

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

POLK
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)	\$11,207,661	\$12,586,379	\$5,433,573	\$12,401,885	(\$184,494)	-1.47%	\$12,401,885	(\$184,494)	-1.47%
OPERATING EXPENSES (Sch. II)	\$1,556,210	\$2,010,779	\$1,027,712	\$2,718,564	\$707,785	35.20%	\$2,718,564	\$707,785	35.20%
OPERATING CAPITAL OUTLAY (Sch. III)	\$97,325	\$115,416	\$96,798	\$235,723	\$120,307	104.24%	\$235,723	\$120,307	104.24%
NON-OPERATING (Sch. IV)		\$0		\$384,631	\$384,631	----	\$384,631	\$384,631	----
TOTAL AMOUNT	\$12,861,196	\$14,712,574	\$6,558,083	\$15,740,803	\$1,028,229	6.99%	\$15,740,803	\$1,028,229	6.99%
NUMBER OF POSITIONS		125		122	(3)	-2.40%	122	(3)	-2.40%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF SALARIES									
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FY 202
POLK

SCHEDULE I

DOR USE ONLY

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POLK							
DETAIL OF PERSONNEL SERVICES							
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	195,356	201,234	100,617	201,234	0	0.00%	201,234
12 EMPLOYEES (REGULAR)	7,325,032	7,904,172	3,533,093	7,720,984	(183,188)	-2.32%	7,720,984
13 EMPLOYEES (TEMPORARY)		0			0	-----	0
14 OVERTIME		0			0	-----	0
15 SPECIAL PAY	149,660	339,400	39,658	243,550	(95,850)	-28.24%	243,550
21 FICA							
2152 REGULAR	558,988	643,021	264,220	619,626	(23,395)	-3.64%	619,626
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	81,385	109,814	54,907	110,679	865	0.79%	110,679
2252 EMPLOYEE	790,150	896,063	377,865	816,644	(79,419)	-8.86%	816,644
2253 SMS/SES	310,247	293,089	154,731	355,939	62,850	21.44%	355,939
2254 DROP	181,868	212,202	89,091	190,686	(21,516)	-10.14%	190,686
23 LIFE & HEALTH INSURANCE	1,614,975	1,987,384	819,391	2,132,643	145,259	7.31%	2,132,643
24 WORKER'S COMPENSATION		0			0	-----	0
25 UNEMPLOYMENT COMP.		0		9,900	9,900	-----	9,900
TOTAL PERSONNEL SERVICES	\$11,207,661	\$12,586,379	\$5,433,573	\$12,401,885	(\$184,494)	-1.47%	\$12,401,885

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)

POLK							
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)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.		16,000		131,625	115,625	722.66%	131,625
3152 APPRAISAL		0			0	----	0
3153 MAPPING		0			0	----	0
3154 LEGAL	28,544	40,000	8,667	40,000	0	0.00%	40,000
3159 OTHER		0			0	----	0
32 ACCOUNTING & AUDITING	5,854	0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	73,041	67,665	41,064	342,208	274,543	405.74%	342,208
40 TRAVEL	16,586	52,550	10,032	52,550	0	0.00%	52,550
41 COMMUNICATIONS	98,501	119,739	28,851	119,739	0	0.00%	119,739
42 TRANSPORTATION							
4251 POSTAGE	64,584	90,179	17,845	96,055	5,876	6.52%	96,055
4252 FREIGHT	232	4,000	2,084	3,000	(1,000)	-25.00%	3,000
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	31,868	32,902	13,888	32,902	0	0.00%	32,902
4452 VEHICLES		0			0	----	0
4453 OFFICE SPACE	14,400	16,800	8,400	18,000	1,200	7.14%	18,000
4454 E.D.P.	61,197	27,702	20,021	23,428	(4,274)	-15.43%	23,428
45 INSURANCE & SURETY		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 APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT		0			0	----	0
4652 VEHICLES	74,776	116,568	17,500	100,000	(16,568)	-14.21%	100,000
4653 OFFICE SPACE	769	0	98		0	----	0
4654 E.D.P.	637,844	669,819	442,472	740,130	70,311	10.50%	740,130
47 PRINTING & BINDING	37,242	85,458	16,450	85,458	0	0.00%	85,458
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	44	250			(250)	-100.00%	0
4952 AERIAL PHOTOS	15,948	323,059	271,122	331,743	8,684	2.69%	331,743
4959 OTHER		0			0	----	0
51 OFFICE SUPPLIES	29,193	51,876	12,500	54,850	2,974	5.73%	54,850
52 OPERATING SUPPLIES	253,708	101,825	25,124	265,499	163,674	160.74%	265,499
54 BOOKS & PUBLICATIONS							
5451 BOOKS	2,169	8,264	4,408	5,500	(2,764)	-33.45%	5,500
5452 SUBSCRIPTIONS	79,883	114,230	54,892	190,324	76,094	66.61%	190,324
5453 EDUCATION	16,729	65,671	21,506	65,671	0	0.00%	65,671
5454 DUES/MEMBERSHIPS	13,098	6,222	10,788	19,882	13,660	219.54%	19,882
TOTAL OPERATING EXPENSES	\$1,556,210	\$2,010,779	\$1,027,712	\$2,718,564	\$707,785	35.20%	\$2,718,564

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

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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

POLK

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.	97,325	115,416	96,798	235,723	120,307	104.24%	235,723
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	\$97,325	\$115,416	\$96,798	\$235,723	\$120,307	104.24%	\$235,723

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							
POLK				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		384,631	384,631	----	384,631
94 EMERGENCY CONTINGENCY		0			0	----	0
TOTAL NON-OPERATING				\$0		\$384,631	\$384,631
		Post this total to			Post this total to	Col. (5) - (3)	Col. (6) / (3)
		Col. (3) Ex. A			Col. (5) Ex. A		