



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 14, 2026

Honorable David Johnson
Seminole County Property Appraiser
david@scpafl.org

Dear Mr. Johnson:

In accordance with section 195.087, Florida Statutes (F.S.), the Department of Revenue (Department) has made necessary changes to your office's Fiscal Year 2026-27 budget based on review of additional information or testimony you or your county commission provided. The enclosed budget reflects these changes.

The statute provides that this final, Department-approved budget may be amended only through a budget amendment at the property appraiser's request or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals. The filing of an appeal does not relieve the county commission of its obligation to fund the Department-approved final budget during the pendency of the appeal.

The 2026-27 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

If you have questions about your budget, please contact me at (850) 617-6114.

Sincerely,

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

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

SEMINOLE
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)	\$6,324,729	\$7,102,611	\$3,623,983	\$7,257,505	\$154,894	2.18%	\$7,257,505	\$154,894	2.18%
OPERATING EXPENSES (Sch. II)	\$1,129,492	\$801,060	\$334,873	\$726,910	(\$74,150)	-9.26%	\$726,910	(\$74,150)	-9.26%
OPERATING CAPITAL OUTLAY (Sch. III)	\$159,972	\$147,000	\$0	\$147,000	\$0	0.00%	\$147,000	\$0	0.00%
NON-OPERATING (Sch. IV)		\$0		\$232,079	\$232,079	----	\$232,079	\$232,079	----
TOTAL AMOUNT	\$7,614,193	\$8,050,671	\$3,958,856	\$8,363,494	\$312,823	3.89%	\$8,363,494	\$312,823	3.89%
NUMBER OF POSITIONS		48		48	0	0.00%	48	0	0.00%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF SALARIES									
--------------------	--	--	--	--	--	--	--	--	--

FY 2026-2027
SEMINOLE

SCHEDULE I

DOR USE ONLY

[illegible]

DETAIL OF PERSONNEL SERVICES							
SEMINOLE				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	187,841	193,347	191,847	193,347	0	0.00%	193,347
12 EMPLOYEES (REGULAR)	4,229,440	4,720,837	2,303,420	4,761,544	40,707	0.86%	4,761,544
13 EMPLOYEES (TEMPORARY)		0			0	-----	0
14 OVERTIME		0			0	-----	0
15 SPECIAL PAY	53,431	0	40,073		0	-----	0
21 FICA							
2152 REGULAR	323,060	373,050	183,278	377,726	4,676	1.25%	377,726
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	23,743	24,459	24,269	23,704	(755)	-3.09%	23,704
2252 EMPLOYEE	407,497	456,139	217,807	390,867	(65,272)	-14.31%	390,867
2253 SMS/SES	166,849	119,527	62,593	154,421	34,894	29.19%	154,421
2254 DROP	154,215	244,440	118,010	312,273	67,833	27.75%	312,273
23 LIFE & HEALTH INSURANCE	778,653	970,812	482,686	1,043,623	72,811	7.50%	1,043,623
24 WORKER'S COMPENSATION		0			0	-----	0
25 UNEMPLOYMENT COMP.		0			0	-----	0
TOTAL PERSONNEL SERVICES	\$6,324,729	\$7,102,611	\$3,623,983	\$7,257,505	\$154,894	2.18%	\$7,257,505

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							
SEMINOLE				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.	64,098	37,700	12,280	65,850	28,150	74.67%	65,850
3152 APPRAISAL	68,270	26,500		14,000	(12,500)	-47.17%	14,000
3153 MAPPING	22,735	24,000	24,600	24,000	0	0.00%	24,000
3154 LEGAL	6,690	15,000	1,111	12,000	(3,000)	-20.00%	12,000
3159 OTHER	156,623	140,250	54,638	123,750	(16,500)	-11.76%	123,750
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL		0			0	----	0
40 TRAVEL	77,377	40,600	16,114	46,600	6,000	14.78%	46,600
41 COMMUNICATIONS	38,202	40,800	15,353	46,200	5,400	13.24%	46,200
42 TRANSPORTATION							
4251 POSTAGE	61,595	65,000	67,272	67,000	2,000	3.08%	67,000
4252 FREIGHT	89	300	204	300	0	0.00%	300
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT		0			0	----	0
4452 VEHICLES	48,469	51,600	25,323	24,000	(27,600)	-53.49%	24,000
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	245	300	245	300	0	0.00%	300

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		3,000		3,000	0	0.00%	3,000
4652 VEHICLES	4,060	6,000	1,307	3,000	(3,000)	-50.00%	3,000
4653 OFFICE SPACE	27,141	5,000	12,862		(5,000)	-100.00%	0
4654 E.D.P.	18,523	38,160	2,052	38,160	0	0.00%	38,160
47 PRINTING & BINDING	24,069	17,000	5,155	18,000	1,000	5.88%	18,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	4,482	3,000		3,000	0	0.00%	3,000
4952 AERIAL PHOTOS	244,734	99,000	14,206	69,000	(30,000)	-30.30%	69,000
4959 OTHER		0			0	----	0
51 OFFICE SUPPLIES	138,609	55,000	34,506	57,000	2,000	3.64%	57,000
52 OPERATING SUPPLIES	4,229	6,100	276	6,100	0	0.00%	6,100
54 BOOKS & PUBLICATIONS							
5451 BOOKS	665	0	581	1,000	1,000	----	1,000
5452 SUBSCRIPTIONS	98,860	101,550	36,104	74,450	(27,100)	-26.69%	74,450
5453 EDUCATION	6,456	10,200	5,334	15,200	5,000	49.02%	15,200
5454 DUES/MEMBERSHIPS	13,271	15,000	5,350	15,000	0	0.00%	15,000
TOTAL OPERATING EXPENSES	\$1,129,492	\$801,060	\$334,873	\$726,910	(\$74,150)	-9.26%	\$726,910

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

SEMINOLE

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.	159,972	147,000		147,000	0	0.00%	147,000
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	\$159,972	\$147,000	\$0	\$147,000	\$0	0.00%	\$147,000

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

SEMINOLE

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		232,079	232,079	----	232,079
94 EMERGENCY CONTINGENCY		0			0	----	0
TOTAL NON-OPERATING		\$0		\$232,079	\$232,079	----	\$232,079

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

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

Col. (5) - (3)

Col. (6) / (3)