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

SUWANNEE
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)	$1,260,095	$1,311,418	$614,738	$1,362,302	$50,884	3.88%	$1,351,345	$39,927	3.04%
OPERATING EXPENSES (Sch. II)	$530,548	$636,405	$140,105	$718,202	$81,797	12.85%	$661,202	$24,797	3.90%
OPERATING CAPITAL OUTLAY (Sch. III)	$20,317	$108,000	$8,593	$0	($108,000)	-100.00%	$0	($108,000)	-100.00%
NON-OPERATING (Sch. IV)		$40,000		$0	($40,000)	-100.00%	$55,527	$15,527	38.82%
TOTAL AMOUNT	**$1,810,960**	**$2,095,823**	**$763,436**	**$2,080,504**	**($15,319)**	**-0.73%**	**$2,068,074**	**($27,749)**	**-1.32%**
NUMBER OF POSITIONS		**15**		**15**	**0**	**0.00%**	**15**	**0**	**0.00%**
					COL (5) - (3)	COL (6) / (3)			

Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 14, 2026

Honorable Richard Lee Gamble
Suwannee County Property Appraiser
ricky.gamble@suwanneepa.com

Dear Mr. Gamble:

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

DETAIL OF SALARIES

FY 2026-2027
SUWANNEE

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

SUWANNEE **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	138,494	142,977	71,370	142,977	0	0.00%	142,977
12 EMPLOYEES (REGULAR)	680,845	714,961	333,752	734,217	19,256	2.69%	721,737
13 EMPLOYEES (TEMPORARY)		0			0	-----	0
14 OVERTIME		0			0	-----	0
15 SPECIAL PAY	36,500	37,000	10,000	37,000	0	0.00%	37,000
21 FICA							
2152 REGULAR	64,116	65,632	31,109	67,105	1,473	2.24%	68,981
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	81,269	78,023	41,880	78,637	614	0.79%	78,637
2252 EMPLOYEE	73,254	78,883	32,806	78,123	(760)	-0.96%	77,796
2253 SMS/SES	52,587	50,762	27,504	51,953	1,191	2.35%	51,927
2254 DROP		0			0	-----	0
23 LIFE & HEALTH INSURANCE	133,030	143,180	66,317	172,290	29,110	20.33%	172,290
24 WORKER'S COMPENSATION		0			0	-----	0
25 UNEMPLOYMENT COMP.		0			0	-----	0
TOTAL PERSONNEL SERVICES	**$1,260,095**	**$1,311,418**	**$614,738**	**$1,362,302**	**$50,884**	**3.88%**	**$1,351,345**
	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

SUWANNEE **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.	65,900	68,880	3,000	76,560	7,680	11.15%	76,560
3152 APPRAISAL		0		57,000	57,000	-----	0
3153 MAPPING	61,992	62,000	30,996	68,200	6,200	10.00%	68,200
3154 LEGAL	4,216	10,000	1,213	10,000	0	0.00%	10,000
3159 OTHER		0			0	-----	0
32 ACCOUNTING & AUDITING		0			0	-----	0
33 COURT REPORTER		0			0	-----	0
34 OTHER CONTRACTUAL	112,600	121,079		117,379	(3,700)	-3.06%	117,379
40 TRAVEL	19,112	26,008	4,807	21,130	(4,878)	-18.76%	21,130
41 COMMUNICATIONS	13,655	13,000	5,929	13,000	0	0.00%	13,000
42 TRANSPORTATION							
4251 POSTAGE	8,881	36,795	11,101	41,783	4,988	13.56%	41,783
4252 FREIGHT		0			0	-----	0
43 UTILITIES		0			0	-----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	3,513	4,000	1,563	4,000	0	0.00%	4,000
4452 VEHICLES		0			0	-----	0
4453 OFFICE SPACE		0			0	-----	0
4454 E.D.P.		0			0	-----	0
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	INCREASE/(DECREASE) %	AMOUNT APPROVED 2026-27
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	8,554	3,000		3,000	0	0.00%	3,000
4652 VEHICLES	4,862	2,800	5,349	2,800	0	0.00%	2,800
4653 OFFICE SPACE		0			0	-----	0
4654 E.D.P.	77,517	89,500	41,400	105,550	16,050	17.93%	105,550
47 PRINTING & BINDING	8,610	15,000	9,200	15,000	0	0.00%	15,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	786	1,500	619	1,500	0	0.00%	1,500
4952 AERIAL PHOTOS	79,951	114,993		115,000	7	0.01%	115,000
4959 OTHER	12,433	7,500	1,984	7,500	0	0.00%	7,500
51 OFFICE SUPPLIES	12,643	18,000	4,355	18,000	0	0.00%	18,000
52 OPERATING SUPPLIES	13,210	20,000	5,890	20,000	0	0.00%	20,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	-----	0
5452 SUBSCRIPTIONS	13,497	7,000	5,546	7,000	0	0.00%	7,000
5453 EDUCATION	2,720	9,350	1,380	7,800	(1,550)	-16.58%	7,800
5454 DUES/MEMBERSHIPS	5,896	6,000	5,773	6,000	0	0.00%	6,000
TOTAL OPERATING EXPENSES	**$530,548**	**$636,405**	**$140,105**	**$718,202**	**$81,797**	**12.85%**	**$661,202**
	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

SUWANNEE **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.	2,205	0			0	-----	0
6452 OFFICE FURNITURE		0			0	-----	0
6453 OFFICE EQUIPMENT	18,112	70,000	8,593		(70,000)	-100.00%	0
6454 VEHICLES		38,000			(38,000)	-100.00%	0
66 BOOKS		0			0	-----	0
68 INTANGIBLE ASSETS		0			0	-----	0
TOTAL OPERATING CAPITAL OUTLAY	**$20,317**	**$108,000**	**$8,593**	**$0**	**($108,000)**	**-100.00%**	**$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

SUWANNEE **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
92 OTHER CONTRACT RESERVE		0			0	-----	0
93 SPECIAL CONTINGENCY		0			0	-----	15,527
94 EMERGENCY CONTINGENCY		40,000			(40,000)	-100.00%	40,000
TOTAL NON-OPERATING		$40,000		$0	($40,000)	-100.00%	$55,527
		Post this total to Col. (3) Ex. A		Post this total to Col. (5) Ex. A	Col. (5) - (3)	Col. (6) / (3)	