



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 30, 2026

Honorable Amy Collins
Hendry County Tax Collector
amy.collins@hendrytaxcollector.org

Dear Ms. Collins:

In accordance with section 195.087, Florida Statutes, the Department of Revenue (Department) has reviewed your budget request for your office's operation for October 1, 2026, through September 30, 2027. The Department has made necessary changes to the Fiscal Year 2026-27 budget based on the review of additional information or testimony that you may have presented.

Your final approved budget for the Fiscal Year 2026-27 is attached. If you have questions, please contact me at (850) 617-6114.

Sincerely,

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2026-27 BUDGET BY APPROPRIATION CATEGORY

HENDRY
COUNTY

9/30/2026
EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	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)	\$1,852,674	\$2,299,129	\$1,523,199	\$2,323,066	\$23,937	1.04%	\$2,385,207	\$86,078	3.74%
OPERATING EXPENSES (Sch. II)	\$383,182	\$468,259	\$267,098	\$514,020	\$45,761	9.77%	\$514,020	\$45,761	9.77%
OPERATING CAPITAL OUTLAY (Sch. III)	\$11,480	\$24,468	\$0	\$17,968	(\$6,500)	-26.57%	\$17,968	(\$6,500)	-26.57%
TOTAL EXPENDITURES	\$2,247,336	\$2,791,856	\$1,790,297	\$2,855,054	\$63,198	2.26%	\$2,917,195	\$125,339	4.49%
NUMBER OF POSITIONS		26		26	0	0.00%	26	0	0.00%
COL (5) - (3)							COL (6) / (3)		

FY 2026-27 HENDRY	DETAIL OF SALARIES		SCHEDULE I
		DOR USE ONLY	

FY 2026-27		DETAIL OF SALARIES		SCHEDULE I	
HENDRY				DOR USE ONLY	

FY 2026-27		DETAIL OF SALARIES		SCHEDULE I	
HENDRY				DOR USE ONLY	

FY 2026-27 HENDRY	DETAIL OF SALARIES		SCHEDULE I
		DOR USE ONLY	

				REQUESTED INCREASES				APPROVED INCREASES			
Pos. No.	Position Classification	Annual Rate 9/30/26	Position Designation	Guideline	Other	Funding	Annual Rate 9/30/27	Guideline	Other	Funding	Annual Rate 9/30/27
(1)	(2)	(3)	(3a)	(4a)	(4b)	(5)	(6)	(7a)	(7b)	(8)	(9)
New Positions:											
1	Official	170,777		0	0	170,777	170,777	0	0	170,777	170,777
25	Current Positions	1,312,403		0	2,496	1,273,136	1,314,899	0	2,773	1,314,899	1,315,176
0	New Positions					0	0			0	0
26	TOTAL	\$1,483,180		\$0	\$2,496	\$1,443,913	\$1,485,676	\$0	\$2,773	\$1,485,676	\$1,485,953

HENDRY							
DETAIL OF PERSONNEL SERVICES							
SCHEDULE IA							
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
PERSONNEL SERVICES:							
11 OFFICIAL	159,096	170,777	122,025	170,777	0	0.00%	170,777
12 EMPLOYEES (REGULAR)	1,031,385	1,273,136	853,811	1,262,126	(11,010)	-0.86%	1,314,899
13 EMPLOYEES (TEMPORARY)		0			0	----	0
14 OVERTIME	7,769	6,825	5,356	6,825	0	0.00%	6,825
15 SPECIAL PAY	5,772	6,300		6,300	0	0.00%	6,300
21 FICA							
2152 REGULAR	86,029	111,350	71,431	111,350	0	0.00%	114,658
2153 OTHER		0			0	----	0
22 RETIREMENT							
2251 OFFICIAL	71,606	93,193	66,204	93,542	349	0.37%	93,927
2252 EMPLOYEE	101,965	137,457	89,968	153,244	15,787	11.49%	158,919
2253 SMS/SES		3,198			(3,198)	-100.00%	0
2254 DROP	56,001	63,968	35,501	35,091	(28,877)	-45.14%	35,091
23 LIFE & HEALTH INSURANCE	333,051	432,925	276,703	482,711	49,786	11.50%	482,711
24 WORKER'S COMPENSATION		0			0	----	0
25 UNEMPLOYMENT COMP.		0	2,200	1,100	1,100	----	1,100
TOTAL PERSONNEL SERVICES	\$1,852,674	\$2,299,129	\$1,523,199	\$2,323,066	\$23,937	1.04%	\$2,385,207

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

HENDRY

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	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.	208,234	133,005	97,576	109,371	(23,634)	-17.77%	109,371
3154 LEGAL	9,289	9,000	5,765	11,000	2,000	22.22%	11,000
3159 OTHER		0			0	-----	0
32 ACCOUNTING & AUDITING		0			0	-----	0
33 COURT REPORTER		0			0	-----	0
34 OTHER CONTRACTUAL	39,565	63,457	39,925	65,811	2,354	3.71%	65,811
40 TRAVEL	14,547	24,357	17,047	18,351	(6,006)	-24.66%	18,351
41 COMMUNICATIONS	11,734	11,500	5,978	28,064	16,564	144.03%	28,064
42 TRANSPORTATION							
4251 POSTAGE	49,884	56,006	29,354	59,172	3,166	5.65%	59,172
4252 FREIGHT		0			0	-----	0
43 UTILITIES		0		33,600	33,600	-----	33,600
44 RENTALS & LEASES							
4451 OFFICE EQUIPMENT		0			0	-----	0
4452 VEHICLES		0			0	-----	0
4453 OFFICE SPACE	4,212	101,837	32,414	119,454	17,617	17.30%	119,454
4454 E.D.P.		0			0	-----	0
45 INSURANCE & SURETY		100		200	100	100.00%	200

DETAIL OF OPERATING EXPENSES (CONT.)

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	738	4,968	1,762	4,968	0	0.00%	4,968
4652 VEHICLES		0			0	----	0
4653 OFFICE SPACE	1,503	2,000		2,000	0	0.00%	2,000
4654 E.D.P.	6,668	8,450	1,982	8,450	0	0.00%	8,450
47 PRINTING & BINDING	4,473	4,500	4,312	4,500	0	0.00%	4,500
48 PROMOTIONAL		3,000	2,504	3,000	0	0.00%	3,000
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	(1,189)	1,000	258	1,000	0	0.00%	1,000
4959 OTHER		0			0	----	0
51 OFFICE SUPPLIES	28,161	33,229	20,768	33,229	0	0.00%	33,229
52 OPERATING SUPPLIES		0			0	----	0
54 BOOKS & PUBLICATIONS							
5451 BOOKS		0			0	----	0
5452 SUBSCRIPTIONS		0			0	----	0
5453 EDUCATION	1,763	7,000	3,564	7,000	0	0.00%	7,000
5454 DUES/MEMBERSHIPS	3,600	4,850	3,889	4,850	0	0.00%	4,850
TOTAL OPERATING EXPENSES	\$383,182	\$468,259	\$267,098	\$514,020	\$45,761	9.77%	\$514,020

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Col. (5) - (3)

Col. (6) / (3)

DETAIL OF OPERATING CAPITAL OUTLAY

HENDRY

SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 6/30/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					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.	11,480	24,468		17,968	(6,500)	-26.57%	17,968
6452 OFFICE FURNITURE		0			0	----	0
6453 OFFICE EQUIPMENT		0			0	----	0
6454 VEHICLES		0			0	----	0
66 BOOKS		0			0	----	0
68 INTANGIBLE ASSETS		0			0		0
TOTAL OPERATING CAPITAL OUTLAY	\$11,480	\$24,468	\$0	\$17,968	(\$6,500)	-26.57%	\$17,968

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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)