

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2026-27 BUDGET BY APPROPRIATION CATEGORY

INDIAN RIVER
COUNTY

9/30/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	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)	\$6,133,402	\$6,756,929	\$4,712,175	\$7,330,161	\$573,232	8.48%	\$7,330,161	\$573,232	8.48%
OPERATING EXPENSES (Sch. II)	\$1,512,798	\$1,806,949	\$1,486,547	\$1,886,672	\$79,723	4.41%	\$1,886,672	\$79,723	4.41%
OPERATING CAPITAL OUTLAY (Sch. III)	\$223,483	\$81,968	\$79,180	\$13,000	(\$68,968)	-84.14%	\$13,000	(\$68,968)	-84.14%
TOTAL EXPENDITURES	\$7,869,683	\$8,645,846	\$6,277,902	\$9,229,833	\$583,987	6.75%	\$9,229,833	\$583,987	6.75%
NUMBER OF POSITIONS		78		78	0	0.00%	78	0	0.00%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF SALARIES

FY 2026-27
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 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	190,858	196,741	151,339	196,741	0	0.00%	196,741
12 EMPLOYEES (REGULAR)	3,942,165	4,412,459	3,045,544	4,669,128	256,669	5.82%	4,669,128
13 EMPLOYEES (TEMPORARY)	5,502	0	0	0	0	----	0
14 OVERTIME	1,761	8,000	1,546	8,000	0	0.00%	8,000
15 SPECIAL PAY	118,145	75,500	93,206	81,500	6,000	7.95%	81,500
21 FICA							
2152 REGULAR	313,710	357,750	243,014	378,327	20,577	5.75%	378,327
2153 OTHER	0	0	0	0	0	----	0
22 RETIREMENT							
2251 OFFICIAL	110,185	107,361	82,586	108,208	847	0.79%	108,208
2252 EMPLOYEE	441,677	501,835	340,422	519,343	17,508	3.49%	519,343
2253 SMS/SES	190,750	206,112	150,148	197,486	(8,626)	-4.19%	197,486
2254 DROP	37,188	44,198	30,864	49,653	5,455	12.34%	49,653
23 LIFE & HEALTH INSURANCE	781,461	846,973	573,506	1,121,775	274,802	32.45%	1,121,775
24 WORKER'S COMPENSATION	0	0	0	0	0	----	0
25 UNEMPLOYMENT COMP.	0	0	0	0	0	----	0
TOTAL PERSONNEL SERVICES	\$6,133,402	\$6,756,929	\$4,712,175	\$7,330,161	\$573,232	8.48%	\$7,330,161
	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 6/30/26	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.	21,635	27,358	16,193	21,715	(5,643)	-20.63%	21,715
3154 LEGAL	10,230	15,000	7,378	15,000	0	0.00%	15,000
3159 OTHER	206,153	258,230	170,928	246,232	(11,998)	-4.65%	246,232
32 ACCOUNTING & AUDITING	0	0	0	0	0	-----	0
33 COURT REPORTER	0	0	0	0	0	-----	0
34 OTHER CONTRACTUAL	77,147	198,890	147,346	213,078	14,188	7.13%	213,078
40 TRAVEL	28,195	23,537	22,387	31,398	7,861	33.40%	31,398
41 COMMUNICATIONS	47,884	46,376	33,135	46,376	0	0.00%	46,376
42 TRANSPORTATION							
4251 POSTAGE	199,846	222,311	183,418	235,941	13,630	6.13%	235,941
4252 FREIGHT	0	0	0	0	0	-----	0
43 UTILITIES	11,858	16,704	7,423	16,704	0	0.00%	16,704
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	5,458	5,368	2,571	5,368	0	0.00%	5,368
4452 VEHICLES	0	0	0	0	0	-----	0
4453 OFFICE SPACE	151,117	152,770	128,609	157,187	4,417	2.89%	157,187
4454 E.D.P.	0	0	0	0	0	-----	0
45 INSURANCE & SURETY	4,522	4,750	4,750	4,750	0	0.00%	4,750

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	33,586	20,576	5,080	12,494	(8,082)	-39.28%	12,494
4652 VEHICLES	1,971	2,000	5,265	2,000	0	0.00%	2,000
4653 OFFICE SPACE	0	0	0	0	0	----	0
4654 E.D.P.	536,940	596,339	588,226	669,693	73,354	12.30%	669,693
47 PRINTING & BINDING	16,048	13,700	14,685	13,700	0	0.00%	13,700
48 PROMOTIONAL	31,077	35,940	14,805	21,300	(14,640)	-40.73%	21,300
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	452	450	599	450	0	0.00%	450
4959 OTHER	0	0	0	0	0	----	0
51 OFFICE SUPPLIES	86,138	122,915	90,153	122,915	0	0.00%	122,915
52 OPERATING SUPPLIES	2,729	4,000	2,301	4,000	0	0.00%	4,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS	0	0	0	0	0	----	0
5452 SUBSCRIPTIONS	5,807	4,692	5,374	4,692	0	0.00%	4,692
5453 EDUCATION	24,386	26,441	27,676	33,077	6,636	25.10%	33,077
5454 DUES/MEMBERSHIPS	9,619	8,602	8,245	8,602	0	0.00%	8,602
TOTAL OPERATING EXPENSES	\$1,512,798	\$1,806,949	\$1,486,547	\$1,886,672	\$79,723	4.41%	\$1,886,672

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

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Col. (3) 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 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
61 LAND	0	0	0	0	0	----	0
62 BUILDINGS	0	0	0	0	0	----	0
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	223,483	20,716	79,180	13,000	(7,716)	-37.25%	13,000
6452 OFFICE FURNITURE	0	0	0	0	0	----	0
6453 OFFICE EQUIPMENT	0	0	0	0	0	----	0
6454 VEHICLES	0	61,252	0	0	(61,252)	-100.00%	0
66 BOOKS	0	0	0	0	0	----	0
68 INTANGIBLE ASSETS	0	0	0	0	0		0
TOTAL OPERATING CAPITAL OUTLAY	\$223,483	\$81,968	\$79,180	\$13,000	(\$68,968)	-84.14%	\$13,000

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)