

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

LEE

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)	\$9,619,981	\$11,141,773	\$5,144,584	\$11,127,806	(\$13,967)	-0.13%	\$11,127,558	(\$14,215)	-0.13%
OPERATING EXPENSES (Sch. II)	\$1,825,579	\$1,581,083	\$662,725	\$1,554,878	(\$26,205)	-1.66%	\$1,554,878	(\$26,205)	-1.66%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$39,600	\$0	\$49,200	\$9,600	24.24%	\$49,200	\$9,600	24.24%
NON-OPERATING (Sch. IV)		\$0		\$247,337	\$247,337	----	\$247,337	\$247,337	----
TOTAL AMOUNT	\$11,445,560	\$12,762,456	\$5,807,309	\$12,979,221	\$216,765	1.70%	\$12,978,973	\$216,517	1.70%
NUMBER OF POSITIONS		86		86	0	0.00%	86	0	0.00%
COL (5) - (3)							COL (6) / (3)		

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FY 2
LEE

SCHEDULE I

DOR USE ONLY

[illegible]

DETAIL OF PERSONNEL SERVICES							
LEE				SCHEDULE IA			
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	194,887	201,261	100,631	201,261	0	0.00%	201,261
12 EMPLOYEES (REGULAR)	5,925,090	6,705,554	3,058,698	6,702,453	(3,101)	-0.05%	6,702,453
13 EMPLOYEES (TEMPORARY)	8,363	0	30,570	0	0	-----	0
14 OVERTIME	0	0	0	0	0	-----	0
15 SPECIAL PAY	0	0	0	0	0	-----	0
21 FICA							
2152 REGULAR	480,763	525,108	233,001	525,913	805	0.15%	525,913
2153 OTHER	0	0	0	0	0	-----	0
22 RETIREMENT							
2251 OFFICIAL	112,219	109,829	54,914	110,694	865	0.79%	110,694
2252 EMPLOYEE	697,329	773,759	347,652	745,492	(28,267)	-3.65%	745,244
2253 SMS/SES	83,417	49,451	26,826	103,858	54,407	110.02%	103,858
2254 DROP	203,563	223,409	107,202	192,682	(30,727)	-13.75%	192,682
23 LIFE & HEALTH INSURANCE	1,914,350	2,546,802	1,185,090	2,542,153	(4,649)	-0.18%	2,542,153
24 WORKER'S COMPENSATION	0	0	0	0	0	-----	0
25 UNEMPLOYMENT COMP.	0	6,600	0	3,300	(3,300)	-50.00%	3,300
TOTAL PERSONNEL SERVICES	\$9,619,981	\$11,141,773	\$5,144,584	\$11,127,806	(\$13,967)	-0.13%	\$11,127,558

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

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

Post this total to
Col. (4) Ex. A

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING EXPENSES

LEE

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	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.	25,153	40,000	11,228	35,000	(5,000)	-12.50%	35,000
3152 APPRAISAL	161,264	57,600	21,500	61,000	3,400	5.90%	61,000
3153 MAPPING	0	0	0	0	0	-----	0
3154 LEGAL	42,643	94,000	4,350	59,000	(35,000)	-37.23%	59,000
3159 OTHER	104,257	212,530	17,695	185,000	(27,530)	-12.95%	185,000
32 ACCOUNTING & AUDITING	15,750	0	0	20,000	20,000	-----	20,000
33 COURT REPORTER	0	3,000	0	2,500	(500)	-16.67%	2,500
34 OTHER CONTRACTUAL	12,858	14,170	5,391	14,170	0	0.00%	14,170
40 TRAVEL	22,649	30,200	19,770	31,080	880	2.91%	31,080
41 COMMUNICATIONS	36,175	64,670	31,707	68,350	3,680	5.69%	68,350
42 TRANSPORTATION							
4251 POSTAGE	137,233	210,000	95,501	170,000	(40,000)	-19.05%	170,000
4252 FREIGHT	648	1,200	70	1,200	0	0.00%	1,200
43 UTILITIES	0	0	0	0	0	-----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	0	0	0	0	0	-----	0
4452 VEHICLES	46,961	40,580	48,101	48,299	7,719	19.02%	48,299
4453 OFFICE SPACE	8,589	8,400	2,163	8,600	200	2.38%	8,600
4454 E.D.P.	0	0	0	0	0	-----	0
45 INSURANCE & SURETY	254	560	306	560	0	0.00%	560

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 APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	182,967	202,652	161,557	238,004	35,352	17.44%	238,004
4652 VEHICLES	11,039	10,750	4,416	10,800	50	0.47%	10,800
4653 OFFICE SPACE	74,839	0	1,143	0	0	-----	0
4654 E.D.P.	0	0	0	0	0	-----	0
47 PRINTING & BINDING	67,281	75,000	31,847	75,000	0	0.00%	75,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	734	500	368	750	250	50.00%	750
4952 AERIAL PHOTOS	556,887	0	0	0	0	-----	0
4959 OTHER	29,055	23,750	12,742	23,750	0	0.00%	23,750
51 OFFICE SUPPLIES	39,073	183,327	30,976	347,580	164,253	89.60%	347,580
52 OPERATING SUPPLIES	13,097	23,000	5,200	25,000	2,000	8.70%	25,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS	0	0	0	0	0	-----	0
5452 SUBSCRIPTIONS	170,436	220,837	131,246	72,552	(148,285)	-67.15%	72,552
5453 EDUCATION	44,359	40,710	10,822	35,360	(5,350)	-13.14%	35,360
5454 DUES/MEMBERSHIPS	21,378	23,647	14,626	21,323	(2,324)	-9.83%	21,323
TOTAL OPERATING EXPENSES	\$1,825,579	\$1,581,083	\$662,725	\$1,554,878	(\$26,205)	-1.66%	\$1,554,878

Post this total to
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Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

LEE

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	0	39,600	0	49,200	9,600	24.24%	49,200
6452 OFFICE FURNITURE	0	0	0	0	0	-----	0
6453 OFFICE EQUIPMENT	0	0	0	0	0	-----	0
6454 VEHICLES	0	0	0	0	0	-----	0
66 BOOKS	0	0	0	0	0	-----	0
68 INTANGIBLE ASSETS	0	0	0	0	0	-----	0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$39,600	\$0	\$49,200	\$9,600	24.24%	\$49,200

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

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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

LEE

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 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		0		247,337	247,337	----	247,337
94 EMERGENCY CONTINGENCY		0			0	----	0
TOTAL NON-OPERATING		\$0		\$247,337	\$247,337	----	\$247,337

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

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

Col. (5) - (3)

Col. (6) / (3)