Hernando County Sheriff's Office

APPROVED

Annual Budget

FISCAL YEAR 2026-2027

May 31, 2026

Honorable Chairman Jerry Campbell and Board Members
Hernando County Board of County Commissioners
20 North Main Street, Room 460
Brooksville, FL 34601

Dear Chairman and Commissioners:

Enclosed you will find my budget request for Fiscal Year 2026-2027, 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 years. Our shared commitment to effective communication and cooperation is instrumental in serving the needs of our citizens.

Growth, Service Demands & Operational Challenges

The continued growth, both residential and commercial, places increasing demand for the services provided by the Sheriff's Office. To maintain the level of service our citizens expect, we must carefully balance current operational needs while planning for future growth. At the same time, the Sheriff's Office faces substantial increases in mandatory operating costs. Although these expenses place additional pressure on the budget, they are necessary for running a large public safety organization effectively.

Compensation, Retention & Workforce Stability

The Sheriff's Office is also confronted with ongoing cost pressures, often beyond local control, including rising retirement contributions, health insurance inflation, equipment replacement cycles, and statutory detention mandates. These increases are imperative to remain competitive in attracting and retaining the best law enforcement and detention professionals.

This proposed budget emphasizes targeted investments in personnel, compensation and retention. These investments are critical to maintaining staffing stability and keeping turnover and vacancies low. Comparative analyses across peer agencies in Florida reveal continued increases in investments toward employee compensation, technology, detention operations, and body-worn camera systems.

Budget Development & Fiscal Stewardship

Each year, the budget development process is guided by a strong commitment to responsible financial stewardship and disciplined internal review. Input from middle management plays an important role in this evaluation, as these supervisors interact daily with both staff and citizens and have direct insight into the services and expectations of the community. As a result, only those requests determined to be necessary, supportable, and operationally justified are advanced for consideration.

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Staffing Priorities & Public Safety Needs
Staffing is determined by projected workload and service needs. With a growing community, demand for continuous law enforcement, detention, and emergency communications rises. Before submitting budget requests to the BOCC, the Sheriff's Office pursues alternative funding sources to minimize county expenses. Although initial assessments showed a 16% increase in needs, careful review led to significant reductions, focusing on urgent and cost-effective solutions. For instance, only 8 of 32 deputy positions requested were included due to personnel costs and limited funds. To further enhance affordability, 5 of these 8 positions are funded for only half of the fiscal year. All items were evaluated based on necessity, efficiency, and long-term community benefit.

Efficiency, Crime Trends
The 2025 Florida TaxWatch report, *"How Florida Counties Compare,"* highlights the HCSO's efficiency in providing public safety services. This independent, nonpartisan report examines all 67 Florida counties through more than 60 tables, charts, and graphs providing comprehensive information on local tax rates, tax collections, revenue sources, and expenditures. Within this context, Hernando County stands out for its fiscal restraint: while Hernando has grown to be the 27th most populous county in Florida, **it remarkably ranks 52nd in per capita public safety spending**. The recruitment and retention aspect of law enforcement operations is vital to the agency and the community we serve.

As we look toward the future, we must address the needs expressed directly by the community. Citizen surveys consistently show that residents want more deputies hired, more drug enforcement, and increased traffic enforcement. We continue to evaluate population growth and response times to ensure we meet these expectations. This budget includes additional deputies for the traffic unit. It also includes patrol deputies for Spring Hill during peak call hours.

Detention Operations
The Hernando County Detention Center inmate population has continued to decline as overall crime trends in the community have decreased. Additionally, the local criminal justice system and the detention center have all become more efficient at getting inmates who are sentenced to state prison transferred to the reception center. As a result, revenues associated with housing Hernando County inmates have also declined and are reflected in this year's budget projections. While this reduction impacts traditional detention center revenues, it has also created an opportunity to maximize the use of available bed space through the outside inmate housing program. This program generates additional revenue within the Inmate Revenue Fund, which helps offset operational detention center costs and reduce the financial burden on local taxpayers. Due to the success of this program, a greater portion of eligible detention center expenditures has been allocated to the self-supporting Inmate Revenue Fund, resulting in a corresponding reduction to the General Fund budget requirement. The **additional revenue** generated by the outside inmate housing program is expected to range between $1 million and as high as $3 million more this coming year.

The detention center has merged control rooms, reducing two operator positions. The front desk job at the detention center was not replaced after retirement, and one administrative post in the main office was eliminated. The budget also reflects ongoing inflation, which has raised costs for supplies, food services, fuel, and personnel for four straight years.

Health Insurance & Employee Benefits
The Sheriff's Office has operated a self-funded health insurance program since 2012. Over this period, the program has enabled the agency to provide stable coverage while achieving meaningful cost savings for the County. Although actuarial reviews have consistently projected the need for annual rate adjustments in prior years, the

agency has managed the plan in a manner that has minimized premium growth while maintaining benefit stability. In more recent years, however, increasing pharmacy costs and medical claims have reached a level that can no longer be fully absorbed within existing funding. As a result, a premium adjustment is now necessary to preserve the long-term financial stability of the health insurance program. Even with this adjustment, **health insurance premiums remain lower than those currently paid by the County** for its workforce, reflecting the Sheriff's Office continued focus on cost efficiency and responsible program management.

Technology, Cybersecurity & Operational Support
The Sheriff's Office has seen its technology budget increase due to more complex operational responsibilities and evolving security standards. The department oversees vital communication and emergency systems, which demand consistent dependability. Investments in digital security have grown, alongside higher costs for software licenses and subscriptions. Additional requirements for law enforcement system protections have necessitated upgrades. Specifically, the agency has experienced increased costs related to body-worn camera storage and cybersecurity upgrades, both of which are essential for maintaining secure and reliable operations. These factors underscore the need for ongoing financial support to maintain secure and streamlined service delivery.

Animal Services & Community Impact
As you are aware, my office assumed responsibility for the County Animal Shelter in January of 2025. Since taking on this responsibility, we have received overwhelming support from private partners and the community, and we have worked diligently to achieve many key milestones. As agreed, you will find our upcoming budget request outlined in a separate section of the budget book.

Once again, I would like to highlight our Vet Services team who have continued to improve animal care at the shelter, ensuring animals receive timely medical treatment. Since May of 2025, **2,045 surgeries** have been performed in-house rather than through an outside provider, resulting in substantial cost savings for the taxpayers. In addition, to help manage the animal population and encourage responsible pet ownership, we have launched several community-focused initiatives, including low-cost microchipping events and the TNVR (Trap-Neuter-Vaccinate-Return) program, which treated **414 community cats**. Due to the success of these programs and other outreach efforts, shelter statistics continue to show improvement in both returned-to-owner rates and reductions in the overall number of animals being brought into the shelter. As a result of these programs, the enforcement officers are increasingly able to identify owners and reunite pets with their families while still in the field. Over the last year, the live release rate **improved from 92% to 96%**. The Volunteer Engagement Program supported operations with nearly 9,200 volunteer hours, **saving over $135,000**.

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

Training Infrastructure & Future Planning
Regarding project planning, I would like to reiterate the necessity of prioritizing the driving pad and shooting range, which are currently over five years behind schedule. Our access to a shooting range depends on the availability of an outside partner and is shared with multiple agencies, resulting in considerable constraints on our training capacity. This, combined with plans for development of the property, makes this an urgent need. The driving pad will be utilized for both basic law enforcement driver training and ongoing defensive driver training, ensuring our deputies are well-prepared for a wide range of situations on the road. Regular firearms qualification and driver

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safety training are vital for maintaining the preparedness of our deputies and ensuring public safety. The only alternative for this mandatory and/or liability reducing training is to send all deputies out of county, which is exceptionally inefficient and expensive. It is imperative that these projects move forward promptly to fulfill essential training requirements and uphold operational standards.

Closing Remarks & Commitment to Collaboration
As always, I'm available to provide more in-depth information about the mandates, cost drivers, and workload assessments related to 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. I remain committed to working collaboratively with you throughout the budgeting process as we fulfill our shared responsibility to the citizens of Hernando County. **Together, we have built one of the most cost efficient and effective public safety operations in the state. This budget ensures we continue that legacy.**

Thank you in advance for your support.

Respectfully,

Al Nienhuis

Al Nienhuis
Sheriff

AN/acm

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HERNANDO COUNTY SHERIFF'S OFFICE
BUDGET CERTIFICATION
ANNUAL BUDGET 2026-2027

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, 2026, and ending September 30, 2027.

	Law Enforcement	Detention	Courthouse	Animal Services
Personnel Services	$64,368,435	$21,744,185	$2,241,963	$1,442,183
Operating Expenditures	10,873,847	2,932,007	410,197	570,978
Capital Outlay	2,684,970	40,000	-	-
Grant Match	226,968	-	-	-
Totals	**$78,154,220**	**$24,716,192**	**$2,652,160**	**$2,013,161**
HCSO Reserves held by BOCC	$14,458,531	$4,572,496	$490,650	$372,435

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 18 day of June 2026, by Al Nienhuis who is personally known to me and who did take an oath.

April C McNab
(Signature of Notary)

April C. McNab
(Printed Name of Notary)

Notary Public State of Florida
April C. McNab
My Commission HH 682462
Expires 6/1/2029
(Title and Stamp)

Hernando County Sheriff's Office
Proposed Budget Fiscal Year 2026 - 2027

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. Emergency dispatch fees updated to align with trend.

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.

Revenue Source	Approved FY2026	Proposed FY2027	FY2026-2027 Difference
School Resource Officer Program	$ 3,100,381	$ 3,251,628	$ 151,247
City of Brooksville Contract	936,350	983,168	46,818
Emergency Dispatch Fees	613,879	1,127,479	513,600
Civil Fees	130,000	100,000	(30,000)
Miscellaneous Revenues	62,500	62,500	-
Total - Revenue	**$ 4,843,110**	**$ 5,524,775**	**$ 681,665**

	Actual Expenditures FY2025	Approved Budget FY2026	Proposed Budget FY2027	FY2026 to FY2027 Difference
Personnel Services				
Wages - Sworn and Civilian	$ 31,805,242	$ 35,803,818	$ 38,127,252	$ 2,323,434
Wages - Part Time	513,147	510,500	539,000	28,500
Wages - Overtime	447,368	416,850	428,400	11,550
Wages - Incentive	147,328	141,350	148,460	7,110
Benefits - FICA Taxes	2,476,625	2,759,570	2,893,272	133,702
Benefits - Retirement	9,217,552	10,734,984	11,874,183	1,139,199
Benefits - Insurance	7,485,602	8,099,831	9,334,787	1,234,956
Benefits - Workers Compensation	968,503	1,322,147	1,023,081	(299,066)
	$ 53,061,367	**$ 59,789,050**	**$ 64,368,435**	**$ 4,579,385**
Operating Expenditures				
Professional Services	$ 40,476	$ 43,600	$ 71,500	$ 27,900
Contracted Services	706,714	2,623,238	1,745,239	(877,999)
Investigations	(29,707)	63,510	128,750	65,240
Travel & Per Diem	91,499	111,198	152,125	40,927
Communications & Utilities	740,259	801,475	780,043	(21,432)
Rental and Leases	100,075	138,650	138,650	-
Insurance	1,164,147	1,188,461	1,312,943	124,482
Repair and Maintenance	833,262	779,218	865,878	86,660
Supplies & Printing	2,587,721	2,650,187	3,054,519	404,332
Maintenance Agreements	1,446,449	1,790,643	2,349,487	558,844
Fees and Licenses	11,303	13,800	11,950	(1,850)
Dues & Training	136,035	169,185	262,763	93,578
	$ 7,828,233	**$ 10,373,165**	**$ 10,873,847**	**$ 500,682**
Capital Outlay	**$ 3,155,415**	**$ 2,500,812**	**$ 2,684,970**	**$ 184,158**
Grant Match - COPPS Mental Health	**$ 149,188**	**$ 124,000**	**$ 226,968**	**$ 102,968**
Total - Expenditures	**$ 64,194,203**	**$ 72,787,027**	**$ 78,154,220**	**$ 5,367,193**
Law Enforcement - Net Impact to General Fund:		**$ 67,943,917**	**$ 72,629,445**	**$ 4,685,528**

Hernando County Sheriff's Office Budget
Proposed Budget Fiscal Year 2026 - 2027

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 FY2026	Proposed FY2027	FY2026-2027 Difference
Revenue Source			
Inmate Work Squad - Dept of Public Works	$ 88,397	$ 91,049	$ 2,652
Inmate Medical Reimbursements	41,000	25,000	(16,000)
Inmate Social Security	24,000	22,000	(2,000)
Inmate Processing Fees	38,000	28,000	(10,000)
Inmate Subsistence Fees	200,000	110,000	(90,000)
Total - Revenue	**$ 391,397**	**$ 276,049**	**$ (115,348)**

	Actual Expenditures FY2025	Approved Budget FY2026	Proposed Budget FY2027	FY2026 to FY2027 Difference
Personnel Services				
Wages - Sworn and Civilian	$ 11,022,783	$ 12,293,283	$ 12,932,553	$ 639,270
Wages - Part Time	5,323	-	-	-
Wages - Overtime	253,373	233,750	229,000	(4,750)
Wages - Incentive	43,030	40,170	45,220	5,050
Benefits - FICA Taxes	857,418	940,647	964,272	23,625
Benefits - Retirement	3,252,114	3,739,699	4,109,841	370,142
Benefits - Insurance	2,392,051	2,856,873	3,095,227	238,354
Benefits - Workers Compensation	424,283	470,206	368,072	(102,134)
	$ 18,250,375	**$ 20,574,628**	**$ 21,744,185**	**$ 1,169,557**
Operating Expenditures				
Contracted Services	$ 105,552	$ 121,080	$ 113,080	$ (8,000)
Travel, Per Diem & Prisoner Transport	28,811	57,950	48,100	(9,850)
Communications & Utilities	556,626	576,500	641,700	65,200
Insurance	134,522	219,885	140,000	(79,885)
Repair and Maintenance	18,921	20,950	19,950	(1,000)
Supplies & Printing	1,615,414	1,885,200	1,800,061	(85,139)
Maintenance Agreements	104,615	95,733	95,733	-
Fees and Licenses	637	1,325	1,325	-
Dues & Training	48,436	35,445	72,058	36,613
	$ 2,613,534	**$ 3,014,068**	**$ 2,932,007**	**$ (82,061)**
Capital Outlay	**$ -**	**$ 40,000**	**$ 40,000**	**$ -**
Total - Expenditures	**$ 20,863,909**	**$ 23,628,696**	**$ 24,716,192**	**$ 1,087,496**
Detention - Net Impact to General Fund:		**$ 23,237,299**	**$ 24,440,143**	**$ 1,202,844**

Hernando County Sheriff's Office
Proposed Budget Fiscal Year 2026 - 2027

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 FY2025	Approved Budget FY2026	Proposed Budget FY2027	FY2026 to FY2027 Difference
Personnel Services				
Wages - Sworn and Civilian	$ 1,130,869	$ 1,185,658	$ 1,336,615	$ 150,957
Wages - Overtime	(2,207)	-	500	500
Wages - Incentive	10,044	9,840	9,720	(120)
Benefits - FICA Taxes	85,437	89,774	99,919	10,145
Benefits - Retirement	371,252	407,082	487,019	79,937
Benefits - Insurance	188,581	211,569	257,650	46,081
Benefits - Workers Compensation	56,416	59,731	50,540	(9,191)
	$ 1,840,392	**$ 1,963,654**	**$ 2,241,963**	**$ 278,309**
Operating Expenditures				
Contracted Services	$ 308,384	$ 340,166	$ 354,484	$ 14,318
Travel & Per Diem	933	450	450	-
Insurance	18,106	20,000	26,000	6,000
Repair and Maintenance	39	700	700	-
Supplies	11,049	20,170	16,970	(3,200)
Maintenance Agreements	11,193	11,193	11,193	-
Books, Dues and Training	1,400	400	400	-
	$ 351,104	**$ 393,079**	**$ 410,197**	**$ 17,118**
Total - Expenditures	**$ 2,191,496**	**$ 2,356,733**	**$ 2,652,160**	**$ 295,427**

Hernando County Sheriff's Office
Proposed Budget Fiscal Year 2026 - 2027

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.

	Approved FY2026	Proposed FY2027	FY2026 to FY2027 Difference
Revenue Source			
Animal Services Revenues	$ 198,500	$ 180,000	$ (18,500)
Restitution Revenues	$ 33,500	$ 33,500	$ -
Miscellaneous Revenues	3,500	3,500	-
Total - Revenue	**$ 235,500**	**$ 217,000**	**$ (18,500)**

	Actual Expenditures FY2025	Approved Budget FY2026	Proposed Budget FY2027	FY2026 to FY2027 Difference
Personnel Services				
Wages - Sworn and Civilian	$ 533,278	$ 825,277	$ 907,357	$ 82,080
Wages - Overtime	8,314	6,000	3,000	(3,000)
Benefits - FICA Taxes	40,305	62,507	68,348	5,841
Benefits - Retirement	77,993	121,938	135,734	13,796
Benefits - Insurance	166,559	259,932	318,196	58,264
Benefits - Workers Compensation	4,931	7,718	9,548	1,830
	$ 831,380	**$ 1,283,372**	**$ 1,442,183**	**$ 158,811**
Operating Expenditures				
Professional Services	$ 18,060	$ 30,000	$ 35,000	$ 5,000
Contracted Services	154,381	126,220	129,920	3,700
Travel & Per Diem	2,932	6,278	5,825	(453)
Communications & Utilities	37,538	71,000	58,000	(13,000)
Rental and Leases	5,883	5,000	2,040	(2,960)
Insurance	19,819	11,700	23,285	11,585
Repair and Maintenance	28,904	35,500	35,600	100
Supplies & Printing	218,188	212,807	239,263	26,456
Maintenance Agreements	20,402	24,930	22,885	(2,045)
Fees and Licenses	2,248	3,500	3,510	10
Dues & Training	4,648	7,922	15,650	7,728
	$ 513,003	**$ 534,857**	**$ 570,978**	**$ 36,121**
Total - Expenditures	**$ 1,344,383**	**$ 1,818,229**	**$ 2,013,161**	**$ 194,932**
Repair & Maintenance - Building	$ 106,842	$ 56,000	$ 80,000	24,000
Total - BOCC Fund 1207	**$ 106,842**	**$ 56,000**	**$ 80,000**	**$ 24,000**

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 **FY2027 is $80,000**. 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 **FY2027 is $4,853,500**. 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 the 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 **FY2027 is $80,000,** with $56,000 of that total being carrief forward from FY26 to be completed in FY27. Those funds are derived from fund 1207 on the BOCC's books. 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 **FY2027 is $4,853,500**, with $4,080,000 of that derived from bond proceeds and the remaining projects are carryforwards or rebudgeted from FY26. The revenue received by Animal Services is paid to the BOCC, and carried forward annually to support Animal Services capital projects in BOCC fund 1207 (B129-000-11087).

Area	Year	Project Description	HCSO Budget	BOCC Budget
Animal Services	**2027**	Asphalt repair for service area - Carryforward/Rebudget from FY26		$ 275,000
Animal Services	**2027**	Roof coating - Carryforward/Rebudget from FY26		$ 80,000
Animal Services	**2027**	Remodel pole barns - Carryforward/Rebudget from FY26		$ 93,500
Animal Services	**2027**	Animal Shelter Expansion of kennels area - Bond Funded Project		$ 4,080,000
Animal Services	**2027**	Full facility generator - Carryforward/Rebudget from FY26 ($50k in FY26 for design)		$ 325,000
Animal Services	**2027**	Climate controlled storage building - Carryforward/Rebudget of $16,000 from FY26	$ 40,000	
Animal Services	**2027**	Free standing feline housing unit - Carryforward/Rebudget from FY26	$ 40,000	
		Funds budgeted for 2026 Projects:	**$ 80,000**	**$ 4,853,500**

Animal Services	**2028**	Existing Structure Renovation design		$ 605,250
		Funds needed for 2027 Projects:	**$ -**	**$ 605,250**

Animal Services	**2029**	Renovation of current structures		$ 4,035,000
		Funds needed for 2028 Projects:	**$ -**	**$ 4,035,000**
			$ 80,000	**$ 9,493,750**

ESTIMATED TOTAL	**$ 9,573,750**

Hernando County Sheriff's Office
Proposed Budget Fiscal Year 2026 - 2027
Inmate Revenue Fund

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 2026 is approximately $9.2 million

	Approved FY2026	Proposed FY2027	FY2026 to FY2027 Difference
Revenue Source			
Federal Inmate Revenue	$ 4,300,000	$ 6,200,000	$ 1,900,000
Pasco County Inmate Revenue	2,000,000	1,000,000	(1,000,000)
Total - Revenue	**$ 6,300,000**	**$ 7,200,000**	**$ 900,000**

	Actual Expenditures FY2025	Approved Budget FY2026	Proposed Budget FY2027	FY2026 to FY2027 Difference
Personnel Services				
Wages - Sworn and Civilian	$ 1,638,696	$ 1,822,575	$ 1,939,045	$ 116,470
Wages - Overtime	16,525	10,800	10,000	(800)
Wages - Incentive	5,850	5,640	7,200	1,560
Benefits - FICA Taxes	124,812	138,272	147,508	9,236
Benefits - Retirement	476,170	538,379	643,863	105,484
Benefits - Insurance	425,104	436,395	520,064	83,669
Benefits - Workers Compensation	62,568	65,147	58,606	(6,541)
	$ 2,749,725	**$ 3,017,208**	**$ 3,326,286**	**$ 309,078**
Operating Expenditures				
Contracted Services	$ 58,830	$ -	$ -	$ -
Utilities	78,000	82,350	100,500	18,150
Rental & Leases	43,818	51,000	51,000	-
Insurance	18,889	32,545	34,500	1,955
Maintenance Equipment & Radio	2,132	12,132	12,300	168
Supplies	251,657	252,251	263,150	10,899
Dues & Training	-	750	750	-
	$ 453,326	**$ 431,028**	**$ 462,200**	**$ 31,172**
Repair & Maintenance - Building	$ 196,927	$ 408,000	$ 1,057,800	$ 649,800
Capital Outlay - Internal Building/Equipment	147,813	360,000	-	(360,000)
Total Repair & Maintenance from 3 Year Plan	**$ 344,740**	**$ 768,000**	**$ 1,057,800**	**$ 289,800**
Total - Expenditures	**$ 3,547,791**	**$ 4,216,236**	**$ 4,846,286**	**$ 630,050**

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 FY2027 is **$1,057,800**. 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 FY2027 is **$3,270,500**. 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 FY2027 is **$1,057,800**. The projects involving structural building repairs are to be completed by County Facilities Maintenance and included in Fund 1203, HCSO Revenue Fund, as part of the BOCC budget. The revenue earned from this program is budgeted to pay for **$3,270,500** out of the HCSO Revenue Fund held by the BOCC.

Area	Year	Project Description	HCSO Budget	BOCC Budget
Jail	**2027**	Replace 3 AC Units (Alpha 6, Weight Room, warehouse) - Carryforward/Rebudget from FY26		$ 120,000
Jail	**2027**	Replace Fire Alarm System		$ 750,000
Jail	**2027**	Fire Alarm Detector System Replacement - Carryforward/Rebudget from FY26		$ 70,000
Exterior	**2027**	Parking lot resurface - Carryforward/Rebudget from FY26		$ 360,000
Alpha/Admin	**2027**	Replace roof in Adminstration and Alpha		$ 1,800,000
Jail	**2027**	Freight Elevator Modernization		$ 170,500
Booking	**2027**	Booking Floor	$ 10,000	
Operational Core	**2027**	Upgrade/Update door control system	$ 227,800	
Jail	**2027**	Central Control Renovation	$ 100,000	
Jail	**2027**	IP Camera Replacement (250 cameras) - to be completed by IT	$ 225,000	
Operational Core	**2027**	Back gate (Rusted and not functioning)	$ 100,000	
Booking	**2027**	Remodel booking release/deputies room	$ 15,000	
Bravo Unit	**2027**	Bravo Light Control Panel Replacement	$ 60,000	
Alpha	**2027**	Alpha control panel lighting	$ 200,000	
Operational Core	**2027**	Bravo Replacement / Modify Cell Doors with AMAZ prefab doors	$ 120,000	
		Funds needed for 2027 Projects:	**$ 1,057,800**	**$ 3,270,500**
Operational Core	**2028**	Mental Health Unit - Design		$ 360,000
Operational Core	**2028**	Upgrade Jail Management System	$ 500,000	
		Funds needed for 2028 Projects:	**$ 500,000**	**$ 360,000**
Operational Core	**2029**	Mental Health Unit - Construction		$ 3,000,000
Operational Core	**2029**	General Maintenance & Repair	$ 100,000	
		Funds needed for 2029 Projects:	**$ 100,000**	**$ 3,000,000**
			$ 1,657,800	**$ 6,630,500**
		ESTIMATED TOTAL		**$ 8,288,300**

Hernando County Sheriff's Office
Proposed Budget Fiscal Year 2026 - 2027
E911 Fund Budget

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 FY2025	Approved Budget FY2026	Proposed Budget FY2027	FY2026 to FY2027 Difference
Revenue Source				
State E911 Non-Wireless Fee	$ 150,001	$ 150,000	$ 150,000	$ -
Special Disbursement	1,200	-	-	-
State E911 Wireless Fee	813,204	800,000	800,000	-
Pre-Paid	95,887	92,000	92,000	-
CHS Maintenance	51,050	67,000	-	(67,000)
Interest - Operating		-	-	-
Balance Forward Cash	-	1,096,832	553,849	(542,983)
Total - Revenue	**$ 1,111,342**	**$ 2,205,832**	**$ 1,595,849**	**$ (609,983)**

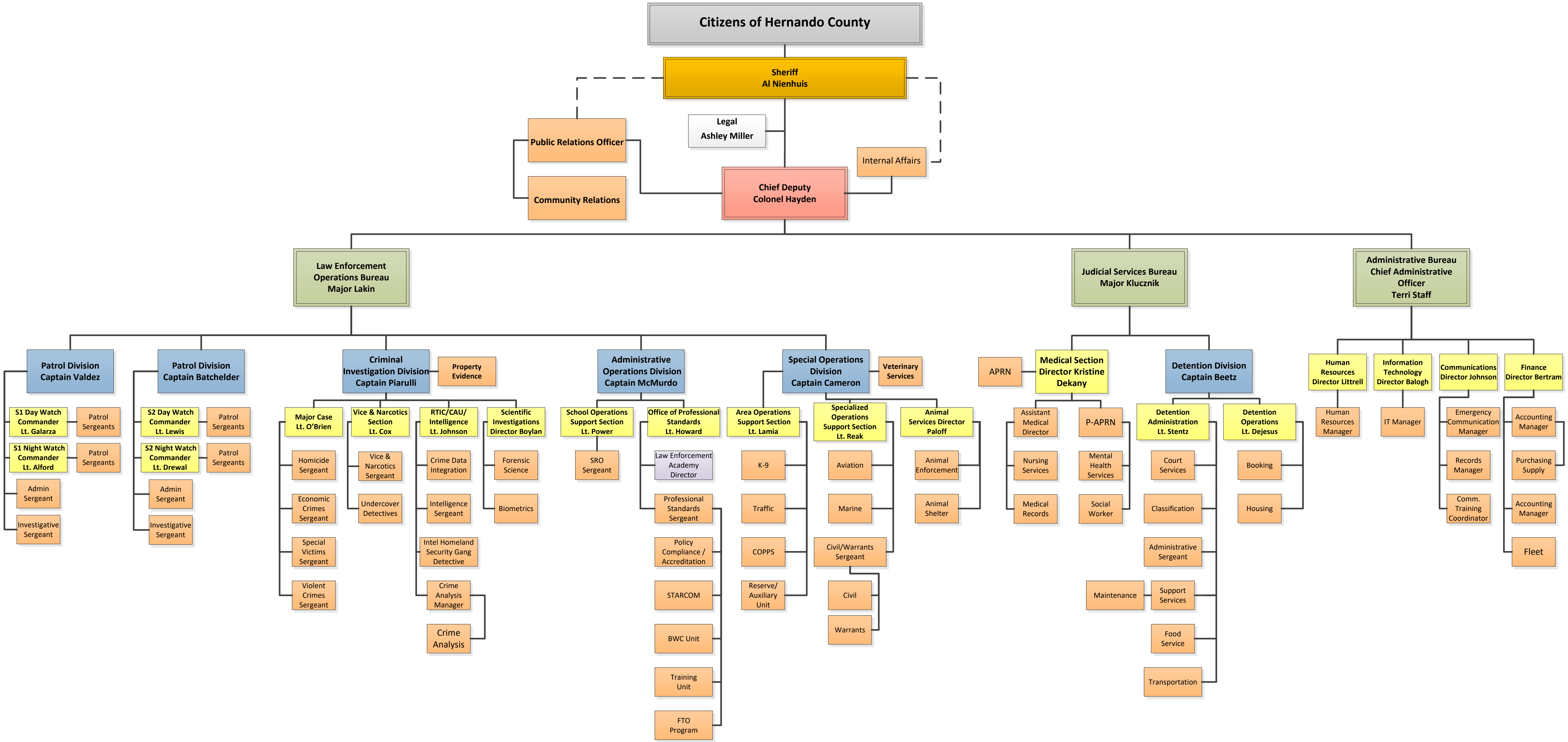
	Actual Expenditures FY2025	Approved Budget FY2026	Proposed Budget FY2027	FY2026 to FY2027 Difference
Personnel Services				
Wages - Sworn and Civilian	$ 362,431	$ 677,841	$ 489,394	$ (188,447)
Benefits - FICA Taxes	27,656	51,243	37,103	(14,140)
Benefits - Retirement	63,213	107,957	83,614	(24,343)
Benefits - Insurance	140,338	181,635	168,898	(12,737)
Benefits - Workers Compensation	902	1,694	539	(1,155)
	$ 594,540	**$ 1,020,370**	**$ 779,548**	**$ (240,822)**
Operating Expenditures				
Contracted Services	$ 17,656	$ 20,100	$ 23,000	$ 2,900
Travel & Per Diem	2,185	5,500	10,088	4,588
Communications Services	45,027	47,000	45,500	(1,500)
Insurance	3,175	3,600	3,600	-
Repair and Maintenance	494	5,000	5,000	-
Supplies & Printing	17,171	32,950	14,010	(18,940)
Maintenance Agreements	115,991	132,588	166,800	34,212
Dues & Training	41,864	43,000	21,548	(21,452)
	$ 243,563	**$ 289,738**	**$ 289,546**	**$ (192)**
Capital Outlay	**$ 15,015**	**$ 376,024**	**$ -**	**$ (376,024)**
Reserve for Contingencies		**$ 519,700**	**$ 526,755**	**$ 7,055**
Total - Expenditures	**$ 853,118**	**$ 2,205,832**	**$ 1,595,849**	**$ (609,983)**

Hernando County Sheriff's Office
Proposed Budget Fiscal Year 2026 - 2027
800 MHz Fund

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 FY2025	Approved Budget FY2026	Proposed Budget FY2027	FY2026 to FY2027 Difference
Revenue Source				
Revenue Radio	$ 677,443	$ 677,000	$ 714,220	$ 37,220.00
Fines and Forfeitures	117,981	110,000	110,000	-
Tower Lease	90,040	90,000	90,571	571
Balance Forward Cash	-	1,763,324	1,997,733	234,409
Total - Revenue	**$ 885,464**	**$ 2,640,324**	**$ 2,912,524**	**$ 272,200**

	Actual Expenditures FY2025	Approved Budget FY2026	Proposed Budget FY2027	FY2026 to FY2027 Difference
Operating Expenditures				
Contracted Services	$ 7,894	$ -	$ -	$ -
Utilities	38,508	40,000	42,000	2,000
Rental and Leases	259,417	267,000	267,000	-
Insurance	29,594	35,000	35,000	-
Repair and Maintenance	4,488	10,000	10,000	-
Maintenance Agreements	-	-	122,000	122,000
Operating Supplies	1,211	2,000	2,000	-
	$ 341,112	**$ 354,000**	**$ 478,000**	**$ 124,000**
Reserve for Contingencies	**$ -**	**$ 2,286,324**	**$ 2,434,524**	**$ 148,200**
Total - Expenditures	**$ 341,112**	**$ 2,640,324**	**$ 2,912,524**	**$ 272,200**



Academy
Bureau
Division
Section
Unit
Ancillary

Al Nienhuis

Al Nienhuis, Sheriff
April 6th, 2026