



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 15, 2025

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 2025-26 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 2025-26 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 2025-2026 BUDGET BY APPROPRIATION CATEGORY

CITRUS
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)	\$3,135,697	\$3,339,960	\$1,518,100	\$4,219,149	\$879,189	26.32%	\$4,227,739	\$887,779	26.58%
OPERATING EXPENSES (Sch. II)	\$1,388,615	\$1,413,800	\$705,474	\$642,381	(\$771,419)	-54.56%	\$642,381	(\$771,419)	-54.56%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$0	\$0	\$0	\$0	----	\$0	\$0	----
NON-OPERATING (Sch. IV)		\$25,000		\$105,970	\$80,970	323.88%	\$105,970	\$80,970	323.88%
TOTAL AMOUNT	\$4,524,312	\$4,778,760	\$2,223,574	\$4,967,500	\$188,740	3.95%	\$4,976,090	\$197,330	4.13%
NUMBER OF POSITIONS		50		51	1	2.00%	51	1	2.00%
COL (5) - (3)							COL (6) / (3)		