



Fiscal Year 2024-2025

Annual Budget

CONSTITUTIONALS





Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

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

[Clerk Website](#)

Constitutionals - Clerk of Court

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Non-Operating	\$7,623,536	\$9,268,344	\$12,435,042	\$3,166,698	34%
EXPENSES TOTAL	\$7,623,536	\$9,268,344	\$12,435,042	\$3,166,698	34%
Revenues					
Charges for Services	\$2,650,351	\$3,577,869	\$4,290,887	\$713,018	20%
Other Sources	\$400,000	\$400,000	\$0	(\$400,000)	(100%)
REVENUES TOTAL	\$3,050,351	\$3,977,869	\$4,290,887	\$313,018	8%
Surplus (Deficit)	(\$4,573,185)	(\$5,290,475)	(\$8,144,155)	—	—



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 31, 2024

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 \$12,591,036.00 for fiscal year 2024-25.

We have not been apprised of the new health care costs for FY 2025, 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	\$ 6,065,550
Operating Expenses	6,046,086
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

Hernando County, Florida

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Office of Management & Budget webpage



Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

Sheriff Al Nienhuis

[Sheriff Website](#)

Constitutionals - Sheriff

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Non-Operating	\$69,575,299	\$77,895,773	\$87,580,148	\$9,684,375	12%
EXPENSES TOTAL	\$69,575,299	\$77,895,773	\$87,580,148	\$9,684,375	12%
Revenues					
Charges for Services	\$4,371,235	\$4,428,969	\$4,630,679	\$201,710	5%
Miscellaneous	\$57,000	\$62,500	\$62,500	\$0	0%
Other Sources	\$780,000	\$286,000	\$303,000	\$17,000	6%
REVENUES TOTAL	\$5,208,235	\$4,777,469	\$4,996,179	\$218,710	5%
Surplus (Deficit)	(\$64,367,064)	(\$73,118,304)	(\$82,583,969)	–	–



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 2024 - 2025**



Hernando County Sheriff's Office

May 31, 2024

Honorable Chair Elizabeth Narverud 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 2024-2025, 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.

As our county experiences continued growth in both residential and commercial sectors, it is imperative that public safety services evolve accordingly. This requires keeping up with the many residential and commercial development projects and the associated projected population growth. Our county continues to experience an **inflation rate of more than 3%** and a **growth rate of approximately 12%** this year. As the county plans for the development of the community and growing the commercial and industrial opportunities, this growth necessitates a proportional enhancement of public safety services.

In light of current and future growth, my proposed budget includes those funds necessary to ensure we have adequate law enforcement, court security, detention, and corresponding support services in place to maintain a safe county for our current and future residents. We ensure we have enough staff to handle expected workloads, with backup plans for different days and times, using on-call help when needed during non-peak hours.

Along with growth also comes increased demands related to providing around-the-clock law enforcement, detention, and dispatching services. This budget includes several mandated financial impacts to consider. For the second year in a row, inflation has driven costs up across all areas of the budget, from supplies and gas prices to personnel costs. It is important to note that, contrary to what some might believe, the vast majority of a sheriff's proposed budget is *directly* related to personnel costs.

Maintaining a full-service law enforcement, detention, and court services agency, one that fulfills our statutory obligations and meets the needs of our citizens, now and in the future, therefore, is challenging during the best of times. We continue to feel significant pressure from regional public employers that are competing to both attract and retain employees, especially ones that can meet the extremely high standards a law enforcement agency demands of its applicants. Many regional employers, for example, are offering higher salaries and substantial hiring bonuses.

In response to these and other pressures, we must continue to work together and must focus on necessary increases in personnel expenditures. Since the Sheriff's Office mission relies on people rather than projects, our effectiveness depends on our ability to continue **attracting and retaining** the best personnel. My staff, toward that end, constantly conducts in-depth research to ensure we remain both equitable and competitive when compared to our regional competitors.

It is noteworthy that according to Florida Tax Watch, Hernando County ranks as the 27th largest county in the state, yet it currently stands at 56th in public safety expenditures.

Our budgetary approach to addressing personnel needs and responding to the growth in Hernando County is strategic and forward-thinking. The Academy Program has played a significant role in helping us fill deputy vacancies, while still maintaining our very high standards. Working together, HCSO and Simpson Tech have offered both full-time and part-time academies this past year. These efforts enable my office to recruit locally and meet the staffing needs of the community. Given the growth of the county, providing such long-term and cost-effective solutions requires an initial and ongoing investment in this worthwhile program. That is the reason I must request that the driving pad and shooting range be a top-priority this year, *since these two projects are at least two to three years behind schedule.*

Consistent with county operations, the Sheriff's Office must manage mandated costs. As you are probably aware, operational and administrative costs are rising exponentially in many cases. It is important to note that mandated increases in personnel costs alone will require an additional obligation of **\$3.7 million**, accounting for a **4.73%** budget increase from last fiscal year before including needed staffing requests. While such increases are notable, they are unavoidable for a large public safety agency.

Furthermore, the collaborative efforts of our Information Technology department on several county-wide projects such as the much-needed radio system upgrade, the CAD project, and Next Generation 911 implementation demonstrate a commitment to staying at the forefront of technological support for law enforcement. As cybersecurity becomes increasingly critical, we must also protect against attacks. Accordingly, additional funds have been added to the budget to facilitate enhancing our network security. These initiatives not only improve operational efficiency but also enhance the agency's ability to adapt to emerging challenges and meet the evolving needs of the community.

My commitment to fiscal responsibility remains steadfast, entailing a thorough internal budget planning process that accurately identifies our agency's prioritized needs and leverages alternate funding sources whenever possible. Our process involves middle managers up to the level of the Colonel who work to prioritize needs prior to being presented to me. Documentation supporting the original requested needs of the agency resulted in an **increase to our budget of 29%**. However, we had to make some difficult decisions resulting in a **\$13 million reduction** of the initial proposed budget. We take this approach seriously, always striving to present only the most pressing needs and optimal solutions to the BOCC with a goal to stay well below the historical and projected revenue growth.

Toward that end, we believe that County financial growth can be measured by looking at the three current and main general fund revenue sources: Ad Valorem Tax, State Revenue Sharing, and the current Local ½ Cent Sales Tax. These sources illustrate the financial growth in the county's general fund budgets. Over the past five years, Hernando County has seen a cumulative increase of 73% in these three revenue streams, averaging 15% per year. In comparison, the Sheriff's Office has

experienced a cumulative increase in budget requests of 39% over the same period, averaging 8% per year. Had the Sheriff's Office budget requests grown at the same rate as the county's actual revenue collection, its budget would be more than \$19.5 million higher than it is today.

	FY2020	FY2021	FY2022	FY2023	FY2024 - Actuals not yet available
Actual Revenue Received	18.4%	9.1%	15.0%	18.6%	12.0%
Sheriff's Budget	5.1%	4.7%	7.3%	10.1%	12.0%
Sheriff's Budget requested BELOW Growth	13.3%	4.5%	7.7%	8.5%	0.0%

In conclusion, our ongoing partnership is crucial for addressing the current economic challenges and ensuring that the Sheriff's Office remains well-equipped to fulfill its mission of protecting and serving the community. Just like fire and emergency medical services, law enforcement, detention, and dispatch services are vital and must be funded at a level that is better than reasonable when compared to similar-sized counties.

I would be glad to provide more detailed information regarding the mandates, cost increases, and workload analyses affecting this year's budget proposal. *I welcome and strongly encourage your questions and constructive discussion.* Please feel free to call my assistant and set up a meeting time that is convenient for you over the next month. I stand ready to work together with you through the budgeting process in the furtherance of our mutual responsibilities to the citizens of Hernando County.

I thank you in advance for your support.

Sincerely,



Al Nienhuis
Sheriff

AN/tsr

HERNANDO COUNTY SHERIFF'S OFFICE
BUDGET CERTIFICATION
ANNUAL BUDGET 2024-2025

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, 2024 and ending September 30, 2025.

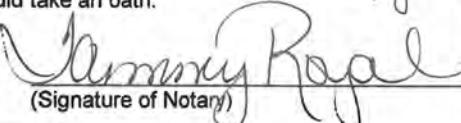
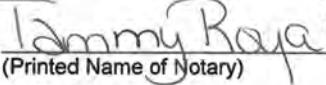
	Law Enforcement	Detention	Courthouse
Personnel Services	\$ 54,157,738	\$ 18,654,556	\$ 1,847,835
Operating Expenditures	7,485,928	2,933,308	523,883
Capital Outlay	1,933,900	43,000	-
Totals	\$ 63,577,566	\$ 21,630,864	\$ 2,371,718
HCSO Reserves held by BOCC	\$ 15,894,392	\$ 5,407,716	\$ 592,930

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 31st day of May, 2024, by Al Nienhuis
who is personally known to me and who did take an oath.


(Signature of Notary)

(Printed Name of Notary)

(Title and Stamp)



**Hernando County Sheriff's Office
Proposed Fiscal Year 2024 - 2025**

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 FY2024	Proposed FY2025	FY2024-2025 Difference	
School Resource Officer Program	\$ 2,526,792	\$ 2,653,132	\$ 126,340	
City of Brooksville Contract	1,110,216	1,165,727	55,511	
Emergency Dispatch Fees	578,640	595,999	17,359	
Civil Fees	130,000	130,000	-	
Miscellaneous Revenues	62,500	62,500	-	
Total - Revenue	\$ 4,408,148	\$ 4,607,358	\$ 199,210	
	Actual Expenditures FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 24,367,780	\$ 29,452,461	\$ 33,191,391	\$ 3,738,930
Wages - Part Time	614,333	689,000	696,000	7,000
Wages - Overtime	626,639	358,850	393,150	34,300
Wages - Incentive	133,460	130,920	134,160	3,240
Benefits - FICA Taxes	1,941,806	2,265,360	2,528,044	262,684
Benefits - Retirement	6,314,648	8,134,840	9,141,655	1,006,815
Benefits - Insurance	6,929,278	6,854,804	6,887,866	33,062
Benefits - Workers Compensation	765,611	1,057,158	1,185,472	128,314
Benefits - Unemployment	2,902	-	-	-
	\$ 41,696,457	\$ 48,943,393	\$ 54,157,738	\$ 5,214,345
Operating Expenditures				
Professional Services	\$ 76,920	\$ 58,000	\$ 55,775	\$ (2,225)
Contracted Services	843,043	111,545	118,470	6,925
Investigations	(25,146)	87,400	76,000	(11,400)
Travel & Per Diem	60,412	78,147	140,198	62,051
Communications & Utilities	651,137	576,358	727,125	150,767
Rental and Leases	88,224	145,305	130,288	(15,017)
Insurance	837,248	898,810	978,558	79,748
Repair and Maintenance	391,961	396,130	679,880	283,750
Supplies & Printing	2,607,099	2,024,590	2,684,138	659,548
Maintenance Agreements	1,038,427	1,586,105	1,580,042	(6,063)
Fees and Licenses	9,659	10,600	10,900	300
Dues & Training	195,240	129,845	304,554	174,709
	\$ 6,774,224	\$ 6,102,835	\$ 7,485,928	\$ 1,383,093
Capital Outlay & Debt Service	\$ 2,470,661	\$ 1,404,600	\$ 1,933,900	\$ 529,300
Total - Expenditures	\$ 50,941,342	\$ 56,450,828	\$ 63,577,566	\$ 7,126,738
Law Enforcement - Net Impact to General Fund:	\$ 52,042,680	\$ 58,970,208	\$ 6,927,528	

Hernando County Sheriff's Office Budget Proposed Fiscal Year 2024 - 2025

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 FY2024	Proposed FY2025	FY2024 to FY2025 Difference
Inmate Work Squad - Dept of Public Works	\$ 83,322	\$ 85,822	\$ 2,500
Inmate Medical Reimbursements	40,000	41,000	1,000
Inmate Social Security	28,000	24,000	(4,000)
Inmate Processing Fees	38,000	38,000	-
Inmate Subsistence Fees	180,000	200,000	20,000
Total - Revenue	\$ 369,322	\$ 388,822	\$ 19,500

	Actual Expenditures FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 8,607,795	\$ 10,393,157	\$ 11,474,606	\$ 1,081,449
Wages - Part Time	41,298	-	-	-
Wages - Overtime	282,611	177,400	212,800	35,400
Wages - Incentive	33,847	33,120	33,840	720
Benefits - FICA Taxes	681,024	795,072	870,592	75,520
Benefits - Retirement	2,236,761	2,897,027	3,168,513	271,486
Benefits - Insurance	2,142,186	2,374,774	2,468,490	93,716
Benefits - Workers Compensation	333,983	375,640	425,715	50,075
	\$ 14,359,505	\$ 17,046,190	\$ 18,654,556	\$ 1,608,366
Operating Expenditures				
Contracted Services	\$ 106,320	\$ 148,980	\$ 126,080	\$ (22,900)
Travel, Per Diem & Prisoner Transport	41,550	42,000	55,850	13,850
Communications & Utilities	566,640	519,900	560,100	40,200
Insurance	138,651	156,400	230,688	74,288
Repair and Maintenance	41,655	20,700	22,650	1,950
Supplies & Printing	1,490,958	1,472,465	1,827,894	355,429
Maintenance Agreements	30,733	67,550	67,550	-
Fees and Licenses	590	925	925	-
Dues & Training	12,360	18,850	41,571	22,721
	\$ 2,429,457	\$ 2,447,770	\$ 2,933,308	\$ 485,538
Capital Outlay	\$ -	\$ -	\$ 43,000	\$ 43,000
Total - Expenditures	\$ 16,788,962	\$ 19,493,960	\$ 21,630,864	\$ 2,136,904
Detention - Net Impact to General Fund:	\$ 19,124,638	\$ 21,242,042	\$ 2,117,404	

Hernando County Sheriff's Office
Proposed Fiscal Year 2024 - 2025

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 FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
Personnel Services				
Wages - Sworn and Civilian	\$ 925,461	\$ 967,760	\$ 1,134,195	\$ 166,435
Wages - Overtime	1,011	1,000	-	(1,000)
Wages - Incentive	8,963	8,640	10,680	2,040
Benefits - FICA Taxes	69,775	74,043	85,793	11,750
Benefits - Retirement	265,842	315,399	369,905	54,506
Benefits - Insurance	183,599	189,518	190,258	740
Benefits - Workers Compensation	46,009	48,853	57,004	8,151
	\$ 1,500,660	\$ 1,605,213	\$ 1,847,835	\$ 242,622
Operating Expenditures				
Contracted Services	\$ 271,989	\$ 304,522	\$ 482,160	\$ 177,638
Travel & Per Diem	-	450	450	-
Insurance	12,715	17,400	19,373	1,973
Repair and Maintenance	-	1,050	1,050	-
Maintenance Equipment	11,726	12,000	12,000	-
Supplies	9,547	9,950	8,450	(1,500)
Books, Dues and Training	91	400	400	-
	\$ 306,068	\$ 345,772	\$ 523,883	\$ 178,111
Total - Expenditures	\$ 1,806,728	\$ 1,950,985	\$ 2,371,718	\$ 420,733

Note:

*FY2025 Courthouse remodel added additional entrance requiring additional security needs by 58% or \$177,638

Hernando County Sheriff's Office
Inmate Revenue Fund
FY2024 - 2025

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 2024 is approximately \$6 million

	Actual Expenditures FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
Revenue Source				
Federal Inmate Revenue	\$ 2,184,225	\$ 2,200,000	\$ 2,300,000	\$ 100,000
Pasco County Inmate Revenue	1,321,200	1,000,000	1,400,000	400,000
Interest Income	903	-	-	-
Total - Revenue	\$ 3,506,328	\$ 3,200,000	\$ 3,700,000	\$ 500,000
Personnel Services				
Wages - Sworn and Civilian	\$ 1,266,934	\$ 1,382,534	\$ 1,565,080	\$ 182,546
Wages - Overtime	21,342	10,000	15,000	5,000
Wages - Incentive	4,588	4,320	5,520	1,200
Benefits - FICA Taxes	96,078	103,707	117,389	13,682
Benefits - Retirement	320,129	385,217	430,708	45,491
Benefits - Insurance	363,001	351,332	368,081	16,749
Benefits - Workers Compensation	47,308	45,839	56,904	11,065
	\$ 2,119,380	\$ 2,282,949	\$ 2,558,682	\$ 275,733
Operating Expenditures				
Utilities	\$ -	\$ 74,000	\$ 78,000	\$ 4,000
Rental & Leases	43,546	47,500	51,000	3,500
Insurance	17,648	23,400	24,722	1,322
Maintenance Equipment & Radio	15,945	2,132	13,198	11,066
Supplies	163,875	203,500	231,433	27,933
	\$ 241,014	\$ 350,532	\$ 398,353	\$ 47,821
Repair & Maintenance - Building	\$ 36,481	\$ -	\$ -	\$ -
Capital Outlay - Internal Building/Equipment	86,953	481,200	540,000	58,800
Total Repair & Maintenance from 2 Year Plan	\$ 123,434	\$ 481,200	\$ 540,000	\$ 58,800
Total - Expenditures	\$ 2,483,828	\$ 3,114,681	\$ 3,497,035	\$ 382,354

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 FY2025 is **\$540,000**. The projects involving structural building repairs are to be completed by County Facilities Maintenance and included in Fund 1203 in the Sheriff's Revenue Fund in the BOCC budget. The amount for FY2025 is **\$3,620,000**. 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 FY2025 is \$540,000. The projects involving structural building repairs are to be completed by County Facilities Maintenance and included in Fund 1203 in the Sheriff's Revenue Fund in the BOCC budget. The revenue earned from this program is budgeted to pay for \$3,620,000 out of the Sheriff's Revenue Fund held by the BOCC.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Bravo Unit	2025	Replace four main Bravo Air Conditioning Units Bravo		\$ 1,100,000
Bravo Unit	2025	Replace Bravo Roof		\$ 600,000
Jail	2025	Replace 6 AC Units		\$ 120,000
Alpha/Admin	2025	Replace roof in Adminstration and Alpha*		\$ 1,800,000
Jail	2025	Cameras for intake areas/quarantine (20 cells)/A800 & B200	\$ 80,000	
Alpha/Charl ie	2025	Recreation yards caged top/roof	\$ 35,000	
Bravo Unit	2025	Replace Bravo doors with larger windows and food chute	\$ 375,000	
Alpha	2025	Alpha 800 Mental Health Build Out	\$ 50,000	

Funds needed for 2025 Projects: \$ 540,000 \$ 3,620,000

Operational Core	2026	Upgrade/Update door control system (MTI/Need cost estimates)*		\$ 227,800
Jail	2026	Replace 5 AC Units		\$ 100,000
Jail	2026	Warehouse construction - (Nothing new. Extend contract for leased warehouse) - DESIGN		\$ 350,000
Jail	2026	Replace Fire Alarm System		\$ 750,000
Operational Core	2026	Mental Health Unit*		\$ 3,000,000
Exterior	2026	Parking lot resurface*		\$ 300,000
Operational (CF201)	2026	Security bollards at front of jail 2022 move to HCSO - can't complete until Alpha project completed.*	\$ 25,000	
Alpha (CF202)	2026	Renovate control room*	\$ 50,000	
Operational Core (CF201)	2026	Fence entire property (including heavy security fence and concrete apron) <i>Stand by until warehouse build</i>	\$ 385,000	

Funds needed for 2026 Projects: \$ 460,000 \$ 4,727,800

Maintenanc e	2027	Build one maintenance shop		\$ 350,000
Master Plan	2027	Mental Health Unit		\$ 3,000,000
Operational Core (CF202)	2027	Upgrade jail management system - Discuss Allowability in IRF	\$ 500,000	

Funds needed for 2027 Projects: \$ 500,000 \$ 3,350,000

* Projects to be included in master plan if approved.

\$ 1,500,000 \$ 11,697,800

ESTIMATED TOTAL	\$ 13,197,800
-----------------	---------------

Hernando County Sheriff's Office
E911 Fund Budget
FY2024 - 2025

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.

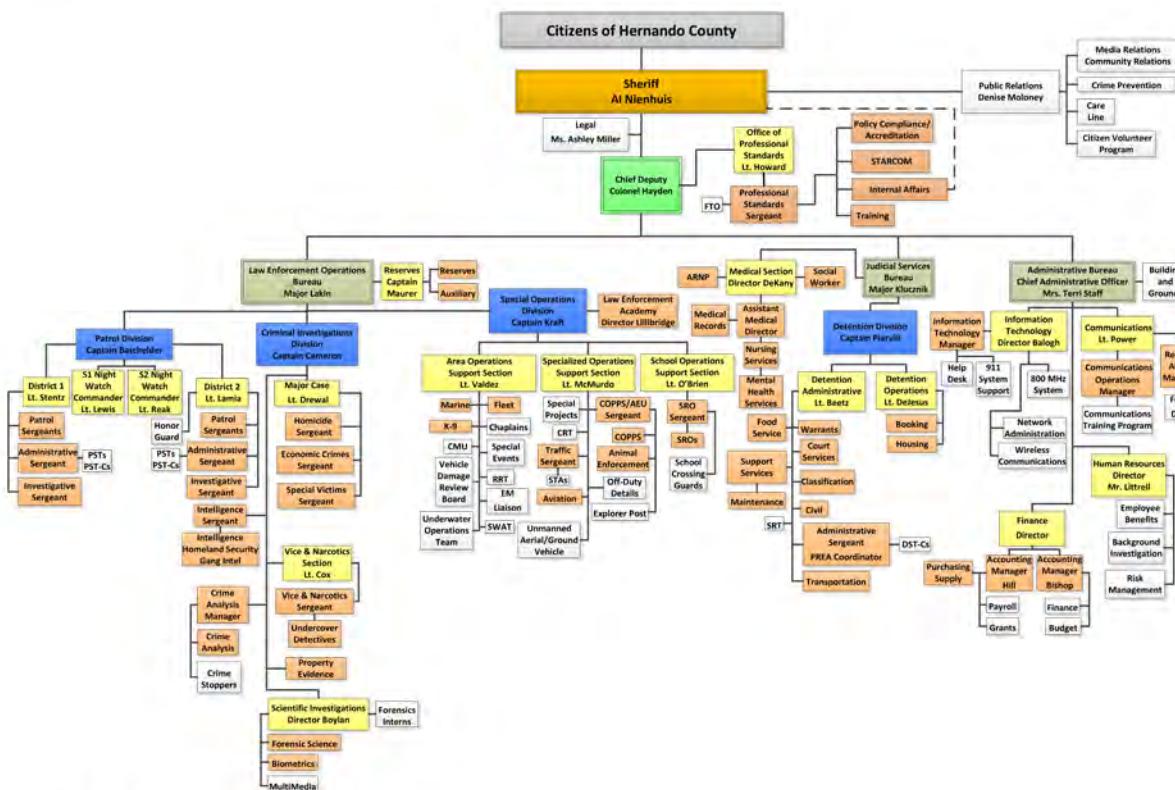
	Actual Expenditures FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
Revenue Source				
State E911 Non-Wireless Fee	\$ 191,483	\$ 195,000	\$ 180,000	\$ (15,000)
Special Disbursement	1,200	-	-	-
State E911 Wireless Fee	703,121	685,000	750,000	65,000
Pre-Paid	103,394	105,000	105,000	-
CHS Maintenance	58,323	-	-	-
Interest - Operating	1,653	1,500	1,500	-
Balance Forward Cash	-	1,326,380	1,464,391	138,011
Total - Revenue	\$ 1,059,174	\$ 2,312,880	\$ 2,500,891	\$ 188,011
Personnel Services				
Wages - Sworn and Civilian	\$ 409,544	\$ 578,690	\$ 635,710	\$ 57,020
Wages - Overtime	1,000	1,000	-	(1,000)
Benefits - FICA Taxes	31,113	44,184	48,282	4,098
Benefits - Retirement	69,439	98,548	110,111	11,563
Benefits - Insurance	125,631	175,028	179,650	4,622
Benefits - Workers Compensation	2,608	1,450	5,329	3,879
	\$ 639,335	\$ 898,900	\$ 979,082	\$ 80,182
Operating Expenditures				
Contracted Services	\$ 23,200	\$ 20,000	\$ 20,000	\$ -
Travel & Per Diem	663	5,700	11,500	5,800
Communications Services	90,341	115,000	45,000	(70,000)
Insurance	8,456	1,200	3,600	2,400
Repair and Maintenance	-	10,000	5,000	(5,000)
Supplies & Printing	52,257	16,060	55,800	39,740
Maintenance Agreements	92,090	109,000	123,000	14,000
Dues & Training	65,869	32,000	35,000	3,000
	\$ 332,876	\$ 308,960	\$ 298,900	\$ (10,060)
Capital Outlay	\$ 43,033	\$ 25,000	\$ 300,000	\$ 275,000
Reserve for Contingencies	\$ -	\$ 1,080,020	\$ 922,909	\$ (157,111)
Total - Expenditures	\$ 1,015,244	\$ 2,312,880	\$ 2,500,891	\$ 188,011
Change in Fund Balance	\$ 43,930	\$ -	\$ -	\$ -

Hernando County Sheriff's Office
800 MHz Fund
FY2024 - 2025

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 FY2023	Approved Budget FY2024	Proposed Budget FY2025	FY2024 to FY2025 Difference
Revenue Source				
Revenue Radio	\$ 626,808	\$ 630,000	\$ 630,000	\$ -
Fines and Forfeitures	115,486	110,000	130,000	20,000
Tower Lease	88,800	88,700	90,000	1,300
Interest Income	268	-	-	-
Balance Forward Cash	-	960,651	1,179,399	218,748
Total - Revenue	\$ 831,362	\$ 1,789,351	\$ 2,029,399	\$ 240,048
 Operating Expenditures				
Contracted Services	\$ 27,231	\$ 100,000	\$ -	\$ (100,000)
Utilities	25,381	67,200	50,000	(17,200)
Rental and Leases	242,189	255,000	262,000	7,000
Insurance	23,546	56,000	28,000	(28,000)
Repair and Maintenance	8,131	20,000	10,000	(10,000)
Maintenance Agreements	197,099	100,000	32,150	(67,850)
Operating Supplies	752	500	2,500	2,000
	\$ 524,329	\$ 598,700	\$ 384,650	\$ (214,050)
Reserve for Contingencies	\$ -	\$ 1,190,651	\$ 1,644,749	\$ 454,098
Total - Expenditures	\$ 524,329	\$ 1,789,351	\$ 2,029,399	\$ 240,048
Change in Fund Balance	\$ 307,033	\$ -	\$ -	\$ -

		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						130,000	
3241102	Imp Fees - Res Jail							11,000
3241201	Imp Fees - Comm Law Enf						46,000	
3241202	Imp Fees - Comm Jail							3,500
3590030	Forfeit / Confiscated Funds	45,000		65,000				
3590050	Court Costs - Crime Prevention							
3659001	Sale of Confiscated Material	5,000						
3611500	Interest / Investments	-		3,000				
3613000	Change in Fair Value - Inv	-		-				
3864004	Transfer In--Inmate Revenue			3,700,000				
3899090	Balance Forward Cash <i>(Budget Only)</i>	448,700	154,617	6,479,751	602,480	50,281	465,681	98,118
	Total Revenue	498,700	222,617	10,179,751	602,480	50,281	641,681	112,618
5303101	Professional Services	1,500						
5303401	Contracted Services	27,000		1,000				
5304606	Repair / Maintenance Software			6,000				
5304701	Printing and Binding	500		2,000				
5304801	Promotional Activities	5,000		32,500				
5304902	Advertising - Other	6,100		56,000				
5304922	Fees / Costs - Other	23,500						
5304959	Fees / Costs - Bank Charges	50	50		30		30	
5305201	Operating Supplies	200		100				
5305205	Clothing & Uniforms			5,000				
5305221	Operating Supplies - Computer Software	1,000						
5305264	Uncapitalized Equip	1,000						
5304601	Repair / Maintenance Building			3,620,000				
5606401	Equipment \$5,000 or More				600,000		50,000	641,681
5808201	Aid to Private Organizations	20,200						112,618
5909192	Fees & Costs--Jail Operations			2,957,035				
5909193	Fees & Costs--R&M Jail			540,000				
5909911	Budget Reserves--Grants				2,450		251	
5909969	Budget Reserves--Jail Repairs <i>(Budget Only)</i>			3,062,716				
5909999	Budget Reserves / Cash Forward <i>(Budget Only)</i>	412,650	119,967					
	Total Expenditures	498,700	222,617	10,179,751	602,480	50,281	641,681	112,618



Al Nienhuis
Al Nienhuis, Sheriff
Effective 04/07/2024



Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

Shirley Anderson - Supervisor of Elections

[Supervisor of Elections Website](#)

Constitutionals - Supervisor Of Elections

ADOPTED BUDGETS				Increase (Decrease)	Percentage Increase (Decrease)
	FY23 Adopted	FY24 Adopted	2025 Budget		
Expenses					
Non-Operating	\$2,176,515	\$2,687,501	\$2,774,309	\$86,808	3%
EXPENSES TOTAL	\$2,176,515	\$2,687,501	\$2,774,309	\$86,808	3%
Revenues					
Other Sources	\$50,000	\$0	\$0	\$0	-
REVENUES TOTAL	\$50,000	\$0	\$0	\$0	-
Surplus (Deficit)	(\$2,126,515)	(\$2,687,501)	(\$2,774,309)	-	-



Shirley Anderson was elected as our Supervisor of Elections in 2012. During her tenure she has used precious resources to make the office run efficient and transparent. She manages a vital department which employs 11 full time workers – however those numbers swell during an election to 350+. Since taking office in 2013 Supervisor Anderson has instituted the following programs:

- Implemented Spanish language voting materials
- Clear Ballot Audit System
- Ballot Trax
- ADA accessible Vote-by-Mail
- Vote in Honor of a Vet
- Adopt a Precinct
- Double Click Democracy – an online school election program

Currently, she is the chair of District 7 for the Florida Supervisor of Elections (FSE) and serves on the FSE Board of Directors. She also has earned distinctions as a Master Florida Certified Election

Professional (MFCEP-state certification) and Certified Elections Registration Administrator (CERA-federal certification)

Prior to being elected Shirley served as District Director for Congressman Rich Nugent. She also served in that capacity under Congresswoman Ginny Brown-Waite.

Ms. Anderson is a fifth generation Floridian who has called Hernando County her home for the past twenty-three years. She is a mother of three grown children and grandmother of nine. She is a graduate of USF.

She believes her role as Supervisor of Elections is one of the most important elected offices.

Although this office is seldom referred to unless there is a problem, she regards this position as the gatekeeper to our democracy and feels honored to be entrusted with this important position.

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.



Shirley Anderson

HERNANDO COUNTY SUPERVISOR OF ELECTIONS

16264 Spring Hill Drive
Brooksville, FL 34604

P: 352.754.4125 • F: 352.754.4425

May 31, 2024

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 2024-2025 fiscal year. The total amount of the request is \$2,774,309.

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

- 2024 General Election.
- Increased costs of operating and administrative expenses.
- Increased costs of in-person voting due to changes in voting trends and recent legislation.
- Increase security protocols.

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

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

Respectfully,



Shirley Anderson

Hernando County Supervisor of Elections



Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

John C. Emerson, CFA – Property Appraiser

[Property Appraiser Website](#)

Constitutionals - Property Appraiser

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Non-Operating	\$2,915,706	\$3,241,267	\$3,658,141	\$416,874	13%
EXPENSES TOTAL	\$2,915,706	\$3,241,267	\$3,658,141	\$416,874	13%
Revenues					
Other Sources	\$60,000	\$60,000	\$60,000	\$0	0%
REVENUES TOTAL	\$60,000	\$60,000	\$60,000	\$0	0%
Surplus (Deficit)	(\$2,855,706)	(\$3,181,267)	(\$3,598,141)	–	–



John Emerson is a Florida native and was raised in Hernando County. Of his 40 plus years in the real estate appraisal field, 35 of those were spent working in Hernando County's Property Appraisal Office.

He started in the office in 1988 as a commercial appraiser. He later became the chief appraiser and then chief deputy before he was elected as the property appraiser in 2012.

Emerson is a State Certified General Appraiser and a Florida Real Estate Broker. At the recent Property Appraiser's Association of Florida (PAAF) conference, John Emerson was awarded the past President's award in recognition of his outstanding achievements and accomplishments serving as President on behalf of PAAF.

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.

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.

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 s. 192.091.

JOHN C. EMERSON, CFA
HERNANDO COUNTY PROPERTY APPRAISER
PHONE: (352) 754-4190
WEBSITE: www.hernandocounty.us/pa

♦ 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



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

May 31, 2024

To: Albert Bertram, OMB Director
From: John C. Emerson, Property Appraiser
Re: FY 24-25 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 FY24-25. The operating budget shows an increase of \$459,823 and represents a 12.96% 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 10%. 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 FY25 Quarterly Billings for Property Appraiser's Operating Budget:

BCC/BPI/Cities:	87.1876%
Transportation Trust:	4.8208%
County Health:	0.6566%
EMS MSTU:	5.4220%
Stormwater:	0.6786%
SWFWMD:	1.2344%

Attached is a copy of the FY24-25 Addressing Budget, which is 100% charged to the General Fund.

A copy of the FY24-25 GIS Planning Business Unit and GIS Environmental Services Business Unit are also included.

It is estimated at this time, that approximately \$50,000 will be turned back to the county at the end of Fiscal Year 2025 as excess funds. It is also estimated that approximately \$10,000 will be returned to the Board at the end of Fiscal Year 2025 representing fees collected for services.

BUDGET REQUEST FOR PROPERTY APPRAISERS

I, John Emerson, the Property Appraiser of Hernando County, Florida, certify the proposed budget for the period of October 1, 2024, through September 30, 2025, 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

5-31-24

Date

BUDGET REQUEST FOR PROPERTY APPRAISERS
SUMMARY OF THE 2024-25 BUDGET BY APPROPRIATION CATEGORY

HERNANDO
 COUNTY

EXHIBIT A

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2022-23	APPROVED BUDGET 2023-24	ACTUAL EXPENDITURES 3/31/24	REQUEST 2024-25	(INCREASE/DECREASE)		AMOUNT APPROVED 2024-25	(INCREASE/DECREASE)	
					AMOUNT	%		AMOUNT	%
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)	(8)	(8a)
PERSONNEL SERVICES (Sch. 1-1A)	2,559,015	3,013,497	1,392,751	3,355,789	342,292	11.36%			
OPERATING EXPENSES (Sch. II)	340,416	423,364	118,695	532,024	108,660	25.67%			
OPERATING CAPITAL OUTLAY (Sch. III)		12,000		90,000	78,000	650.00%			
NON-OPERATING (Sch. IV)		99,129		30,000	(69,129)	-69.74%			
TOTAL EXPENDITURES	\$2,899,430	\$3,547,990	\$1,511,446	\$4,007,813	\$459,823	12.96%			
NUMBER OF POSITIONS		35		35					
					COL (5) - (3)	COL (6) / (3)			

Fund 055 - Addressing Services FY25 Budget				5/28/2024	
Addressing Service Fund 055		FY25	FY24		
PERSONNEL SERVICES					
5101250	Salaries & Wages - Regular	89,795			
5102150	FICA	5,542			
5102151	Mandatory Medicare	1,296			
5102252	Reg Retirement Contributions	12,182			
5102350	Life/Health/Disability Insurance	38,376			
5102450	Workers Compensation	116			
Total Personnel Services		147,308	130,404		
OPERATING EXPENSES					
5303450	Care ATC Cost (\$1600/emp per BOCC)	3,200	3,200	3,000	
5303151	Professional Services - EDP				
	Total Professional Services-EDP		0	0	
5304050	Travel & Per Diem				
	Total Travel & Per Diem		0	0	
5304251	Postage		0	-	
5304654	Repairs & Maintenance - EDP				
	Finance Plus-Financial Software (1/3 paid by Fund 055)	4,334			
	ArcGIS Standard Concurrent Use Primary Maintenance	2,200			per ESRI cost increase 2024
	ArcGIS Standard Concurrent Use Secondary Maint	2,200			per ESRI cost increase 2024
	Microsoft Office 365 licenses each \$360 total \$720	720			
	Total Repairs & Maintenance-EDP	9,454		8,024	
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)			0	
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	900	
5305454	Dues/Membership				
	Total Dues/Membership		0	0	
Total Operating Expenses		15,518		13,686	
CAPITAL OUTLAY					
5606451	Machines & Equipment - EDP ... Replacement PC			0	
Total Capital Outlay			0	0	
Total Addressing Budget		162,826	162,826	144,092	
Total Budget FY25		\$162,826			
Total Budget FY24		\$144,092			
% Increase		13.00%			

0011-01901-5309190

Planning GIS Technician		5/28/2024		
FY25 Budget				
PERSONNEL SERVICES				
GL Account				
5101250	Salaries & Wages - Regular		\$40,999	
5102150	FICA		\$2,525	
5102151	Mandatory Medicare		\$580	
5102252	Retirement Contributions		\$5,550	
5102350	Life/Health/Disability Insurance		\$19,188	
5102450	Workers Compensation		\$53	
5102550	Unemployment Compensation		\$0	
Total Personnel Services			\$68,815	
OPERATING EXPENSES				
5303450	Other Contractual Services (Care ATC Fee per BOCC)		\$1,600	
5303151	Professional Services - EDP			
5303153	Professional Services - GIS/Mapping			
5303165	Professional Services			
5304050	Travel & Per Diem			
5304252	Transportation - Freight			
5304651	Repairs & Maintenance - Equip			
5304654	Repairs & Maintenance - EDP		\$4,200 per ESRI cost increase 2024	
	ArcGIS Pro Advanced Concurrent Use Secondary			
	Microsoft Office 365 licenses each \$360		\$360	
5304953	EDP Licensing Fees			
5304750	Printing and Binding - Business Cards		\$30	
5304959	Current Chgs & Obligations - Other			
5305159	Office Supplies		\$50	
5305255	Operating Supplies - Software			
5305260	Operating Supplies - Uncap EDP (CPU/monitors/cables)		\$1,850	
5305261	Operating Supplies - Office Equipment			
5305262	Operating Supplies - Office Furniture		\$250	
5305453	Education (IAAO Course 500)		\$550	
5305454	Membership Dues			
Total Operating Expenses			\$8,890	
CAPITAL OUTLAY				
5606451	Machines & Equipment - EDP			
5606453	Machines & Equipment - Office Equipment			
Total Capital Outlay			\$0	\$0
Emergency Contingency				
5909594				
Total Emergency Contingency			\$0	\$0
Total GIS Budget			\$77,705	\$77,705
FY25 Request	\$77,705			
FY24 Request	\$67,185			
Increase over current year	\$10,520			

0011-01751-5303401

Environmental Services GIS Business Unit		
5/28/2024		
FY25 Budget		FY25
PERSONNEL SERVICES		
GL Account		
5101250	Salaries & Wages - Regular	\$40,125
5102150	FICA	\$2,476
5102151	Mandatory Medicare	\$579
5102252	Retirement Contributions	\$5,443
5102350	Life/Health/Disability Insurance	\$19,188
5102450	Workers Compensation	\$795
5102550	Unemployment Compensation	\$0
Total Personnel Services		\$68,606
OPERATING EXPENSES		
5303450	Other Contractual Services (Care ATC Fee per BOCC)	\$1,600
5303151	Professional Services - EDP	
5303153	Professional Services - GIS/Mapping	
5303165	Professional Services	
5304050	Travel & Per Diem DOR IAAO 600 Class	
5304252	Transportation - Freight	
5304651	Repairs & Maintenance - Equip	
5304654	Repairs & Maintenance - EDP	\$2,200 per ESRI cost increase 2024
	ArcGIS Pro Standard Concurrent Use Secondary -	
	MS Office Pro Plus - \$315	
	Microsoft Office 365 licenses each \$360	360
5304953	EDP Licensing Fees	
5304750	Printing and Binding	\$50
5304959	Current Chgs & Obligations - Other	\$100
5305159	Office Supplies	\$50
5305255	Operating Supplies - Software	
5305260	Operating Supplies - Uncap EDP (CPU/Monitor/Cables)	\$1,850
5305261	Operating Supplies - Office Equipment	
5305262	Operating Supplies - Office Furniture (Chair)	
5305453	Education DOR IAAO 600 Class remote	\$550
5305454	Membership Dues	
	Field Shirts	\$100
Total Operating Expenses		\$6,860
CAPITAL OUTLAY		
5606451	Machines & Equipment	
5606453	Machines & Equipment - Office Equipment	
Total Capital Outlay		\$0
Emergency Contingency		
5909594		
Total Emergency Contingency		\$0
Total GISE Budget		\$75,466
Total Budget FY25	\$75,466	
Total Budget FY24	\$69,732	
Increase over current year	\$5,734	
4111-07096-5303401		

Hernando County, Florida

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Hernando County, FL Board of County Commissioners Fiscal Year 2024-2025 Annual Budget

Honorable Sally L. Daniel, CFC - Tax Collector

[Tax Collector Website](#)

Constitutionals - Tax Collector

ADOPTED BUDGETS					
	FY23 Adopted	FY24 Adopted	2025 Budget	Increase (Decrease)	Percentage Increase (Decrease)
Expenses					
Operating Expense	\$3,616,500	\$3,916,000	\$4,268,500	\$352,500	9%
EXPENSES TOTAL	\$3,616,500	\$3,916,000	\$4,268,500	\$352,500	9%
Revenues					
Other Sources	\$850,000	\$750,000	\$750,000	\$0	0%
REVENUES TOTAL	\$850,000	\$750,000	\$750,000	\$0	0%
Surplus (Deficit)	(\$2,766,500)	(\$3,166,000)	(\$3,518,500)	–	–



Born in Michigan, Sally Daniel moved to Hernando County in 1974. She married her husband, Michael, in 1976. They have two wonderful daughters, Katina Real (H-Mike) and Billie Jo Phillips (H-Frank).

In 1983, Sally started her career with the Hernando County Tax Collector. Throughout her years of service to Hernando County, she has processed many types of transactions in the office. Sally has worked in Property Taxes, DMV, Occupational Licenses, Hunting & Fishing Licenses, Phone Operator, Human Resources, Payroll and the Finance Department. At times, you will still find her answering phones or working at the counter in all three offices.

In 1986, Mrs. Daniel completed coursework with the University of Florida and Florida State University, rendering her a Certified Florida Collector Assistant with the Florida Department of

Revenue. Unopposed, she was elected in 2012, 2016 and 2020. After being elected, Sally completed all prerequisites for the Department of Revenue in 2013 and is a Certified Florida Collector.

Sally is very involved with the Florida Tax Collector's Association, currently on the Board of Directors and is Chair of the Hunting & Fishing Coalition for the State of Florida. Some of Sally's past and current affiliations have included being Vice President and serving on the Board for Habitat for Humanity of Hernando, being Treasurer and Secretary and serving on the Board for Kiwanis Club of Brooksville, and serving on the Board for the Lighthouse for the Blind. In her free time, she enjoys fishing and reading.

Duties & 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.

Toni Brady

From: Amy L Blackburn
Sent: Wednesday, May 29, 2024 10:32 AM
To: Albert Bertram
Cc: Sally Daniel; Jeffrey Rogers; Toni Brady; Tameka L Thompson
Subject: FY 2025 Tax Collector Fees

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 \$17,070,000,000; 2023 Tax roll millage rates (FY 2024); and the BCC fees charged YTD of \$5,160,730.60 - it is estimated FY 2025 fees will be:

Fees Charged to General Fund: \$ 4,250,000
Total BCC fees charged (including General Fund): \$5,750,000
Postage for General Fund: \$ 18,500

FY 2024 unused fees for the General Fund are estimated at \$750,000.

Have a great day!
Amy

Amy Blackburn, CFCA
Chief Deputy Finance and Administration
Representing Sally L. Daniel, CFCA
Hernando County Tax Collector
20 N Main St. room 112
Brooksville, FL 34601
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Fax (352) 754-4189
www.hernandotax.us
alblackburn@hernandocounty.us



"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."