

**BUDGET REQUEST FOR PROPERTY APPRAISERS**

I, Jason Whistler, the Property Appraiser of Levy County, Florida, certify the proposed budget for the period of October 1, 2026, through September 30, 2027, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).

  
\_\_\_\_\_  
Property Appraiser Signature

5/20/26  
\_\_\_\_\_  
Date

**BUDGET REQUEST FOR PROPERTY APPRAISERS  
SUMMARY OF THE 2026-27 BUDGET BY APPROPRIATION CATEGORY**

LEVY  
COUNTY

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)	1,126,025	1,240,102	589,661	1,193,008	(47,094)	-3.80%			
OPERATING EXPENSES (Sch. II)	171,959	198,271	128,828	222,664	24,393	12.30%			
OPERATING CAPITAL OUTLAY (Sch. III)	15,077					----			
NON-OPERATING (Sch. IV)		15,000		34,098	19,098	127.32%			
TOTAL EXPENDITURES	\$1,313,062	\$1,453,373	\$718,489	\$1,449,769	(\$3,604)	-0.25%			
NUMBER OF POSITIONS		11		11					
							COL (5) - (3)    COL (6) / (3)		

**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)
<b>PERSONNEL SERVICES:</b>							
11 OFFICIAL	138,522	142,676	71,338	142,676			
12 EMPLOYEES (REGULAR)	644,735	697,130	330,514	661,028	(36,102)	-5.18%	
13 EMPLOYEES (TEMPORARY)						----	
14 OVERTIME						----	
15 SPECIAL PAY	13,333	18,079	11,079	16,000	(2,079)	-11.50%	
<b>21 FICA</b>							
2152 REGULAR	56,210	65,628	30,244	62,707	(2,921)	-4.45%	
2153 OTHER						----	
<b>22 RETIREMENT</b>							
2251 OFFICIAL	79,861	77,858	38,929	78,472	614	0.79%	
2252 EMPLOYEE	71,413	80,416	37,675	73,259	(7,157)	-8.90%	
2253 SMS/SES						----	
2254 DROP						----	
23 LIFE & HEALTH INSURANCE	116,849	153,740	69,881	153,740			
24 WORKER'S COMPENSATION	5,103	4,575		5,125	550	12.02%	
25 UNEMPLOYMENT COMP.						----	
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$1,126,025</b>	<b>\$1,240,102</b>	<b>\$589,661</b>	<b>\$1,193,008</b>	<b>(\$47,094)</b>	<b>-3.80%</b>	

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Col. (6) / (3)

**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)
<b>OPERATING EXPENSES:</b>							
<b>31 PROFESSIONAL SERVICES</b>							
3151 E.D.P.	6,603	5,280	3,123	5,406	126	2.39%	
3152 APPRAISAL	20,000	20,000		42,000	22000	110.00%	
3153 MAPPING	100	150	240	150			
3154 LEGAL		4,000		4,000			
3159 OTHER						-----	
32 ACCOUNTING & AUDITING	14,375	13,000	6,150	14,400	1400	10.77%	
33 COURT REPORTER						-----	
34 OTHER CONTRACTUAL	10,218	17,570	16,514	18,534	964	5.49%	
40 TRAVEL	6,217	8,544	4,807	6,894	(1650)	-19.31%	
41 COMMUNICATIONS	1,024	1,800	1,852	3,900	2100	116.67%	
<b>42 TRANSPORTATION</b>							
4251 POSTAGE	11,393	10,065	6,533	11,796	1731	17.20%	
4252 FREIGHT						-----	
43 UTILITIES						-----	
<b>44 RENTALS &amp; LEASES</b>							
4451 OFFICE EQUIPMENT	1,216	2,000	1,068	2,000			
4452 VEHICLES						-----	
4453 OFFICE SPACE						-----	
4454 E.D.P.						-----	
45 INSURANCE & SURETY						-----	

**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)
<b>46 REPAIR &amp; MAINTENANCE</b>							
4651 OFFICE EQUIPMENT	1,250	1,200		1,200			
4652 VEHICLES	7,573	8,000	1,657	8,000			
4653 OFFICE SPACE						----	
4654 E.D.P.	70,276	86,702	72,116	84,124	(2,578)	-2.97%	
47 PRINTING & BINDING	4,778	1,000	671	1,000			
<b>49 OTHER CURRENT CHARGES</b>							
4951 LEGAL ADVERTISEMENTS	1,000	1,500	1,000	1,500			
4952 AERIAL PHOTOS						----	
4959 OTHER	1,384	1,560	635	1,560			
51 OFFICE SUPPLIES	5,682	6,000	4,973	6,000			
52 OPERATING SUPPLIES						----	
<b>54 BOOKS &amp; PUBLICATIONS</b>							
5451 BOOKS						----	
5452 SUBSCRIPTIONS	593	500	651	800	300	60.00%	
5453 EDUCATION	3,500	4,400	1,915	4,400			
5454 DUES/MEMBERSHIPS	4,778	5,000	4,924	5,000			
<b>TOTAL OPERATING EXPENSES</b>	<b>\$171,959</b>	<b>\$198,271</b>	<b>\$128,828</b>	<b>\$222,664</b>	<b>\$24,393</b>	<b>12.30%</b>	

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Col. (6) / (3)

**DETAIL OF OPERATING CAPITAL OUTLAY**

**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)
<b>CAPITAL OUTLAY:</b>							
<b>64 MACHINERY &amp; EQUIPMENT</b>							
6451 E.D.P.						----	
6452 OFFICE FURNITURE						----	
6453 OFFICE EQUIPMENT	15,077					----	
6454 VEHICLES						----	
66 BOOKS						----	
68 INTANGIBLE ASSETS						----	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$15,077</b>					----	

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Col. (6) / (3)

**DETAIL OF NON-OPERATING**

**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)
<b>NON-OPERATING:</b>							
91 E.D.P. CONTRACT RESERVE						----	
92 OTHER CONTRACT RESERVE						----	
93 SPECIAL CONTINGENCY				19,098	19,098	----	
94 EMERGENCY CONTINGENCY		15,000		15,000			
<b>TOTAL NON-OPERATING</b>		<b>\$15,000</b>		<b>\$34,098</b>	<b>\$19,098</b>	<b>127.32%</b>	

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