

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

**VOLUSIA**  
**COUNTY**

8/14/2026  
**EXHIBIT A**

| APPROPRIATION<br>CATEGORY                 | ACTUAL<br>EXPENDITURES<br>2024-25 | APPROVED<br>BUDGET<br>2025-26 | ACTUAL<br>EXPENDITURES<br>3/31/26 | REQUEST<br>2026-27 | (INCREASE/DECREASE) |         | AMOUNT<br>APPROVED<br>2026-27 | (INCREASE/DECREASE) |         |
|-------------------------------------------|-----------------------------------|-------------------------------|-----------------------------------|--------------------|---------------------|---------|-------------------------------|---------------------|---------|
|                                           |                                   |                               |                                   |                    | AMOUNT              | %       |                               | AMOUNT              | %       |
| (1)                                       | (2)                               | (3)                           | (4)                               | (5)                | (6)                 | (6a)    | (7)                           | (8)                 | (8a)    |
| PERSONNEL SERVICES<br>(Sch. 1-1A)         | \$12,815,034                      | \$14,396,511                  | \$6,303,955                       | \$14,190,428       | (\$206,083)         | -1.43%  | \$14,190,428                  | (\$206,083)         | -1.43%  |
| OPERATING EXPENSES<br>(Sch. II)           | \$4,251,987                       | \$5,582,871                   | \$1,142,605                       | \$5,014,976        | (\$567,895)         | -10.17% | \$5,014,976                   | (\$567,895)         | -10.17% |
| OPERATING<br>CAPITAL OUTLAY<br>(Sch. III) | \$149,398                         | \$66,500                      | \$34,244                          | \$26,500           | (\$40,000)          | -60.15% | \$26,500                      | (\$40,000)          | -60.15% |
| NON-OPERATING<br>(Sch. IV)                |                                   | \$118,278                     |                                   | \$326,941          | \$208,663           | 176.42% | \$317,810                     | \$199,532           | 168.70% |
| TOTAL AMOUNT                              | \$17,216,419                      | \$20,164,160                  | \$7,480,804                       | \$19,558,845       | (\$605,315)         | -3.00%  | \$19,549,714                  | (\$614,446)         | -3.05%  |
|                                           |                                   |                               |                                   |                    |                     |         |                               |                     |         |
| NUMBER OF POSITIONS                       |                                   | 121                           |                                   | 116                | (5)                 | -4.13%  | 116                           | (5)                 | -4.13%  |
| COL (5) - (3)                             |                                   |                               |                                   |                    |                     |         | COL (6) / (3)                 |                     |         |



| <div> <div>VOLUSIA</div> <div> <div>DETAIL OF PERSONNEL SERVICES</div> <div>SCHEDULE IA</div> </div> </div> |                                   |                               |                                   |                    |             |         |                               |
|-------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------|-----------------------------------|--------------------|-------------|---------|-------------------------------|
| OBJECT CODE                                                                                                 | ACTUAL<br>EXPENDITURES<br>2024-25 | APPROVED<br>BUDGET<br>2025-26 | ACTUAL<br>EXPENDITURES<br>3/31/26 | REQUEST<br>2026-27 |             |         | AMOUNT<br>APPROVED<br>2026-27 |
| (1)                                                                                                         | (2)                               | (3)                           | (4)                               | (5)                | (6)         | (6a)    | (7)                           |
| PERSONNEL SERVICES:                                                                                         |                                   |                               |                                   |                    |             |         |                               |
| 11 OFFICIAL                                                                                                 | 190,633                           | 196,358                       | 90,090                            | 196,358            | 0           | 0.00%   | 196,358                       |
| 12 EMPLOYEES (REGULAR)                                                                                      | 7,764,228                         | 8,356,429                     | 3,584,296                         | 8,097,008          | (259,421)   | -3.10%  | 8,097,008                     |
| 13 EMPLOYEES (TEMPORARY)                                                                                    |                                   | 0                             |                                   |                    | 0           | ----    | 0                             |
| 14 OVERTIME                                                                                                 |                                   | 0                             |                                   |                    | 0           | ----    | 0                             |
| 15 SPECIAL PAY                                                                                              | 672,778                           | 537,218                       | 370,825                           | 321,399            | (215,819)   | -40.17% | 321,399                       |
| 21 FICA                                                                                                     |                                   |                               |                                   |                    |             |         |                               |
| 2152 REGULAR                                                                                                | 656,411                           | 694,129                       | 307,791                           | 638,196            | (55,933)    | -8.06%  | 638,196                       |
| 2153 OTHER                                                                                                  |                                   | 0                             |                                   |                    | 0           | ----    | 0                             |
| 22 RETIREMENT                                                                                               |                                   |                               |                                   |                    |             |         |                               |
| 2251 OFFICIAL                                                                                               | 101,450                           | 107,152                       | 49,455                            | 107,997            | 845         | 0.79%   | 107,997                       |
| 2252 EMPLOYEE                                                                                               | 910,888                           | 1,011,881                     | 407,443                           | 900,366            | (111,515)   | -11.02% | 900,366                       |
| 2253 SMS/SES                                                                                                | 370,596                           | 406,106                       | 186,712                           | 373,082            | (33,024)    | -8.13%  | 373,082                       |
| 2254 DROP                                                                                                   | 102,968                           | 101,213                       | 47,580                            | 85,397             | (15,816)    | -15.63% | 85,397                        |
| 23 LIFE & HEALTH INSURANCE                                                                                  | 2,025,453                         | 2,964,816                     | 1,250,709                         | 3,447,805          | 482,989     | 16.29%  | 3,447,805                     |
| 24 WORKER'S COMPENSATION                                                                                    | 19,007                            | 18,109                        | 9,054                             | 19,720             | 1,611       | 8.90%   | 19,720                        |
| 25 UNEMPLOYMENT COMP.                                                                                       | 622                               | 3,100                         |                                   | 3,100              | 0           | 0.00%   | 3,100                         |
| TOTAL PERSONNEL SERVICES                                                                                    | \$12,815,034                      | \$14,396,511                  | \$6,303,955                       | \$14,190,428       | (\$206,083) | -1.43%  | \$14,190,428                  |

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)

| <div> VOLUSIA <div> DETAIL OF OPERATING EXPENSES <div>SCHEDULE II</div> </div> </div> |                                   |                               |                                   |                    |                     |          |                               |
|---------------------------------------------------------------------------------------|-----------------------------------|-------------------------------|-----------------------------------|--------------------|---------------------|----------|-------------------------------|
| OBJECT CODE                                                                           | ACTUAL<br>EXPENDITURES<br>2024-25 | APPROVED<br>BUDGET<br>2025-26 | ACTUAL<br>EXPENDITURES<br>3/31/26 | REQUEST<br>2026-27 | INCREASE/(DECREASE) |          | AMOUNT<br>APPROVED<br>2026-27 |
|                                                                                       |                                   |                               |                                   |                    | AMOUNT              | %        |                               |
| (1)                                                                                   | (2)                               | (3)                           | (4)                               | (5)                | (6)                 | (6a)     | (7)                           |
| OPERATING EXPENSES:                                                                   |                                   |                               |                                   |                    |                     |          |                               |
| 31 PROFESSIONAL SERVICES                                                              |                                   |                               |                                   |                    |                     |          |                               |
| 3151 E.D.P.                                                                           | 431,915                           | 480,859                       | 45,416                            | 331,682            | (149,177)           | -31.02%  | 331,682                       |
| 3152 APPRAISAL                                                                        |                                   | 0                             |                                   |                    | 0                   | ----     | 0                             |
| 3153 MAPPING                                                                          | 820,000                           | 712,095                       | 410,000                           |                    | (712,095)           | -100.00% | 0                             |
| 3154 LEGAL                                                                            | 142,188                           | 70,000                        | 4,273                             | 50,000             | (20,000)            | -28.57%  | 50,000                        |
| 3159 OTHER                                                                            | 902,106                           | 2,258,763                     | 349,142                           | 2,370,161          | 111,398             | 4.93%    | 2,370,161                     |
| 32 ACCOUNTING & AUDITING                                                              | 7,800                             | 9,000                         |                                   | 9,000              | 0                   | 0.00%    | 9,000                         |
| 33 COURT REPORTER                                                                     |                                   | 0                             |                                   |                    | 0                   | ----     | 0                             |
| 34 OTHER CONTRACTUAL                                                                  | 12,862                            | 14,400                        | 49,781                            | 14,400             | 0                   | 0.00%    | 14,400                        |
| 40 TRAVEL                                                                             | 51,308                            | 68,748                        | 9,898                             | 42,658             | (26,090)            | -37.95%  | 42,658                        |
| 41 COMMUNICATIONS                                                                     | 45,254                            | 40,920                        | 29,550                            | 27,723             | (13,197)            | -32.25%  | 27,723                        |
| 42 TRANSPORTATION                                                                     |                                   |                               |                                   |                    |                     |          |                               |
| 4251 POSTAGE                                                                          | 96,419                            | 145,510                       | 13,976                            | 145,510            | 0                   | 0.00%    | 145,510                       |
| 4252 FREIGHT                                                                          |                                   | 0                             |                                   |                    | 0                   | ----     | 0                             |
| 43 UTILITIES                                                                          | 16,994                            | 32,900                        | 6,617                             | 32,900             | 0                   | 0.00%    | 32,900                        |
| 44 RENTALS & LEASES                                                                   |                                   |                               |                                   |                    |                     |          |                               |
| 4451 OFFICE EQUIPMENT                                                                 | 54,761                            | 51,825                        | 25,912                            | 56,716             | 4,891               | 9.44%    | 56,716                        |
| 4452 VEHICLES                                                                         | 50,000                            | 75,000                        | 37,500                            | 150,000            | 75,000              | 100.00%  | 150,000                       |
| 4453 OFFICE SPACE                                                                     | 190,258                           | 209,000                       |                                   | 216,200            | 7,200               | 3.44%    | 216,200                       |
| 4454 E.D.P.                                                                           | 411,934                           | 477,394                       |                                   | 587,479            | 110,085             | 23.06%   | 587,479                       |
| 45 INSURANCE & SURETY                                                                 | 25,873                            | 1,426                         | 713                               |                    | (1,426)             | -100.00% | 0                             |

# DETAIL OF OPERATING EXPENSES

## SCHEDULE II

| OBJECT CODE               | ACTUAL<br>EXPENDITURES<br>2024-25 | APPROVED<br>BUDGET<br>2025-26 | ACTUAL<br>EXPENDITURES<br>3/31/26 | REQUEST<br>2026-27 | INCREASE/(DECREASE) |         | AMOUNT<br>APPROVED<br>2026-27 |
|---------------------------|-----------------------------------|-------------------------------|-----------------------------------|--------------------|---------------------|---------|-------------------------------|
|                           |                                   |                               |                                   |                    | AMOUNT              | %       |                               |
| (1)                       | (2)                               | (3)                           | (4)                               | (5)                | (6)                 | (6a)    | (7)                           |
| 46 REPAIR & MAINTENANCE   |                                   |                               |                                   |                    |                     |         |                               |
| 4651 OFFICE EQUIPMENT     |                                   | 0                             |                                   |                    | 0                   | ----    | 0                             |
| 4652 VEHICLES             | 42,381                            | 40,000                        | 19,652                            | 40,000             | 0                   | 0.00%   | 40,000                        |
| 4653 OFFICE SPACE         | 47,608                            | 67,584                        |                                   | 93,584             | 26,000              | 38.47%  | 93,584                        |
| 4654 E.D.P.               |                                   | 0                             |                                   |                    | 0                   | ----    | 0                             |
| 47 PRINTING & BINDING     | 105,847                           | 116,091                       | 60,688                            | 116,091            | 0                   | 0.00%   | 116,091                       |
| 49 OTHER CURRENT CHARGES  |                                   |                               |                                   |                    |                     |         |                               |
| 4951 LEGAL ADVERTISEMENTS | 1,226                             | 3,000                         | 576                               | 3,000              | 0                   | 0.00%   | 3,000                         |
| 4952 AERIAL PHOTOS        | 430,673                           | 430,674                       |                                   | 428,383            | (2,291)             | -0.53%  | 428,383                       |
| 4959 OTHER                |                                   | 0                             |                                   |                    | 0                   | ----    | 0                             |
| 51 OFFICE SUPPLIES        | 61,799                            | 67,600                        | 15,532                            | 67,600             | 0                   | 0.00%   | 67,600                        |
| 52 OPERATING SUPPLIES     | 36,182                            | 20,075                        | 9,000                             | 20,075             | 0                   | 0.00%   | 20,075                        |
| 54 BOOKS & PUBLICATIONS   |                                   |                               |                                   |                    |                     |         |                               |
| 5451 BOOKS                |                                   | 0                             |                                   |                    | 0                   | ----    | 0                             |
| 5452 SUBSCRIPTIONS        | 137,362                           | 106,129                       | 11,231                            | 139,705            | 33,576              | 31.64%  | 139,705                       |
| 5453 EDUCATION            | 103,734                           | 60,879                        | 29,505                            | 47,590             | (13,289)            | -21.83% | 47,590                        |
| 5454 DUES/MEMBERSHIPS     | 25,503                            | 22,999                        | 13,643                            | 24,519             | 1,520               | 6.61%   | 24,519                        |
| TOTAL OPERATING EXPENSES  | \$4,251,987                       | \$5,582,871                   | \$1,142,605                       | \$5,014,976        | (\$567,895)         | -10.17% | \$5,014,976                   |

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

VOLUSIA

SCHEDULE III

| OBJECT CODE                       | ACTUAL<br>EXPENDITURES<br>2024-25 | APPROVED<br>BUDGET<br>2025-26 | ACTUAL<br>EXPENDITURES<br>3/31/26 | REQUEST<br>2026-27 | INCREASE/(DECREASE) |          | AMOUNT<br>APPROVED<br>2026-27 |
|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------------|--------------------|---------------------|----------|-------------------------------|
|                                   |                                   |                               |                                   |                    | AMOUNT              | %        |                               |
| (1)                               | (2)                               | (3)                           | (4)                               | (5)                | (6)                 | (6a)     | (7)                           |
| OPERATING CAPITAL OUTLAY:         |                                   |                               |                                   |                    |                     |          |                               |
| 64 MACHINERY & EQUIPMENT          |                                   |                               |                                   |                    |                     |          |                               |
| 6451 E.D.P.                       |                                   | 21,500                        |                                   | 21,500             | 0                   | 0.00%    | 21,500                        |
| 6452 OFFICE FURNITURE             |                                   | 5,000                         |                                   | 5,000              | 0                   | 0.00%    | 5,000                         |
| 6453 OFFICE EQUIPMENT             | 47,693                            | 0                             |                                   |                    | 0                   | -----    | 0                             |
| 6454 VEHICLES                     | 101,705                           | 40,000                        | 34,244                            |                    | (40,000)            | -100.00% | 0                             |
| 66 BOOKS                          |                                   | 0                             |                                   |                    | 0                   | -----    | 0                             |
| 68 INTANGIBLE ASSETS              |                                   | 0                             |                                   |                    | 0                   | -----    | 0                             |
| TOTAL OPERATING CAPITAL<br>OUTLAY | \$149,398                         | \$66,500                      | \$34,244                          | \$26,500           | (\$40,000)          | -60.15%  | \$26,500                      |

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              |                                   |                               |                                      |                    |                     |                |                               |
|--------------------------------------|-----------------------------------|-------------------------------|--------------------------------------|--------------------|---------------------|----------------|-------------------------------|
| VOLUSIA                              |                                   |                               |                                      | SCHEDULE IV        |                     |                |                               |
| OBJECT CODE                          | ACTUAL<br>EXPENDITURES<br>2024-25 | APPROVED<br>BUDGET<br>2025-26 | ACTUAL<br>EXPENDITURES<br>3/31/26    | REQUEST<br>2026-27 | INCREASE/(DECREASE) |                | AMOUNT<br>APPROVED<br>2026-27 |
|                                      |                                   |                               |                                      |                    | 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               |                                   | 118,278                       |                                      | 326,941            | 208,663             | 176.42%        | 317,810                       |
| 94 EMERGENCY CONTINGENCY             |                                   | 0                             |                                      |                    | 0                   | ----           | 0                             |
| TOTAL NON-OPERATING                  |                                   | \$118,278                     |                                      | \$326,941          | \$208,663           | 176.42%        | \$317,810                     |
| Post this total to<br>Col. (3) Ex. A |                                   |                               | Post this total to<br>Col. (5) Ex. A |                    | Col. (5) - (3)      | Col. (6) / (3) |                               |