

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2025-26 BUDGET BY APPROPRIATION CATEGORY

HERNANDO
COUNTY

9/30/2025
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	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)	\$4,144,883	\$4,879,993	\$3,127,810	\$6,138,861	\$1,258,868	25.80%	\$6,147,163	\$1,267,170	25.97%
OPERATING EXPENSES (Sch. II)	\$402,387	\$706,862	\$302,231	\$612,046	(\$94,816)	-13.41%	\$612,046	(\$94,816)	-13.41%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$140,000	\$3,159	\$140,000	\$0	0.00%	\$140,000	\$0	0.00%
TOTAL EXPENDITURES	\$4,547,270	\$5,726,855	\$3,433,200	\$6,890,907	\$1,164,052	20.33%	\$6,899,209	\$1,172,354	20.47%
NUMBER OF POSITIONS		58		66	8	13.79%	66	8	13.79%
COL (5) - (3)							COL (6) / (3)		

FY 2025-26
HERNANDO

SCHEDULE I

DOR USE ONLY

[illegible]

DETAIL OF PERSONNEL SERVICES							
HERNANDO					SCHEDULE IA		
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	169,718	195,880	139,524	195,880	0	0.00%	201,987
12 EMPLOYEES (REGULAR)	2,478,273	2,807,604	1,808,238	3,418,899	611,295	21.77%	3,418,899
13 EMPLOYEES (TEMPORARY)	2,827	10,000	3,207	10,000	0	0.00%	10,000
14 OVERTIME	1,215	5,000	2,353	5,000	0	0.00%	5,000
15 SPECIAL PAY	31,226	66,665	52,418	221,890	155,225	232.84%	221,890
21 FICA							
2152 REGULAR	196,844	234,425	146,593	293,506	59,081	25.20%	292,368
2153 OTHER		0			0	----	0
22 RETIREMENT							
2251 OFFICIAL	99,590	114,942	53,543	106,892	(8,050)	-7.00%	110,225
2252 EMPLOYEE	244,681	278,576	179,477	364,156	85,580	30.72%	364,156
2253 SMS/SES	209,969	219,591	128,500	202,438	(17,153)	-7.81%	202,438
2254 DROP	19,634	51,000	35,688	59,724	8,724	17.11%	59,724
23 LIFE & HEALTH INSURANCE	675,812	878,208	568,309	1,238,700	360,492	41.05%	1,238,700
24 WORKER'S COMPENSATION	15,094	14,102	9,493	17,776	3,674	26.05%	17,776
25 UNEMPLOYMENT COMP.		4,000	467	4,000	0	0.00%	4,000
TOTAL PERSONNEL SERVICES	\$4,144,883	\$4,879,993	\$3,127,810	\$6,138,861	\$1,258,868	25.80%	\$6,147,163
	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

HERNANDO

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING EXPENSES:							
31 PROFESSIONAL SERVICES							
3151 E.D.P.		86,000			(86,000)	-100.00%	0
3154 LEGAL	24,079	50,000	636	50,000	0	0.00%	50,000
3159 OTHER		0			0	----	0
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	257,768	300,260	198,094	237,500	(62,760)	-20.90%	237,500
40 TRAVEL	4,483	21,515	4,920	37,672	16,157	75.10%	37,672
41 COMMUNICATIONS	1,941	2,000	1,444	2,000	0	0.00%	2,000
42 TRANSPORTATION							
4251 POSTAGE	23,911	33,489	804	29,043	(4,446)	-13.28%	29,043
4252 FREIGHT		0			0	----	0
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT		0			0	----	0
4452 VEHICLES		0			0	----	0
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	2,368	4,530	3,360	4,530	0	0.00%	4,530

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	7,654	9,835	7,942	10,925	1,090	11.08%	10,925
4652 VEHICLES	134	300	102	300	0	0.00%	300
4653 OFFICE SPACE		0			0	----	0
4654 E.D.P.	27,729	35,500	27,790	87,050	51,550	145.21%	87,050
47 PRINTING & BINDING	8,483	26,000	19,490	26,000	0	0.00%	26,000
48 PROMOTIONAL		0			0	----	0
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	(4,813)	100	(2,697)	100	0	0.00%	100
4959 OTHER	(654)	1,000	(663)	1,000	0	0.00%	1,000
51 OFFICE SUPPLIES	13,328	35,500	14,188	32,000	(3,500)	-9.86%	32,000
52 OPERATING SUPPLIES	24,990	80,190	16,908	65,150	(15,040)	-18.76%	65,150
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	----	0
5452 SUBSCRIPTIONS	839	1,028	989	1,500	472	45.91%	1,500
5453 EDUCATION	4,164	13,090	3,585	20,476	7,386	56.42%	20,476
5454 DUES/MEMBERSHIPS	5,983	6,525	5,339	6,800	275	4.21%	6,800
TOTAL OPERATING EXPENSES	\$402,387	\$706,862	\$302,231	\$612,046	(\$94,816)	-13.41%	\$612,046

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

HERNANDO

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 6/30/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
61 LAND		0			0	----	0
62 BUILDINGS		0			0	----	0
64 MACHINERY & EQUIPMENT							
6451 E.D.P.		0			0	----	0
6452 OFFICE FURNITURE		50,000	3,159	50,000	0	0.00%	50,000
6453 OFFICE EQUIPMENT		90,000		90,000	0	0.00%	90,000
6454 VEHICLES		0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0		0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$140,000	\$3,159	\$140,000	\$0	0.00%	\$140,000

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)