

BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2025-2026 BUDGET BY APPROPRIATION CATEGORY

BREVARD
COUNTY

8/15/2025
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	(INCREASE/DECREASE)		AMOUNT APPROVED 2025-26	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$8,838,344	\$10,067,682	\$4,624,973	\$10,250,853	\$183,171	1.82%	\$10,225,644	\$157,962	1.57%
OPERATING EXPENSES (Sch. II)	\$1,425,286	\$1,466,972	\$726,909	\$1,520,253	\$53,281	3.63%	\$1,520,253	\$53,281	3.63%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$0	\$0	\$0	\$0	----	\$0	\$0	----
NON-OPERATING (Sch. IV)		\$0		\$344,849	\$344,849	----	\$344,849	\$344,849	----
TOTAL AMOUNT	\$10,263,630	\$11,534,654	\$5,351,882	\$12,115,955	\$581,301	5.04%	\$12,090,746	\$556,092	4.82%
NUMBER OF POSITIONS		109		109	0	0.00%	109	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2025-2026
BREVARD

DOR USE ONLY

[illegible]

DETAIL OF PERSONNEL SERVICES							
BREVARD				SCHEDULE IA			
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	184,356	192,287	94,687	192,287	0	0.00%	192,287
12 EMPLOYEES (REGULAR)	5,712,927	6,444,949	2,865,888	6,489,473	44,524	0.69%	6,489,473
13 EMPLOYEES (TEMPORARY)		0			0	-----	0
14 OVERTIME	26,565	0	11,715		0	-----	0
15 SPECIAL PAY	117,042	158,214	202,496	135,002	(23,212)	-14.67%	135,002
21 FICA							
2152 REGULAR	452,064	518,081	231,326	520,450	2,369	0.46%	520,450
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL		40,630		41,901	1,271	3.13%	42,342
2252 EMPLOYEE	610,952	688,955	309,960	698,862	9,907	1.44%	698,862
2253 SMS/SES	207,663	263,488	98,457	261,681	(1,807)	-0.69%	250,744
2254 DROP	200,590	165,907	121,718	195,744	29,837	17.98%	195,744
23 LIFE & HEALTH INSURANCE	1,281,446	1,520,547	665,757	1,626,108	105,561	6.94%	1,611,395
24 WORKER'S COMPENSATION	44,739	69,624	22,969	84,345	14,721	21.14%	84,345
25 UNEMPLOYMENT COMP.		5,000		5,000	0	0.00%	5,000
TOTAL PERSONNEL SERVICES	\$8,838,344	\$10,067,682	\$4,624,973	\$10,250,853	\$183,171	1.82%	\$10,225,644
	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							
BREVARD				SCHEDULE II			
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	348,267	358,230	247,448	304,657	(53,573)	-14.95%	304,657
3152 APPRAISAL	11,381	85,700		135,700	50,000	58.34%	135,700
3153 MAPPING		0			0	----	0
3154 LEGAL	131,231	84,000	26,336	84,000	0	0.00%	84,000
3159 OTHER	14,519	0	10,355		0	----	0
32 ACCOUNTING & AUDITING	15,746	15,850		16,300	450	2.84%	16,300
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	29,021	31,812	16,228	35,530	3,718	11.69%	35,530
40 TRAVEL	16,975	31,292	7,452	40,692	9,400	30.04%	40,692
41 COMMUNICATIONS	104,602	98,340	52,338	98,340	0	0.00%	98,340
42 TRANSPORTATION							
4251 POSTAGE	50,607	56,461	30,918	56,461	0	0.00%	56,461
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	24,799	24,862	12,399	24,862	0	0.00%	24,862
4452 VEHICLES	98,349	122,670	51,597	118,745	(3,925)	-3.20%	118,745
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	86,217	74,971	13,044	99,255	24,284	32.39%	99,255

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	45,096	10,000	4,197	10,000	0	0.00%	10,000
4652 VEHICLES	6,392	4,000	3,091	4,000	0	0.00%	4,000
4653 OFFICE SPACE		0			0	----	0
4654 E.D.P.	111,499	117,787	90,610	145,450	27,663	23.49%	145,450
47 PRINTING & BINDING	20,729	40,000	19,974	40,000	0	0.00%	40,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	4,857	5,500	2,409	5,500	0	0.00%	5,500
4952 AERIAL PHOTOS	148,000	169,042	84,243	174,000	4,958	2.93%	174,000
4959 OTHER	2,147	2,000	705	2,000	0	0.00%	2,000
51 OFFICE SUPPLIES	33,756	36,000	22,044	36,000	0	0.00%	36,000
52 OPERATING SUPPLIES	16,611	13,000	6,971	13,000	0	0.00%	13,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS		2,000		2,000	0	0.00%	2,000
5452 SUBSCRIPTIONS	70,208	2,000	1,458	2,000	0	0.00%	2,000
5453 EDUCATION	18,581	63,455	9,834	53,761	(9,694)	-15.28%	53,761
5454 DUES/MEMBERSHIPS	15,696	18,000	13,258	18,000	0	0.00%	18,000
TOTAL OPERATING EXPENSES	\$1,425,286	\$1,466,972	\$726,909	\$1,520,253	\$53,281	3.63%	\$1,520,253

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 CAPITAL OUTLAY

BREVARD

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE		0			0	----	0
6453 OFFICE EQUIPMENT		0			0	----	0
6454 VEHICLES		0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0	----	0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	----	\$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

BREVARD

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0			0	----	0
92 OTHER CONTRACT RESERVE		0			0	----	0
93 SPECIAL CONTINGENCY		0		344,849	344,849	----	344,849
94 EMERGENCY CONTINGENCY		0			0	----	0
TOTAL NON-OPERATING		\$0		\$344,849	\$344,849	----	\$344,849

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

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

Col. (5) - (3)

Col. (6) / (3)