

Wesley DavisIndian River County Property Appraiser

October 28, 2020

Jason Brown, Administrator Indian River County 1801 27th Street Vero Beach FL 32960

Wester On

Dear Jason,

Enclosed you will find a copy of our Annual Report for the year ending September 30, 2020.

Sincerely,

Wesley Davis

WD:mlp

Enclosure

INDIAN RIVER COUNTY, FLORIDA
PROPERTY APPRAISER
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES- BUDGET AND ACTUAL
ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

CERTIFICATION

I do solemnly swear that the information reported herein is a true, correct and complete report of all revenues and expenditures of my office for the year ending September 30, 2020

Signature:

Chesy De

							Variance Favorable				Variance
Revenues	Account Number		Budget		Actual	(1	Jnfavorable)	Budget		Actual	Favorable (Unfavorable)
Charges for Services:	Account Number		buoget		Actual		Sillavorable	buoget		Actual	(Omavorable)
Recording of Legal Instruments	341.1										
Sale of Maps and Publications	341.3			\$	37.00	\$	37.00				
Copying Charges	341.4					5					
County Officers Commissions	341.8	\$	3,997,063.00	S	3.997.063.00	\$					
Other Charges and Fees	341.9	\$	132,629.00		132,629.00	5					
Miscellaneous Revenues:											
Interest	361.1			\$	5,975.00	\$	5,975.00				
Surplus furniture & Equipment	364.41					\$	¥ .				
Other Revenues				\$	7,083.00	\$	7,083.00		_		
Total Revenues		\$	4,129,692.00	\$	4,142,787.00	\$	13,095.00 \$	(4)	\$		\$
Expenditures		_									
General Government Services:											
Financial & Administrative:											
Personal Services	513.1	\$	3,352,103.00	\$	3,207,054.00	\$	145,049.00				
Operating Expenditures	513.3	\$	633,714.00	\$	593,910.00	\$	39,804.00				
Capital Outlay	513.6	\$	143,875.00	\$	143,835.00	\$	40.00				
Debt Service:											
Principal Retirement											
Interest											
Other Debt Service				_							
Total Expenditures		\$	4,129,692.00	\$	3,944,799.00	\$	184,893.00				
Excess of Revenue Over(under) Expenditures		\$	(#)	\$	197,988.00	\$	197,988.00				
Other Financing Sources (Uses)											
Transfers In											
Lease Purchase Proceeds											
Transfers Out			() \$	(197,988.00) \$	(197,988.00)				
Total Other Financing Sources (Uses)		\$	346	\$	(197,988.00) \$	(197,988.00)				
EXCESS OF REVENUES & OTHER SOURCES OVER											
(UNDER) EXPENDITURES & OTHER USES		\$	120	\$	150	\$	1				
FUND BALANCES 10/01/19				\$							
FUND BALANCES 9/30/2020				\$							
1 0110 0110111000 01000				- 2							

	Excess Fees	Amount Distribute	ed or Due	Percentage	Actual
Board of County Commissioners	ВСС	\$	152,327.99	0.769380	\$ 3,075,260.00
Other Government	Emergency Services	\$	23,904.46	0.120737	\$ 482,593.00
	St. John's River WMD	\$	3,171.67	0.016020	\$ 64,031.00
	Sebastian Inlet District	\$	299.88	0.001515	\$ 6,054.00
	Mosquito Control District	\$	3,106.24	0.015689	\$ 62,710.00
	Hospital Maintenance	\$	11,291.08	0.057029	\$ 227,949.00
	Florida Inland Navigation District	\$	396.12	0.002001	\$ 7,997.00
	Land Bond	\$	3,490.57	0.017630	\$ 70,469.00
	TOTAL	\$	197,988.00	1.0000	\$ 3,997,063.00

Property Appraiser Budget Fiscal Year 2019-2020

Indian River County

Indian River County	_						_								
				B/A #1		В/А		В/Т		в/т	В/Т		в/т		Current
		Original		DOR		#2		#1		#2	#3		#4	_	Budget
Personal Services	_				_		_		_			_			
11 Official	\$	129,034.00	\$	749.00			_							Ś	129,78
12 Employees(Regular)	*	2,245,271.00	Y	7 13.00	5	66,892.00								*	2,312,16
13 Employees(Temporary)	\$	-			~	00,032.00								\$ -	.,512,10
14 Overtime	\$	-												\$	
15 Special Pay	\$	28,250.00										\$	7,525.00	\$	35,77
2152 Fica-Regular	\$	183,795.00	\$	57.00	S	5,117.00					\$ (12,000.00)		(1,785.00)		175,18
2153 Fica-Other	*			2.100		-,					¥ (12,000.00)	Τ.	(2). 55.55/	5	2.0,20
2251 Retirement- Official	\$	62,995.00	Ś	366.00								\$	120.00	\$	63,48
2252 Retirement- Employee	\$	141,689.00	,		\$	5,529.00						\$		\$	147,21
2253 SMS/SES	\$				·	.,						\$	1,665.00	\$	85,80
2254 Drop	\$	39,354.00			\$	236.00						,	_,	\$	39,59
223 Life & Health Insurance	\$	429,926.00			•						\$ (59,300.00)	\$	(7,525.00)	\$	363,10
24 Worker's Compensation													, ,	\$	•
25 Unemployment Compensation	\$	10,000.00									\$ (10,000.00)			\$	
TOTAL PERSONAL SERVICES	\$	3,354,457.00	\$	1,172.00	\$	77,774.00	\$	-	\$	197	\$ (81,300.00)			\$:	3,352,10
OPERATING EXPENSES			_		_							-		_	
3151 EDP Services	Ś	165,000.00					\$	(30,000.00)	Ś	3,000.00				Ś	138,0
3152 Appraisal Services	\$							(,,	*	_,				Ś	10,2
3153 Mapping Services	,													Ś	,-
3154 Legal Services	\$	75,000.00							Ś	(22,863.00)				\$	52,1
3159 Other Professional Services	,									, , , , , , , , , , , , , , , , , , , ,				5	, , , ,
32 Accounting & Auditing	\$	7,200.00										\$	3,300.00	\$	10,5
33 Court Reporter		,												\$	
34 Other Contr. Services									\$	26,279.00				\$	26,2
40 Travel & Per Diem	\$	43,200.00										\$	(8,315.00)	\$	34,8
41 Communications	\$						\$	30,000.00				\$	(19,275.00)	\$	30,7
4251 Postage	\$													\$	23,8
4252 Freight														\$	

Property Appraiser Budget Fiscal Year 2019-2020

Indian River County

4452 Vehicles 4453 Office Space 4453 Office Space 455 EDP 5 21,100.00 5 Insurance & Surety 5 8,550.00 645 Insurance & Surety 5 8,550.00 645 Insurance & Surety 6 8,550.00 6455 Vehicles 6 5,5500.00 6455 Vehicles 6 5,5500.00 6455 Vehicles 6 10,000.00	Indian River County	_						-							
Math				B/A #1		B/A	B/T		B/T	R/T			B/T		Current
4451 Office Equipment 4452 Vehicles 4453 Office Space \$ 12,000.00 4545 EDP \$ 21,100.00 \$ 21,100.00 \$ 10,000.00 \$ 1			Original												
4453 Office Space \$ 12,000.00 \$ 12,100.00 \$ 21,100.00	4451 Office Equipment	***										\$	980.00	\$	
4454 EDP	4452 Vehicles													\$	
45 Insurance & Surety	4453 Office Space	\$	12,000.00											\$	12,000
4651 Office Equipment \$ 16,000.00 \$ 16,100 \$ 16,100 \$ 16,100 \$ 5,535 \$ 16,000 \$ 5,535 \$ 16,000 \$ 5,535 \$ 16,000 \$ 5,535 \$ 16,000 \$ 5,535 \$ 16,000 \$ 5,535 \$ 16,000 \$ 16,100 \$ 1	4454 EDP						\$ 21,100.00							\$	21,100
4652 Vehicles \$ 5,500.00 \$ 130,013 00 \$ 130,013	45 Insurance & Surety	\$	8,550.00											\$	8,550
4653 Office Space 4654 EDP \$ 130,013.00 \$ (17,500.00) \$ 8,120,00 \$ (20,633) 47 Printing & Binding \$ 10,000.00 \$ (17,500.00) \$ 5,710.00 \$ (20,633) 4951 Legal Advertisements \$ 200.00 \$ (20,633) 4952 Aerial Photos 4958 Other 51 Office Supplies \$ 15,000.00 \$ (20,633) 52 Operating Supplies \$ 35,000.00 \$ (20,633) 53 Operating Supplies \$ 35,000.00 \$ (20,633) 5451 Books \$ 2,000.00 \$ (20,633) 5451 Books \$ 2,000.00 \$ (20,633) 5452 Subscriptions 5453 Education \$ 22,000.00 \$ (20,633) 5454 Dues/Membership \$ 23,000.00 \$ (20,633) 5454 Dues/Membership \$ 24,600.00 \$ (20,633) 5455 Education \$ (20,000.00) \$ (20,633) 5456 EDP Equipment \$ (20,633) 5457 Edeptiment \$ (20,633) 5458 EDP Equipment \$ (20,600.00)	4651 Office Equipment	\$	16,000.00									\$	100.00	\$	16,100
4654 EDP \$ 130,013.00 \$ \$ (17,500.00) \$ 8,120.00 \$ 120,633 47 Printing & Binding \$ 10,000.00 \$ 20,000 \$ 5,710.00 \$ 15,710 \$ 15,710 \$ 1951 Legal Advertisements \$ 200.00 \$ 20,0	4652 Vehicles	\$	5,500.00									\$	35.00	\$	5,535
47 Printing & Binding \$ 10,000.00 \$ 15,710.00 \$ 15,710.00 \$ 15,710.00 \$ 15,710.00 \$ 15,710.00 \$ 15,710.00 \$ 15,710.00 \$ 15,710.00 \$ 10,710	4653 Office Space													\$	
4951 Legal Advertisements \$ 200.00	4654 EDP	\$	130,013.00				\$ (17,500.00))				\$	8,120.00	\$	120,633
4952 Aerial Photos 4958 Other 51 Office Supplies \$ 15,000.00 \$ 24,200.00 5451 Books \$ 2,000.00 \$ 22,000.00 5452 Subscriptions 5453 Education \$ 22,000.00 \$ 23,000.00 5454 Dues/Membership \$ 23,000.00 \$ 22,000.00 5454 Dues/Membership \$ 23,000.00 \$ 22,000.00 5455 Dues/Membership \$ 23,000.00 \$ 22,000.00 5454 Dues/Membership \$ 23,000.00 \$ 22,000.00 5454 Dues/Membership \$ 23,000.00 \$ 20,000.00	47 Printing & Binding	\$	10,000.00									\$	5,710.00	\$	15,710
4958 Other 51 Office Supplies \$ 15,000.00 \$ 24,203 \$ 35,000 \$ 24,000 \$ 24,	4951 Legal Advertisements	\$	200.00											\$	200
\$1 Office Supplies \$ 15,000.00 \$ 24,205 \$ 25 Operating Supplies \$ 35,000.00 \$	4952 Aerial Photos													\$	
\$ 35,000.00 \$ 35,0	4958 Other													\$	
\$ 35,000.00 \$ 35,0	51 Office Supplies	\$	15,000.00									\$	9,205.00	\$	24,209
Section Sect	52 Operating Supplies	\$	35,000.00											\$	35,000
\$ 22,000.00 \$ 22,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 23,000.00 \$ 24,000.00 \$ 24,6	5451 Books	\$	2,000.00									\$	140.00	\$	
\$ 23,000.00 \$ 23,0	5452 Subscriptions													\$	
5454 Dues/Membership \$ 23,000.00 \$ 23,000.00 \$ 633,714 TOTAL OPERATING EXPENSES \$ 623,698.00 \$ - \$ - \$ 3,600.00 \$ 6,416.00 \$ - \$ 633,714 CAPITAL OUTLAY 6451 EDP Equipment \$ 24,600.00 \$ (3,600.00) \$ 81,300.00 \$ 970.00 \$ 103,274 6452 Office Equipment \$ 24,600.00 \$ 81,300.00 \$ 970.00 \$ 103,274 6453 Office Equipment \$ 24,600.00 \$ 81,300.00 \$ 970.00 \$ 103,274 6454 Vehicles \$ 1,000.00 \$ 970.00	5453 Education	\$	22,000.00											\$	22,000
TOTAL OPERATING EXPENSES \$ 623,698.00 \$ - \$ - \$ 3,600.00 \$ 6,416.00 \$ - \$ 633,714 CAPITAL OUTLAY 6451 EDP Equipment \$ 24,600.00 \$ \$ 24,600.00 \$ \$ 81,300.00 \$ 970.00 \$ 103,271 6452 Office Furniture \$ \$ \$ 6653 Office Equipment \$ \$ 24,600.00 \$ \$ \$ 81,300.00 \$ 970.00 \$ 103,271 6454 Vehicles \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5454 Dues/Membership	\$	23,000.00											\$	23,000
\$ 24,600.00 \$ 3,600.00 \$ 81,300.00 \$ 970.00 \$ 103,270 6452 Office Furniture \$ \$ 6453 Office Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$	623,698.00	\$	*	\$ -	\$ 3,600.00	\$	6,416.00	\$	-			\$	
\$ 24,600.00 \$ 3,600.00 \$ 81,300.00 \$ 970.00 \$ 103,270 6452 Office Furniture \$ \$ 6453 Office Equipment \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	CADITAL OLITLAY	-													
6452 Office Equipment 6453 Office Equipment 6454 Vehicles 655 Books 656 Intangible Assets 657 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$	24 600 00				\$ (3,600,00)		\$ 81 31	00.00	\$	970.00	\$	103 27
6453 Office Equipment 6454 Vehicles 65 Books 68 Intangible Assets \$ 1,000.00 \$ 40,575.00 \$ (970.00) \$ 40,600 TOTAL CAPITAL OUTLAY \$ 25,600.00 \$ - \$ - \$ (3,600.00) \$ 40,575.00 \$ 81,300.00 \$ 143,87 NON-OPERATING 91 EDP Contract Reserve \$ 30,000.00 \$ \$ (970.00) \$ \$ \$ (970.00) \$ \$ \$ (970.00) \$ \$ (970.00) \$ \$ (970.00) \$ \$ (970.00) \$ \$ (970.00) \$ \$ (970.00) \$ \$ (970.00) \$ \$ (970.00) \$ \$ (970.00) \$ \$ (970.00)		Ψ.	21,000.00				\$ (5,000.00	,		7 01,5	00.00	7	370.00	\$	103,27
6454 Vehicles 66 Books 68 Intangible Assets \$ 1,000.00 \$ 40,575.00 \$ 81,300.00 \$ 143,87														\$	
66 Books \$ 1,000.00 \$ 40,575.00 \$ (970.00) \$ 40,600 TOTAL CAPITAL OUTLAY \$ 25,600.00 \$ - \$ - \$ (3,600.00) \$ 40,575.00 \$ 81,300.00 \$ 143,87 NON-OPERATING \$ 91 EDP Contract Reserve \$ 30,000.00 \$ (30,000.00) \$ 90,000.00														\$	
68 Intangible Assets \$ 1,000.00 \$ 40,575.00 \$ (970.00) \$ 40,600 TOTAL CAPITAL OUTLAY \$ 25,600.00 \$ - \$ - \$ (3,600.00) \$ 40,575.00 \$ 81,300.00 \$ 143,87 NON-OPERATING \$ \$ 91 EDP Contract Reserve \$ 30,000.00 \$ \$ (30,000.00) \$ \$ (30,000.00) \$ \$ 92 Other Contract Reserve \$ 93 Special Contingency \$ 94,765.00 \$ (77,774.00) \$ (16,991.00) \$ \$														¢	
TOTAL CAPITAL OUTLAY \$ 25,600.00 \$ - \$ - \$ (3,600.00) \$ 40,575.00 \$ 81,300.00 \$ 143,87 NON-OPERATING \$ \$ 91 EDP Contract Reserve \$ 30,000.00 \$ (30,000.00) \$ \$ 92 Other Contract Reserve \$ 94,765.00 \$ (77,774.00) \$ (16,991.00) \$ \$		Ć	1 000 00					¢	40 575 00			\$	(970.00)	¢	40.60
NON-OPERATING \$ 91 EDP Contract Reserve \$ 30,000.00 \$ (30,000.00) \$ 92 Other Contract Reserve \$ 93 Special Contingency \$ 94,765.00 \$ (77,774.00) \$ (16,991.00) \$				\$	-	\$	\$ (3,600,00	_		\$ 81.3	00 00	٠,	(370.00)		
91 EDP Contract Reserve \$ 30,000.00 \$ (30,000.00) \$ 92 Other Contract Reserve \$ 93 Special Contingency \$ 94,765.00 \$ (77,774.00) \$ (16,991.00) \$		7	23,000.00	¥	100	7	\$ (5,000.00	7	+0,373.00	y 01,5	00.00				143,87
92 Other Contract Reserve \$ 93 Special Contingency \$ 94,765.00 \$ (77,774.00) \$ (16,991.00) \$		<	30 000 00					51	30 000 001					*	
93 Special Contingency \$ 94,765.00 \$ (77,774.00) \$ (16,991.00) \$		Y	30,000.00					~ ((55,000.00)					~	
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$	94 765 00			\$ (77 774 00)		\$ 1	16 991 001					4	
	94 Emergency Contingency	\$	54,703.00			~ (11,114.00)		7 ((10,551.00)					\$	

Property Appraiser Budget Fiscal Year 2019-2020

Indian River County

	Original	B/A #1 DOR	B/A #2	B/T #1	B/T #2	3/T #3	B/T #4	Current Budget
TOTAL NON-OPERATING	\$ 124,765.00		\$ (77,774.00)		\$ (46,991.00)	\$ 4:		\$ -
TOTAL	\$ 4,128,520.00	1,172.00	\$ -	\$	\$ -	\$ -		\$ 4,129,692.00

INDIAN RIVER COUNTY, FLORIDA
PROPERTY APPRAISER
BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2020

			General	Special Revenue Fund Non Ad Valorem		Agency Fund Deferred		General Long
Assets	Account Number		Fund	Projects		Compensation	_	Term Debt
Cash-Unrestricted	101		54.00					
Petty Cash	102	\$	51.00					
Equity in Pooled Cash	104	\$	285,258.00					
Accounts Receivable	115	\$	1,553.00					
Due from Other Funds	131							
Due from Other Governments	133							
Investments	151	1	45 550 00					
Other Assets		\$	47,772.00					
Other Assets								
Amount to Provide- Other liabilities	189	-			_		_	\$ 174,281.00
TOTAL ASSETS		\$	334,634.00	\$	\$		ž.	\$ 174,281.00
Liabilities and Fund Equity								
Liabilities:								
Accounts Payable	202	\$	134,789.00					
Due to Other Funds	207	~	13 1,7 03.00					
Due to Board of County Commissioners	208	\$	179,723.00					
Due to State of Florida	208	Ψ.	1.3,.23.00					
Due to Other Governments	208	\$	18,265.00					
Deposits	220	7	10,203.00					
Other Liabilities	220	\$	1,857.00					
Other Liabilities		~	2,037.00					
Other Liabilities								
Capital Leases	239							
Accrued Compensated Absences	239							\$ 174,281.00
Total Liabilities		\$	334,634.00	\$	- \$		e	\$ 174,281.00
Fund Equity:								
Fund Balance	271.2							
Total Fund Equity		\$	9	\$	- \$		7.	\$ 92
TOTAL LIABILITIES AND FUND EQUITY		\$	334,634.00	\$	\$			\$ 174,281.00