

Proposed Budget Comparison by Fund

Fiscal Year 2024/25 and 2025/26

Fund Number and Description		FY 2024/25 Budget @ 3/31/25	FY 2025/26 Department Requests	FY 2025/26 Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Ad Valorem Taxing Funds:						
001	General Fund	\$156,705,944	\$165,281,450	\$156,981,193	\$275,249	0.2 %
004	Municipal Service Taxing Unit Fund	57,255,306	63,157,384	56,348,983	(906,323)	(1.6)%
111	Transportation Fund	28,681,957	28,472,462	27,075,755	(1,606,202)	(5.6)%
114	Emergency Services District	83,507,670	76,258,049	73,585,471	(9,922,199)	(11.9)%
255	Land Acquisition Bonds-2024	1,778,092	1,779,600	1,843,432	65,340	3.7 %
	Total - Ad Valorem Taxing Funds:	\$327,928,969	\$334,948,945	\$315,834,834	(\$12,094,135)	(3.7)%
Solid Waste Disposal District:						
411	Solid Waste Disposal District ¹	\$28,887,715	\$42,047,435	\$42,047,435	\$13,159,720	45.6 %
Special Revenue Funds:						
102	Traffic Improvement Fund	\$1,478,861	\$0	\$0	(\$1,478,861)	(100.0)%
103	Additional Impact Fees	12,080,559	1,948,246	1,904,483	(10,176,076)	(84.2)%
104	Traffic Improvement Fees 2020	7,227,826	14,691,920	14,691,920	7,464,094	103.3 %
108	Section 8/Rental Assistance	4,131,628	5,074,864	3,993,330	(138,298)	(3.3)%
109	Secondary Road Construction	8,501,889	13,954,393	8,849,930	348,041	4.1 %
112	Special Law Enforcement	142,072	0	0	(142,072)	(100.0)%
117	Tree Ordinance Fines	370,000	360,000	360,000	(10,000)	(2.7)%
119	Tourist Development Fund	1,983,219	2,243,900	2,243,900	260,681	13.1 %
120	911 Surcharge	3,204,386	1,509,540	1,627,705	(1,576,681)	(49.2)%
121	Drug Abuse Fund	50,000	75,000	75,000	25,000	50.0 %
123	IRCLHAP/SHIP	3,807,307	2,025,207	1,950,058	(1,857,249)	(48.8)%
124	Metro Plan Organization	995,245	781,510	791,034	(204,211)	(20.5)%
127	Native Uplands Acquisition	140,000	100,000	100,000	(40,000)	(28.6)%
128	Coastal Engineering	10,592,254	10,473,694	10,400,329	(191,925)	(1.8)%
130	Neighborhood Stabilization 3 Plan	10,000	10,000	10,000	0	0.0 %
133	Florida Boating Improvement Prog.	615,900	46,800	65,000	(550,900)	(89.4)%
135	Disabled Access Programs	34,638	34,638	0	(34,638)	(100.0)%
136	Intergovernmental Grants	590,982	590,982	0	(590,982)	(100.0)%
137	Traffic Education Program	49,000	49,000	49,000	0	0.0 %
138	ARP - American Rescue Plan	4,125,431	0	0	(4,125,431)	(100.0)%
139	CARES ACT & COVID-19 Response	426,685	0	0	(426,685)	(100.0)%
140	Court Facility Surcharge Fund	121,000	121,000	120,824	(176)	(0.1)%
141	Additional Court Costs	148,871	148,871	95,000	(53,871)	(36.2)%
142	Court Technology Fund	280,000	103,084	300,000	20,000	7.1 %
145	Land Acquisition Series 2006	336,621	336,621	0	(336,621)	(100.0)%
147	Opioid Settlement Funds	256,590	256,590	0	(256,590)	(100.0)%
155	Land Acquisition Series 2024	24,780,742	0	0	(24,780,742)	(100.0)%
171	E. Gifford Stormwater M.S.B.U.	1,577	1,577	1,577	0	0.0 %
179	Oceanside Streetlighting	2,714	2,714	2,749	35	1.3 %
180	Oslo Park Streetlighting	42,661	42,661	42,132	(529)	(1.2)%
181	Gifford Streetlighting	89,265	89,265	88,799	(466)	(0.5)%
182	Laurelwood Streetlighting	10,642	10,642	10,732	90	0.8 %
183	Rockridge Streetlighting	2,521	2,521	2,307	(214)	(8.5)%

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Special Revenue Funds (continued):						
184	Vero Highlands Streetlighting	\$112,733	\$112,733	\$114,663	\$1,930	1.7 %
186	Porpoise Point Streetlighting	446	446	430	(16)	(3.6)%
188	Laurel Court Streetlighting	1,427	1,427	1,416	(11)	(0.8)%
189	Tierra Linda Streetlighting	3,520	3,520	3,568	48	1.4 %
190	Vero Shores Streetlighting	6,806	6,806	6,698	(108)	(1.6)%
191	Ixora/Eastview Streetlighting	8,535	8,535	8,370	(165)	(1.9)%
192	Royal Poinciana Streetlighting	19,548	19,548	19,985	437	2.2 %
193	Roseland Streetlighting	2,451	2,451	2,277	(174)	(7.1)%
194	Whispering Pines Streetlighting	2,113	2,113	2,064	(49)	(2.3)%
195	Moorings Streetlighting	31,790	31,790	32,144	354	1.1 %
196	Walker's Glen Streetlighting	2,187	2,187	2,260	73	3.3 %
197	Glendale Lakes Streetlighting	4,204	4,204	4,483	279	6.6 %
198	Floralton Beach Streetlighting	2,551	2,551	2,812	261	10.2 %
199	West Wabasso Streetlighting	8,420	8,420	8,370	(50)	(0.6)%
185	Vero Lake Estates M.S.B.U.	1,167,165	820,270	818,472	(348,693)	(29.9)%
	Total - Special Revenue Funds:	\$88,004,982	\$56,112,241	\$48,803,821	(\$39,201,161)	(44.5)%
Other Debt Service Funds:						
204	Dodger Bonds	\$500,000	\$500,000	\$500,000	\$0	0.0 %
Capital Project Funds:						
308	Jackie Robinson Training Complex (fka Dodgertown Capital Reserve)	\$1,288,829	\$413,600	\$424,768	(864,061)	(67.0)%
315	Optional One Cent Sales Tax	88,133,911	48,634,740	53,870,236	(34,263,675)	(38.9)%
	Total - Capital Project Funds:	\$89,422,740	\$49,048,340	\$54,295,004	(\$35,127,736)	(39.3)%
Enterprise Funds:						
418	Golf Course ¹	\$4,791,039	\$4,555,677	\$5,130,104	\$339,065	7.1 %
441	County Building Department ¹	7,011,565	8,080,798	7,713,641	702,076	10.0 %
471	Utilities ¹	67,744,954	65,433,747	65,151,757	(2,593,197)	(3.8)%
474	Utilities-Water Impact Fees	1,197,000	1,197,000	876,256	(320,744)	(26.8)%
475	Utilities-Sewer Impact Fees	1,577,000	1,577,000	1,109,807	(467,193)	(29.6)%
	Total - Enterprise Funds:	\$82,321,558	\$80,844,222	\$79,981,565	(\$2,339,993)	(2.8)%
Internal Service Funds:						
501	Fleet Management ¹	\$4,581,512	\$4,703,549	\$4,656,014	\$74,502	1.6 %
502	Self-Insurance ¹	9,570,618	10,369,028	10,381,272	810,654	8.5 %
504	Employee Health Insurance ¹	33,483,648	34,905,867	35,202,730	1,719,082	5.1 %
505	Information Technology ¹	6,226,501	7,761,630	7,158,169	931,668	15.0 %
	Total - Internal Service Funds:	\$53,862,279	\$57,740,074	\$57,398,185	\$3,535,906	6.6 %
	Total - All Funds:	\$670,928,243	\$621,241,257	\$598,860,844	(\$72,067,399)	(10.7)%

¹ Enterprise and Internal Service funds are net of capital in accordance with Generally Accepted Accounting Principles (GAAP).

INDIAN RIVER COUNTY 2025/2026 TAXING DISTRICT SUMMARY

Ad Valorem Summary				
Ad Valorem Taxing Districts	2024/2025 Millage	2025/2026 Rollback Millage	2025/2026 Proposed Millage	% Above or Below Rollback
General Fund	3.5475	3.3250	3.5475	6.7 %
M.S.T.U.	1.1506	1.0846	1.1506	6.1 %
Emergency Services District	2.3531	2.2147	2.3531	6.2 %
Land Acquisition Bond 2024	0.0639	N/A	0.0610	N/A
Aggregate Millage	6.1198	5.7442	6.1158	6.5 %
Streetlighting District Assessments				
Streetlighting Districts	2024/2025 Per Parcel/ Acre/Lot Charge	2025/2026 Per Parcel/ Acre/Lot Charge	Increase Decrease \$	Increase (Decrease) %
Gifford	\$21.00	\$21.00	\$0.00	0.0 %
Laurelwood	\$44.00	\$44.00	\$0.00	0.0 %
Rockridge	\$3.00	\$3.00	\$0.00	0.0 %
Vero Highlands	\$47.00	\$47.00	\$0.00	0.0 %
Porpoise Point	\$7.00	\$7.00	\$0.00	0.0 %
Laurel Court	\$48.00	\$48.00	\$0.00	0.0 %
Tierra Linda	\$55.00	\$56.00	\$1.00	1.8 %
Vero Shores	\$34.00	\$34.00	\$0.00	0.0 %
Ixora Park	\$32.00	\$32.00	\$0.00	0.0 %
Royal Poinciana	\$51.00	\$51.00	\$0.00	0.0 %
Roseland	\$3.00	\$3.00	\$0.00	0.0 %
Whispering Pines	\$25.00	\$31.00	\$6.00	24.0 %
Moorings	\$9.00	\$9.00	\$0.00	0.0 %
Walker's Glen	\$20.00	\$20.00	\$0.00	0.0 %
Glendale Lakes	\$40.00	\$40.00	\$0.00	0.0 %
Floralton Beach	\$45.00	\$45.00	\$0.00	0.0 %
West Wabasso	\$18.00	\$18.00	\$0.00	0.0 %
Oceanside *	\$51.00	\$51.00	\$0.00	0.0 %
Oslo Park*	\$20.00	\$20.00	\$0.00	0.0 %
* Per lot charge				
Other M.S.B.U.'s				
Vero Lake Estates M.S.B.U.	\$50.00	\$50.00	\$0.00	0.0%
E. Gifford Stormwater M.S.B.U.	\$10.00	\$10.00	\$0.00	0.0%
Water's Edge Phase II Subdivision M.S.B.U.	\$0.00	\$454.57	\$454.57	N/A
Other Assessments				
North County Water Assessment	\$290.53	\$283.22	(\$7.31)	-2.5%
Proposed Assessment Rates				
	2024/2025 Waste Generation Unit ⁽¹⁾	2025/2026 Waste Generation Unit ⁽²⁾	Increase (Decrease) \$	Increase (Decrease) %
Residential	\$108.75	\$125.06	\$16.31	15.0 %
Commercial	\$68.80	\$79.12	\$10.32	15.0 %
Universal Collection Assessment Rate per Household				
Proposed Assessment Rate	\$0.00	\$181.70	\$181.70	N/A