

DUVAL COUNTY PROPERTY APPRAISER'S BUDGET FISCAL YEAR 2025-2026									
APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 DOR 9/24/25	BA #2 10/7/25	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
NUMBER OF POSITIONS	113								113
ANNUAL SALARY RATE	7,841,835	6,026	214,914						8,062,775
PERSONNEL SERVICES:									
11 OFFICIAL	203,791	6,026							209,817
12 EMPLOYEES (REGULAR)	7,128,908		244,780						7,373,688
13 EMPLOYEES (TEMPORARY)	244,446		7,691						252,137
14 OVERTIME	0								0
15 SPECIAL PAY	121,291		(1,240)						120,051
21 FICA									
2152 FICA - REGULAR	18,075	87	126						18,288
2153 FICA - OTHER	113,528		3,761						117,289
22 RETIREMENT									
2251 RETIREMENT - OFFICIAL	121,490	3,288	(11,798)						112,980
2252 RETIREMENT - EMPLOYEE	2,795,959		(766,761)						2,029,198
2253 SMS/SES	0								0
2254 DROP	0								0
23 LIFE & HEALTH INSURANCE	889,477		378						889,855
24 WORKER'S COMPENSATION	86,756		(3,189)						83,567
25 UNEMPLOYMENT COMP.	0								0
TOTAL PERSONNEL SERVICES	\$11,723,721	\$9,401	(\$526,252)	\$0	\$0	\$0	\$0	\$0	\$11,206,870
OPERATING EXPENSES:									
31 PROFESSIONAL SERVICES									
3151 EDP SERVICES	562,805		(19,805)						543,000
3152 APPRAISAL SERVICES	0								0
3153 MAPPING SERVICES	0								0
3154 LEGAL SERVICES	84,612		(8,821)						75,791
3159 OTHER PROFESS. SERVICES	0								0

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 DOR 9/24/25	BA #2 10/7/25	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
32 ACCOUNTING & AUDITING	0								0
33 COURT REPORTER	0								0
34 OTHER CONTR. SERVICES	611,440								611,440
40 TRAVEL & PER DIEM	21,183								21,183
41 COMMUNICATIONS	12,060		(1,894)						10,166
42 TRANSPORTATION									
4251 POSTAGE	355,230								355,230
4252 FREIGHT	0								0
43 UTILITIES	0								0
44 RENTALS & LEASES									
4451 OFFICE EQUIPMENT	28,551		655						29,206
4452 VEHICLES	57,353		(6,382)						50,971
4453 OFFICE SPACE	0								0
4454 EDP	0								0
45 INSURANCE	32,586		(500)						32,086
46 REPAIR & MAINTENANCE									
4651 OFFICE EQUIPMENT	0								0
4652 VEHICLES	37,058		(3,280)						33,778
4653 OFFICE SPACE	0								0
4654 EDP	398,956								398,956
47 PRINTING & BINDING	107,900								107,900
49 OTHER CURRENT CHARGES									
4951 LEGAL ADVERTISEMENTS	785								785
4952 AERIAL PHOTOS	0								0
4959 OTHER	327,226		103						327,329
51 OFFICE SUPPLIES	9,500								9,500
52 OPERATING SUPPLIES	53,130		(8,691)						44,439
54 BOOKS/PUBLICATIONS									
5451 BOOKS	2,585								2,585
5452 SUBSCRIPTIONS	2,924								2,924
5453 EDUCATION	28,165								28,165
5454 DUES/MEMBERSHIP	14,102								14,102
TOTAL OPERATING EXPENSES	\$2,748,151	\$0	(\$48,615)	\$0	\$0	\$0	\$0	\$0	\$2,699,536

APPROPRIATION CATEGORY/ OBJECT CODE	ORIGINAL BUDGET	BA #1 DOR 9/24/25	BA #2 10/7/25	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	BA/BT# DATE	CURRENT BUDGET
OPERATING CAPITAL OUTLAY:									
64 MACHINERY & EQUIPMENT									
6451 EDP EQUIPMENT	0								0
6452 OFFICE FURNITURE	0								0
6453 OFFICE EQUIPMENT	1								1
6454 VEHICLES	0								0
66 BOOKS	0								0
68 INTANGIBLE ASSETS	0								0
TOTAL OPERATING CAPITAL OUTLAY	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
NON-OPERATING:									
91 EDP CONTRACT RESERVE	0								0
92 OTHER CONTRACT RESERVE	0								0
93 SPECIAL CONTINGENCY	0								0
94 EMERGENCY CONTINGENCY	0								0
TOTAL NON-OPERATING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL AMOUNT	\$14,471,873	\$9,401	(\$574,867)	\$0	\$0	\$0	\$0	\$0	\$13,906,407

BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2025-2026 BUDGET BY APPROPRIATION CATEGORY

DUVAL
COUNTY

8/15/2025
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	(INCREASE/DECREASE)		AMOUNT APPROVED 2025-26	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$9,381,690	\$11,561,488	\$5,314,203	\$11,723,721	\$162,233	1.40%	\$11,723,721	\$162,233	1.40%
OPERATING EXPENSES (Sch. II)	\$2,704,200	\$2,697,757	\$1,203,232	\$2,748,151	\$50,394	1.87%	\$2,748,151	\$50,394	1.87%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$1	\$0	\$1	\$0	0.00%	\$1	\$0	0.00%
NON-OPERATING (Sch. IV)		\$0		\$0	\$0	----	\$0	\$0	----
TOTAL AMOUNT	\$12,085,890	\$14,259,246	\$6,517,435	\$14,471,873	\$212,627	1.49%	\$14,471,873	\$212,627	1.49%
NUMBER OF POSITIONS		113		113	0	0.00%	113	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2025-2026
DUVAL

SCHEDULE I

REQUESTED INCREASES

APPROVED INCREASES

[illegible]

DUVAL DETAIL OF PERSONNEL SERVICES SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	195,273	201,791	100,723	203,791	2,000	0.99%	203,791
12 EMPLOYEES (REGULAR)	5,715,548	7,266,020	3,340,565	7,128,908	(137,112)	-1.89%	7,128,908
13 EMPLOYEES (TEMPORARY)	242,855	244,406	120,376	244,446	40	0.02%	244,446
14 OVERTIME		0	2,289		0	-----	0
15 SPECIAL PAY	117,786	117,376	57,705	121,291	3,915	3.34%	121,291
21 FICA							
2152 REGULAR	17,918	16,083	6,895	18,075	1,992	12.39%	18,075
2153 OTHER	86,703	116,702	50,313	113,528	(3,174)	-2.72%	113,528
22 RETIREMENT							
2251 OFFICIAL	115,327	118,411	56,086	121,490	3,079	2.60%	121,490
2252 EMPLOYEE	1,935,695	2,476,703	1,115,428	2,795,959	319,256	12.89%	2,795,959
2253 SMS/SES		0			0	-----	0
2254 DROP		0			0	-----	0
23 LIFE & HEALTH INSURANCE	856,772	917,240	420,385	889,477	(27,763)	-3.03%	889,477
24 WORKER'S COMPENSATION	97,813	86,756	43,378	86,756	0	0.00%	86,756
25 UNEMPLOYMENT COMP.		0	60		0	-----	0
TOTAL PERSONNEL SERVICES	\$9,381,690	\$11,561,488	\$5,314,203	\$11,723,721	\$162,233	1.40%	\$11,723,721
	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

DUVAL

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	589,580	562,805	236,267	562,805	0	0.00%	562,805
3152 APPRAISAL		0			0	----	0
3153 MAPPING		0			0	----	0
3154 LEGAL	78,424	84,612	60,018	84,612	0	0.00%	84,612
3159 OTHER		0			0	----	0
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	460,831	545,103	175,563	611,440	66,337	12.17%	611,440
40 TRAVEL	24,878	25,136	3,908	21,183	(3,953)	-15.73%	21,183
41 COMMUNICATIONS	16,556	12,060	6,814	12,060	0	0.00%	12,060
42 TRANSPORTATION							
4251 POSTAGE	356,562	361,223	100,606	355,230	(5,993)	-1.66%	355,230
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	20,101	28,551	10,964	28,551	0	0.00%	28,551
4452 VEHICLES	95,546	57,353	31,868	57,353	0	0.00%	57,353
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	37,067	32,586	16,293	32,586	0	0.00%	32,586

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT		0			0	----	0
4652 VEHICLES	25,645	37,058	15,266	37,058	0	0.00%	37,058
4653 OFFICE SPACE		0			0	----	0
4654 E.D.P.	345,224	378,817	293,736	398,956	20,139	5.32%	398,956
47 PRINTING & BINDING	97,277	131,581	36,367	107,900	(23,681)	-18.00%	107,900
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	293	785	302	785	0	0.00%	785
4952 AERIAL PHOTOS		0			0	----	0
4959 OTHER	455,662	327,376	164,695	327,226	(150)	-0.05%	327,226
51 OFFICE SUPPLIES	5,781	10,000	3,266	9,500	(500)	-5.00%	9,500
52 OPERATING SUPPLIES	42,834	53,130	27,751	53,130	0	0.00%	53,130
54 BOOKS & PUBLICATIONS							
5451 BOOKS	2,422	2,852	1,307	2,585	(267)	-9.36%	2,585
5452 SUBSCRIPTIONS	2,139	2,939	1,349	2,924	(15)	-0.51%	2,924
5453 EDUCATION	31,995	29,986	7,739	28,165	(1,821)	-6.07%	28,165
5454 DUES/MEMBERSHIPS	15,383	13,804	9,153	14,102	298	2.16%	14,102
TOTAL OPERATING EXPENSES	\$2,704,200	\$2,697,757	\$1,203,232	\$2,748,151	\$50,394	1.87%	\$2,748,151

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

DUVAL

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE		0			0	----	0
6453 OFFICE EQUIPMENT		1		1	0	0.00%	1
6454 VEHICLES		0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0	----	0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$1	\$0	\$1	\$0	0.00%	\$1

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

DUVAL

SCHEDULE IV

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					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			0	----	0
94 EMERGENCY CONTINGENCY		0			0	----	0
TOTAL NON-OPERATING		\$0		\$0	\$0	----	\$0

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

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

Col. (5) - (3)

Col. (6) / (3)