



# Agenda Report

2725 Judge Fran Jamieson  
Way  
Viera, FL 32940

## Consent

---

F.10.

1/13/2026

---

### **Subject:**

FY 2024-2025 Merritt Island Public Library Tax District Board Annual Report

### **Fiscal Impact:**

### **Dept/Office:**

Budget Office

### **Requested Action:**

It is requested that the Board acknowledge receipt of the fiscal year 2024-2025 Merritt Island Public Library Tax District Annual Report.

### **Summary Explanation and Background:**

Section 10, House Bill No. 1079, Chapter 2005-321, Laws of Florida, requires the treasurer of the Merritt Island Public Library Tax District Board to make the annual report of the receipts and expenditures of the funds of the district to the library board each year, and also to file a copy of the report with the Board of County Commissioners of Brevard County.

### **Clerk to the Board Instructions:**

Maintain necessary documents for records retention.



MERRITT ISLAND LIBRARY DISTRICT

December 18, 2025

Board of County Commissioners  
2725 Judge Fran Jamieson Way  
Viera, FL 32940

RECEIVED  
JAN 02 2026  
BUDGET OFFICE

Dear Board of County Commissioners,

Section 10, House Bill No. 1079, Chapter 2005-321, Laws of Florida, requires the treasurer of the Merritt Island Public Library Tax District Board to make the annual report of the receipts and expenditures of the funds of the district to the library board each year, and also to file a copy of the report with the Board of County Commissioners of Brevard County. Accordingly, enclosed please find a copy of the report for the fiscal year 2024-2025. Please contact Michelle at the Merritt Island Public Library, (321) 455-1369, if you have any questions.

Sincerely,

Robert David Baker  
Treasurer  
Merritt Island Public Library Tax District Board



Kimberly Powell, Clerk to the Board, 400 South Street • P.O. Box 999, Titusville, Florida 32781-0999

Telephone: (321) 637-2001  
Fax: (321) 264-6972  
Kimberly.Powell@brevardclerk.us

January 14, 2026

**MEMORANDUM**

TO: Keith Neterer, Interim Budget Office Director


RE: Item F.10., Fiscal Year (FY) 2024-2025 Merritt Island Public Library Tax District Board Annual Report

The Board of County Commissioners, in regular session on January 13, 2026, acknowledged receipt of the FY 2024-2025 Merritt Island Public Library Tax District Annual Report.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
RACHEL M. SADOFF, CLERK

  
Kimberly Powell, Clerk to the Board

/tr

RECEIVED

JAN 02 2026

1:53 PM  
12/11/25  
Accrual Basis

Merritt Island Public Library Tax District  
Profit & Loss Budget vs. Actual  
October 2024 through September 2025

BUDGET OFFICE

	Oct '24 - ...	Budget	\$ Over B...	% of B...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
402 · Tax Collection	300,228.13	298,781.00	1,447.13	100.5%
405 · Interest Income	48,810.72	2,000.00	46,810.72	2440.5%
408 · Misc Income	6,133.52	1,500.00	4,633.52	408.9%
409 · Donations	0.00	100.00	-100.00	0.0%
<b>Total Income</b>	<b>355,172.37</b>	<b>302,381.00</b>	<b>52,791.37</b>	<b>117.5%</b>
<b>Expense</b>				
505 · Books & Periodicals	646.26	13,000.00	-12,353.74	5.0%
507 · Collection Fees	6,353.99	14,000.00	-7,646.01	45.4%
509 · Dues & Membership	314.00	500.00	-186.00	62.8%
515 · Insurance	17,698.93	27,000.00	-9,301.07	65.6%
521 · Legal & Accounting	11,500.00	12,500.00	-1,000.00	92.0%
525 · Payroll Expenses	19,708.01	25,000.00	-5,291.99	78.8%
526 · Florida Retirement System	2,701.59	2,700.00	1.59	100.1%
527 · Payroll Taxes	1,507.66	2,200.00	-692.34	68.5%
528 · Shared Labor/Contracted ...	5,110.00	10,000.00	-4,890.00	51.1%
529 · Performance Award & Pu...	6,834.92	8,000.00	-1,165.08	85.4%
530 · Programs	6,092.41	6,100.00	-7.59	99.9%
531 · Repairs & Maintenance	18,856.71	20,000.00	-1,143.29	94.3%
533 · Supplies	6,568.03	7,000.00	-431.97	93.8%
535 · Travel/Training	59.85	800.00	-740.15	7.5%
<b>Total Expense</b>	<b>103,952.36</b>	<b>148,800.00</b>	<b>-44,847.64</b>	<b>69.9%</b>
<b>Net Ordinary Income</b>	<b>251,220.01</b>	<b>153,581.00</b>	<b>97,639.01</b>	<b>163.6%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
901 · Equipment Purchases	4,672.13	15,000.00	-10,327.87	31.1%
903 · Capital Improvements	0.00	130,000.00	-130000.00	0.0%
905 · Contingency	0.00	8,581.00	-8,581.00	0.0%
<b>Total Other Expense</b>	<b>4,672.13</b>	<b>153,581.00</b>	<b>-148908.87</b>	<b>3.0%</b>
<b>Net Other Income</b>	<b>-4,672.13</b>	<b>-153,581.00</b>	<b>148,908.87</b>	<b>3.0%</b>
<b>Net Income</b>	<b>246,547.88</b>	<b>0.00</b>	<b>246,547.88</b>	<b>100.0%</b>