

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

**HERNANDO
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)	\$2,790,818	\$3,902,172	\$1,555,877	\$4,278,850	\$376,678	9.65%	\$4,116,720	\$214,548	5.50%
OPERATING EXPENSES (Sch. II)	\$434,611	\$718,600	\$151,489	\$635,571	(\$83,029)	-11.55%	\$635,571	(\$83,029)	-11.55%
OPERATING CAPITAL OUTLAY (Sch. III)	\$89,992	\$40,000	\$14,543	\$40,000	\$0	0.00%	\$40,000	\$0	0.00%
NON-OPERATING (Sch. IV)		\$55,000		\$30,000	(\$25,000)	-45.45%	\$147,473	\$92,473	168.13%
TOTAL AMOUNT	\$3,315,421	\$4,715,772	\$1,721,909	\$4,984,421	\$268,649	5.70%	\$4,939,764	\$223,992	4.75%
NUMBER OF POSITIONS		39		39	0	0.00%	39	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2026-2027
HERNANDO

SCHEDULE I

REQUESTED INCREASES

APPROVED INCREASES

[illegible]

HERNANDO 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	166,873	171,693	85,847	171,693	0	0.00%	171,693
12 EMPLOYEES (REGULAR)	1,692,195	2,175,492	927,646	2,264,704	89,212	4.10%	2,169,582
13 EMPLOYEES (TEMPORARY)		0			0	-----	0
14 OVERTIME		0			0	-----	0
15 SPECIAL PAY		43,500		30,000	(13,500)	-31.03%	30,000
21 FICA							
2152 REGULAR	136,568	179,560	74,958	186,384	6,824	3.80%	179,108
2153 OTHER		0			0	-----	0
22 RETIREMENT							
2251 OFFICIAL	96,212	93,693	46,846	99,582	5,889	6.29%	94,431
2252 EMPLOYEE	205,449	242,502	110,313	353,676	111,174	45.84%	247,469
2253 SMS/SES	62,412	148,596	46,994	62,022	(86,574)	-58.26%	113,648
2254 DROP	1,921	0			0	-----	0
23 LIFE & HEALTH INSURANCE	420,203	837,708	261,468	1,100,736	263,028	31.40%	1,100,736
24 WORKER'S COMPENSATION	8,985	9,428	1,805	10,053	625	6.63%	10,053
25 UNEMPLOYMENT COMP.		0			0	-----	0
TOTAL PERSONNEL SERVICES	\$2,790,818	\$3,902,172	\$1,555,877	\$4,278,850	\$376,678	9.65%	\$4,116,720
	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 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		0			0	----	0
3154 LEGAL	30,568	50,000	5,938	58,400	8,400	16.80%	58,400
3159 OTHER		0			0	----	0
32 ACCOUNTING & AUDITING		0			0	----	0
33 COURT REPORTER		0			0	----	0
34 OTHER CONTRACTUAL	141,984	145,236	18,058	145,236	0	0.00%	145,236
40 TRAVEL	5,295	20,590	5,847	17,675	(2,915)	-14.16%	17,675
41 COMMUNICATIONS	4,314	7,176	6,421	7,550	374	5.21%	7,550
42 TRANSPORTATION							
4251 POSTAGE	4,959	10,240	237	14,240	4,000	39.06%	14,240
4252 FREIGHT	110	300		300	0	0.00%	300
43 UTILITIES		0			0	----	0
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT	1,899	1,811	905	1,811	0	0.00%	1,811
4452 VEHICLES	3,560	14,700	(290)	8,100	(6,600)	-44.90%	8,100
4453 OFFICE SPACE		0			0	----	0
4454 E.D.P.		0			0	----	0
45 INSURANCE & SURETY	8,621	29,881	5,395	33,100	3,219	10.77%	33,100

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
4652 VEHICLES	7,214	21,250	1,390	17,526	(3,724)	-17.52%	17,526
4653 OFFICE SPACE		50,000	6,818	25,000	(25,000)	-50.00%	25,000
4654 E.D.P.	100,674	158,289	46,600	128,590	(29,699)	-18.76%	128,590
47 PRINTING & BINDING	9,791	19,500	11,211	19,500	0	0.00%	19,500
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	87	200	50	200	0	0.00%	200
4952 AERIAL PHOTOS		0			0	----	0
4959 OTHER	3,350	16,600	4,139	8,680	(7,920)	-47.71%	8,680
51 OFFICE SUPPLIES	15,518	22,500	4,346	22,500	0	0.00%	22,500
52 OPERATING SUPPLIES	80,927	104,764	19,757	84,800	(19,964)	-19.06%	84,800
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	----	0
5452 SUBSCRIPTIONS	1,093	3,328	504	3,328	0	0.00%	3,328
5453 EDUCATION	7,347	34,290	7,374	30,890	(3,400)	-9.92%	30,890
5454 DUES/MEMBERSHIPS	7,300	7,945	6,789	8,145	200	2.52%	8,145
TOTAL OPERATING EXPENSES	\$434,611	\$718,600	\$151,489	\$635,571	(\$83,029)	-11.55%	\$635,571

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 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	64,192	0			0	-----	0
6453 OFFICE EQUIPMENT		0			0	-----	0
6454 VEHICLES	25,800	40,000	14,543	40,000	0	0.00%	40,000
66 BOOKS		0			0	-----	0
68 INTANGIBLE ASSETS		0			0	-----	0
TOTAL OPERATING CAPITAL OUTLAY	\$89,992	\$40,000	\$14,543	\$40,000	\$0	0.00%	\$40,000

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							
HERNANDO				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		25,000			(25,000)	-100.00%	117,473
94 EMERGENCY CONTINGENCY		30,000		30,000	0	0.00%	30,000
TOTAL NON-OPERATING		\$55,000		\$30,000	(\$25,000)	-45.45%	\$147,473
		Post this total to			Post this total to	Col. (5) - (3)	Col. (6) / (3)
		Col. (3) Ex. A			Col. (5) Ex. A		