



Fiscal Year 2025-2026 Annual Budget

CONSTITUTIONALS



Hernando County, Florida



Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Doug Chorvat, Jr. – Clerk of the Circuit Court & Comptroller

[Clerk Website](#)

Introduction

Born and raised in Hernando County, Doug graduated from Hernando High School in 1995 with High Honors, where he was a member of the BETA Club and the National Honor Society. After high school, he went on to attend the University of South Florida where he attained a Bachelor of Science in Management Information Systems in 1999. He was the first Certified Government Chief Information Officer in Hernando County, completing a two-year program through the Florida Institute of Government in 2011. He also was one of the first three Certified Public Managers in Hernando County, completing that program through the Florida Center for Public Management in 2017.



Prior to the voters overwhelmingly selecting Doug to represent the citizens of Hernando County as Clerk of Circuit Court and Comptroller in November 2018, Doug was brought into the Clerk's Office by Clerk Karen Nicolai in April 2000. He started in the service desk area of the Information Technology Department. Within six years, he was managing the Information Technology Department for the Clerk's Office and in 2009 he began managing both the Clerk and County technology departments. He did this successfully for four years and returned to the Clerk's Office full-time when Clerk Don Barbee, Jr., took office in 2013. For a period of two years, Doug also served as the Records Management Liaison Officer to the State of Florida for the Clerk and the County. Doug has been instrumental in the evolution and success of the Clerk's Office over the past two decades.

Duties & Responsibilities

It is the duty of the Office of the Clerk of Circuit Court to provide a wide range of services to the public, judicial system, County government, and other agencies.

The mission of the Clerk of Circuit Court's Office is to provide these services with pride, in an honest, professional, and efficient manner while fostering a spirit of friendliness and cooperation.

Our "Customer Vision" is to see our services through the customer's eyes and respond to their needs as a team. It is the duty of the Office of the Clerk of Circuit Court to provide a wide range of services to the public, judicial system, county government, and other agencies.

Budget Regulations for Clerk of the Circuit Court & Comptroller

Florida Statute 218.35 County fee officers; financial matters.—(1) Each county fee officer shall establish an annual budget for carrying out the powers, duties, and operations of his or her office for the next county fiscal year. The budget must be balanced so that the total of estimated receipts, including balances brought forward, equals the total of estimated expenditures and reserves. The budgeting of segregated funds must be made in a manner that retains the relation between program and revenue source, as provided by law.

(2) The clerk of the circuit court, functioning in his or her capacity as clerk of the circuit and county courts and as clerk of the board of county commissioners, shall prepare his or her budget in two parts:

(a) The budget for funds necessary to perform court-related functions as provided in s. 28.36.

(b) The budget relating to the requirements of the clerk as clerk of the board of county commissioners, county auditor, and custodian or treasurer of all county funds and other county-related duties, which shall be annually prepared and submitted to the board of county commissioners pursuant to s. 129.03(2), for each fiscal year. Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(3) The clerk of the circuit court shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information that the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services.



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Brooksville, FL 34601 - (352) 754-4201

May 30, 2025

Hernando County Board of County Commissioners
20 North Main Street
Brooksville, FL 34601
Via Electronic Mail

Dear Honorable Commissioners:

The Office of the Clerk of Circuit Court and County Comptroller respectfully requests a total budget authority of \$14,469,830.00 for fiscal year 2025-26. This budget request includes the placement of the GIS set up and maintenance, should the County decide to add this to the Clerk's IT Department for the 2026 Fiscal year. The GIS portion of the budget would be for 11 positions at an estimated personnel cost of \$1,080,846 and operational cost of \$240,000, totaling \$1,320,846.

The budget request *without* the GIS addition for the Clerk's Office would be \$13,148,984. Also, we have not been apprised of the new health care costs for FY 2026, therefore a second request may be forthcoming should we be notified by the County of changes to the health care rates.

The budget includes funding based upon the following statutory object codes:

Personal Services	\$ 7,877,546
Operating Expenses	6,112,884
Capital Outlay	300,000
Debt Service	0
Grants and Aids	0
Other Uses (Article V - Court Communications)	5,000
CARE ATC	174,400

Pursuant to Florida Statute 218.35(2), I hereby certify that the amounts requested are reasonable and necessary for the statutory and constitutional functions that my office performs on behalf of county government. My staff and I have worked diligently to ensure that we are operating at the most efficient levels possible while continuing to provide the excellent service our constituents have come to expect.

Respectfully submitted,

Doug Chorvat, Jr.
Clerk of Circuit Court & Comptroller



Doug Chorvat, Jr.

Clerk of Circuit Court & Comptroller - Hernando County
20 N. Main Street, Brooksville, FL 34601 - (352) 754-4201

August 11, 2025

Hernando County Board of County Commissioners
20 North Main Street
Brooksville, FL 34601
Via Electronic Mail

Dear Honorable Commissioners:

The Office of the Clerk of Circuit Court and County Comptroller respectfully requests a total budget authority of \$14,017,437.00 for fiscal year 2025-26. This budget request includes the placement of the GIS set up and maintenance, should the County decide to add this to the Clerk's IT Department for the 2026 Fiscal year. The GIS portion of the budget would be for 6 positions at an estimated personnel cost of \$583,453 and operational cost of \$285,000, totaling \$868,453.

The budget request *without* the GIS addition for the Clerk's Office would be \$13,148,984. Also, we have not been apprised of the new health care costs for FY 2026, therefore a second request may be forthcoming should we be notified by the County of changes to the health care rates.

The budget includes funding based upon the following statutory object codes:

Personal Services	\$ 7,380,153
Operating Expenses	6,157,884
Capital Outlay	300,000
Debt Service	0
Grants and Aids	0
Other Uses (Article V - Court Communications)	5,000
CARE ATC	174,400

Pursuant to Florida Statute 218.35(2), I hereby certify that the amounts requested are reasonable and necessary for the statutory and constitutional functions that my office performs on behalf of county government. My staff and I have worked diligently to ensure that we are operating at the most efficient levels possible while continuing to provide the excellent service our constituents have come to expect.

Respectfully submitted,

Doug Chorvat, Jr.
Clerk of Circuit Court & Comptroller

Constitutionals - Clerk of Court

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Non-Operating	\$9,975,597	\$12,435,042	\$14,017,437	\$1,582,395	13%
EXPENSES TOTAL	\$9,975,597	\$12,435,042	\$14,017,437	\$1,582,395	13%
Revenues					
Charges for Services	\$3,577,869	\$4,290,887	\$4,290,887	\$0	0%
REVENUES TOTAL	\$3,577,869	\$4,290,887	\$4,290,887	\$0	0%
Surplus (Deficit)	(\$6,397,728)	(\$8,144,155)	(\$9,726,550)	-	-



Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Sheriff Al Nienhuis

[Sheriff Website](#)



Sheriff Nienhuis holds both a Bachelor's Degree and a Master's Degree in Business Management from the University of South Florida. He is a graduate of the FBI National Academy (Class 197), Quantico, VA. Sheriff Nienhuis has been married to his wife, Rhonda, since June 1990 and they have three lovely daughters.

Duties & Responsibilities

The Hernando County Sheriff's Office is committed to responding to the needs of the citizens of Hernando County. Our mission is to maintain peace and order, safeguard life and property, and protect individual rights through the delivery of professional services. The measure of our service will be judged by the community.

Budget Regulations for Sheriff

Florida Statute 30.49 Budgets.—(1) Pursuant to s. 129.03(2), each sheriff shall annually prepare and submit to the board of county commissioners a proposed budget for carrying out the powers, duties, and operations of the office for the next fiscal year. The fiscal year of the sheriff commences on October 1 and ends September 30 of each year.

(2) (a) The proposed budget must show the estimated amounts of all proposed expenditures for operating and equipping the sheriff's office and jail, excluding the cost of construction, repair, or capital improvement of county buildings during the fiscal year. The expenditures must be categorized at the appropriate fund level in accordance with the following functional categories:

1. General law enforcement.
2. Corrections and detention alternative facilities.
3. Court services, excluding service of process.

(b) The sheriff shall submit a sworn certificate along with the proposed budget stating that the proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.

(c) Within the appropriate fund and functional category, expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services, as follows:

1. Personnel services.
2. Operating expenses.
3. Capital outlay.
4. Debt service.
5. Grants and aids.
6. Other uses.

(d) The sheriff shall submit to the board of county commissioners for consideration and inclusion in the county budget, as deemed appropriate by the county, requests for construction, repair, or capital improvement of county buildings operated or occupied by the sheriff.

(3) The sheriff shall furnish to the board of county commissioners or the budget commission, if there is a budget commission in the county, all relevant and pertinent information concerning expenditures made in previous fiscal years and proposed expenditures which the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services. The board or commission may not amend, modify, increase, or reduce any expenditure at the subobject code level. The board or commission may not require confidential information concerning details of investigations which is exempt from s. 119.07(1).

(4) The board of county commissioners or the budget commission, as appropriate, may require the sheriff to correct mathematical, mechanical, factual, and clerical errors and errors as to form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget, as certified by the sheriff pursuant to paragraphs (2)(a)-(c), and shall approve such budget, as amended, modified, increased, or reduced. The board or commission must give written notice of its action to the sheriff and specify in such notice the specific items amended, modified, increased, or reduced. The budget must include the salaries and expenses of the sheriff's office, cost of operation of the county jail, purchase, maintenance and operation of equipment, including patrol cars, radio systems, transporting prisoners, court duties, and all other salaries, expenses, equipment, and investigation expenditures of the entire sheriff's office for the previous year.

(a) The sheriff, within 30 days after receiving written notice of such action by the board or commission, in person or in his or her office, may file an appeal by petition to the Administration Commission. The petition must set forth the budget proposed by the sheriff, in the form and manner prescribed by the Executive Office of the Governor and approved by the Administration Commission, and the budget as approved by the board of county commissioners or the budget commission and shall contain the reasons or grounds for the appeal. Such petition shall be filed with the Executive Office of the Governor, and a copy served upon the board or commission from the decision of which appeal is taken by delivering the same to the chair or president thereof or to the clerk of the circuit court.

(b) The board or commission shall have 5 days following delivery of a copy of such petition to file a reply with the Executive Office of the Governor and shall deliver a copy of such reply to the sheriff.

(5) Upon receipt of the petition, the Executive Office of the Governor shall provide for a budget hearing at which the matters presented in the petition and the reply shall be considered. A report of the findings and recommendations of the Executive Office of the Governor thereon shall be promptly submitted to the Administration Commission, which, within 30 days, shall either approve the action of the board or commission as to each separate item, or approve the budget as proposed by the sheriff as to each separate item, or amend or modify the budget as to each separate item within the limits of the proposed board of expenditures and the expenditures as approved by the board of county commissioners or the budget commission, as the case may be. The budget as approved, amended, or modified by the Administration Commission shall be final.

(6) The board of county commissioners and the budget commission, if there is a budget commission within the county, shall include in the county budget the items of proposed expenditures as set forth in the budget required by this section to be submitted, after the budget has been reviewed and approved as provided herein; and the board or commission, as the case may

be, shall include the reserve for contingencies provided herein for each budget of the sheriff in the reserve for contingencies in the budget of the appropriate county fund.

(7) The reserve for contingencies in the budget of a sheriff shall be governed by the same provisions governing the amount and use of the reserve for contingencies appropriated in the county budget, except that the reserve for contingency in the budget of the sheriff shall be appropriated upon written request of the sheriff.

(8) The items placed in the budget of the board of county commissioners pursuant to this law shall be subject to the same provisions of law as the county annual budget; except that no amendments may be made to the appropriations for the sheriff's office except as requested by the sheriff.

(9) The proposed expenditures in the budget shall be submitted to the board of county commissioners or budget commission, if there is a budget commission within the county, by June 1 each year; and the budget shall be included by the board or commission, as the case may be, in the budget of either the general fund or the fine and forfeiture fund, or in part of each.

(10) If in the judgment of the sheriff an emergency should arise by reason of which the sheriff would be unable to perform his or her duties without the expenditure of larger amounts than those provided in the budget, he or she may apply to the board of county commissioners for the appropriation of additional amounts. If the board of county commissioners approves the sheriff's request, no further action is required on either party. If the board of county commissioners disapproves a portion or all of the sheriff's request, the sheriff may apply to the Administration Commission for the appropriation of additional amounts. The sheriff shall at the same time deliver a copy of the application to the Administration Commission, the board of county commissioners, and the budget commission, if there is a budget commission within the county. The Administration Commission may require a budget hearing on the application, after due notice to the sheriff and to the boards, and may grant or deny an increase or increases in the appropriations for the sheriff's offices. If any increase is granted, the board of county commissioners, and the budget commission, if there is a budget commission in the county, shall amend accordingly the budget of the appropriate county fund or funds. Such budget shall be brought into balance, if possible, by application of excess receipts in such county fund or funds. If such excess receipts are not available in sufficient amount, the county fund budget or budgets shall be brought into balance by adding an item of "Vouchers unpaid" in the appropriate amount to the receipts side of the budget, and provision for paying such vouchers shall be made in the budget of the county fund for the next fiscal year.

(11) Notwithstanding any provision of law to the contrary, a sheriff may include a clothing and maintenance allowance for plainclothes deputies within his or her budget.

(12) Notwithstanding any other law, and in order to effectuate, fulfill, and preserve the independence of sheriffs as specified in s. 30.53, a sheriff may transfer funds between the fund and functional categories and object and subobject code levels after his or her budget has been approved by the board of county commissioners or budget commission.

Hernando County Sheriff's Office



Proposed Annual Budget Fiscal Year 2025 - 2026



Hernando County Sheriff's Office

May 30, 2025

Honorable Chair Brian Hawkins and Board Members
Hernando County Board of County Commissioners
20 North Main Street, Room 460
Brooksville, FL 34601

Dear Chair and Commissioners:

Enclosed you will find my budget request for Fiscal Year 2025-2026, submitted in compliance with Florida Statute 30.49. These proposed expenditures are reasonable and necessary for the proper and efficient operation of the office for the next fiscal year.

I would like to begin by thanking the Board of County Commissioners (BOCC) and the County Administrator for your collaboration and support over the past year. Together, we continue to face new issues and opportunities. Our shared commitment to effective communication and cooperation is instrumental in serving the needs of our citizens.

The County's financial growth is reflected in its three primary general fund revenue sources: Ad Valorem Tax, State Revenue Sharing, and the Local ½ Cent Sales Tax. Over the past five years, the Sheriff's Office has maintained budget requests that averaged 7.3% below the County's annual revenue growth, resulting in cumulative savings of more than \$21.3 million. This track record reflects our long-standing commitment to DOGE (Department of Government Efficiency) financial stewardship well before it became a trend.

While the pace of growth in Hernando County may be starting to level off, the Sheriff's Office is still working to catch up with the significant residential and commercial expansion experienced over the past several years. Public safety services must align not only with current demands but also with the cumulative impacts of sustained growth. As with other county departments, we continue to face mandated cost increases which are explained throughout this letter, some of which remain uncertain pending final decisions by the state legislature. Personnel-related increases alone will require an additional \$7.9 million in funding, reflecting a 9% increase over last fiscal year's budget. While such increases are unpleasant, they are unavoidable for a large public safety agency and do not address many of the necessities mentioned below.

Each budget year, I remain firmly committed to fiscal responsibility through a rigorous internal planning process that carefully identifies and prioritizes our agency's most critical needs. This process includes valuable input from middle management. These are the employees who work most closely with our citizens and understand firsthand the needs and expectations of the community, ensuring that only the most essential and well-justified requests reach my desk.

Before presenting any requests to the BOCC, we make every effort to seek out and utilize alternative funding sources to help offset costs. While our agency's initial documented needs reflected a 22% increase, we made very difficult but necessary reductions to ensure fiscal responsibility. We approach this process with careful consideration, consistently striving to bring forward only the most urgent needs and cost-effective solutions. As a result of these ongoing reductions, if this budget is approved, our deputy-to-population ratio remains 35 deputies short of the average Florida Sheriff's Offices and 161 below the average Florida law enforcement agency, highlighting the need for continued investment in public safety.

P.O. BOX 10070 - BROOKSVILLE, FL 34603-0070 FAX 352 796-0493 PHONE 352 754-6830

My proposed budget includes the necessary funding to maintain adequate law enforcement, court security, detention, and support services that will ensure the safety of both current and future residents. Our staffing levels are based on anticipated workloads. With the expansion of our community comes greater demand for continuous law enforcement, detention, and emergency dispatch services. This budget also addresses the continued financial impact of inflation, which for the third consecutive year has driven cost increases across all areas to include operating supplies, inmate food, fuel, and personnel expenses.

Although our deputy-to-population ratio remains below the state average, your continued support and partnership in recent years have allowed us to make meaningful progress toward closing that gap. However, we continue to face growing competition from regional public employers offering higher salaries and substantial hiring incentives to attract qualified candidates, especially those who meet the rigorous standards required in law enforcement. For example, the Governor has proposed a very pro law enforcement salary increase of 20% for state law enforcement officers. This along with an increase in Florida Retirement System (FRS) contribution rates, will further challenge our ability to remain competitive in the recruitment and retention of top-tier personnel.

The Sheriff's Office has operated a self-funded health insurance program since 2012. Over the years, this approach has allowed us to maintain consistently low premiums while delivering meaningful cost savings to the County. Despite actuarial recommendations calling for an 8% rate increase annually over the past four years; our fiscally responsible team has successfully managed the plan without implementing any increases. Over the past decade our agency funded portion of health insurance premiums have increased by only 6.7% in total. However, rising pharmacy costs and medical claims can no longer be offset without action. To ensure the continued financial stability of the health insurance program, we must now implement a minimal increase to the health insurance portion of our budget. This adjustment is necessary to maintain the program's long-term health and sustainability. Even with this increase, our employee health insurance premiums remain lower than those currently paid by surrounding government organizations for their employees, reflecting our continued commitment to cost efficiency and responsible management.

This is just one of several mandated cost drivers contributing to the increase in personnel expenses. As you are aware, another significant mandate is the Florida Retirement System (FRS), which is controlled at the state level. While we await the outcome of the current legislative session, it has already been indicated that county governments will once again be required to absorb an increase in contribution rates. As previously mentioned, our overall personnel budget has increased, with \$2.2 million of that total directly attributable to the rise in FRS rates.

The IT budget for the Sheriff's Office has seen necessary increases due to several critical operational and compliance-driven factors. As a 24-hour, 365-day-a-year function, the IT Section is responsible for maintaining the county-wide Computer Aided Dispatch (CAD), two-way radio, and 911 systems—systems that are essential to uninterrupted public safety services. Their security, reliability, and uptime are paramount. Cybersecurity remains a top priority, requiring continued investment in tools and infrastructure to protect sensitive public safety data from evolving threats. Additionally, Microsoft licensing costs continue to rise, particularly as usage expands across the agency. Many essential software solutions have transitioned to subscription-based models, significantly increasing annual operational expenses. To comply with the new CJIS (Criminal Justice Information System) security requirements, we must implement new technologies and enhanced controls. These ongoing demands make increased IT funding essential to support the safe, secure, and efficient operations of the Sheriff's Office.

As you are aware, my office assumed responsibility for the County Animal Shelter in January of this year. Since taking on this responsibility, we have received overwhelming support from private partners and the community. We have worked diligently to achieve many key milestones.

As agreed, you will find our Animal Shelter's budget request outlined in a separate section of the budget book. The prior County-managed budget request identified three much-needed positions that were not approved by the Board before our office assumed responsibility. However, through operational efficiencies and careful resource management, we were able to incorporate one of those critical roles, a certified veterinary technician.

One of our most significant achievements has been the hiring of a full-time veterinarian. With the support of her dedicated team, the veterinarian has brought major improvements to the animal care at the shelter, notably reducing foster-to-adopt cases from over 200 to less than 20 and ensuring animals receive timely medical treatment. Since February, over 500 surgeries, mostly spays and neuters, have been performed in-house rather than through an outside provider, resulting in substantial cost savings for the County. Additionally, to help manage the animal population and encourage responsible pet ownership, we have launched several community-focused initiatives to include low-cost microchipping events and the TNVR (Trap-Neuter-Vaccinate-Return) program.

Moving forward, my team will continue to collaborate with County Facilities—just as we have with jail projects—leveraging earned revenue along with dedicated funding to advance, already-approved shelter initiatives and address critical repairs and maintenance needs.

On a related note, involving project planning, I must once again stress the critical importance of prioritizing the driving pad and shooting range—both of which remain more than three years behind schedule. Our current access to a shooting range is contingent upon the availability of an external partner and is shared among several agencies. This significantly limits our training capacity. Recently we were unable to use the facility due to a nationwide shutdown by the owning organization—an issue completely outside our control. Regular firearms qualification and driver safety training are essential to ensuring the readiness of our deputies and the safety of the community we serve. These projects must advance without further delay to meet our fundamental training requirements and operational standards.

As always, I'm available to provide more in-depth information about the mandates, cost drivers, and workload assessments that have shaped this year's budget proposal. I welcome your questions and encourage open, constructive dialogue. Please don't hesitate to contact my assistant to schedule a meeting at your convenience in the coming weeks. I remain committed to working collaboratively with you throughout the budgeting process as we fulfill our shared responsibility to the citizens of Hernando County.

Thank you in advance for your support.

Sincerely,



Al Nienhuis
Sheriff

AN/tsr

**HERNANDO COUNTY SHERIFF'S OFFICE
BUDGET CERTIFICATION
ANNUAL BUDGET 2025-2026**

To: Board of County Commissioners
Hernando County, Florida

I hereby submit to you the following proposed budget for the operation of the Hernando County Sheriff's Office for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

	Law Enforcement	Detention	Courthouse	Animal Services
Personnel Services	\$59,864,707	\$20,574,628	\$1,963,654	\$1,283,372
Operating Expenditures	7,685,171	3,014,068	393,079	534,857
Capital Outlay	2,500,812	40,000	-	56,000
Grant Match	124,000	-	-	-
Totals	\$70,174,690	\$23,628,696	\$2,356,733	\$1,874,229
HCSO Reserves held by BOCC	\$12,982,318	\$4,371,309	\$435,996	\$346,732

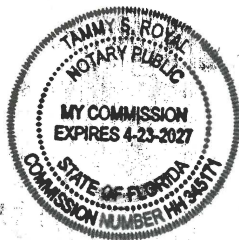
I further certify that these proposed expenditures are reasonable and necessary for the proper and efficient operation of the Hernando County Sheriff's Office for the ensuing year.

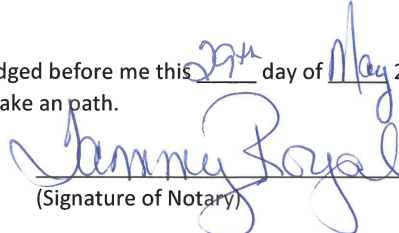


Al Nienhuis
Sheriff of Hernando County

STATE OF FLORIDA
HERNANDO COUNTY

The foregoing instrument was acknowledged before me this 29th day of May 2025, by Al Nienhuis who is personally known to me and who did take an oath.





(Signature of Notary)

Tammy Royal

(Printed Name of Notary)

Se Executive Assistant

(Title and Stamp)

Hernando County Sheriff's Office Proposed Fiscal Year 2025 - 2026

Law Enforcement

Law Enforcement is a statutory responsibility of the Sheriff. The Law Enforcement budget funds functions like Patrol, Specialty Units, Investigations, Civil and Warrants, School Safety, and Animal Enforcement. It also includes support functions such as Forensics, Crime Analysis, Property & Evidence, Professional Standards, administrative functions and countywide dispatch services.

Revenues are collected from various contracts and a few miscellaneous sources. The revenues earned by the Sheriff's Office help reduce the amount of budget monies needed from taxpayers.

		Approved FY2025	Proposed FY2026	FY2025-2026 Difference
Revenue Source				
School Resource Officer Program	\$	2,653,132	\$ 2,785,789	\$ 132,657
City of Brooksville Contract		1,165,727	1,224,013	58,286
Emergency Dispatch Fees		595,999	613,879	17,880
Civil Fees		130,000	130,000	-
Miscellaneous Revenues		62,500	62,500	-
Total - Revenue	\$	4,607,358	\$ 4,816,181	\$ 208,823

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 28,446,260	\$ 33,191,391	\$ 35,825,090	\$ 2,633,699
Wages - Part Time	630,912	696,000	510,500	(185,500)
Wages - Overtime	574,639	393,150	416,850	23,700
Wages - Incentive	134,826	134,160	142,350	8,190
Benefits - FICA Taxes	2,239,397	2,528,044	2,761,318	233,274
Benefits - Retirement	8,187,259	9,141,655	10,766,786	1,625,131
Benefits - Insurance	7,391,024	6,887,866	8,113,203	1,225,337
Benefits - Workers Compensation	901,372	1,185,472	1,328,610	143,138
	\$ 48,505,689	\$ 54,157,738	\$ 59,864,707	\$ 5,706,969
Operating Expenditures				
Professional Services	\$ 14,332	\$ 55,775	\$ 43,600	\$ (12,175)
Contracted Services	689,869	118,470	119,520	1,050
Investigations	(21,110)	76,000	63,510	(12,490)
Travel & Per Diem	122,073	140,198	111,198	(29,000)
Communications & Utilities	613,699	727,125	801,475	74,350
Rental and Leases	106,007	130,288	138,650	8,362
Insurance	950,969	978,558	1,191,053	212,495
Repair and Maintenance	520,848	679,880	782,808	102,928
Supplies & Printing	1,928,557	2,684,138	2,459,729	(224,409)
Maintenance Agreements	1,589,220	1,580,042	1,790,643	210,601
Fees and Licenses	9,945	10,900	13,800	2,900
Dues & Training	184,807	304,554	169,185	(135,369)
	\$ 6,709,216	\$ 7,485,928	\$ 7,685,171	\$ 199,243
Capital Outlay & Debt Service	\$ 2,164,770	\$ 1,933,900	\$ 2,500,812	\$ 566,912
Transfer Out - Grant Match	-	-	124,000	\$ 124,000
Total - Expenditures	\$ 57,379,675	\$ 63,577,566	\$ 70,174,690	\$ 6,473,124
Law Enforcement - Net Impact to General Fund:				
		\$ 58,970,208	\$ 65,358,509	\$ 6,264,301

Hernando County Sheriff's Office Budget Proposed Fiscal Year 2025 - 2026

Detention

By statute, the Hernando County jail is the responsibility of the Board of County Commissioners, but the Sheriff currently manages the jail and its programs. The Detention budget includes the costs of operating and managing the Hernando County Detention Center. The functions include Booking, Classification, Housing, In-house Medical Services, Maintenance, Transportation, and Administration. Revenues include a work squad contract with the County for inmate labor.

Several revenue sources help reduce the budget impact on taxpayers. These include the collection of reimbursements for inmate medical services, garnishment of inmate social security benefits during incarceration, and charging processing fees and subsistence fees to those able to pay.

	Approved FY2025	Proposed FY2026	FY2025-2026 Difference
Revenue Source			
Inmate Work Squad - Dept of Public Works	\$ 85,822	\$ 88,397	\$ 2,575
Inmate Medical Reimbursements	41,000	41,000	-
Inmate Social Security	24,000	24,000	-
Inmate Processing Fees	38,000	38,000	-
Inmate Subsistence Fees	200,000	200,000	-
Total - Revenue	\$ 388,822	\$ 391,397	\$ 2,575

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 9,816,888	\$ 11,474,606	\$ 12,293,283	\$ 818,677
Wages - Part Time	304,795	-	-	-
Wages - Overtime	33,850	212,800	233,750	20,950
Wages - Incentive	772,121	33,840	40,170	6,330
Benefits - FICA Taxes	2,842,145	870,592	940,647	70,055
Benefits - Retirement	2,254,181	3,168,513	3,739,699	571,186
Benefits - Insurance	382,861	2,468,490	2,856,873	388,383
Benefits - Workers Compensation		425,715	470,206	44,491
	\$ 16,406,841	\$ 18,654,556	\$ 20,574,628	\$ 1,920,072
Operating Expenditures				
Contracted Services	\$ 144,348	\$ 126,080	\$ 121,080	\$ (5,000)
Travel, Per Diem & Prisoner Transport	55,154	55,850	57,950	2,100
Communications & Utilities	489,412	560,100	576,500	16,400
Insurance	181,218	230,688	219,885	(10,803)
Repair and Maintenance	22,932	22,650	20,950	(1,700)
Supplies & Printing	1,459,554	1,827,894	1,885,200	57,306
Maintenance Agreements	102,691	67,550	95,733	28,183
Fees and Licenses	429	925	1,325	400
Dues & Training	78,261	41,571	35,445	(6,126)
	\$ 2,533,999	\$ 2,933,308	\$ 3,014,068	\$ 80,760
Capital Outlay				
	\$ 5,348	\$ 43,000	\$ 40,000	\$ (3,000)
Total - Expenditures	\$ 18,946,188	\$ 21,630,864	\$ 23,628,696	\$ 1,997,832
Detention - Net Impact to General Fund:	\$ 21,242,042	\$ 23,237,299	\$ 1,995,257	

Hernando County Sheriff's Office Proposed Fiscal Year 2025 - 2026

Courthouse Security

Courthouse security is a statutory responsibility of the Sheriff. The Courthouse Security budget funds courthouse security, courthouse holding cell security and bailiff duties, as required by the presiding judge.

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 1,034,046	\$ 1,134,195	\$ 1,185,658	\$ 51,463
Wages - Overtime	2,637	-	-	-
Wages - Incentive	10,243	10,680	9,840	(840)
Benefits - FICA Taxes	78,655	85,793	89,774	3,981
Benefits - Retirement	338,587	369,905	407,082	37,177
Benefits - Insurance	188,172	190,258	211,569	21,311
Benefits - Workers Compensation	52,312	57,004	59,731	2,727
	\$ 1,704,652	\$ 1,847,835	\$ 1,963,654	\$ 115,819
Operating Expenditures				
Contracted Services	\$ 288,307	\$ 482,160	\$ 340,166	\$ (141,994)
Travel & Per Diem	7,200	450	450	-
Insurance	16,751	19,373	20,000	627
Repair and Maintenance	12,992	13,050	11,893	(1,157)
Supplies	9,680	8,450	20,170	11,720
Books, Dues and Training	1,903	400	400	-
	\$ 336,833	\$ 523,883	\$ 393,079	\$ (130,804)
Total - Expenditures	\$ 2,041,485	\$ 2,371,718	\$ 2,356,733	\$ (14,985)

Note:

*FY2026 Reduction in contract for courthouse security.

**Hernando County Sheriff's Office
Proposed Fiscal Year 2025 - 2026**

Animal Services

Animal Services is dedicated to providing compassionate care, protection, and placement of animals in loving homes, while also working to reduce pet overpopulation and enhance animal welfare. The mission encompasses rescuing, rehoming, and reuniting animals, as well as operating an animal shelter, responding to citizen requests, and enforcing relevant ordinances and laws. Our mission combines elements of public safety, animal welfare, and services to our community for their beloved pets.

Revenues are collected mainly from animal adoptions, pet adoptions and special master violations. The revenues earned by the Sheriff's Office help reduce the amount of budget monies needed from taxpayers.

	BOCC		
	Approved FY2025	Proposed FY2026	FY2025-2026 Difference
Revenue Source			
Animal Services Revenues	\$ 198,000	\$ 198,500	\$ 500
Restitution Revenues	\$ 33,500	\$ 33,500	\$ -
Miscellaneous Revenues	3,425	3,500	75
Total - Revenue	\$ 234,925	\$ 235,500	\$ 575

	BOCC		
	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Personnel Services			
Wages - Sworn and Civilian	\$ 718,366	\$ 825,277	\$ 106,911
Wages - Overtime	30,000	6,000	(24,000)
Wages - Incentive	1,000	-	(1,000)
Benefits - FICA Taxes	53,933	62,507	8,574
Benefits - Retirement	114,820	121,938	7,118
Benefits - Insurance	289,273	259,932	(29,341)
Benefits - Workers Compensation	6,176	7,718	1,542
	\$ 1,213,568	\$ 1,283,372	\$ 69,804
Operating Expenditures			
Professional Services	\$ 60,000	\$ 30,000	\$ (30,000)
Contracted Services	75,425	126,220	50,795
Travel & Per Diem	2,500	6,278	3,778
Communications & Utilities	50,080	71,000	20,920
Rental and Leases	3,442	5,000	1,558
Insurance	22,404	11,700	(10,704)
Repair and Maintenance	37,330 (1)	35,500	(1,830)
Supplies & Printing	241,429	212,807	(28,622)
Maintenance Agreements	-	24,930	24,930
Fees and Licenses	28,472	3,500	(24,972)
Dues & Training	25,980	7,922	(18,058)
	\$ 547,062	\$ 534,857	\$ (12,205)
Improvements >\$5,000, not to exceed \$50,000	\$ 34,000	\$ 56,000	22,000
Capital Outlay	\$ 34,000	\$ 56,000	\$ 22,000
Total - Expenditures	\$ 1,794,630	\$ 1,874,229	\$ 79,599
BOCC Responsibility			
Repair & Maintenance - Building	\$ 80,000 (1)	\$ -	
Improvements >\$50k	339,000	4,713,450	

(1) Budgeted cost of asphalt project of \$80,000 originally included in Repair & Maintenance.

Projects listed in the **3 Year Maintenance & Improvement Plan** on the next page are included in this budget if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$56,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and are included in the General Fund in the BOCC budget. The amount for FY2026 is **\$4,713,450**. The county portion is also noted in the **3 Year Maintenance & Improvement Plan** on the next page.

Hernando County Animal Services - 3 Year Maintenance & Improvement Plan

Projects listed in the **3 Year Maintenance & Improvement Plan** are included in Animal Services budget of sheriff's office if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$56,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and are included in the General Fund in the BOCC budget. The amount for FY2026 is **\$4,713,450**. The revenue received by Animal Services is paid to the BOCC, and carried forward annually to support Animal Services capital projects.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Animal Services	2026	Asphalt repair for service area		\$ 275,000
Animal Services	2026	Kennel epoxy phase 3		\$ 85,950
Animal Services	2026	Roof coating		\$ 80,000
Animal Services	2026	Remodel pole barns		\$ 93,500
Animal Services	2026	Expansion of kennels area		\$ 3,854,000
Animal Services	2026	Full facility generator		\$ 325,000
Animal Services	2026	Climate controlled storage building	\$ 16,000	
Animal Services	2026	Free standing feline housing unit	\$ 40,000	

Funds budgeted for 2026 Projects: \$ 56,000 \$ 4,713,450

Animal Services	2027	Expansion of kennels area		\$ 125,000
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Funds needed for 2027 Projects: \$ - \$ 125,000

Animal Services	2028	Expansion of kennels area		\$ 125,000
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Funds needed for 2028 Projects: \$ - \$ 125,000

\$ 56,000 \$ 4,963,450

ESTIMATED TOTAL			\$ 5,019,450	
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**Hernando County Sheriff's Office
Inmate Revenue Fund
Proposed Fiscal Year 2025-2026**

The Inmate Revenue Fund is generated through the extra effort of the Sheriff and his staff in housing inmates from federal and other county jurisdictions. This not only makes good use of any available beds the jail has, but allows the Sheriff's Office to fund those positions that make the program possible and pay for most repair and maintenance without any costs to local taxpayers. The expenditures listed in the below budget are paid for from this program.

The available fund balance as of May 2025 is approximately \$6.9 million

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Revenue Source				
Federal Inmate Revenue	\$ 2,474,325	\$ 2,300,000	\$ 4,300,000	\$ 2,000,000
Pasco County Inmate Revenue	1,430,925	1,400,000	2,000,000	600,000
Interest Income	23,373	-	-	-
Total - Revenue	\$ 3,928,623	\$ 3,700,000	\$ 6,300,000	\$ 2,600,000
Personnel Services				
Wages - Sworn and Civilian	\$ 1,415,056	\$ 1,620,205	\$ 1,822,575	\$ 202,370
Wages - Overtime	16,343	15,000	10,800	(4,200)
Wages - Incentive	5,485	5,520	5,640	120
Benefits - FICA Taxes	109,401	121,606	138,272	16,666
Benefits - Retirement	399,368	448,783	538,379	89,596
Benefits - Insurance	369,681	384,206	436,395	52,189
Benefits - Workers Compensation	53,208	59,660	65,147	5,487
	\$ 2,368,542	\$ 2,654,980	\$ 3,017,208	\$ 362,228
Operating Expenditures				
Utilities	\$ 74,000	\$ 78,000	\$ 82,350	\$ 4,350
Rental & Leases	47,120	51,000	51,000	-
Insurance	17,534	24,722	32,545	7,823
Maintenance Equipment & Radio	4,436	13,198	12,132	(1,066)
Supplies	184,578	231,433	252,251	20,818
Dues & Training	-	-	750	750
	\$ 327,668	\$ 398,353	\$ 431,028	\$ 32,675
Repair & Maintenance - Building	\$ 273,693	\$ -	\$ -	\$ -
Capital Outlay - Internal Building/Equipment	9,431	540,000	768,000	228,000
Total Repair & Maintenance from 3 Year Plan	\$ 283,124	\$ 540,000	\$ 768,000	\$ 228,000
Total - Expenditures	\$ 2,979,334	\$ 3,593,333	\$ 4,216,236	\$ 622,903

Projects listed in the **3 Year Maintenance & Improvement Plan** on the next page are included in this budget if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$768,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and included in Fund 1203, HCSO Revenue Fund, in the BOCC budget. The amount for FY2026 is **\$2,310,000**. The county portion is also noted in the **3 Year Maintenance & Improvement Plan** on the next page.

Hernando County Detention Center - 3 Year Maintenance & Improvement Plan

Projects listed in the **3 Year Maintenance & Improvement Plan** are included in the sheriff's Inmate Revenue Fund budget if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$768,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and included in Fund 1203, HCSO Revenue Fund, in the BOCC budget. The revenue earned from this program is budgeted to pay for **\$2,310,000** out of the HCSO Revenue Fund held by the BOCC.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Bravo Unit	2026	Replace four main Bravo air conditioning units		\$ 1,100,000
Bravo Unit	2026	Replace Bravo roof		\$ 600,000
Jail	2026	Replace 5 AC Units		\$ 120,000
Jail	2026	Fire Alarm Detector Replacement		\$ 70,000
Bravo Unit	2026	Bravo Light Control Panel Replacement		\$ 60,000
Exterior	2026	Parking lot resurface		\$ 360,000
Operational	2026	Security bollards at front of jail	\$ 25,000	
Operational Core	2026	Fence entire property (including heavy security fence and concrete apron) <i>Stand by until warehouse build</i>	\$ 385,000	
Booking	2026	Remodel booking release - raise the floor	\$ 8,000	
Operational	2026	Metal steel building construction - warehouse, maintenance and visitation	\$ 350,000	

Funds needed for 2026 Projects: \$ 768,000 \$ 2,310,000

Jail	2027	Warehouse construction		\$ 400,000
Jail	2027	Replace Fire Alarm System		\$ 750,000
Alpha/Admin	2027	Replace roof in Administration and Alpha		\$ 1,800,000
Operational Core	2027	Upgrade/Update door control system	\$ 227,800	

Funds needed for 2027 Projects: \$ 227,800 \$ 2,950,000

Operational Core	2028	Mental Health Unit		\$ 3,000,000
Operational Core	2028	Upgrade jail management system - Discuss Allowability in IRF	\$ 500,000	

Funds needed for 2028 Projects: \$ 500,000 \$ 3,000,000

\$ 1,495,800 \$ 8,260,000

ESTIMATED TOTAL			\$ 9,755,800	
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**Hernando County Sheriff's Office
E911 Fund Budget
Proposed Fiscal Year 2025 - 2026**

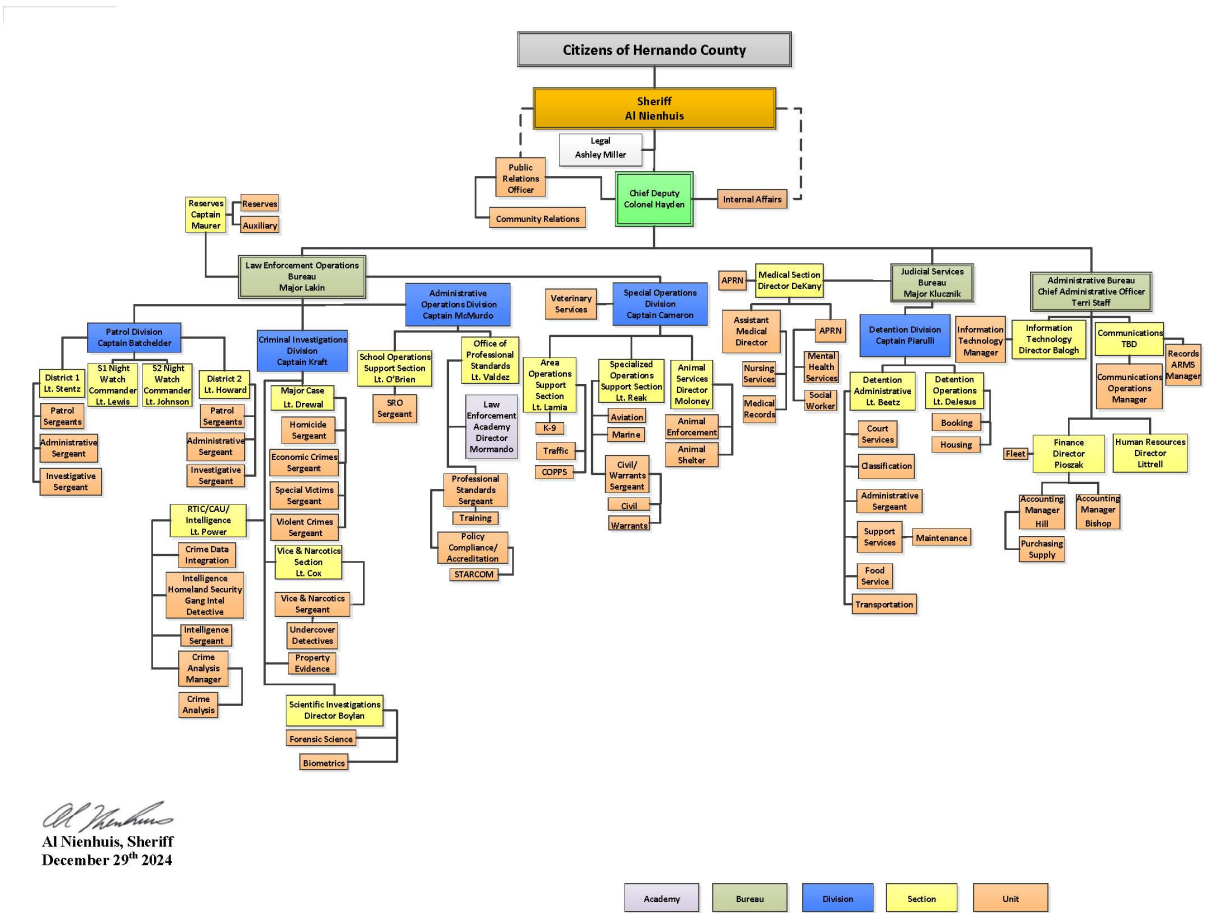
This budget includes the proceeds of telephone charges collected for the installation and operation of an Emergency 911 System. Use of funding is restricted to pay certain costs associated with the E911 system.

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Revenue Source				
State E911 Non-Wireless Fee	\$ 175,752	\$ 180,000	\$ 150,000	\$ (30,000)
Special Disbursement	51,200	-	-	-
State E911 Wireless Fee	765,795	750,000	800,000	50,000
Pre-Paid	103,991	105,000	92,000	(13,000)
CHS Maintenance	38,925	-	67,000	67,000
Interest - Operating	2,833	-	-	-
Balance Forward Cash	-	1,464,391	1,096,832	(367,559)
Total - Revenue	\$ 1,138,496	\$ 2,499,391	\$ 2,205,832	\$ (293,559)
Personnel Services				
Wages - Sworn and Civilian	\$ 486,713	\$ 635,710	\$ 677,841	\$ 42,131
Benefits - FICA Taxes	37,193	48,282	51,243	2,961
Benefits - Retirement	89,874	110,111	107,957	(2,154)
Benefits - Insurance	147,310	179,650	181,635	1,985
Benefits - Workers Compensation	4,789	5,329	1,694	(3,635)
	\$ 765,879	\$ 979,082	\$ 1,020,370	\$ 41,288
Operating Expenditures				
Contracted Services	\$ 30,983	\$ 20,000	\$ 21,000	\$ 1,000
Travel & Per Diem	1,782	11,500	5,500	(6,000)
Communications Services	45,942	45,000	47,000	2,000
Insurance	3,387	3,600	3,600	-
Repair and Maintenance	282	5,000	5,000	-
Supplies & Printing	27,467	55,800	15,100	(40,700)
Maintenance Agreements	122,962	123,000	110,000	(13,000)
Dues & Training	21,389	35,000	43,000	8,000
	\$ 254,194	\$ 298,900	\$ 250,200	\$ (48,700)
Capital Outlay	\$ 56,514	\$ 300,000	\$ 350,000	\$ 50,000
Reserve for Contingencies	\$ -	\$ 921,409	\$ 585,262	\$ (336,147)
Total - Expenditures	\$ 1,076,587	\$ 2,499,391	\$ 2,205,832	\$ (293,559)

Hernando County Sheriff's Office
800 MHz Fund
Proposed Fiscal Year 2025 - 2026

This budget derives its resources from lease payments for space leased on the tower sites, fees assessed to each radio user department for maintenance contract costs, and a \$12.50 fee included in each fine paid for a traffic citation. The 800 MHz system is maintained to provide radio communications for all public safety and County radio users.

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Revenue Source				
Revenue Radio	\$ 626,808	\$ 630,000	\$ 677,000	\$ 47,000.00
Fines and Forfeitures	142,695	130,000	110,000	(20,000)
Tower Lease	89,414	90,000	90,000	-
Interest Income	9,339	-	-	-
Balance Forward Cash	-	1,179,399	1,763,324	583,925
Total - Revenue	\$ 868,256	\$ 2,029,399	\$ 2,640,324	\$ 610,925
Operating Expenditures				
Contracted Services	\$ 97,150	\$ -	\$ -	\$ -
Utilities	44,504	50,000	40,000	(10,000)
Rental and Leases	258,924	262,000	267,000	5,000
Insurance	27,607	28,000	35,000	7,000
Repair and Maintenance	1,399	10,000	10,000	-
Maintenance Agreements	160,749	32,150	-	(32,150)
Operating Supplies	-	2,500	2,000	(500)
	\$ 590,333	\$ 384,650	\$ 354,000	\$ (30,650)
Reserve for Contingencies	\$ -	\$ 1,644,749	\$ 2,286,324	\$ 641,575
Total - Expenditures	\$ 590,333	\$ 2,029,399	\$ 2,640,324	\$ 610,925



Al Nienhuis
Al Nienhuis, Sheriff
December 29th 2024

Hernando County Detention Center - 3 Year Maintenance & Improvement Plan

Projects listed in the **3 Year Maintenance & Improvement Plan** are included in the sheriff's Inmate Revenue Fund budget if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$768,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and included in Fund 1203, HCSO Revenue Fund, in the BOCC budget. The revenue earned from this program is budgeted to pay for **\$2,310,000** out of the HCSO Revenue Fund held by the BOCC.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Bravo Unit	2026	Replace four main Bravo air conditioning units		\$ 1,100,000
Bravo Unit	2026	Replace Bravo roof		\$ 600,000
Jail	2026	Replace 5 AC Units		\$ 120,000
Jail	2026	Fire Alarm Detector Replacement		\$ 70,000
Bravo Unit	2026	Bravo Light Control Panel Replacement		\$ 60,000
Exterior	2026	Parking lot resurface		\$ 360,000
Operational	2026	Security bollards at front of jail	\$ 25,000	
Operational Core	2026	Fence entire property (including heavy security fence and concrete apron) <i>Stand by until warehouse build</i>	\$ 385,000	
Booking	2026	Remodel booking release - raise the floor	\$ 8,000	
Operational	2026	Metal steel building construction - warehouse, maintenance and visitation	\$ 350,000	

Funds needed for 2026 Projects: \$ 768,000 \$ 2,310,000

Jail	2027	Warehouse construction S/B HCSO Budget		\$ 400,000
Jail	2027	Replace Fire Alarm System		\$ 750,000
Alpha/Admin	2027	Replace roof in Administration and Alpha		\$ 1,800,000
Operational Core	2027	Upgrade/Update door control system	\$ 227,800	

Funds needed for 2027 Projects: \$ 227,800 \$ 2,950,000

Operational Core	2028	Mental Health Unit		\$ 3,000,000
Operational Core	2028	Upgrade jail management system - Discuss Allowability in IRF	\$ 500,000	

Funds needed for 2028 Projects: \$ 500,000 \$ 3,000,000

\$ 1,495,800 \$ 8,260,000

ESTIMATED TOTAL			\$ 9,755,800	
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Hernando County Animal Services - 3 Year Maintenance & Improvement Plan

Projects listed in the **3 Year Maintenance & Improvement Plan** are included in Animal Services budget of sheriff's office if projects are to be completed by the sheriff's office staff (typically internal building repairs). The amount for FY2026 is **\$56,000**. The projects involving structural building repairs are to be completed by county Facilities Maintenance and are included in the General Fund in the BOCC budget. The amount for FY2026 is **\$4,713,450**. The revenue received by Animal Services is paid to the BOCC, and carried forward annually to support Animal Services capital projects.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Animal Services	2026	Asphalt repair for service area		\$ 275,000
Animal Services	2026	Kennel epoxy phase 3		\$ 85,950
Animal Services	2026	Roof coating		\$ 80,000
Animal Services	2026	Remodel pole barns		\$ 93,500
Animal Services	2026	Expansion of kennels area		\$ 3,854,000
Animal Services	2026	Full facility generator		\$ 325,000
Animal Services	2026	Climate controlled storage building	\$ 16,000	
Animal Services	2026	Free standing feline housing unit	\$ 40,000	

Funds budgeted for 2026 Projects: \$ 56,000 \$ 4,713,450

Animal Services	2027	Expansion of kennels area		\$ 125,000
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Funds needed for 2027 Projects: \$ - \$ 125,000

Animal Services	2028	Expansion of kennels area		\$ 125,000
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Funds needed for 2028 Projects: \$ - \$ 125,000

\$ 56,000 \$ 4,963,450

ESTIMATED TOTAL				\$ 5,019,450
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HCSO Requested Budgets for FY 2026

		Law Enforcement Trust Fund	Crime Prevention	HCSO Revenue Fund	Fed Forfeitures-- Justice	Fed Forfeitures-- Treasury	Impact Fees-- Law Enforcement	Impact Fees-- Jail
BCC								
Account	Description	FUND 1201	FUND 1202	FUND 1203	FUND 1205	FUND 1206	FUND 3361	FUND 3362
3241101	Imp Fees - Res Law Enf						150,000	
3241102	Imp Fees - Res Jail							11,000
3241201	Imp Fees - Comm Law Enf						5,000	
3241202	Imp Fees - Comm Jail							1,000
3590030	Forfeit / Confiscated Funds	45,000						
3590050	Court Costs - Crime Prevention		60,000					
3659001	Sale of Confiscated Materials	5,000						
3611500	Interest / Investments	5,000	2,000					
3613000	Change in Fair Value - Inv	-	-					
3864004	Transfer In--Inmate Revenue			6,300,000				
3899090	Balance Forward Cash (<i>Budget Only</i>)	558,083	168,704	10,534,933	391,018	55,195	374,263	127,695
Total Revenue		613,083	230,704	16,834,933	391,018	55,195	529,263	139,695
5303101	Professional Services	6,000						
5303401	Contracted Services	28,000	1,000					
5304606	Repair / Maintenance Software		6,000					
5304701	Printing and Binding	1,000	2,000					
5304801	Promotional Activities	6,000	20,000					
5304902	Advertising - Other	7,000	60,000					
5304922	Fees / Costs - Other	25,000						
5304959	Fees / Costs - Bank Charges	50	50					
5305201	Operating Supplies	3,200	100					
5305205	Clothing & Uniforms		4,000					
5305221	Operating Supplies - Computer Software	1,000						
5305264	Uncapitalized Equip	2,500						
5304601	Repair / Maintenance Building			1,950,000				
5304631	Repair / Maintenance Jail			360,000				
5606401	Equipment \$5,000 or More	12,000			391,018	55,195	529,263	139,695
5808201	Aid to Private Organizations	21,000						
5909192	Fees & Costs--Jail Operations			3,448,236				
5909193	Fees & Costs--R&M Jail			768,000				
5909911	Budget Reserves--Grants							
5909969	Budget Reserves--Jail Repairs (<i>Budget Only</i>)							
5909999	Budget Reserves / Cash Forward (<i>Budget Only</i>)	500,333	137,554	10,308,697				
Total Expenditures		613,083	230,704	16,834,933	391,018	55,195	529,263	139,695

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Amended HCSO Budget as of August 28, 2025

**HERNANDO COUNTY SHERIFF'S OFFICE
BUDGET CERTIFICATION
ANNUAL BUDGET 2025-2026 - Amended**

To: Board of County Commissioners
Hernando County, Florida

I hereby submit to you the following proposed budget for the operation of the Hernando County Sheriff's Office for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

	Law Enforcement	Detention	Courthouse	Animal Services
Personnel Services	\$59,623,226	\$20,574,628	\$1,963,654	\$1,283,372
Operating Expenditures	7,638,989	3,014,068	393,079	534,857
Capital Outlay	2,500,812	40,000	-	56,000
Grant Match	124,000	-	-	-
Totals	\$69,887,027	\$23,628,696	\$2,356,733	\$1,874,229
HCSO Reserves held by BOCC	\$12,929,100	\$4,371,309	\$435,996	\$346,732

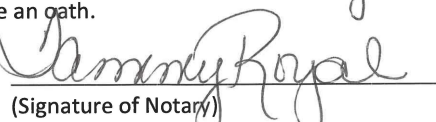
I further certify that these proposed expenditures are reasonable and necessary for the proper and efficient operation of the Hernando County Sheriff's Office for the ensuing year.



Al Nienhuis
Sheriff of Hernando County

STATE OF FLORIDA
HERNANDO COUNTY

The foregoing instrument was acknowledged before me this 28th day of Aug 2025, by Al Nienhuis who is personally known to me and who did take an oath.


(Signature of Notary)

Tammy Royal
(Printed Name of Notary)

Sec. Exec. Officer
(Title and Stamp)

Hernando County Sheriff's Office
Proposed Fiscal Year 2025 - 2026 - Amended

Law Enforcement

Law Enforcement is a statutory responsibility of the Sheriff. The Law Enforcement budget funds functions like Patrol, Specialty Units, Investigations, Civil and Warrants, School Safety, and Animal Enforcement. It also includes support functions such as Forensics, Crime Analysis, Property & Evidence, Professional Standards, administrative functions and countywide dispatch services.

Revenues are collected from various contracts and a few miscellaneous sources. The revenues earned by the Sheriff's Office help reduce the amount of budget monies needed from taxpayers.

	Approved FY2025	Proposed FY2026	FY2025-2026 Difference
Revenue Source			
School Resource Officer Program	\$ 2,653,132	\$ 2,785,789	\$ 132,657
City of Brooksville Contract	1,165,727	936,350	(229,377)
Emergency Dispatch Fees	595,999	613,879	17,880
Civil Fees	130,000	130,000	-
Miscellaneous Revenues	62,500	62,500	-
Total - Revenue	\$ 4,607,358	\$ 4,528,518	\$ (78,840)

	Actual Expenditures FY2024	Approved Budget FY2025	Proposed Budget FY2026	FY2025 to FY2026 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 28,446,260	\$ 33,191,391	\$ 35,690,818	\$ 2,499,427
Wages - Part Time	630,912	696,000	510,500	(185,500)
Wages - Overtime	574,639	393,150	416,850	23,700
Wages - Incentive	134,826	134,160	141,350	7,190
Benefits - FICA Taxes	2,239,397	2,528,044	2,750,970	222,926
Benefits - Retirement	8,187,259	9,141,655	10,719,184	1,577,529
Benefits - Insurance	7,391,024	6,887,866	8,071,707	1,183,841
Benefits - Workers Compensation	901,372	1,185,472	1,321,847	136,375
	\$ 48,505,689	\$ 54,157,738	\$ 59,623,226	\$ 5,465,488
Operating Expenditures				
Professional Services	\$ 14,332	\$ 55,775	\$ 43,600	\$ (12,175)
Contracted Services	689,869	118,470	119,520	1,050
Investigations	(21,110)	76,000	63,510	(12,490)
Travel & Per Diem	122,073	140,198	111,198	(29,000)
Communications & Utilities	613,699	727,125	801,475	74,350
Rental and Leases	106,007	130,288	138,650	8,362
Insurance	950,969	978,558	1,188,461	209,903
Repair and Maintenance	520,848	679,880	779,218	99,338
Supplies & Printing	1,928,557	2,684,138	2,419,729	(264,409)
Maintenance Agreements	1,589,220	1,580,042	1,790,643	210,601
Fees and Licenses	9,945	10,900	13,800	2,900
Dues & Training	184,807	304,554	169,185	(135,369)
	\$ 6,709,216	\$ 7,485,928	\$ 7,638,989	\$ 153,061
Capital Outlay & Debt Service	\$ 2,164,770	\$ 1,933,900	\$ 2,500,812	\$ 566,912
Transfer Out - Grant Match	-	-	124,000	\$ 124,000
Total - Expenditures	\$ 57,379,675	\$ 63,577,566	\$ 69,887,027	\$ 6,185,461
Law Enforcement - Net Impact to General Fund:		\$ 58,970,208	\$ 65,358,509	\$ 6,264,301

	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage
Expenses					
FEES & COSTS--SHERIFF	59,251,813	66,169,284	72,243,760	6,074,476	9%
FEES & COSTS--JAIL OPERATIONS	19,493,960	21,630,864	23,628,696	1,997,832	9%
EXPENSES TOTAL	78,745,773	87,800,148	95,872,456	8,072,308	9%

Revenues					
Charges for Services	4,428,970	4,630,680	4,752,915	122,235	3%
Miscellaneous	62,500	62,500	66,000	3,500	6%
Other Sources	286,000	303,000	336,500	33,500	11%
REVENUES TOTAL	4,777,470	4,996,180	5,155,415	159,235	3%

FEES & COSTS--ANIMAL SERVICES	-	2,213,630	1,874,229	(339,401)	100%
EXPENSES TOTAL	-	2,213,630	1,874,229	(339,401)	100%

Revenues					
Charges for Services	-	198,000	198,500	500	100%
Miscellaneous	-	3,300	3,500	200	100%
Other Srouces	-	33,625	33,500	(125)	100%
REVENUES TOTAL	-	234,925	235,500	575	100%

Please see Hernando County Sheriff's Office Proposed and Amended Annual Budget Book Fiscal Year 2025 - 2026 for further information.

H:\BUDGETS\Budget FY2026\1b-Budget Mtgs BCC\5-BCC Budget Hearing 1 9-11-25\BCC Budget Book--HCSO Presentation HCSO 9-2-25 (2)
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Constitutionals - Sheriff (HCSO)

	PRIOR YEAR BUDGET		BUDGET	Increase (Decrease)	Percentage Increase (Decrease)
	FY2024	FY2025	FY2026		
Expenses					
FEES & COST-SO ANML SRVCS	-	-	\$1,874,229	\$1,874,229	-
FEES & COST-SO COURTHOUSE	-	-	\$2,356,733	\$2,356,733	-
FEES & COST-SHERIFF	\$59,383,045	\$67,515,261	\$69,887,027	\$2,371,766	4%
FEES & COSTS-JAIL OPERATE	\$19,493,960	\$21,630,864	\$23,628,696	\$1,997,832	9%
EXPENSES TOTAL	\$78,877,005	\$89,146,125	\$97,746,685	\$8,600,560	10%
Revenues					
Charges for Services	\$4,428,969	\$4,630,679	\$4,752,915	\$122,236	3%
Fines and Forfeitures	-	-	\$33,500	\$33,500	-
Miscellaneous	\$62,500	\$62,500	\$66,000	\$3,500	6%

PRIOR YEAR BUDGET			BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Other Sources	\$286,000	\$303,000	\$303,000	\$0	0%
REVENUES TOTAL	\$4,777,469	\$4,996,179	\$5,155,415	\$159,236	3%
Surplus (Deficit)	(\$74,099,536)	(\$84,149,946)	(\$92,591,270)	–	–

The table above reflects budget information for FY2024 and FY2025. The Courthouse costs were broken out starting in FY2026 on the BOCC side of the budget, which is why there aren't numbers showing in FY2024 or FY2025. The HCSO assumed the Animal Services operations on January 1, 2025; hence, that value is broken out in FY26 and is the first full year.

The historical Animal Services information can be found in section "III – K-7: Animal Services" by following the table of contents link below. Please note that the amount remaining in the budget in that department for FY26, and beyond, are associated with capital projects only. Capital Project information can be found by following the "Capital Improvement Plan" link below.

Hernando County, Florida

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Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Denise LaVancher – Supervisor of Elections

[Supervisor of Elections Website](#)



Duties & Responsibilities

It is the mission of the Supervisor of Elections office to ensure the integrity of the electoral process and empower each voter through continuous education.

Budget Regulations for Supervisor of Elections

Florida Statute 129.201 Budget of supervisor of elections; manner and time of preparation and presentation.—

- (1) Pursuant to ss. 129.01 and 129.03(2), each supervisor of elections shall annually prepare and submit to the board of county commissioners, or county budget commission if there is one in the county, a proposed budget for carrying out the powers, duties, and operations of the office of the supervisor of elections for the next fiscal year. The fiscal year of the supervisor of elections commences on October 1 of each year and ends on September 30 of the following year.
- (2) Expenditures must be itemized in accordance with the uniform accounting system prescribed by the Department of Financial Services as follows:
 - (a) Personnel services.
 - (b) Operating expenses.
 - (c) Capital outlay.
 - (d) Debt service.
 - (e) Grants and aids.
 - (f) Other uses.
- (3) The supervisor of elections shall furnish to the board of county commissioners or the county budget commission all relevant and pertinent information that the board or commission deems necessary, including expenditures at the subobject code level in accordance with the uniform accounting system prescribed by the Department of Financial Services. The board or commission may not amend, modify, increase, or reduce any expenditure at the subobject code level.
- (4) The board or commission, as appropriate, may require the supervisor of elections to correct mathematical, mechanical, factual, and clerical errors and errors of form in the proposed budget. At the hearings held pursuant to s. 200.065, the board or commission may amend, modify, increase, or reduce any or all items of expenditure in the proposed budget as submitted under

subsections (1) and (2); and, as amended, modified, increased, or reduced, such budget shall be approved by the board or commission, which must provide written notice of its action to specific items amended, modified, increased, or reduced.

(5) The board or commission shall include in the county budget the items of proposed expenditures set forth in the budget which are required by this section to be submitted, after the budget has been reviewed and approved. The board or commission shall include the supervisor of elections' reserve for contingencies in the general county budget's reserve for contingencies account.

(6) The supervisor of elections' reserve for contingencies is governed by the same provisions governing the amount and use of the reserve for contingencies appropriated in the county budget.

(7) The proposed budget shall be submitted to the board of county commissioners or county budget commission pursuant to s. 129.03(2) and included by the board or commission in the general county budget.

(8) The items placed in the budget of the board are subject to the same provisions of law as the county annual budget; however, an amendment to the appropriations of the office of the supervisor of elections may not be made without due notice of the change to the supervisor of elections.

(9) The budget of the supervisor of elections may be increased by the board of county commissioners to cover expenses for emergencies and unanticipated expenses as are recommended and justified by the supervisor of elections.



Denise LaVancher

Hernando County Supervisor of Elections

16264 Spring Hill Drive
Brooksville, FL 34604
P: 352.754.4125 • F: 352.754.4425

May 30, 2025

Board of County Commissioners
Via Electronic Mail Only

Dear Commissioners,

Pursuant to Florida Statute 129.201, I am attaching the budget request for the Supervisor of Elections for the 2025-2026 fiscal year. The total amount of the request is \$2,794,008.

Election(s) costs differ from year to year based on the type of election(s). This budget request reflects:

- 2026 Primary Election.
- Increased cost from tabulation equipment – hardware and software.
- Implementation of HB1205 petition initiative.
- Increased costs of operating and administrative expenses.

This request also includes \$1,600 per full-time employee, totaling \$19,200 for CareATC costs that we are required to budget for.

I hereby certify that this budget request is reasonable and necessary for the statutory and constitutional functions that my office performs.

Respectfully,

Denise LaVancher

Hernando County Supervisor of Elections

www.HernandoVotes.gov • e-mail: Elections@HernandoVotes.gov



Denise LaVancher

Hernando County Supervisor of Elections

16264 Spring Hill Drive
Brooksville, FL 34604
P: 352.754.4125 • F: 352.754.4425

July 22, 2025

Hernando County Board of County Commissioners

Brooksville, FL 34604

Dear Commissioners:

Governor DeSantis recently issued Executive Order 25-148 ordering Special Elections to be held in Senate District 11 due to the recent appointment of Senator Blaise Ingoglia. This is a countywide election for Senate District 11. There are approximately 132,000 registered voters who will be eligible to vote, and 32 precincts open on election day. The law requires early voting to be held at a minimum of 8 days for each election.

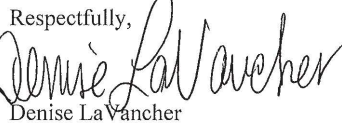
The election dates are as follows:

September 30, 2025 Special Primary Election
December 9, 2025 Special General Election

Section 100.102, Florida Statutes, requires the State to reimburse a county for actual costs incurred to conduct a special primary and/or special (general) election as ordered pursuant to section 100.101, Florida Statutes.

At this time, I do not have funds available in my budget to conduct two special elections. A cost estimate has been made by my office to conduct the Special Elections of approximately \$1,032,296 (Special Primary \$516,103, Special General \$516,193). The cost estimate is attached for your information. This cost estimate has also been provided to the office of the Secretary of State. Following the elections, this office will immediately request reimbursement from the State for the actual cost incurred. Any unused funds will be returned to the county.

I respectfully request your assistance in procuring the needed funds for my office to conduct the Special Elections. Thank you in advance for your assistance, and please call me if you need further information.

Respectfully,

Denise LaVancher
Supervisor of Elections

C: Jeff Rogers, County Administrator
Toni Brady, Deputy County Administrator

www.HernandoVotes.gov • e-mail: Elections@HernandoVotes.gov

Constitutionals - Supervisor Of Elections

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Non-Operating	\$2,687,501	\$3,290,412	\$3,310,201	\$19,789	1%
EXPENSES TOTAL	\$2,687,501	\$3,290,412	\$3,310,201	\$19,789	1%
Surplus (Deficit)	(\$2,687,501)	(\$3,290,412)	(\$3,310,201)	—	—

Hernando County, Florida

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Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Randy Mazourek – Property Appraiser

[Property Appraiser Website](#)

About the Property Appraiser

Randy Mazourek brings over 30 years of experience in the private sector, coupled with a deep understanding of property appraisal as a seasoned local professional. A proud Florida State University graduate, Randy has also proven his dedication to entrepreneurship and community service throughout his career.

Randy's vision emphasizes fair assessments for both commercial and residential properties. He is committed to fostering transparency, improving accessibility, and advocating for lower taxes to incentivize property ownership. His leadership focuses on returning accountability to the Property Appraiser's Office and serving the community with integrity.

A lifelong resident of Hernando County, Randy is not only a husband and father but also a dedicated Christian and Little League coach. His deep roots in the county and unwavering commitment to its residents make him the ideal leader to guide the Property Appraiser's Office into a future of fairness and efficiency.

Please join us in welcoming Randy Mazourek as he continues to serve and strengthen Hernando County.



Budget Regulations for Property Appraiser

Florida Statute 192.091 Commissions of property appraisers and tax collectors —

(1)(a) The budget of the property appraiser's office, as approved by the Department of Revenue, shall be the basis upon which the several tax authorities of each county, except municipalities and the district school board, shall be billed by the property appraiser for services rendered. Each such taxing authority shall be billed an amount that bears the same proportion to the total amount of the budget as its share of ad valorem taxes bore to the total levied for the preceding year. All municipal and school district taxes shall be considered as taxes levied by the county for purposes of this computation.

(b) Payments shall be made quarterly by each such taxing authority. The property appraiser shall notify the various taxing authorities of his or her estimated budget requirements and billings thereon at the same time as his or her budget request is submitted to the Department of Revenue pursuant to s. 195.087 and at the time the property appraiser receives final approval of the budget by the department.

Duties & Responsibilities

The Hernando County Property Appraiser is an elected official charged with the duty and responsibility to appraise all of the property in the County. This includes real estate and tangible personal property (the equipment, machinery and fixtures) of businesses. The Property Appraiser is required by law to assess all property within the county each January 1st. In Hernando County, this means the Property Appraiser determines the market value for thousands of individual parcels, including residential, agricultural, multifamily, commercial and industrial, as well as thousands of personal property accounts.

In addition to appraising property, the Property Appraiser must administer homestead exemptions, agricultural classification, determine the eligibility of certain religious, charitable, educational and municipal property for tax exemption, as well as administer widow, widower's and disability exemptions. The Property Appraiser also maintains current and up-to-date legal descriptions and ownership tax maps of all the real property in Hernando County. The Property Appraisers office is also the lead agency which manages Hernando County Central GIS and the Central Addressing Office.

Florida Statute 195.087

Property appraisers and tax collectors to submit budgets to Department of Revenue.—(1)(a) On or before June 1 of each year, every property appraiser, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the property appraiser's office for the ensuing fiscal year beginning October 1. The property appraiser shall submit his or her budget in the manner and form required by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall, upon proper notice to the county commission and property appraiser, review the budget request and may amend or change the budget request as it deems necessary, in order that the budget be neither inadequate nor excessive.

On or before July 15, the department shall notify the property appraiser and the board of county commissioners of its tentative budget amendments and changes. Before August 15, the property appraiser and the board of county commissioners may submit additional information or testimony to the department respecting the budget. On or before August 15, the department shall make its final budget amendments or changes to the budget and shall provide notice thereof to the property appraiser and board of county commissioners. Once the department makes its final budget amendments, the budget is final and shall be funded by the county commission pursuant to FS. 192.091.

RANDY MAZOUREK
HERNANDO COUNTY PROPERTY APPRAISER
PHONE: (352) 754-4190
WEBSITE: www.hernandopa-fl.us

◆ **BROOKSVILLE OFFICE** ◆
201 Howell Avenue, Suite 300
Brooksville, FL 34601-2042
Fax Numbers:
Administration (352) 754-4198
Real Property/Tangible (352) 754-4198
Exemptions/Central GIS (352) 754-4194



"To Serve & Assess With Fairness"

◆ **WESTSIDE OFFICE** ◆
7525 Forest Oaks Blvd.
Spring Hill, FL 34606-2400
Fax Numbers:
Addressing (352) 688-5060
Exemptions (352) 688-5088

May 30, 2025

To: Albert Bertram, OMB Director
From: Randy Mazourek, Property Appraiser
Re: FY 25-26 Budget

Attached please find a copy of the Signed Certification Sheet and Exhibit A, which is a summary of the Property Appraiser's Operating Budget by Appropriation Category for FY25-26. The operating budget shows an increase of \$778,037 and represents a 19.37% increase over current year.

Because our budget is due to the Department of Revenue (DOR) on June 1st and decisions regarding benefits and insurance are not finalized by the Board of County Commissioners, we have increased our previous figures by 15% at the guidance of Toni Brady. More funds may be requested if decisions are made that surpass what the Hernando County Property Appraiser has budgeted.

This budget will be adjusted by the DOR once the Property Appraiser's salary has been determined and retirement rates have been finalized. Per DOR, the proposed budget shows the Property Appraiser's current salary, FICA/Medicare Tax and retirement calculations.

The percentage breakdown to be used in the FY26 Quarterly Billings for Property Appraiser's Operating Budget:

BCC/BPI/Cities:	86.8090%
Transportation Trust:	4.9950%
County Health:	0.6803%
EMS MSTU:	5.6179%
Stormwater:	0.7031%
SWFWMD:	1.1947%


Attached is a copy of the FY25-26 Addressing Budget, which is 100% charged to the General Fund.

BUDGET REQUEST FOR PROPERTY APPRAISERS SUMMARY OF THE 2025-26 BUDGET BY APPROPRIATION CATEGORY									
HERNANDO COUNTY					EXHIBIT A				
APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	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)	2,730,379	3,364,656	1,369,974	3,977,117	612,461	18.20%			
OPERATING EXPENSES (Sch. II)	421,612	532,024	168,605	747,600	215,576	40.52%			
OPERATING CAPITAL OUTLAY (Sch. III)	99,280	90,000		40,000	(50,000)	-55.56%			
NON-OPERATING (Sch. IV)		30,000		30,000					
TOTAL EXPENDITURES	\$3,251,271	\$4,016,680	\$1,538,580	\$4,794,717	\$778,037	19.37%			
NUMBER OF POSITIONS		35		39	4	11.4%			
COL (5) - (3) COL (6) / (3)									

Fund 055 - Addressing Services FY26 Budget				5/30/2025
Addressing Service Fund 055		FY26		FY25
PERSONNEL SERVICES				
5101250	Salaries & Wages - Regular	87,506		
5102150	FICA	5,425		
5102151	Mandatory Medicare	1,269		
5102252	Reg Retirement Contributions	14,902		
5102350	Life/Health/Disability Insurance	42,960		
5102450	Workers Compensation	88		
Total Personnel Services			152,150	147,308
OPERATING EXPENSES				
5303450	Care ATC Cost (\$1600/emp per BOCC)	3,200	3,200	3,200
5303151	Professional Services - EDP			
	Total Professional Services-EDP		0	0
5304050	Travel & Per Diem			
	Total Travel & Per Diem		0	0
5304251	Postage		0	0
5304654	Repairs & Maintenance - EDP			
	Finance Plus-Financial Software (1/3 paid by Fund 055)	4,334		
	GIS Licenses	7,000		
	Microsoft Office 365 licenses each \$360 total \$720	720		
	Total Repairs & Maintenance-EDP		12,054	9,454
5304750	Printing and Binding	264	264	264
5304953	EDP License Fees			
	Total EDP License Fees		0	0
5304959	Current Chgs & Obligations - Other		0	0
5305151	Office Supplies - Maps & Charts		0	0
5305159	Office Supplies - Other	200	200	200
5305260	Operating Supplies - Uncap EDP ...Replacement Monitors/cables (\$300)			
5305261	Operating Supplies - Office Equipment Replacement: adding machines, printer, fax, scanner	1,000	1,000	1,000
5305262	Operating Supplies - Office Furniture (Chairs)	300	300	300
5305453	Education IAAO 600 Class Classes remote each \$550 total \$1100.	1,100		
	Total Education		1,100	1,100
5305454	Dues/Membership			
	Total Dues/Membership		0	0
Total Operating Expenses			18,118	15,518
CAPITAL OUTLAY				
5606451	Machines & Equipment - EDP ...Replacement PC			
Total Capital Outlay			0	0
Total Addressing Budget		170,268	170,268	162,826
Total Budget FY26		\$170,268		
Total Budget FY25		\$162,826		
% Increase		4.57%		

BUDGET REQUEST FOR PROPERTY APPRAISERS

I, Randy Mazourek, the Property Appraiser of HERNANDO County, Florida, certify the proposed budget for the period of October 1, 2025, through September 30, 2026, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).



Property Appraiser Signature

5/30/25

Date

Constitutionals - Property Appraiser

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Non-Operating	\$3,248,945	\$3,658,141	\$4,332,514	\$674,373	18%
EXPENSES TOTAL	\$3,248,945	\$3,658,141	\$4,332,514	\$674,373	18%
Revenues					
Other Sources	\$60,000	\$60,000	\$60,000	\$0	0%
REVENUES TOTAL	\$60,000	\$60,000	\$60,000	\$0	0%
Surplus (Deficit)	(\$3,188,945)	(\$3,598,141)	(\$4,272,514)	-	-

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Hernando County, FL Board of County Commissioners Fiscal Year 2025–2026 Annual Budget

Honorable Amy Blackburn, CFC – Tax Collector

[Tax Collector Website](#)

About the Tax Collector

On October 30, 2024, Governor DeSantis appointed Amy Blackburn who was sworn in on November 1, 2024, as Hernando County's Tax Collector. She attended the University of Florida, graduating in Business Administration with a specialty in Marketing. For 18 years Ms. Blackburn worked in the field of respiratory care. It was during this time she met her husband and best friend, Freddy. They have two daughters, Sarah and Savannah. She and her husband are both softball coaches with the Hernando Youth League where their daughters play.



Ms. Blackburn made a career change in 2016 to public service with the Hernando Board of County Commissioners working in the budget department primarily regarding enterprise funds. In 2018 she became the Finance Director for the Hernando County Tax Collector and in 2023 promoted to Chief Deputy of Finance and Administration.

An advocate for technology, she contributed to several new initiatives, including the implementation of a new Tax Collection and Cashiering software, a CogBot to use artificial intelligence to answer basic questions, installing a motor vehicle express self-service kiosk in Publix, and other essential upgrades.

She is an active member of several professional organizations, including the Florida Tax Collectors Association, Hernando Chamber of Commerce, and Leadership Hernando. Ms. Blackburn has lived in Hernando County over 23 years and has witnessed the growth in population and business development. She is looking forward to advancing the office through efficient innovation, education, and community engagement.

Duties and Responsibilities

It is the responsibility of the Hernando County Tax Collector to collect the myriad of taxes and fees imposed by all governmental units. The nature of the office under Florida's constitution and statutory system is two-fold: independent election; and budgetary review by the state. The Tax

Collector deals with many state agencies, all local governments and all taxpayers within the county.

The revenue funding the office of the Tax Collector comes from state agency licensure through the charge of basic fees; the contract-based charging of certain fees or commissions between the Tax Collector and various local governments regarding special services; and statutory based commissions for collecting property taxes and some non-property assessments.

In addition to ad valorem property taxes, the Tax Collector also bills and collects special assessments generated by almost 100 municipal service benefit units for improvements such as street lighting, road paving, fire protection, subdivision maintenance, etc.

Budget Regulations for Tax Collectors

Florida Statute 192.091 Commissions of property appraisers and tax collectors -

(2) The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes and special assessments collected and remitted, the following commissions:

(a) On the county tax:

1. Ten percent on the first \$100,000;
2. Five percent on the next \$100,000;
3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
4. Two percent on the balance.

(b) On collections on behalf of each taxing district and special assessment district:

- 1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and
- b. Two percent on the balance; and
2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.

(3) In computing the amount of taxes levied on an assessed valuation of \$50 million for the purposes of this section the valuation of nonexempt property and the taxes levied thereon shall be taken first.

195.087 Property appraisers and tax collectors to submit budgets to Department of Revenue.—

(2) On or before August 1 of each year, each tax collector, regardless of the form of county government, shall submit to the Department of Revenue a budget for the operation of the tax collector's office for the ensuing fiscal year, in the manner and form prescribed by the department. A copy of such budget shall be furnished at the same time to the board of county commissioners. The department shall examine the budget and, if it is found adequate to carry on the work of the tax collector, shall approve the budget and certify it back to the tax collector.

If the department finds the budget inadequate or excessive, it shall return such budget to the tax collector, together with its ruling thereon. The tax collector shall revise the budget as required and resubmit it to the department. After the final approval of the budget by the department, there shall be no reduction or increase by any officer, board, or commission without the approval of the department. However, all moneys received by tax collectors in complying with chapter 119 shall be accounted for in the same manner as provided for in s. 218.36, for moneys received as county fees and commissions, and any such moneys may be used and expended in the same manner and to the same extent as funds budgeted for the office and no budget amendment shall be required.

From: [Amy L Blackburn](#)
To: [Albert Bertram](#)
Cc: [Jeffrey Rogers](#); [Toni Brady](#); [Tameka Swackard Thompson](#)
Subject: FY 2026 Tax Collector Fees
Date: Monday, June 2, 2025 11:37:04 AM
Attachments: [image001.png](#)

Good morning Albert,

Per F.S. 192.091 the Tax Collector is to charge fees of 10% of the first \$100,000; 5% of the next \$100,000; 3% of the balance up to the assessed value of \$50 million; and 2% on the balance. Based on the Property Appraiser’s reported taxable value of \$17,890,000,000; 2024 Tax roll millage rates (FY 2025); and the BCC fees charged YTD of \$5,561,462.17 - it is estimated FY 2026 fees will be:

Fees Charged to General Fund: \$ 4,250,000
Total BCC fees charged (including General Fund): \$5,775,000
Postage for General Fund: \$ 19,000

FY 2025 unused fees for the General Fund are estimated at \$750,000.

Have a great day!
Amy

Amy L. Blackburn, CFC
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“If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.”

Constitutionals - Tax Collector

	PRIOR YEAR BUDGET		BUDGET		
	FY2024	FY2025	FY2026	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$3,916,245	\$4,268,500	\$4,269,000	\$500	0%
EXPENSES TOTAL	\$3,916,245	\$4,268,500	\$4,269,000	\$500	0%
Revenues					
Other Sources	\$750,000	\$750,000	\$750,000	\$0	0%
REVENUES TOTAL	\$750,000	\$750,000	\$750,000	\$0	0%
Surplus (Deficit)	(\$3,166,245)	(\$3,518,500)	(\$3,519,000)	—	—

