NORTHWEST CORNER OF BUILDING.			

DATE	REV#	REVISION
4/17/26	1	REVISED PER COMMENTS
4/24/26	2	REVISED PER COMMENTS

PROJECT NAME: 419205 – 956 PEBBLE LN

SHEET TITLE: COVER

SHEET NUMBER: 1 OF 4

GENERAL NOTES

1. ALL MATERIALS AND CONSTRUCTION PRACTICES UNDER THIS PROJECT SHALL BE IN ACCORDANCE WITH THE LATEST STANDARDS, CODES AND SPECIFICATIONS OF PART 192 TITLE 49 OF THE CODE OF FEDERAL REGULATIONS (CFR) AND FLORIDA CITY GAS OPERATIONS PROCEDURE MANUAL (OPM).
2. THE CONTRACTOR SHALL COORDINATE PRE-CONSTRUCTION MEETING AND MAKE CONTACT WITH THE APPROPRIATE REGULATORY AGENCY RESPONSIBLE FOR THE CORRESPONDING RIGHTS OF WAY AT LEAST TWO (2) WEEKS PRIOR TO COMMENCEMENT OF WORK.
3. THE CONTRACTOR SHALL CONTACT SUNSHINE STATE ONE CALL OF FLORIDA, INC. AT 811, AT LEAST TWO (2) FULL BUSINESS DAYS PRIOR TO PROPOSED START DATE OF CONSTRUCTION.
4. THE LOCATIONS OF EXISTING FACILITIES SHOWN ON PLANS ARE BASED ON A LIMITED INVESTIGATION AND/OR BEST AVAILABLE DATA PROVIDED BY APPROPRIATE UTILITY AGENCY/OWNER THROUGH SUNSHINE STATE ONE CALL OF FLORIDA, INC. DESIGN LOCATES AND SHOULD THEREFORE BE CONSIDERED APPROXIMATIONS. FLORIDA CITY GAS ASSUMES NO RESPONSIBILITY FOR THE ACCURACY OF THE FACILITIES SHOWN OR FOR ANY FACILITY NOT SHOWN. THE CONTRACTOR SHALL, BY EXPLORATORY EXCAVATION, VERIFY THE EXACT LOCATION, TYPE, ELEVATION AND SIZE OF THE EXISTING FACILITIES PRESENT WITHIN PROPOSED WORK AREAS THAT ARE SHOWN AND NOT SHOWN ON PLANS. THE CONTRACTOR SHALL NOTIFY FLORIDA CITY GAS IMMEDIATELY WHEN CONFLICT BETWEEN PLANS AND ACTUAL CONDITIONS ARE DISCOVERED.
5. WHEN APPLICABLE, EROSION AND SEDIMENTATION CONTROL DEVICES AND BEST MANAGEMENT PRACTICES (BMP) SHALL BE INSTALLED AND MAINTAINED IN ACCORDANCE WITH THE ENVIRONMENTAL PROTECTION AGENCY, THE NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM AND THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION STANDARDS.
6. ALL TRENCH EXCAVATIONS SHALL BE PERFORMED IN FULL COMPLIANCE WITH THE PROVISIONS OF THE TRENCH SAFETY ACT & ALL OSHA STANDARDS
7. RESTORATION OF PAVEMENT FOR TRENCHES AND PITS WITHIN ROADWAY SHALL BE IN ACCORDANCE WITH INDEX 307 OF THE LATEST EDITION OF THE FDOT DESIGN STANDARDS.
8. ALL AREAS DISTURBED DURING CONSTRUCTION SHALL BE RESTORED TO MATCH OR EXCEED EXISTENT CONDITIONS.
9. UNLESS OTHERWISE NOTED OR SHOWN, DEPTH OF COVER FOR PROPOSED GAS MAINS SHALL BE THREE (3) FEET. DEPTH OF COVER SHALL BE MEASURED AS THE SHORTEST DIMENSION FROM THE TOP OF THE PIPE TO THE NORMAL GROUND LEVEL.
10. ALL PROPOSED GAS FACILITIES SHALL BE PRESSURE TESTED, PRIOR TO ACTIVATION, IN ACCORDANCE WITH FLORIDA CITY GAS OPM AND PART 192 TITLE 49 OF THE CFR.
11. ALL PROPOSED POLYETHYLENE GAS FACILITIES SHALL HAVE TRACER WIRE INSTALLED ALONG THE PIPELINE IN ACCORDANCE WITH FLORIDA CITY GAS OPM AND PART 192 TITLE 49 OF THE CFR. UNLESS OTHERWISE NOTED, TRACER WIRE SHALL BE # 10 AMERICAN WIRE GAUGE (AWG) COATED COPPER WIRE.
12. WHEN APPLICABLE, THE CONTRACTOR SHALL SUBMIT FLOW INTERRUPTION PLAN AND PROCEDURE TO FLORIDA CITY GAS AT LEAST ONE (1) WEEK PRIOR TO PROPOSED START DATE OF CONSTRUCTION.
13. WHEN APPLICABLE, PRESSURE MONITORING GUAGES SHALL BE INSTALLED AND CONTINUOUSLY MONITORED BOTH UPSTREAM AND DOWNSTREAM OF EVERY PROPOSED STOPPER, IN ACCORDANCE WITH FLORIDA CITY GAS OPM AND PART 192 TITLE 49 OF THE CFR.
14. THE CONTRACTOR SHALL MAINTAIN HORIZONTAL AND VERTICAL CLEARANCES BETWEEN PROPOSED FACILITIES AND EXISTING FACILITIES IN ACCORDANCE WITH FLORIDA CITY GAS OPM AND PART 192 TITLE 49 OF THE CFR.

GENERAL ABBREVIATIONS

AC	ASBESTOS CEMENT / ALTERNATING CURRENT
ADDL	ADDITIONAL
ADJ	ADJUSTABLE
AGGR	AGGREGATE
ALLOW	ALLOWABLE
APPROX	APPROXIMATE
ASPH	ASPHALT
AVE	AVENUE
AWG	AMERICAN WIRE GAUGE
℞	BASELINE
BLDG	BUILDING
BLK	BLOCK
BM	BENCHMARK
BOC	BACK OF CURB
CB	CATCH BASIN
C/C	CENTER TO CENTER
C & G	CURB AND GUTTER
CF	CUBIC FOOT
CFH	CUBIC FOOT PER HOUR
CI	CAST IRON
℄	CENTERLINE
CONC	CONCRETE
CONST	CONSTRUCTION
CU	COPPER
CY	CUBIC YARD
DBORE	HORIZONTAL DIRECTIONAL DRILL
DC	DIRECT CURRENT
DIP	DUCTILE IRON PIPE
EA	EACH
ELEV	ELEVATION
ELEC	ELECTRIC
ELL	ELBOW
EOP	EDGE OF PAVEMENT
EW	EACH WAY
EXIST	EXISTING
FCG	FLORIDA CITY GAS
FM	FORCE MAIN
FT	FEET
FOC	FIBER OPTIC CABLE
GALV	GALVANIZED
GM	GAS MAIN
GV	GAS VALVE
HDPE	HIGH DENSITY POLYETHYLENE
HH	HANDHOLE
HWY	HIGHWAY
ID	INSIDE DIAMETER
IN	INCH
KV	KILOVOLTS
L	LENGTH
LAT	LATERAL
LT	LEFT
LF	LINEAL FEET
MAINT	MAINTENANCE
MATL	MATERIAL
MAOP	MAXIMUM ALLOWABLE OPERATING PRESSURE
MAX	MAXIMUM
MH	MANHOLE
Ṁ	MONUMENT LINE
MIN	MINIMUM
NAT	NATURAL
NAVD	NORTH AMERICAN VERTICAL DATUM
NGVD	NATIONAL GEODETIC VERTICAL DATUM
NO	NUMBER
NOM	NOMINAL
NOP	NORMAL OPERATING PRESSURE
NTS	NOT TO SCALE
OC	ON CENTER
OD	OUTSIDE DIAMETER
PC	POINT OF CURVATURE
PCF	POUNDS PER CUBIC FOOT
PE	POLYETHYLENE
PI	POINT OF INTERSECTION
℞	PROPERTY LINE
PROP	PROPOSED
PRV	PRESSURE RELIEF VALVE
PSIG	POUNDS PER SQUARE INCH GAUGE
PT	POINT OF TANGENCY
PVMT	PAVEMENT
QTY	QUANTITY
RCP	REINFORCED CONCRETE PIPE
RED	REDUCER
REINF	REINFORCING
REM	REMOVE
ROW	RIGHTS OF WAY
RT	RIGHT
S/L	SERVICE LINE
SAN	SANITARY
SD	STORM DRAIN
SEW	SEWER
SF	SQUARE FEET
SS	SANITARY SEWER
SST	STAINLESS STEEL
ST	STREET
STA	STATION
STL	STEEL
TEL	TELEPHONE
THRU	THROUGH
TRANS	TRANSITION
TYP	TYPICAL
UG	UNDERGROUND
UTIL	UTILITY
VCP	VITRIFIED CLAY PIPE
WM	WATER MAIN
WT	WALL THICKNESS OR WEIGHT

MAINTENANCE OF TRAFFIC NOTES

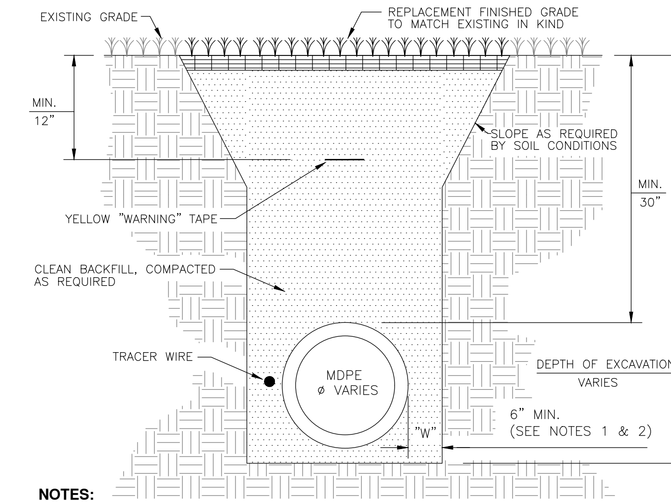
1. THE CONTRACTOR SHALL BE RESPONSIBLE FOR THE PROVISIONS, INSTALLATION AND MAINTENANCE OF ALL TRAFFIC CONTROL AND SAFETY DEVICES, IN ACCORDANCE WITH THE PROJECT PLANS, SPECIFICATIONS OUTLINED IN THE LATEST EDITION OF THE FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) DESIGN STANDARDS (600 SERIES), THE STANDARD SPECIFICATION FOR ROAD AND BRIDGE CONSTRUCTION, THE LATEST EDITION OF THE MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES, AND SECTION C2 AND SECTION R19 OF THE MIAMI-DADE COUNTY PUBLIC WORKS MANUAL, AS A MINIMUM CRITERIA.
2. NOTIFICATION OF LANE CLOSURES OR TEMPORARY DETOURS SHALL BE ACCOMPLISHED WITHIN 14 WORKING DAYS PRIOR TO CLOSURE OR DETOUR BY COORDINATING WITH THE APPROPRIATE REGULATORY AGENCIES RESPONSIBLE FOR THE MAINTENANCE OF THE CORRESPONDING RIGHTS OF WAY.
3. THE CONTRACTOR SHALL NOTIFY LAW ENFORCEMENT, IN ACCORDANCE WITH SECTION 336.07 OF THE FLORIDA STATUTES, AND FIRE PROTECTION SERVICES TWENTY FOUR (24) HOURS IN ADVANCE OF ANY DETOUR.
4. THE TRAFFIC AND TRAVEL WAYS SHALL NOT BE ALTERED BY THE CONTRACTOR TO CREATE A WORK ZONE UNTIL ALL LABOR AND MATERIAL ARE AVAILABLE FOR THE CONSTRUCTION IN THAT AREA.
5. THE CONTRACTOR SHALL NOT PROPOSE AN ALTERNATIVE TRAFFIC CONTROL PLAN THAT REDUCES THE NUMBER OF TRAVEL LANES SHOWN ON THE MAINTENANCE OF TRAFFIC PLANS.
6. THE CONTRACTOR SHALL IMMEDIATELY REPAIR ALL POTHOLES THAT DEVELOP WITHIN THE PROJECT LIMITS AND WILL MAINTAIN A SUPPLY OF COLD MIX ASPHALT ON THE PROJECT SITE TO EXPEDITE THOSE REPAIRS.
7. THE CONTRACTOR SHALL MAINTAIN ONLINE COMMUNICATION OF EXISTING OR TEMPORARY SIGNALIZATION VIA INTERCONNECT OR PHONE LINE DURING CONSTRUCTION.
8. LANE CLOSURES SHALL OCCUR ONLY DURING NON-PEAK HOURS ON NON-EVENT DAYS/NIGHTS. TRAFFIC SHALL NOT BE INTERRUPTED FROM MONDAY - FRIDAY 7 TO 9 AM AND 4 TO 6 PM OR ON WEEKENDS AND HOLIDAYS. THERE SHALL BE NO INTERRUPTION OF PEDESTRIAN, BICYCLE AND VEHICULAR TRAFFIC ON ROADWAYS SURROUNDING SCHOOLS DURING SCHOOL ARRIVAL/DISMISSAL HOURS.
9. CONTRACTOR SHALL MAINTAIN ACCESS TO PRIVATE PROPERTY DURING ALL STAGES OF CONSTRUCTION. LOCAL RESIDENTS WITHIN THE AREA OF CONSTRUCTION SHALL BE GIVEN ACCESS TO THEIR PROPERTY DURING ALL STAGES OF CONSTRUCTION. LOCAL RESIDENTS INCLUDE ALL COMMERCIAL ESTABLISHMENTS AND BUSINESSES.
10. CONTRACTOR SHALL REMOVE, RELOCATE, OR COVER ANY EXISTING OR PROPOSED SIGNS THAT CONFLICT WITH THE MAINTENANCE OF TRAFFIC PLANS. WHEN THE CONFLICT NO LONGER EXISTS, THE CONTRACTOR SHALL RESTORE THE SIGNS TO THEIR ORIGINAL POSITION.
11. DURING ASPHALT CONSTRUCTION OPERATIONS, NO MORE THAT 1-INCH DROP-OFF BETWEEN ADJACENT TRAVEL LANES OR AT TRANSVERSE JOINTS SHALL BE ALLOWED WHEN LANES ARE OPEN TO TRAFFIC. WHERE DROP-OFF CONDITIONS EXIST, THE SIGNING FOR UNEVEN PAVEMENT SHALL BE INSTALLED FOR THE DURATION OF THE CONDITION (W8-9AP).
12. ON A MULTILANE ROAD, THE CONTRACTOR MUST PROVIDE FLASHING ARROW BOARD FOR ANY LANE THAT IS CLOSED OR DIVERTED.
13. TEMPORARY COLD MIX ASPHALT OR STEEL PLATES MUST BE ON THE JOB SITE WHENEVER PAVEMENT, SIDEWALK IS CUT. STEEL PLATES SHALL BE PINNED AT ALL CORNERS AND SHALL HAVE AN ASPHALT APRON CONSTRUCTED WITH A SLOPE NO GREATER THAN 1/50 (2%) AT ALL SIDES.
14. LANE CLOSURES SHALL NOT EXCEED 2 MILES IN TOTAL LENGTH (TAPER, BUFFER SPACE AND WORK SPACE) IN ANY GIVEN DIRECTION ON THE INTERSTATE OR STATE HIGHWAYS WITH A POSTED SPEED OF 55 MPH OR GREATER.
15. THE UTILITY WORK AHEAD (W21-7) SIGN MAY BE USED AS AN ALTERNATIVE TO THE ROAD WORK AHEAD OR THE ROAD WORK XX FT (W20-1) SIGN FOR UTILITY OPERATIONS ON OR ADJACENT TO A HIGHWAY; IN ACCORDANCE WITH INDEX NO. 600, SHEET 5 OF 13, OF THE LATEST EDITION OF THE FDOT DESIGN STANDARDS.
16. THE SPEEDING FINES DOUBLED WHEN WORKERS PRESENT SIGN SHOULD BE INSTALLED ON ALL PROJECTS, BUT MAY BE OMITTED IF THE WORK OPERATION IS LESS THAN ONE DAY (24 HOURS); IN ACCORDANCE WITH INDEX NO. 600, SHEET 5 OF 13, OF THE LATEST EDITION OF THE FDOT DESIGN STANDARDS.
17. THE END ROAD WORK SIGN SHOULD BE INSTALLED ON ALL PROJECTS, BUT MAY BE OMITTED WHERE THE WORK OPERATION IS LESS THAN ONE DAY (24 HOURS); IN ACCORDANCE WITH INDEX NO. 600, SHEET 5 OF 13, OF THE LATEST EDITION OF THE FDOT DESIGN STANDARDS.
18. ALL SIGNS SHALL BE POST MOUNTED WHEN WORK OPERATIONS EXCEED ONE DAY(24 HOURS), IN ACCORDANCE WITH INDEX NO. 600, SHEET 6 OF 13, OF THE LATEST EDITION OF THE FDOT DESIGN STANDARDS.

MAINTENANCE OF TRAFFIC ABBREVIATIONS

CFR	CODE OF FEDERAL REGULATIONS
CSIP	COST SAVINGS INITIATIVE PROPOSAL
DTOE	DISTRICT TRAFFIC OPERATIONS ENGINEER
FDOT	FLORIDA DEPARTMENT OF TRANSPORTATION
HAR	HIGHWAY ADVISORY RADIO
L	TAPER LENGTH, BUFFER LENGTH OR TAPER LENGTH PLUS BUFFER SPACE
MAS	MOTORIST AWARENESS SYSTEM
MOT	MAINTENANCE OF TRAFFIC
MOTC	MAINTENANCE OF TRAFFIC COMMITTEE
MUTCD	MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES FOR STREETS AND HIGHWAYS
NCHRP	NATIONAL COOPERATIVE HIGHWAY RESEARCH PROGRAM.
PCMS	PORTABLE CHANGEABLE (VARIABLE) MESSAGE SIGN
PRS	PORTABLE REGULATORY SIGN
R	RADIUS
RPM	RAISED RETROREFLECTIVE PAVEMENT MARKER
RSDU	RADAR SPEED DISPLAY UNIT
S	POSTED SPEED OF OFF-PEAK 85 PERCENTILE SPEED (MPH)
SLEO	SPEED AND LAW ENFORCEMENT OFFICER
TTC	TEMPORARY TRAFFIC CONTROL
TCP	TRAFFIC CONTROL PLAN (S)
TCZ	TRAFFIC CONTROL ZONES
TMA	TRUCK/TRAILER MOUNTED ATTENUATOR
W	WIDTH OF TAPER TRANSITION IN FEET, I.E., LATERAL OFFSET.

MAINTENANCE OF TRAFFIC SYMBOLS

- WORK AREA, HAZARD OR WORK PHASE (ANY PATTERN WITHIN A BOUNDARY)
- SIGN WITH 18" X 18" (MIN.) ORANGE FLAG AND TYPE B LIGHT
- CHANNELIZING DEVICE
- TYPE III BARRICADE
- WORK ZONE SIGN
- FLAGGER
- TRAFFIC SIGNAL
- ADVANCE WARNING ARROW BOARD
- PORTABLE SIGNAL
- CRASH CUSHION
- STOP BAR
- W WORK VEHICLE WITH FLASHING BEACON
- SHADOW (S) OR ADVANCE WARNING (AW) VEHICLE WITH ADVANCE WARNING ARROW BOARD AND WARNING SIGN
- A TRUCK / TRAILER MOUNTED ATTENUATOR (TMA)
- X ORANGE FLAG FOR TCZ SIGNS
- TYPE B LIGHT FOR TCZ SIGNS
- LAW ENFORCEMENT OFFICER
- PORTABLE REGULATORY SIGN
- RADAR SPEED DISPLAY UNIT
- PORTABLE CHANGEABLE (VARIABLE) MESSAGE SIGN
- LANE INDENTIFICATION + DIRECTION OF TRAFFIC

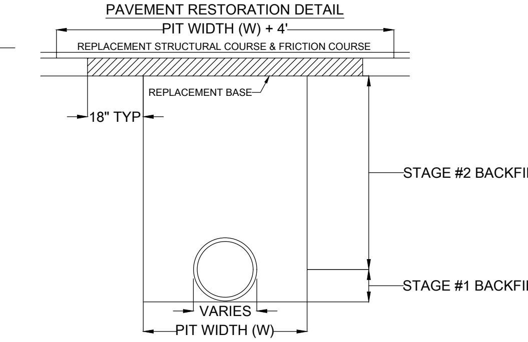


NOTES:

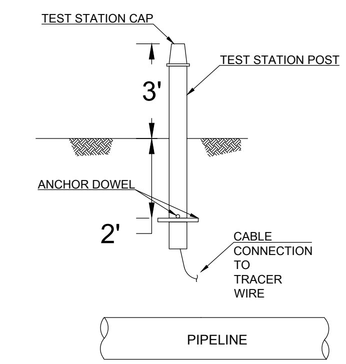
1. THE TRENCH SHALL BE FREE OF ROCKS AND OTHER OBJECTS WHICH WOULD DAMAGE THE PLASTIC PIPE. WHERE THE TRENCH BOTTOM IS ROCKY, THE TRENCH SHALL BE UNDERCUT 6" AND THE BOTTOM 6" FILLED WITH CLEAN, COMPACTED MATERIAL. FURTHER, THE TRENCH SHALL BE GRADED TO PROVIDE A FIRM, CONTINUOUS BEARING SURFACE FOR THE PIPE. PLASTIC PIPE SHALL BE INSPECTED FOR DAMAGE BEFORE BACKFILLING AND ANY PIPE SECTIONS CONTAINING CUTS OR GOUGES MUST BE CUT OUT. THE FIRST 6" OF BACKFILL MATERIAL SHALL BE FREE OF ROCK AND OTHER MATERIAL THAT WOULD DAMAGE THE PIPE.
2. "W" SHALL BE A MINIMUM OF 6" WIDE AND OF SUFFICIENT WIDTH TO ACCOMMODATE NECESSARY COMPACTION EFFORTS. IN THE EVENT THE REQUIRED MINIMUM DENSITY IS NOT ACHIEVED, LOOSE MATERIAL SHALL BE REMOVED, REPLACED AND COMPACTED TO THE REQUIRED DENSITY.

OPEN TRENCH-GAS TIE IN DETAIL

PAVEMENT RESTORATION DETAIL



ALL RESTORATION WILL COMPLY CURRENT FDOT UAM REQUIREMENTS AND FDOT STANDARD PLANS (INDEX 307)



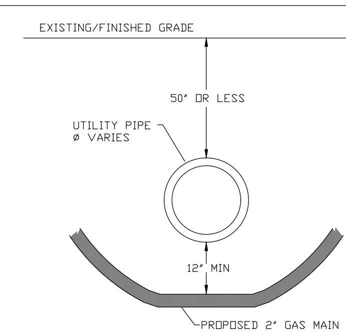
TRACER WIRE TEST STATION

NOTE: CONTRACTOR MUST CONTACT SUNSHINE STATE ONE-CALL (811) PRIOR TO START OF CONSTRUCTION FOR LOCATES

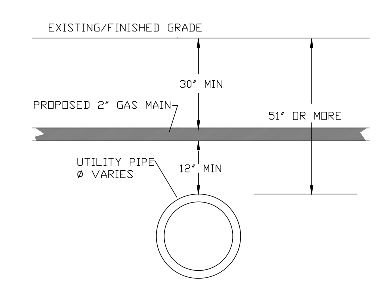
NOTE:
1. ANY EXCAVATION WITHIN 8' OF THE EOP OR 3' FROM THE EDGE OF SIDEWALK WILL REQUIRE SHORING TO PREVENT UNDERMINING.
2. BORE TO EXTEND A MINIMUM OF 3' PAST SIDEWALKS OR DRIVEWAYS AND 8' PAST THE EOP OR EDGE OF COMMERCIAL DRIVEWAYS.
3. ALL UTILITY CROSSINGS TO BE EXPOSED PRIOR TO AND DURING HORIZONTAL DIRECTIONAL DRILL OPERATIONS TO ENSURE 18" MINIMUM CLEARANCES ARE MAINTAINED.
4. ANY EXCAVATION NEEDED WITHIN THE SIDEWALK OR PAVEMENT REQUIRE PRE-APPROVAL FROM FDOT.

MAINLINES TO BE INSTALLED AT A DEPTH OF 36" OF COVER FROM THE TOP OF PIPE UNLESS REQUIRED TO INCREASE DEPTH DUE TO MAINTAINING NECESSARY SEPARATION FROM FOREIGN UTILITIES.

FDOT NOTES FOR ALL UTILITY PERMITS:
1. CONTRACTOR SHALL HAVE A CLEARED SUNSHINE ONE CALL TICKET BEFORE EXCAVATION IS PERFORMED
2. ALL MARKED UTILITIES WILL BE SPOTTED PRIOR TO DIRECTIONAL DRILLING
3. PROPOSED GAS LINE WILL MAINTAIN THE REQUIRED CLEARANCE FROM AND UTILITY CROSSED PER UAM 4.3.6
4. ALL RESTORATION WILL COMPLY WITH FDOT 2024-2025 STANDARD PLANS INDEX NO. 125-001
5. PAVEMENT RESTORATION SHALL PROVIDE MILLING AND RESURFACING FOR THE FULL WIDTH OF LANES IMPACTED AND A MINIMUM OF 10 FEET IN LENFTH IN EITER DIRECTION FROM THE DAMAGED AREA. MILL EXISTING ASPHALT PAVEMENT 1" AVERAGE DEPTH AND RESURFACE WITH FC-9.5 (TRAFFIC LEVEL C)(1")(PG 76-22, ARB)
6. PAVEMENT RECONSTRUCTION FOR UTILITY TRENCHES SHALL BE USING FRICTION COURSE FC-9.5 (TRAFFIC LEVEL C)(1")(PG 76-22, ARB), STRUCTURAL COURSE TYPE 2" SP (TLC) AND OPTIONAL BASE GROUP OBG 9 12" TYPE B STABILIZATION (LBR 40). IF THE DAMAGED AREA IS WITHIN AN INTERSECTION, THE FULL INTERSECTION SHALL BE MILLED AND RESURFACED FROM EDGE OF PAVEMENT TO EDGE OF PAVEMENT
7. DAMAGE PAVEMENT MARKINGS (INCLUDING THERMOPLASTIC MARKINGS AND RPMS) WILL BE RESTORED TO MEET THE FDOT STANDARDS AT PERMITTEE EXPENSE.
8. ANY SIDEWALKS, RAMPS, AND/OR CURB AND GUTTER WORK SHALL BE PER FDOT 2024-2025 STANDARD PLANS INDEX 520-001, 522-001, 522-022 AND FDOT STANDARD SPECIFICATION 522-03
9. PROVIDE INLET PROTECTION SYSTEM



BELOW DIRECTIONAL DRILL INSTALLATION



ABOVE DIRECTIONAL DRILL INSTALLATION

FLORIDA CITY GAS

COORDINATOR: DEUBLE	SEC:	TWP: RGE:
DIVISION: IRC	DGFC#:	IO #:
DESIGNED BY: SM	MAOP: 60 PSIG	SCALE: N/A
CHECKED BY: SM	DATE: 5/28/26	BCA#: 419205

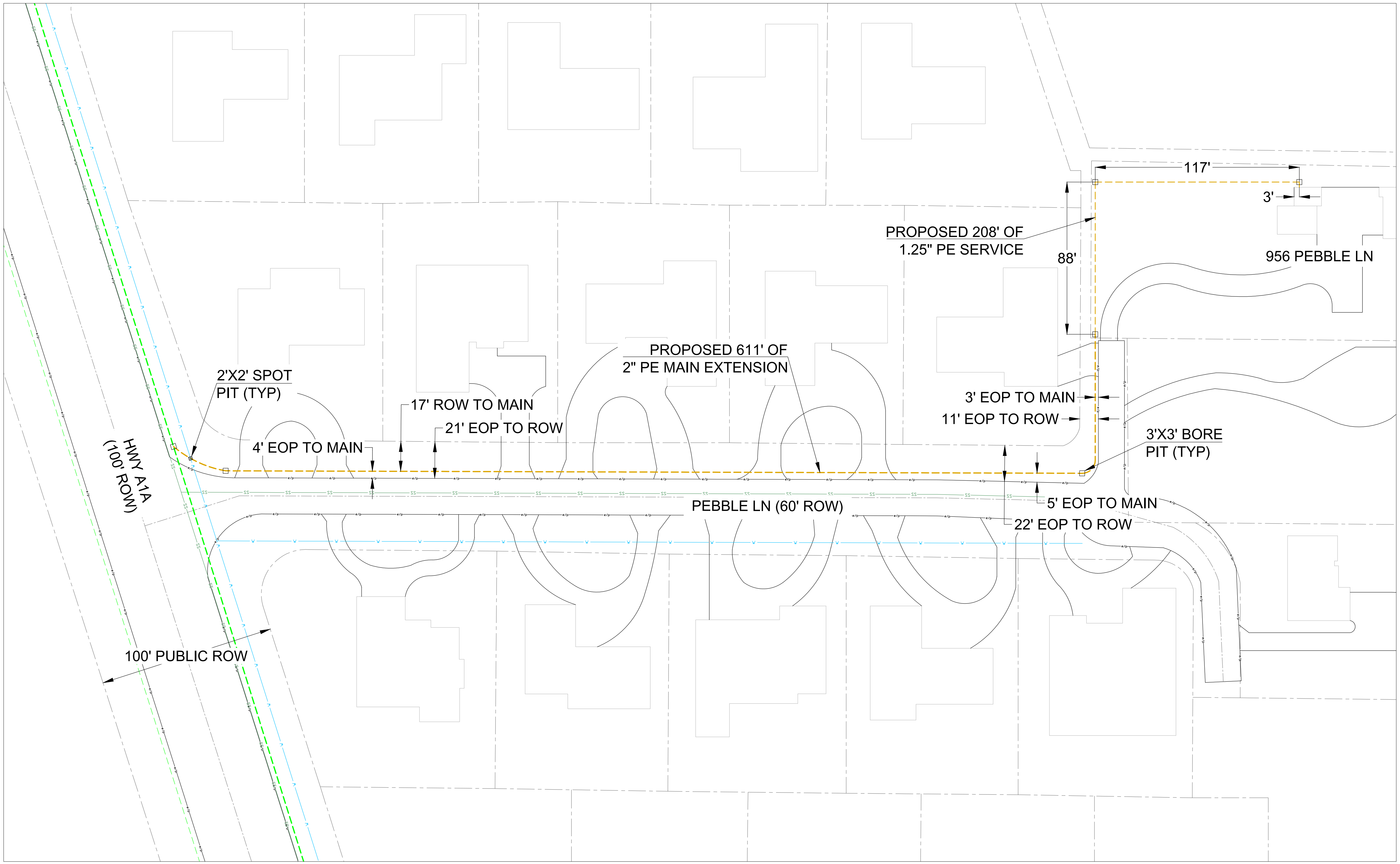
PROJECT DESCRIPTION: INSTALLING 611' OF 2" PE MAIN EXTENSION AND 208' OF 1.25" PE SERVICE VIA HDD. SET RISER 3' EAST OF NORTHWEST CORNER OF BUILDING.

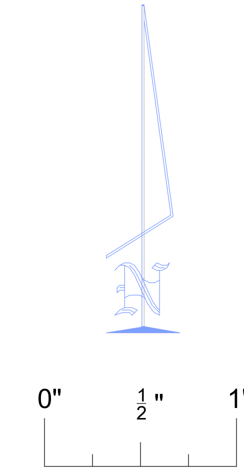
DATE	REV#	REVISION
4/17/26	1	REVISED PER COMMENTS
4/24/26	2	REVISED PER COMMENTS

PROJECT NAME: 419205 – 956 PEBBLE LN

SHEET TITLE: NOTES

SHEET NUMBER: 2 OF 4





IF THIS SCALE BAR IS NOT ONE (1) INCH IN LENGTH, THIS DWG IS NOT TO SCALE

NO REAMER IS REQUIRED, STANDARD CARVING DRILL BIT OF 3" WILL BE UTILIZED

LEGEND

- PROPOSED P.E. GAS MAIN
- EXIST. P.E. GAS MAIN
- PROPOSED AND EXISTING VALVE
- EXIST HP GAS TRANSMISSION
- RIGHT OF WAY
- E/P — EDGE OF PAVEMENT
- WATER MAIN
- RECLAIMED WATER MAIN
- SEWAGE
- FORCE MAIN
- STORM DRAIN
- FIBER OPTIC CABLE
- SIDEWALK
- BORE PIT 3'x3'
- SPOT PIT 2'x2'

FLORIDA CITY GAS

COORDINATOR: DEUBLE	SEC:	TWP:	RGE:
DIVISION: IRC	DGFC#:	IO #:	
DESIGNED BY: SM	MAOP: 60 PSIG	SCALE: 1" = 60'	
CHECKED BY: SM	DATE: 5/28/26	BCA#: 419205	

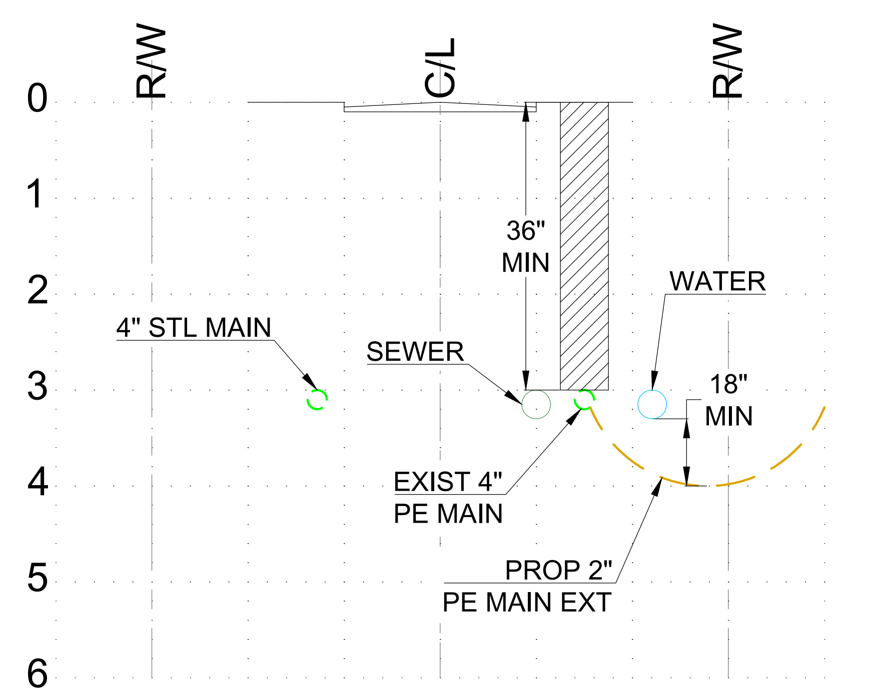
PROJECT DESCRIPTION: INSTALLING 611' OF 2" PE MAIN EXTENSION AND 208' OF 1.25" PE SERVICE VIA HDD. SET RISER 3' EAST OF NORTHWEST CORNER OF BUILDING.

DATE	REV#	REVISION
4/17/26	1	REVISED PER COMMENTS
4/24/26	2	REVISED PER COMMENTS

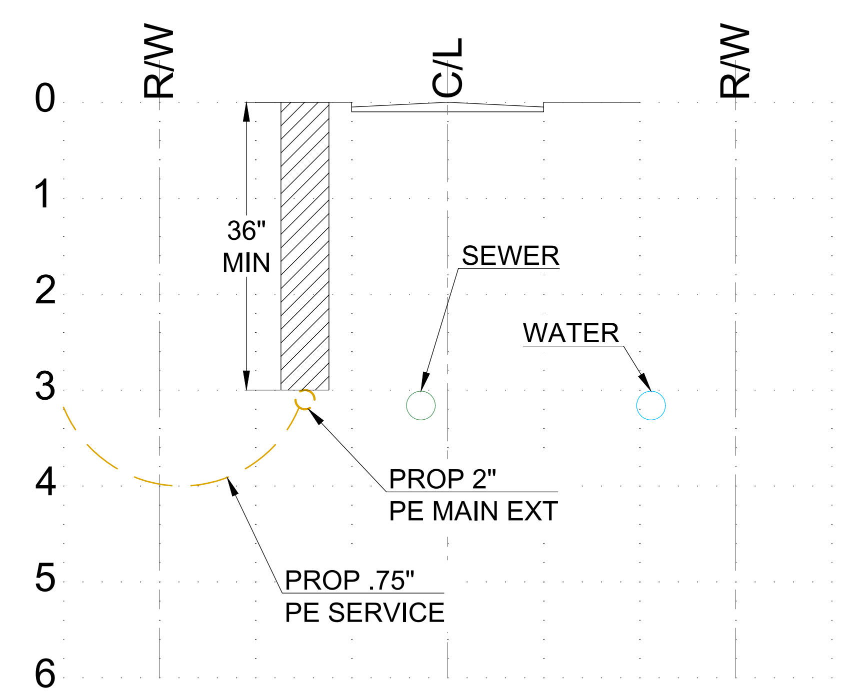
PROJECT NAME: 419205 – 956 PEBBLE LN

SHEET TITLE: UTILITY DESIGN

SHEET NUMBER: 3 OF 4

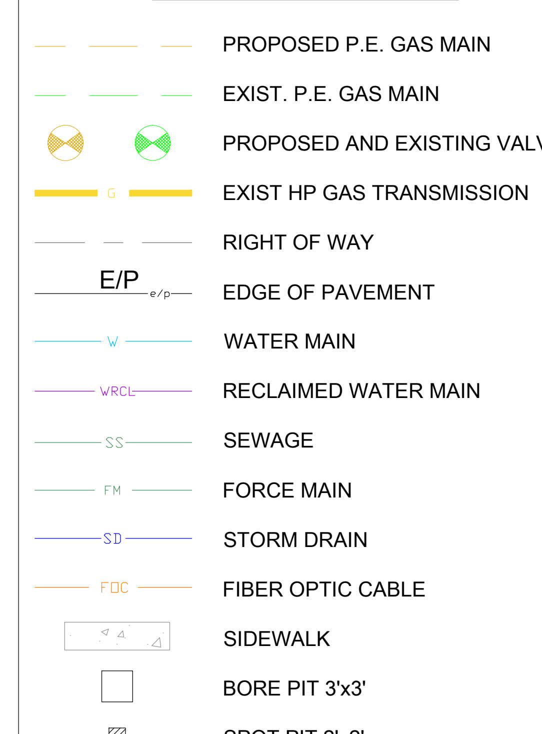


HWY A1A
DRILL DETAIL
FACING NORTHWEST
PROPOSED SERVICE



PEBBLE LN
DRILL DETAIL
FACING EAST
PROPOSED SERVICE

LEGEND



FLORIDA CITY GAS

COORDINATOR: DEUBLE	SEC:	TWP:	RGE:
DIVISION: IRC	DGFC#:	IO #:	
DESIGNED BY: SM	MAOP: 60 PSIG	SCALE: N/A	
CHECKED BY: SM	DATE: 5/28/26	BCA#: 419205	
PROJECT DESCRIPTION: INSTALLING 611' OF 2" PE MAIN EXTENSION AND 208' OF 1.25" PE SERVICE VIA HDD. SET RISER 3' EAST OF NORTHWEST CORNER OF BUILDING.			

DATE	REV#	REVISION
4/17/26	1	REVISED PER COMMENTS
4/24/26	2	REVISED PER COMMENTS

PROJECT NAME: 419205 – 956 PEBBLE LN

SHEET TITLE: PROFILE VIEW

SHEET NUMBER: 4 OF 4

THE TOWN OF
INDIAN RIVER SHORES

Memorandum

TO: Town Council
James Harpring, Town Manager

FROM: Heather Christmas, Finance Director

DATE: July 13, 2026

SUBJECT: June 2026 Budget Analysis

The June 2026 budget analysis was prepared using financial data available as of July 13, 2026. To date, three prior amendments have been adopted to the FY 2025–2026 budget. It is recommended that budget amendments be reviewed in conjunction with this report. The next budget amendment is anticipated in November 2026, unless needed sooner.

The significant differences from the amended budget or other items of note are as follows:

1. Public Safety - Expenditures are trending below budget due to recent turnover and lower activity across several line items. Given the unpredictable nature of public safety operations, no budget reduction is recommended at this time.

2. General Administrative - Expenditures are trending below budget through June. OPEB and retiree health insurance payments recorded year-to-date are expected to be reimbursed in August, with no net impact for the year.

3. Legal - Attorney costs related to ongoing labor and utility matters remain speculative through year-end. Adjustments, if needed, will be reflected in the unreserved fund balance. For this reason, no adjustment to budgetary expenditures is recommended at this time.

4. Waterway Transportation - Expenditures are trending below budget through June. As this is a new program with no prior history, the full cost remains uncertain. No budget adjustment is recommended until more information is available.

5. Capital Expenditures – Expenditures are trending below budget due to savings on emergency vehicle purchases, primarily the Fire Engine. The Town budgeted $850,000 against an actual cost of approximately $772,000, a savings of $78,000.

6. Building Department Revenue – Building permit activity remains strong and revenues continue to exceed budget projections through June. However, due to recent legislative changes affecting building department fee calculations and related revenues, the forecast remains conservative pending further evaluation of the long-term financial impact. No fee adjustment is recommended at this time.

7. Building Department Capital – The Building Department facility expansion project was competitively bid and approved by Town Council during the fiscal year. The forecast reflects the currently approved contract amount and related project costs. Actual expenditures will continue to be monitored as the project progresses, with any material changes incorporated into future budget analyses.

TOWN OF INDIAN RIVER SHORES
2026 BUDGET ANALYSIS 72%
AS OF JUNE 2026

FUND/Department	As of 06/30/26	Prorated Budget	Difference to Prorated Budget	Amended 2026 Budget	Forcasted Actual	Difference to 2026 Budget	Notes	% of Budget Utilized*
GENERAL FUND								
Operating revenues	$ 8,349,310	8,327,188	$ 22,122	$ 8,973,566	$ 8,997,405	$ 23,839		93%
Town Council	23,653	26,298	2,645	88,774	79,846	8,928		27%
Town Manager	235,475	235,523	48	317,268	317,204	64		74%
Finance Department	245,392	245,733	341	344,997	344,518	479		71%
Town Clerk	126,674	126,860	186	189,188	188,911	277		67%
Postal Center				-				
Operating	74,174	76,465	2,291	107,286	104,072	3,214		69%
Cost of Stamps sold	145,215	143,377	(1,838)	156,300	158,304	(2,004)		93%
Facilities Department	245,576	245,852	276	400,441	399,992	449		61%
Public Safety Department	3,571,722	3,679,399	107,677	5,415,708	5,257,218	158,490	**1**	66%
General Administration	314,605	317,765	3,160	246,486	244,035	2,451	**2**	128%
Information Tech	180,595	180,967	372	289,741	289,146	595		62%
Legal	186,713	167,597	(19,116)	255,000	284,085	(29,085)	**3**	73%
Code Enforc/PZB Board	74,925	79,050	4,125	115,679	109,642	6,037		65%
Town Engineer	163,582	163,642	60	291,030	290,924	106		56%
Waterway Transportation	1,800	1,800	-	40,000	40,000	-	**4**	5%
Cemetery	13,423	14,266	843	17,449	16,418	1,031		77%
Community Center	13,700	15,679	1,979	31,337	27,381	3,956		44%
Total Expenditures	5,617,224	5,720,271	103,047	8,306,684	8,151,696	154,988		**68%**
Operating Surplus	**$ 2,732,086**	**$ 2,606,917**	**$ 125,169**	**$ 666,882**	**$ 845,709**	**$ 178,827**		
Capital Activity								
Capital source revenues	$ 1,043,734	$ 1,031,534	$ 12,200	$ 1,339,500	$ 1,355,342	$ 15,842		78%
Capital Expenditures	1,124,309	1,177,795	53,486	2,660,512	2,539,693	120,819	**5**	42%
	$ (80,575)	$ (146,260)	$ 65,685	$ (1,321,012)	$ (1,184,352)	$ 136,660		
ROAD AND OFFSITE DRAINAGE								
Total Revenues	$ 62,590	$ 73,470	$ (10,880)	$ 114,200	$ 97,288	$ (16,912)		55%
Total Expenditures	36,073	49,807	13,734	69,617	50,420	19,197		52%
Surplus	$ 26,517	$ 23,663	$ 2,854	$ 44,583	**$ 46,868**	$ 2,285		
SOLID WASTE SPECIAL ASSESSMENT FUND								
Total Revenues	$ 341,164	$ 336,614	$ 4,550	$ 337,329	$ 341,889	$ 4,560		101%
Total Expenditures	251,703	251,978	275	337,329	336,961	368		75%
Surplus	$ 89,461	$ 84,636	$ 4,825	$ -	**$ 4,928**	$ 4,928		
BIKE PATH & PEDESTRIAN WALKWAY								
Total Revenues	$ 1,200	$ -	$ 1,200	$ -	$ 1,400	$ 1,400		
Total Expenditures	4,025	-	(4,025)	-	4,025	(4,025)		
Surplus/(Deficit)	$ (2,825)	$ -	$ (2,825)	$ -	**$ (2,625)**	$ (2,625)		
PLANNING, ZONING AND BUILDING FUND								
Total Revenues	$ 1,011,435	$ 759,514	$ 251,921	$ 930,918	$ 1,239,691	$ 308,773	**6**	109%
Building Department	578,253	581,823	3,570	833,478	828,364	5,114		69%
Capital Expenditures	85,500	85,500	-	1,111,500	866,067	245,433	**7**	8%
General Administration	50,584	56,506	5,922	77,398	69,287	8,111		65%
Total Expenditures	714,337	723,828	9,491	2,022,376	1,763,718	258,658		**35%**
Surplus/(Deficit)	$ 297,098	$ 35,686	$ 261,412	$ (1,091,458)	**$ (524,027)**	$ 567,431		

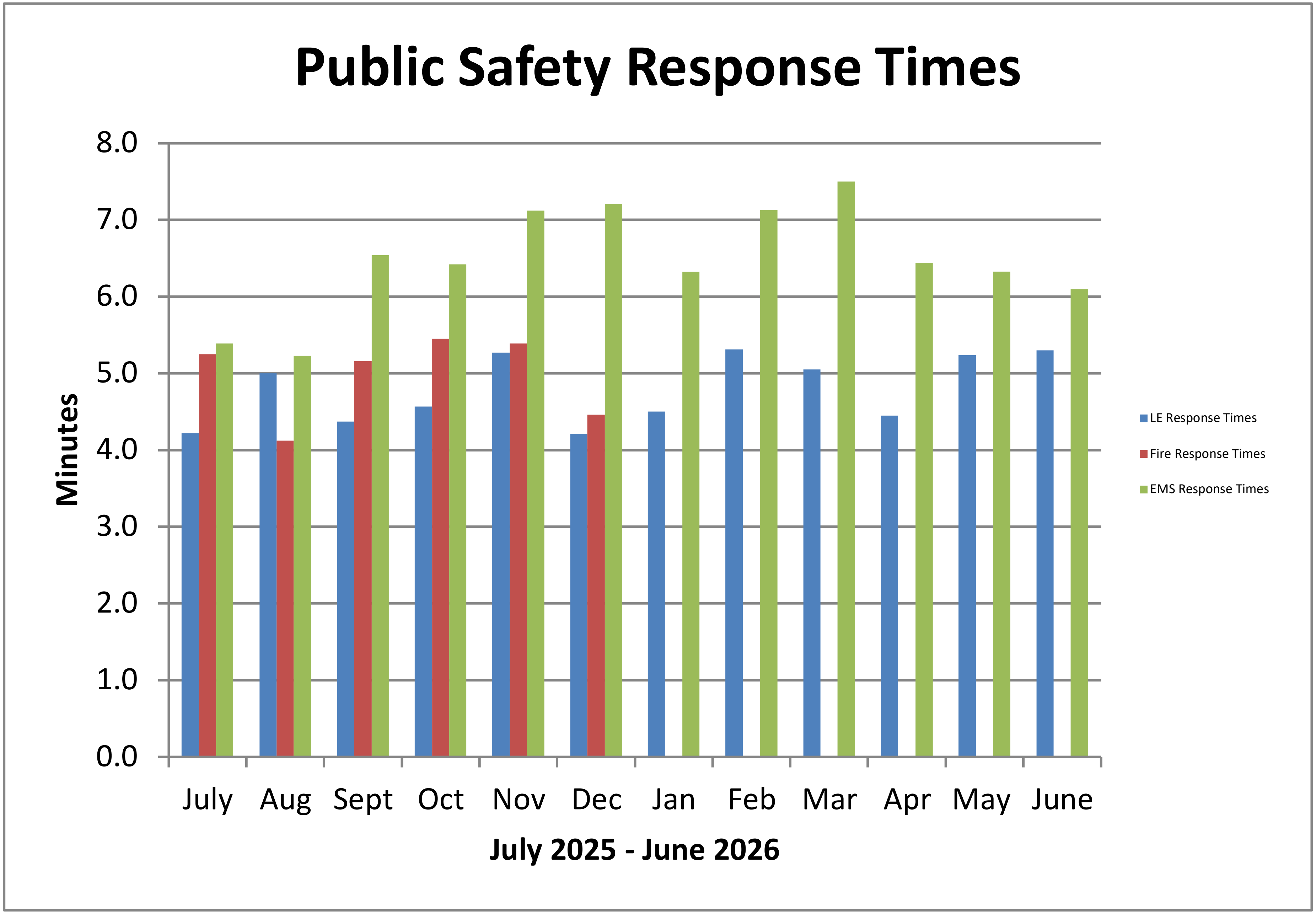
Prepared by H. Christmas
July 13, 2026

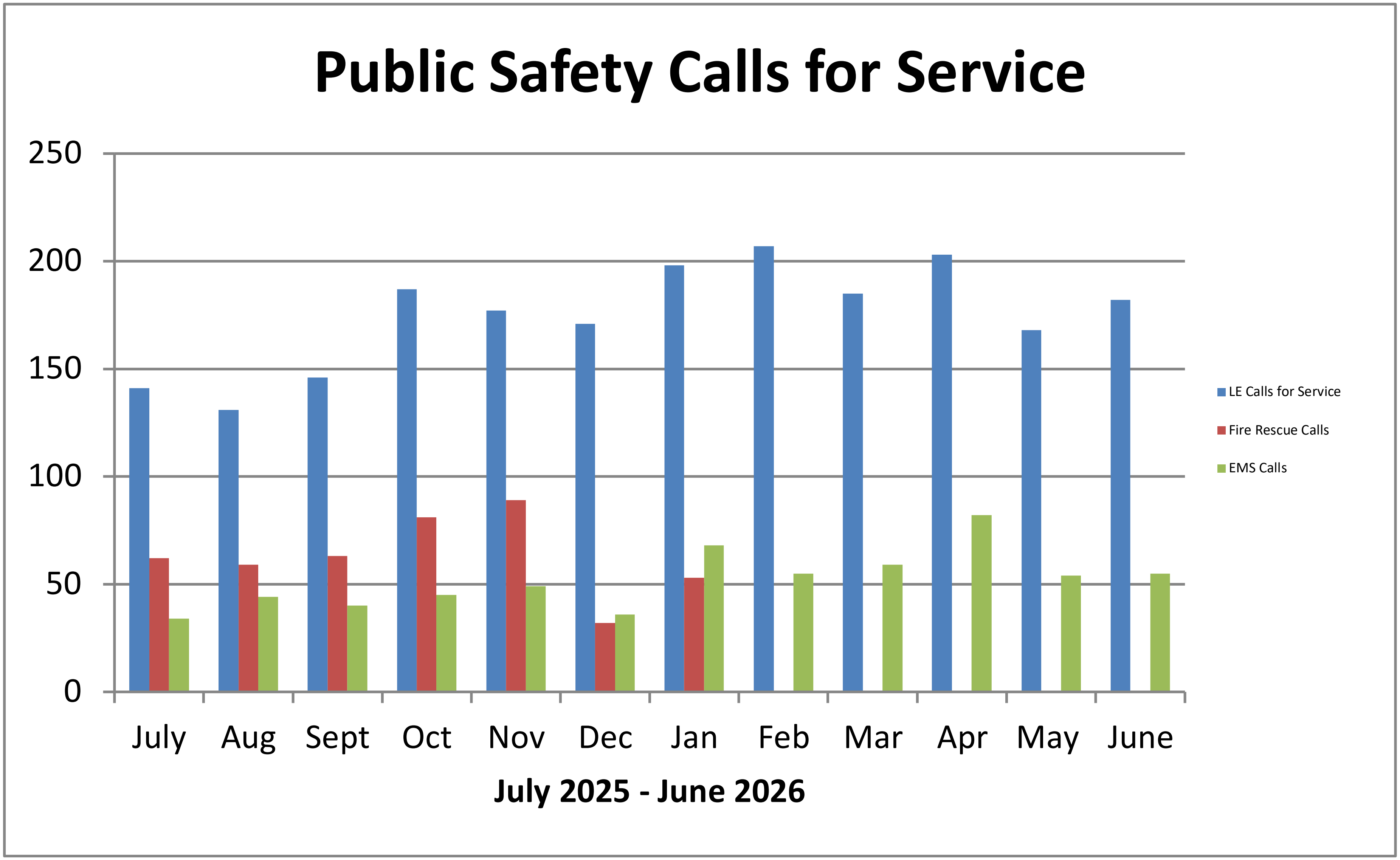
TOWN OF INDIAN RIVER SHORES
FINANCIAL CASH REPORT
JUNE 2026

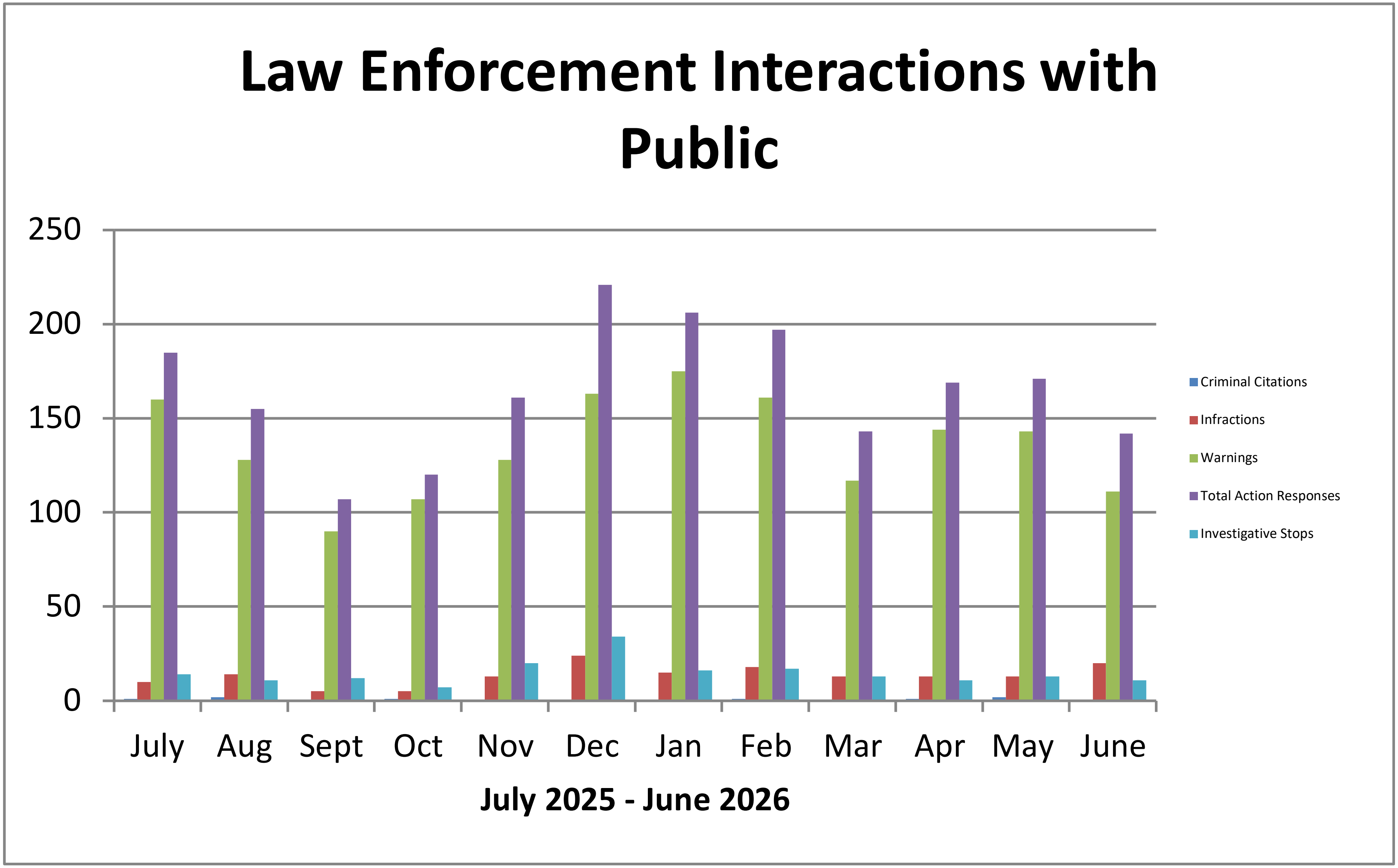
CASH AND INVESTMENTS ON DEPOSIT:		
Beginning Balance	$	12,196,680
ADD: Receipts		532,848
LESS: Disbursements		(960,958)
TOTAL ON DEPOSIT	**$**	**11,768,570**
ACCOUNTS DETAILED:		
SouthState Bank (0.08% interest rate)**	$	391,254
State & Local Government Investment Pool:		11,377,316
Florida Prime (3.83% interest rate)		
TOTAL ALL ACCOUNTS	**$**	**11,768,570**
FUND BREAKOUT*		
General Fund	$	10,452,406
Road & Bridge Fund		83,002
Bike Path & Pedestrian Way		26,638
Planning Zoning & Building Fund		1,117,044
Solid Waste Special Assessment Fund		89,461
Law Enforcement Forfeiture Fund		19
TOTAL ALL FUNDS	**$**	**11,768,570**

**all Bank Deposits are held in 100%
Guaranteed Florida Qualified Public Depositories

Estimated Balance based on
information available as of 07/13/2026


Public Safety Response Times
8.0
7.0
6.0
5.0
4.0
3.0
2.0
1.0
0.0
Minutes
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
July 2025 - June 2026
LE Response Times
Fire Response Times
EMS Response Times


Public Safety Calls for Service
250
200
150
100
50
0
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
July 2025 - June 2026
LE Calls for Service
Fire Rescue Calls
EMS Calls


Law Enforcement Interactions with Public
250
200
150
100
50
0
July
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June
July 2025 - June 2026
Criminal Citations
Infractions
Warnings
Total Action Responses
Investigative Stops