



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 14, 2026

Honorable Cregg Dalton
Citrus County Property Appraiser
cdalton@citruspa.org

Dear Mr. Dalton:

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

CITRUS
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)	\$3,271,973	\$4,290,575	\$1,982,145	\$4,382,326	\$91,751	2.14%	\$4,382,326	\$91,751	2.14%
OPERATING EXPENSES (Sch. II)	\$1,422,902	\$668,905	\$277,570	\$635,407	(\$33,498)	-5.01%	\$635,407	(\$33,498)	-5.01%
OPERATING CAPITAL OUTLAY (Sch. III)	\$41,056	\$0	\$45,728	\$0	\$0	-----	\$0	\$0	-----
NON-OPERATING (Sch. IV)		\$25,000		\$120,006	\$95,006	380.02%	\$120,006	\$95,006	380.02%
TOTAL AMOUNT	\$4,735,931	\$4,984,480	\$2,305,443	\$5,137,739	\$153,259	3.07%	\$5,137,739	\$153,259	3.07%
NUMBER OF POSITIONS		51		51	0	0.00%	51	0	0.00%
COL (5) - (3)							COL (6) / (3)		

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FY 2026-2027	SCHEDULE I
CITRUS	

SCHEDULE I

DOR USE ONLY

[illegible]

CITRUS							
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)
PERSONNEL SERVICES:							
11 OFFICIAL	162,551	167,723	83,861	167,723	0	0.00%	167,723
12 EMPLOYEES (REGULAR)	2,075,037	2,694,093	1,190,228	2,710,290	16,197	0.60%	2,710,290
13 EMPLOYEES (TEMPORARY)	6,306	0			0	-----	0
14 OVERTIME		0			0	-----	0
15 SPECIAL PAY	3,759	6,111	7,465	4,886	(1,225)	-20.05%	4,886
21 FICA							
2152 REGULAR	156,561	220,040	92,836	220,168	128	0.06%	220,168
2153 OTHER	482	0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	93,841	91,526	45,763	92,248	722	0.79%	92,248
2252 EMPLOYEE	231,366	292,675	134,977	273,324	(19,351)	-6.61%	273,324
2253 SMS/SES	70,336	72,660	33,884	71,185	(1,475)	-2.03%	71,185
2254 DROP	11,668	77,005	29,193	106,335	29,330	38.09%	106,335
23 LIFE & HEALTH INSURANCE	436,491	641,857	352,482	710,401	68,544	10.68%	710,401
24 WORKER'S COMPENSATION	23,575	24,885	11,456	23,766	(1,119)	-4.50%	23,766
25 UNEMPLOYMENT COMP.		2,000		2,000	0	0.00%	2,000
TOTAL PERSONNEL SERVICES	\$3,271,973	\$4,290,575	\$1,982,145	\$4,382,326	\$91,751	2.14%	\$4,382,326

Post this total to
Col.(2) Ex. A

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

Post this total to
Col. (4) Ex. A

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Col. (5) Ex. A

Col. (5) - (3)

Col. (6) / (3)

CITRUS							
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)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.	958,785	0			0	----	0
3152 APPRAISAL	16,500	19,750	8,000	19,750	0	0.00%	19,750
3153 MAPPING		0			0	----	0
3154 LEGAL	10,511	39,400	495	38,200	(1,200)	-3.05%	38,200
3159 OTHER	5,630	21,620	16,710	9,341	(12,279)	-56.79%	9,341
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	3,812	3,868	1,824	3,868	0	0.00%	3,868
40 TRAVEL	29,734	46,010	22,617	60,150	14,140	30.73%	60,150
41 COMMUNICATIONS	33,857	37,040	17,520	36,660	(380)	-1.03%	36,660
42 TRANSPORTATION							
4251 POSTAGE	54,549	65,645	34,014	68,960	3,315	5.05%	68,960
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	6,746	7,040	4,986	7,040	0	0.00%	7,040
4452 VEHICLES	103,830	92,568	40,239	90,347	(2,221)	-2.40%	90,347
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	230	500		500	0	0.00%	500

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	45,218	79,634	27,591	59,545	(20,089)	-25.23%	59,545
4652 VEHICLES		0			0	----	0
4653 OFFICE SPACE		0			0	----	0
4654 E.D.P.	12,470	1,000		1,000	0	0.00%	1,000
47 PRINTING & BINDING	5,463	4,500	2,301	5,000	500	11.11%	5,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	33	50	33	50	0	0.00%	50
4952 AERIAL PHOTOS		84,990		84,990	0	0.00%	84,990
4959 OTHER	443	1,468	1,189	1,000	(468)	-31.88%	1,000
51 OFFICE SUPPLIES	3,251	6,500	2,420	6,200	(300)	-4.62%	6,200
52 OPERATING SUPPLIES	85,978	101,096	68,261	82,316	(18,780)	-18.58%	82,316
54 BOOKS & PUBLICATIONS							
5451 BOOKS	28	965	349	1,065	100	10.36%	1,065
5452 SUBSCRIPTIONS	13,772	15,992	5,600	16,434	442	2.76%	16,434
5453 EDUCATION	22,053	29,770	14,981	32,846	3,076	10.33%	32,846
5454 DUES/MEMBERSHIPS	10,009	9,499	8,440	10,145	646	6.80%	10,145
TOTAL OPERATING EXPENSES	\$1,422,902	\$668,905	\$277,570	\$635,407	(\$33,498)	-5.01%	\$635,407

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

CITRUS

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.		0			0	----	0
6452 OFFICE FURNITURE	41,056	0	45,728		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	\$41,056	\$0	\$45,728	\$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

CITRUS

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		95,006	95,006	----	95,006
94 EMERGENCY CONTINGENCY		25,000		25,000	0	0.00%	25,000
TOTAL NON-OPERATING		\$25,000		\$120,006	\$95,006	380.02%	\$120,006

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

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

Col. (5) - (3)

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