



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.10.

8/26/2025

Subject:

Acknowledge Receipt of the Merritt Island Public Library Tax District FY 2024-2025 Semiannual Report and 2024 Annual Audit Report

Fiscal Impact:

The Merritt Island Public Library District is an independent special district and taxing authority. In accordance with the interlocal agreement with the Board of County Commissioners, the District owns the Merritt Island Public Library, and taxes levied by the District primarily fund maintenance of the building's exterior and grounds. The District has also elected to fund certain capital improvements at the library.

Dept/Office:

Budget

Requested Action:

It is requested that the Board acknowledge receipt of the Merritt Island Public Library Tax District Fiscal Year 2024-2025 Semiannual Report and 2024 Annual Audit 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 file a copy of the semiannual report of the receipts and expenditures of the funds of the district to the library board each year, and to file a copy of the report with the Board of County Commissioners of Brevard County. A copy of the semiannual report for Fiscal Year 2024-2025 and a copy of the 2024 annual audit report have been attached.

Clerk to the Board Instructions:

Maintain necessary documents for records retention.



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Kimberly.Powell@brevardclerk.us

August 27, 2025

MEMORANDUM

TO: Jill Hayes, Budget Office Director

RE: Item F.10., Acknowledge Receipt of the Merritt Island Public Library Tax District Fiscal Year (FY) 2024-2025 Semiannual Report and 2024 Annual Audit Report

The Board of County Commissioners, in regular session on August 26, 2025, acknowledged receipt of the Merritt Island Public Library Tax District Fiscal Year 2024-2025 Semiannual Report and 2024 Annual Audit Report.

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK

Kimberly Powell, Clerk to the Board

/sj



MERRITT ISLAND LIBRARY DISTRICT

RECEIVED

AUG 11 2025

BUDGET OFFICE

July 28, 2025

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

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 file a copy of the semiannual report of the receipts and expenditures of the district funds with the Board of County Commissioners of Brevard County each year. Attached please find a copy of the semiannual report for the fiscal year 2024-2025 and a copy of the 2024 annual audit report. 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

4:39 PM
04/10/25
Accrual Basis

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

RECEIVED

AUG 11 2025

	Oct '24 - Ma...	Budget	BUDGET OFFICE \$ Over Bud...	% of Bu...
Ordinary Income/Expense				
Income				
402 · Tax Collection	276,650.50	298,781.00	-22,130.50	92.6%
405 · Interest Income	23,535.50	2,000.00	21,535.50	1,176.8%
408 · Misc Income	1,527.69	1,500.00	27.69	101.8%
409 · Donations	0.00	100.00	-100.00	0.0%
Total Income	301,713.69	302,381.00	-667.31	99.8%
Expense				
505 · Books & Periodicals	356.69	13,000.00	-12,643.31	2.7%
507 · Collection Fees	3,864.98	14,000.00	-10,135.02	27.6%
509 · Dues & Membership	175.00	500.00	-325.00	35.0%
515 · Insurance	1,701.93	27,000.00	-25,298.07	6.3%
521 · Legal & Accounting	5,250.00	12,500.00	-7,250.00	42.0%
525 · Payroll Expenses	11,568.77	25,000.00	-13,431.23	46.3%
526 · Florida Retirement Sys...	1,576.84	2,700.00	-1,123.16	58.4%
527 · Payroll Taxes	885.00	2,200.00	-1,315.00	40.2%
528 · Shared Labor/Contract...	3,400.00	10,000.00	-6,600.00	34.0%
529 · Performance Award & ...	4,102.97	8,000.00	-3,897.03	51.3%
530 · Programs	858.15	6,000.00	-5,141.85	14.3%
531 · Repairs & Maintenance	9,301.48	20,000.00	-10,698.52	46.5%
533 · Supplies	723.60	7,000.00	-6,276.40	10.3%
535 · Travel/Training	59.85	800.00	-740.15	7.5%
Total Expense	43,825.26	148,700.00	-104,874.74	29.5%
Net Ordinary Income	257,888.43	153,681.00	104,207.43	167.8%
Other Income/Expense				
Other Expense				
901 · Equipment Purchases	0.00	15,000.00	-15,000.00	0.0%
903 · Capital Improvements	0.00	130,000.00	-130,000.00	0.0%
905 · Contingency	0.00	8,681.00	-8,681.00	0.0%
Total Other Expense	0.00	153,681.00	-153,681.00	0.0%
Net Other Income	0.00	-153,681.00	153,681.00	0.0%
Net Income	257,888.43	0.00	257,888.43	100.0%