DR-484, R. 12/14
Rule 12D-16.002, F.A.C.
Provisional

# BUDGET REQUEST FOR PROPERTY APPRAISERS

## SUMMARY OF THE 2026-2027 BUDGET BY APPROPRIATION CATEGORY

OKEECHOBEE
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) | $1,208,627 | $1,351,847 | $666,981 | $1,309,302 | ($42,545) | -3.15% | $1,295,695 | ($56,152) | -4.15% |
| OPERATING EXPENSES (Sch. II) | $374,444 | $418,733 | $146,990 | $421,453 | $2,720 | 0.65% | $421,453 | $2,720 | 0.65% |
| OPERATING CAPITAL OUTLAY (Sch. III) | $0 | $9,307 | $0 | $0 | ($9,307) | -100.00% | $0 | ($9,307) | -100.00% |
| NON-OPERATING (Sch. IV) | | $50,000 | | $98,059 | $48,059 | 96.12% | $94,289 | $44,289 | 88.58% |
| **TOTAL AMOUNT** | **$1,583,071** | **$1,829,887** | **$813,971** | **$1,828,814** | **($1,073)** | **-0.06%** | **$1,811,437** | **($18,450)** | **-1.01%** |
| | | | | | | | | | |
| NUMBER OF POSITIONS | | 13 | | 13 | 0 | 0.00% | 13 | 0 | 0.00% |
| | | | | | COL (5) - (3) | COL (6) / (3) | | | |

# DETAIL OF SALARIES

**FY 2026-2027** | **SCHEDULE I**

**OKEECHOBEE**

*DOR USE ONLY*

| | | | | REQUESTED INCREASES | | | | APPROVED INCREASES | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Pos. No. | Position Classification | Annual Rate 9/30/26 | Position Designation | Guideline | Other | Funding | Annual Rate 9/30/27 | Guideline | Other | Funding | Annual Rate 9/30/27 |
| (1) | (2) | (3) | (3a) | (4a) | (4b) | (5) | (6) | (7a) | (7b) | (8) | (9) |
| 1 | Official | 140,174 | | 0 | 0 | 140,174 | 140,174 | 0 | 0 | 140,174 | 140,174 |
| 12 | Current Positions | 808,200 | | 0 | (2,494) | 715,682 | 805,706 | 0 | (49,724) | 715,682 | 758,476 |
| | New Positions | | | | | | | | | | |
| 13 | TOTAL | $948,374 | | $0 | ($2,494) | $855,856 | $945,880 | $0 | ($49,724) | $855,856 | $898,650 |

# DETAIL OF PERSONNEL SERVICES

**OKEECHOBEE** **SCHEDULE IA**

| OBJECT CODE | ACTUAL EXPENDITURES 2024-25 | APPROVED BUDGET 2025-26 | ACTUAL EXPENDITURES 3/31/26 | REQUEST 2026-27 | INCREASE/(DECREASE) AMOUNT | INCREASE/(DECREASE) % | AMOUNT APPROVED 2026-27 |
|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) |
| **PERSONNEL SERVICES:** | | | | | | | |
| 11 OFFICIAL | 136,056 | 140,174 | 70,087 | 140,174 | 0 | 0.00% | 140,174 |
| 12 EMPLOYEES (REGULAR) | 665,845 | 765,726 | 375,716 | 715,682 | (50,044) | -6.54% | 715,682 |
| 13 EMPLOYEES (TEMPORARY) | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 14 OVERTIME | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 15 SPECIAL PAY | 12,000 | 13,000 | 6,583 | 15,000 | 2,000 | 15.38% | 15,000 |
| **21 FICA** | | | | | | | |
| 2152 REGULAR | 60,968 | 70,295 | 33,716 | 66,620 | (3,675) | -5.23% | 66,620 |
| 2153 OTHER | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **22 RETIREMENT** | | | | | | | |
| 2251 OFFICIAL | 78,440 | 76,493 | 38,246 | 77,096 | 603 | 0.79% | 77,096 |
| 2252 EMPLOYEE | 67,854 | 82,236 | 40,127 | 99,707 | 17,471 | 21.24% | 86,100 |
| 2253 SMS/SES | 31,669 | 32,286 | 16,143 | 31,664 | (622) | -1.93% | 31,664 |
| 2254 DROP | 19,431 | 21,018 | 10,509 | 0 | (21,018) | -100.00% | 0 |
| 23 LIFE & HEALTH INSURANCE | 129,566 | 142,463 | 71,418 | 154,632 | 12,169 | 8.54% | 154,632 |
| 24 WORKER'S COMPENSATION | 6,798 | 8,156 | 4,436 | 8,727 | 571 | 7.00% | 8,727 |
| 25 UNEMPLOYMENT COMP. | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| **TOTAL PERSONNEL SERVICES** | **$1,208,627** | **$1,351,847** | **$666,981** | **$1,309,302** | **($42,545)** | **-3.15%** | **$1,295,695** |
| | **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 | | | | | | | |
|---|---|---|---|---|---|---|---|
| OKEECHOBEE | | | | | | | SCHEDULE II |
| OBJECT CODE | ACTUAL EXPENDITURES 2024-25 | APPROVED BUDGET 2025-26 | ACTUAL EXPENDITURES 3/31/26 | REQUEST 2026-27 | INCREASE/(DECREASE) AMOUNT | INCREASE/(DECREASE) % | AMOUNT APPROVED 2026-27 |
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) |
| OPERATING EXPENSES: | | | | | | | |
| 31 PROFESSIONAL SERVICES | | | | | | | |
| 3151 E.D.P. | 91,900 | 97,400 | 48,125 | 100,505 | 3,105 | 3.19% | 100,505 |
| 3152 APPRAISAL | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 3153 MAPPING | 72,000 | 72,000 | 36,000 | 76,320 | 4,320 | 6.00% | 76,320 |
| 3154 LEGAL | 24,004 | 40,000 | 380 | 36,000 | (4,000) | -10.00% | 36,000 |
| 3159 OTHER | 43,591 | 55,000 | 10,547 | 50,000 | (5,000) | -9.09% | 50,000 |
| 32 ACCOUNTING & AUDITING | 0 | 3,334 | 0 | 3,334 | 0 | 0.00% | 3,334 |
| 33 COURT REPORTER | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 34 OTHER CONTRACTUAL | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 40 TRAVEL | 11,538 | 12,274 | 5,276 | 11,058 | (1,216) | -9.91% | 11,058 |
| 41 COMMUNICATIONS | 15,319 | 16,312 | 7,467 | 16,312 | 0 | 0.00% | 16,312 |
| 42 TRANSPORTATION | | | | | | | |
| 4251 POSTAGE | 9,903 | 11,563 | 8,478 | 12,595 | 1,032 | 8.93% | 12,595 |
| 4252 FREIGHT | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 43 UTILITIES | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 44 RENTALS & LEASES | | | | | | | |
| 4451 OFFICE EQUIPMENT | 5,018 | 2,998 | 1,788 | 4,217 | 1,219 | 40.66% | 4,217 |
| 4452 VEHICLES | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 4453 OFFICE SPACE | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 4454 E.D.P. | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 45 INSURANCE & SURETY | 0 | 0 | 0 | 0 | 0 | ----- | 0 |

## 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 | INCREASE/(DECREASE) % | AMOUNT APPROVED 2026-27 |
|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) |
| | | | | | | | |
| 46 REPAIR & MAINTENANCE | | | | | | | |
| 4651 OFFICE EQUIPMENT | 1,199 | 2,856 | 1,710 | 3,356 | 500 | 17.51% | 3,356 |
| 4652 VEHICLES | 3,450 | 5,300 | 2,220 | 5,300 | 0 | 0.00% | 5,300 |
| 4653 OFFICE SPACE | 495 | 1,000 | 270 | 1,000 | 0 | 0.00% | 1,000 |
| 4654 E.D.P. | 5,285 | 5,316 | 1,320 | 5,420 | 104 | 1.96% | 5,420 |
| 47 PRINTING & BINDING | 1,422 | 1,700 | 0 | 1,700 | 0 | 0.00% | 1,700 |
| 49 OTHER CURRENT CHARGES | | | | | | | |
| 4951 LEGAL ADVERTISEMENTS | 49 | 150 | 49 | 150 | 0 | 0.00% | 150 |
| 4952 AERIAL PHOTOS | 42,552 | 44,022 | 0 | 42,552 | (1,470) | -3.34% | 42,552 |
| 4959 OTHER | 3,603 | 4,000 | 3,270 | 4,000 | 0 | 0.00% | 4,000 |
| 51 OFFICE SUPPLIES | 7,810 | 10,000 | 2,865 | 10,000 | 0 | 0.00% | 10,000 |
| 52 OPERATING SUPPLIES | 6,288 | 8,000 | 2,349 | 8,000 | 0 | 0.00% | 8,000 |
| 54 BOOKS & PUBLICATIONS | | | | | | | |
| 5451 BOOKS | 0 | 0 | 0 | 0 | 0 | ----- | 0 |
| 5452 SUBSCRIPTIONS | 16,661 | 11,558 | 2,410 | 17,674 | 6,116 | 52.92% | 17,674 |
| 5453 EDUCATION | 7,630 | 8,850 | 7,575 | 6,860 | (1,990) | -22.49% | 6,860 |
| 5454 DUES/MEMBERSHIPS | 4,727 | 5,100 | 4,891 | 5,100 | 0 | 0.00% | 5,100 |
| **TOTAL OPERATING EXPENSES** | **$374,444** | **$418,733** | **$146,990** | **$421,453** | **$2,720** | **0.65%** | **$421,453** |
| | 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

**OKEECHOBEE** | **SCHEDULE III**

| OBJECT CODE | ACTUAL EXPENDITURES 2024-25 | APPROVED BUDGET 2025-26 | ACTUAL EXPENDITURES 3/31/26 | REQUEST 2026-27 | INCREASE/(DECREASE) AMOUNT | INCREASE/(DECREASE) % | AMOUNT APPROVED 2026-27 |
|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (6a) | (7) |
| **OPERATING CAPITAL OUTLAY:** | | | | | | | |
| **64 MACHINERY & EQUIPMENT** | | | | | | | |
| **6451 E.D.P.** | | 9,307 | | | (9,307) | -100.00% | 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** | **$9,307** | **$0** | **$0** | **($9,307)** | **-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

**OKEECHOBEE** | **SCHEDULE IV**

| OBJECT CODE | ACTUAL EXPENDITURES 2024-25 | APPROVED BUDGET 2025-26 | ACTUAL EXPENDITURES 3/31/26 | REQUEST 2026-27 | INCREASE/(DECREASE) AMOUNT | INCREASE/(DECREASE) % | AMOUNT APPROVED 2026-27 |
|---|---|---|---|---|---|---|---|
| (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 | | 0 | | 48,059 | 48,059 | ----- | 44,289 |
| 94 EMERGENCY CONTINGENCY | | 50,000 | | 50,000 | 0 | 0.00% | 50,000 |
| TOTAL NON-OPERATING | | $50,000 | | $98,059 | $48,059 | 96.12% | $94,289 |
| | | Post this total to Col. (3) Ex. A | | Post this total to Col. (5) Ex. A | Col. (5) - (3) | Col. (6) / (3) | |