

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

SUMTER
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)	\$2,340,757	\$2,633,499	\$1,176,137	\$2,690,522	\$57,023	2.17%	\$2,690,522	\$57,023	2.17%
OPERATING EXPENSES (Sch. II)	\$287,652	\$408,513	\$206,553	\$403,675	(\$4,838)	-1.18%	\$403,625	(\$4,888)	-1.20%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$4,000	\$0	\$0	(\$4,000)	-100.00%	\$0	(\$4,000)	-100.00%
NON-OPERATING (Sch. IV)		\$0		\$191,934	\$191,934	----	\$191,934	\$191,934	----
TOTAL AMOUNT	\$2,628,409	\$3,046,012	\$1,382,690	\$3,286,131	\$240,119	7.88%	\$3,286,081	\$240,069	7.88%
NUMBER OF POSITIONS		30		30	0	0.00%	30	0	0.00%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF SALARIES									
--------------------	--	--	--	--	--	--	--	--	--

FY 2026-2027	SCHEDULE I
SUMTER	

SCHEDULE I

DOR USE ONLY

[illegible]

SUMTER							
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	159,551	164,325	82,591	164,325	0	0.00%	164,325
12 EMPLOYEES (REGULAR)	1,640,389	1,853,961	820,925	1,864,874	10,913	0.59%	1,864,874
13 EMPLOYEES (TEMPORARY)	6,779	22,433	7,192	22,433	0	0.00%	22,433
14 OVERTIME		0			0	-----	0
15 SPECIAL PAY	10,841	11,677	4,807	41,175	29,498	252.62%	23,719
21 FICA							
2152 REGULAR	106,135	127,224	53,350	129,754	2,530	1.99%	129,754
2153 OTHER	24,822	29,754	12,477	30,346	592	1.99%	30,346
22 RETIREMENT							
2251 OFFICIAL	91,859	89,672	45,070	90,379	707	0.79%	90,379
2252 EMPLOYEE	174,768	205,236	89,101	195,115	(10,121)	-4.93%	195,115
2253 SMS/SES	89,604	90,684	42,753	95,848	5,164	5.69%	95,848
2254 DROP	24,845	28,611	13,484	38,819	10,208	35.68%	38,819
23 LIFE & HEALTH INSURANCE		0			0	-----	17,456
24 WORKER'S COMPENSATION	11,164	9,922	4,387	17,454	7,532	75.91%	17,454
25 UNEMPLOYMENT COMP.		0			0	-----	0
TOTAL PERSONNEL SERVICES	\$2,340,757	\$2,633,499	\$1,176,137	\$2,690,522	\$57,023	2.17%	\$2,690,522

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

SUMTER

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.		0			0	----	0
3152 APPRAISAL		0			0	----	0
3153 MAPPING	10,231	28,730	16,170	25,900	(2,830)	-9.85%	25,900
3154 LEGAL	573	15,000		15,000	0	0.00%	15,000
3159 OTHER	38,301	47,874	36,127	44,374	(3,500)	-7.31%	44,374
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL		0			0	----	0
40 TRAVEL	16,334	33,369	6,561	38,412	5,043	15.11%	38,362
41 COMMUNICATIONS	23,726	23,427	9,840	22,520	(907)	-3.87%	22,520
42 TRANSPORTATION							
4251 POSTAGE	26,075	45,128	17,047	48,073	2,945	6.53%	48,073
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	1,343	1,332	783	1,332	0	0.00%	1,332
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 APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	1,574	1,600	827	1,950	350	21.88%	1,950
4652 VEHICLES		0			0	----	0
4653 OFFICE SPACE		0			0	----	0
4654 E.D.P.	99,656	111,657	96,020	117,179	5,522	4.95%	117,179
47 PRINTING & BINDING	8,682	9,500	8,422	9,500	0	0.00%	9,500
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS		0			0	----	0
4952 AERIAL PHOTOS		22,034			(22,034)	-100.00%	0
4959 OTHER	3,689	4,530	2,041	4,030	(500)	-11.04%	4,030
51 OFFICE SUPPLIES	3,252	6,300	1,210	6,300	0	0.00%	6,300
52 OPERATING SUPPLIES	36,092	33,677	8,970	34,721	1,044	3.10%	34,721
54 BOOKS & PUBLICATIONS							
5451 BOOKS	688	0			0	----	0
5452 SUBSCRIPTIONS		0			0	----	7,200
5453 EDUCATION	9,260	15,160	1,770	15,714	554	3.65%	15,714
5454 DUES/MEMBERSHIPS	8,176	9,195	765	18,670	9,475	103.05%	11,470
TOTAL OPERATING EXPENSES	\$287,652	\$408,513	\$206,553	\$403,675	(\$4,838)	-1.18%	\$403,625

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

SUMTER

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		0			0	----	0
6453 OFFICE EQUIPMENT		2,600			(2,600)	-100.00%	0
6454 VEHICLES		0			0	----	0
66 BOOKS		1,400			(1,400)	-100.00%	0
68 INTANGIBLE ASSETS		0			0	----	0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$4,000	\$0	\$0	(\$4,000)	-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

SUMTER

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		191,934	191,934	----	191,934
94 EMERGENCY CONTINGENCY		0			0	----	0
TOTAL NON-OPERATING		\$0		\$191,934	\$191,934	----	\$191,934

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

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

Col. (5) - (3)

Col. (6) / (3)