

BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2026-2027 BUDGET BY APPROPRIATION CATEGORY

INDIAN RIVER
COUNTY

8/14/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$3,973,914	\$4,462,626	\$2,088,733	\$4,441,440	(\$21,186)	-0.47%	\$4,584,108	\$121,482	2.72%
OPERATING EXPENSES (Sch. II)	\$949,587	\$1,120,805	\$621,156	\$1,138,198	\$17,393	1.55%	\$1,138,198	\$17,393	1.55%
OPERATING CAPITAL OUTLAY (Sch. III)	\$65,790	\$49,255	\$0	\$0	(\$49,255)	-100.00%	\$0	(\$49,255)	-100.00%
NON-OPERATING (Sch. IV)		\$160,230		\$384,908	\$224,678	140.22%	\$239,990	\$79,760	49.78%
TOTAL AMOUNT	\$4,989,291	\$5,792,916	\$2,709,889	\$5,964,546	\$171,630	2.96%	\$5,962,296	\$169,380	2.92%
NUMBER OF POSITIONS		39		39	0	0.00%	39	0	0.00%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF SALARIES									
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FY 2026-2027
INDIAN RIVER

SCHEDULE I

DOR USE ONLY

[illegible]

DETAIL OF PERSONNEL SERVICES							
INDIAN RIVER				SCHEDULE IA			
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	163,351	168,447	84,224	168,447	0	0.00%	168,447
12 EMPLOYEES (REGULAR)	2,596,468	2,907,732	1,372,288	2,907,599	(133)	0.00%	2,907,599
13 EMPLOYEES (TEMPORARY)	0	0	0	0	0	-----	0
14 OVERTIME	0	0	0	0	0	-----	0
15 SPECIAL PAY	34,153	36,750	18,375	38,000	1,250	3.40%	38,000
21 FICA							
2152 REGULAR	203,972	238,139	107,453	238,225	86	0.04%	238,225
2153 OTHER	0	0	0	0	0	-----	0
22 RETIREMENT							
2251 OFFICIAL	94,176	91,922	45,961	92,646	724	0.79%	92,646
2252 EMPLOYEE	234,064	275,168	130,523	284,104	8,936	3.25%	284,104
2253 SMS/SES	180,510	183,296	79,558	172,432	(10,864)	-5.93%	172,432
2254 DROP	84,588	94,579	47,532	72,140	(22,439)	-23.73%	72,140
23 LIFE & HEALTH INSURANCE	382,632	466,593	202,819	467,847	1,254	0.27%	610,515
24 WORKER'S COMPENSATION	0	0	0	0	0	-----	0
25 UNEMPLOYMENT COMP.	0	0	0	0	0	-----	0
TOTAL PERSONNEL SERVICES	\$3,973,914	\$4,462,626	\$2,088,733	\$4,441,440	(\$21,186)	-0.47%	\$4,584,108

Post this total to
Col.(2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES							
INDIAN RIVER				SCHEDULE II			
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	152,082	213,800	106,053	186,374	(27,426)	-12.83%	186,374
3152 APPRAISAL	15,500	17,000	4,500	19,500	2,500	14.71%	19,500
3153 MAPPING	0	0	0	0	0	-----	0
3154 LEGAL	44,410	50,000	14,235	65,000	15,000	30.00%	65,000
3159 OTHER	0	0	0	0	0	-----	0
32 ACCOUNTING & AUDITING	14,500	16,500	7,680	17,000	500	3.03%	17,000
33 COURT REPORTER	0	0	0	0	0	-----	0
34 OTHER CONTRACTUAL	170,477	167,478	118,822	165,867	(1,611)	-0.96%	165,867
40 TRAVEL	43,797	61,674	14,637	62,716	1,042	1.69%	62,716
41 COMMUNICATIONS	33,537	55,000	24,789	25,000	(30,000)	-54.55%	25,000
42 TRANSPORTATION							
4251 POSTAGE	31,530	34,367	24,753	34,612	245	0.71%	34,612
4252 FREIGHT	0	0	0	0	0	-----	0
43 UTILITIES	0	0	0	0	0	-----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	8,660	8,630	5,094	8,630	0	0.00%	8,630
4452 VEHICLES	0	0	0	0	0	-----	0
4453 OFFICE SPACE	0	0	0	0	0	-----	0
4454 E.D.P.	31,176	31,200	15,588	31,200	0	0.00%	31,200
45 INSURANCE & SURETY	11,400	13,300	11,400	12,350	(950)	-7.14%	12,350

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	2,879	11,000	2,364	6,000	(5,000)	-45.45%	6,000
4652 VEHICLES	10,815	20,000	3,979	18,500	(1,500)	-7.50%	18,500
4653 OFFICE SPACE	0	0	0	0	0	-----	0
4654 E.D.P.	250,977	281,051	214,750	281,051	0	0.00%	281,051
47 PRINTING & BINDING	13,932	18,000	5,288	20,000	2,000	11.11%	20,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	50	200	50	200	0	0.00%	200
4952 AERIAL PHOTOS	0	0	0	73,800	73,800	-----	73,800
4959 OTHER	0	0	0	0	0	-----	0
51 OFFICE SUPPLIES	23,265	19,100	14,728	19,100	0	0.00%	19,100
52 OPERATING SUPPLIES	46,061	43,000	8,422	47,438	4,438	10.32%	47,438
54 BOOKS & PUBLICATIONS							
5451 BOOKS	1,480	2,000	781	2,000	0	0.00%	2,000
5452 SUBSCRIPTIONS	0	0	0	0	0	-----	0
5453 EDUCATION	18,350	32,505	10,508	25,860	(6,645)	-20.44%	25,860
5454 DUES/MEMBERSHIPS	24,709	25,000	12,735	16,000	(9,000)	-36.00%	16,000
TOTAL OPERATING EXPENSES	\$949,587	\$1,120,805	\$621,156	\$1,138,198	\$17,393	1.55%	\$1,138,198

Post this total to
Col. (2) Ex. A

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Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

INDIAN RIVER

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	0	0	0	0	0	-----	0
6452 OFFICE FURNITURE	0	0	0	0	0	-----	0
6453 OFFICE EQUIPMENT	0	0	0	0	0	-----	0
6454 VEHICLES	65,790	49,255	0	0	(49,255)	-100.00%	0
66 BOOKS	0	0	0	0	0	-----	0
68 INTANGIBLE ASSETS	0	0	0	0	0	-----	0
TOTAL OPERATING CAPITAL OUTLAY	\$65,790	\$49,255	\$0	\$0	(\$49,255)	-100.00%	\$0

Post this total to
Col. (2) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (4) Ex. A

Post this total to
Col. (5) Ex. A.

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF NON-OPERATING

INDIAN RIVER

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0		0	0	----	0
92 OTHER CONTRACT RESERVE		0		0	0	----	0
93 SPECIAL CONTINGENCY		150,230		374,908	224,678	149.56%	229,990
94 EMERGENCY CONTINGENCY		10,000		10,000	0	0.00%	10,000
TOTAL NON-OPERATING		\$160,230		\$384,908	\$224,678	140.22%	\$239,990

Post this total to
Col. (3) Ex. A

Post this total to
Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)