



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 14, 2026

Honorable Akin Akinyemi
Leon County Property Appraiser
aakinyemi@leonpa.gov

Dear Mr. Akinyemi:

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

LEON
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)	\$5,317,354	\$5,768,746	\$2,645,749	\$5,848,828	\$80,082	1.39%	\$5,848,828	\$80,082	1.39%
OPERATING EXPENSES (Sch. II)	\$906,288	\$1,064,085	\$332,677	\$1,159,945	\$95,860	9.01%	\$1,159,945	\$95,860	9.01%
OPERATING CAPITAL OUTLAY (Sch. III)	\$41,031	\$46,000	\$0	\$21,000	(\$25,000)	-54.35%	\$21,000	(\$25,000)	-54.35%
NON-OPERATING (Sch. IV)		\$5,000		\$5,000	\$0	0.00%	\$5,000	\$0	0.00%
TOTAL AMOUNT	\$6,264,673	\$6,883,831	\$2,978,426	\$7,034,773	\$150,942	2.19%	\$7,034,773	\$150,942	2.19%
NUMBER OF POSITIONS		51		51	0	0.00%	51	0	0.00%
COL (5) - (3)							COL (6) / (3)		

DETAIL OF SALARIES	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

FY 2026-2027
LEON

SCHEDULE I

DOR USE ONLY

[illegible]

LEON 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	176,818	181,859	90,929	181,859	0	0.00%	181,859
12 EMPLOYEES (REGULAR)	3,243,812	3,460,459	1,582,260	3,525,630	65,171	1.88%	3,525,630
13 EMPLOYEES (TEMPORARY)	81,191	80,400	45,127	107,200	26,800	33.33%	107,200
14 OVERTIME	4,744	5,000	1,513	5,000	0	0.00%	5,000
15 SPECIAL PAY	84,029	89,093	25,372	50,616	(38,477)	-43.19%	50,616
21 FICA							
2152 REGULAR	264,379	291,246	127,548	302,699	11,453	3.93%	302,699
2153 OTHER	0	0	0	0	0	-----	0
22 RETIREMENT							
2251 OFFICIAL	101,940	99,241	49,620	100,022	781	0.79%	100,022
2252 EMPLOYEE	248,718	307,553	130,500	314,096	6,543	2.13%	314,096
2253 SMS/SES	374,770	390,141	184,084	293,107	(97,034)	-24.87%	293,107
2254 DROP	25,673	25,380	20,989	100,085	74,705	294.35%	100,085
23 LIFE & HEALTH INSURANCE	678,699	805,232	354,202	834,909	29,677	3.69%	834,909
24 WORKER'S COMPENSATION	32,581	33,142	33,605	33,605	463	1.40%	33,605
25 UNEMPLOYMENT COMP.	0	0	0	0	0	-----	0
TOTAL PERSONNEL SERVICES	\$5,317,354	\$5,768,746	\$2,645,749	\$5,848,828	\$80,082	1.39%	\$5,848,828

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)

LEON 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.	15,473	33,000	20,000	18,000	(15,000)	-45.45%	18,000
3152 APPRAISAL	0	0	0	0	0	----	0
3153 MAPPING	0	0	0	0	0	----	0
3154 LEGAL	13,557	30,000	19,373	28,000	(2,000)	-6.67%	28,000
3159 OTHER	0	0	0	0	0	----	0
32 ACCOUNTING & AUDITING	0	0	0	0	0	----	0
33 COURT REPORTER	0	0	0	0	0	----	0
34 OTHER CONTRACTUAL	0	0	0	0	0	----	0
40 TRAVEL	51,534	71,520	18,055	66,056	(5,464)	-7.64%	66,056
41 COMMUNICATIONS	46,087	57,975	4,599	58,558	583	1.01%	58,558
42 TRANSPORTATION							
4251 POSTAGE	139,616	165,320	2,140	166,260	940	0.57%	166,260
4252 FREIGHT	0	0	0	0	0	----	0
43 UTILITIES	0	0	0	0	0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	0	0	0	0	0	----	0
4452 VEHICLES	0	0	0	0	0	----	0
4453 OFFICE SPACE	0	0	0	0	0	----	0
4454 E.D.P.	394,311	421,192	155,134	545,965	124,773	29.62%	545,965
45 INSURANCE & SURETY	10,863	12,697	0	15,466	2,769	21.81%	15,466

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	0	0	0	0	0	----	0
4652 VEHICLES	11,847	8,500	5,210	10,000	1,500	17.65%	10,000
4653 OFFICE SPACE	0	0	0	0	0	----	0
4654 E.D.P.	12,440	18,350	3,484	18,350	0	0.00%	18,350
47 PRINTING & BINDING	3,496	8,000	2,266	5,000	(3,000)	-37.50%	5,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	3,146	5,000	27	4,000	(1,000)	-20.00%	4,000
4952 AERIAL PHOTOS	0	0	0	0	0	----	0
4959 OTHER	28,975	35,000	29,771	45,000	10,000	28.57%	45,000
51 OFFICE SUPPLIES	32,314	25,000	7,432	20,000	(5,000)	-20.00%	20,000
52 OPERATING SUPPLIES	54,030	67,500	22,638	62,500	(5,000)	-7.41%	62,500
54 BOOKS & PUBLICATIONS							
5451 BOOKS	0	0	0	0	0	----	0
5452 SUBSCRIPTIONS	26,685	20,000	13,668	20,000	0	0.00%	20,000
5453 EDUCATION	37,444	55,031	22,620	46,790	(8,241)	-14.98%	46,790
5454 DUES/MEMBERSHIPS	24,470	30,000	6,260	30,000	0	0.00%	30,000
TOTAL OPERATING EXPENSES	\$906,288	\$1,064,085	\$332,677	\$1,159,945	\$95,860	9.01%	\$1,159,945

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

LEON

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.	22,512	26,000	0	21,000	(5,000)	-19.23%	21,000
6452 OFFICE FURNITURE	0	0	0	0	0	-----	0
6453 OFFICE EQUIPMENT	0	0	0	0	0	-----	0
6454 VEHICLES	18,519	20,000	0	0	(20,000)	-100.00%	0
66 BOOKS	0	0	0	0	0	-----	0
68 INTANGIBLE ASSETS	0	0	0	0	0	-----	0
TOTAL OPERATING CAPITAL OUTLAY	\$41,031	\$46,000	\$0	\$21,000	(\$25,000)	-54.35%	\$21,000

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							
LEON				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	----	0
92 OTHER CONTRACT RESERVE		0		0	0	----	0
93 SPECIAL CONTINGENCY		0		0	0	----	0
94 EMERGENCY CONTINGENCY		5,000		5,000	0	0.00%	5,000
TOTAL NON-OPERATING		\$5,000		\$5,000	\$0	0.00%	\$5,000
Post this total to Col. (3) Ex. A				Post this total to Col. (5) Ex. A	Col. (5) - (3)	Col. (6) / (3)	