Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 14, 2026

Honorable Gary Peters
Escambia County Property Appraiser
gpeters@escpa.org

Dear Mr. Peters:

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

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

DR-484, R. 12/14
Rule 12D-16.002, F.A.C.
Provisional

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

ESCAMBIA
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	(INCREASE/DECREASE) %	AMOUNT APPROVED 2026-27	(INCREASE/DECREASE) AMOUNT	(INCREASE/DECREASE) %
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	$6,751,967	$7,111,092	$3,180,590	$7,144,272	$33,180	0.47%	$7,144,272	$33,180	0.47%
OPERATING EXPENSES (Sch. II)	$985,008	$838,175	$489,713	$838,176	$1	0.00%	$838,176	$1	0.00%
OPERATING CAPITAL OUTLAY (Sch. III)	$0	$0	$0	$0	$0	-----	$0	$0	-----
NON-OPERATING (Sch. IV)		$50,000		$156,125	$106,125	212.25%	$156,125	$106,125	212.25%
TOTAL AMOUNT	**$7,736,975**	**$7,999,267**	**$3,670,303**	**$8,138,573**	**$139,306**	**1.74%**	**$8,138,573**	**$139,306**	**1.74%**
NUMBER OF POSITIONS		**71**		**71**	**0**	**0.00%**	**71**	**0**	**0.00%**
					COL (5) - (3)	**COL (6) / (3)**			

DETAIL OF SALARIES

FY 2026-2027
ESCAMBIA

SCHEDULE I

DOR USE ONLY

				REQUESTED INCREASES				APPROVED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/26	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/27	Guideline	Other	Funding	Annual Rate 9/30/27
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)

DETAIL OF PERSONNEL SERVICES

ESCAMBIA **SCHEDULE IA**

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	179,567	184,903	92,303	184,903	0	0.00%	184,903
12 EMPLOYEES (REGULAR)	4,168,668	4,656,446	1,961,384	4,591,446	(65,000)	-1.40%	4,591,446
13 EMPLOYEES (TEMPORARY)	7,500	7,500	2,610	7,500	0	0.00%	7,500
14 OVERTIME	0	0	0	0	0	-----	0
15 SPECIAL PAY	116,000	116,000	33,849	177,000	61,000	52.59%	177,000
21 FICA							
2152 REGULAR	380,951	379,265	159,640	373,987	(5,278)	-1.39%	373,987
2153 OTHER	0	0	0	0	0	-----	0
22 RETIREMENT							
2251 OFFICIAL	105,371	100,902	0	101,697	795	0.79%	101,697
2252 EMPLOYEE	459,212	487,264	410,656	455,434	(31,830)	-6.53%	455,434
2253 SMS/SES	270,057	244,873	0	284,109	39,236	16.02%	284,109
2254 DROP	106,284	124,120	0	106,331	(17,789)	-14.33%	106,331
23 LIFE & HEALTH INSURANCE	919,025	781,000	494,177	834,250	53,250	6.82%	834,250
24 WORKER'S COMPENSATION	36,194	26,319	25,971	25,115	(1,204)	-4.57%	25,115
25 UNEMPLOYMENT COMP.	3,138	2,500	0	2,500	0	0.00%	2,500
TOTAL PERSONNEL SERVICES	**$6,751,967**	**$7,111,092**	**$3,180,590**	**$7,144,272**	**$33,180**	**0.47%**	**$7,144,272**
	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

ESCAMBIA **SCHEDULE II**

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	66,702	54,000	27,263	57,483	3,483	6.45%	57,483
3152 APPRAISAL	0	0	0	0	0	-----	0
3153 MAPPING	0	0	0	0	0	-----	0
3154 LEGAL	175,877	125,000	71,054	125,000	0	0.00%	125,000
3159 OTHER	208,546	159,000	130,935	155,800	(3,200)	-2.01%	155,800
32 ACCOUNTING & AUDITING	4,000	5,000	0	5,000	0	0.00%	5,000
33 COURT REPORTER	0	0	0	0	0	-----	0
34 OTHER CONTRACTUAL	0	0	0	0	0	-----	0
40 TRAVEL	177,432	144,700	76,898	148,638	3,938	2.72%	148,638
41 COMMUNICATIONS	41,121	40,000	21,298	35,000	(5,000)	-12.50%	35,000
42 TRANSPORTATION							
4251 POSTAGE	98,722	137,600	80,763	138,380	780	0.57%	138,380
4252 FREIGHT	0	0	0	0	0	-----	0
43 UTILITIES	0	0	0	0	0	-----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	5,000	5,000	1,016	5,000	0	0.00%	5,000
4452 VEHICLES	0	0	0	0	0	-----	0
4453 OFFICE SPACE	0	0	0	0	0	-----	0
4454 E.D.P.	0	0	0	0	0	-----	0
45 INSURANCE & SURETY	2,922	2,000	2,660	2,000	0	0.00%	2,000

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	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	39,375	35,000	19,478	35,000	0	0.00%	35,000
4652 VEHICLES	8,000	5,000	551	5,000	0	0.00%	5,000
4653 OFFICE SPACE	0	0	0	0	0	-----	0
4654 E.D.P.	20,027	8,000	0	8,000	0	0.00%	8,000
47 PRINTING & BINDING	28,000	35,000	8,527	35,000	0	0.00%	35,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	2,000	1,000	593	1,000	0	0.00%	1,000
4952 AERIAL PHOTOS	0	0	0	0	0	-----	0
4959 OTHER	100	100	0	100	0	0.00%	100
51 OFFICE SUPPLIES	56,773	30,000	12,451	30,000	0	0.00%	30,000
52 OPERATING SUPPLIES	0	0	0	0	0	-----	0
54 BOOKS & PUBLICATIONS							
5451 BOOKS	1,500	1,500	1,908	1,500	0	0.00%	1,500
5452 SUBSCRIPTIONS	5,064	4,000	3,825	4,000	0	0.00%	4,000
5453 EDUCATION	23,847	26,275	15,611	26,275	0	0.00%	26,275
5454 DUES/MEMBERSHIPS	20,000	20,000	14,882	20,000	0	0.00%	20,000
TOTAL OPERATING EXPENSES	**$985,008**	**$838,175**	**$489,713**	**$838,176**	**$1**	**0.00%**	**$838,176**
	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

ESCAMBIA **SCHEDULE III**

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	0	0	0	0	0	-----	0
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	$0	$0	$0	$0	-----	$0
	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

ESCAMBIA **SCHEDULE IV**

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE) AMOUNT	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
NON-OPERATING:							
91 E.D.P. CONTRACT RESERVE		0		0	0	-----	0
92 OTHER CONTRACT RESERVE		0		0	0	-----	0
93 SPECIAL CONTINGENCY		0		106,125	106,125	-----	106,125
94 EMERGENCY CONTINGENCY		50,000		50,000	0	0.00%	50,000
TOTAL NON-OPERATING		**$50,000**		**$156,125**	**$106,125**	**212.25%**	**$156,125**
		Post this total to Col. (3) Ex. A		**Post this total to Col. (5) Ex. A**	**Col. (5) - (3)**	**Col. (6) / (3)**	