

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Non-Operating Index

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LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Non-Operating

Non operating consists of Leon County Government funding for activities for which costs do not apply solely to any specific County department's function, but are either applicable to the operation of County government as a whole, or are provided for the public good. The County employees that are responsible for the administration of these programs are included in the specific County Administrator department budgets.

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Personnel Services	628,541	745,082	566,994	34,647	601,641	622,550
Operating	29,046,460	28,881,259	31,259,356	205,561	31,464,917	32,753,506
Capital Outlay	205,688	150,000	150,000	-	150,000	150,000
Grants-in-Aid	5,061,788	5,584,588	5,966,847	5,000	5,971,847	6,161,075
Budgeted Reserves	-	1,626,951	1,987,540	-	1,987,540	2,624,699
Total Budgetary Costs	34,942,477	36,987,880	39,930,737	245,208	40,175,945	42,311,830

Appropriations	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Line Item Funding	100,000	100,000	-	-	-	-
Fire Control	11,286,879	11,354,276	11,687,105	-	11,687,105	11,856,094
Cost Allocations	-	-	-	-	-	-
Risk Allocations	1,509,839	1,791,481	2,226,238	-	2,226,238	2,234,231
Risk Financing & Workers Comp	5,432,383	5,783,236	6,455,701	-	6,455,701	7,205,759
Communications	3,855,724	3,972,734	4,882,061	153,561	5,035,622	5,079,789
Budgeted Reserves	112,494	1,626,951	1,987,540	-	1,987,540	2,624,699
Other Non-Operating	9,213,287	8,554,855	8,772,017	91,647	8,863,664	9,201,955
Consolidated Dispatch Agency (CDA)	3,431,871	3,804,347	3,920,075	-	3,920,075	4,109,303
Total Budget	34,942,477	36,987,880	39,930,737	245,208	40,175,945	42,311,830

Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	1,341,424	(240,847)	(1,451,398)	245,208	(1,206,190)	(1,215,011)
060 Supervisor of Elections	46,815	51,534	89,695	-	89,695	89,846
106 Transportation Trust	1,935,817	2,159,040	2,505,040	-	2,505,040	2,576,314
110 Fine and Forfeiture	5,069,912	5,905,237	6,287,262	-	6,287,262	6,478,009
111 Probation Services	673,980	640,187	749,497	-	749,497	770,853
114 Family Law Legal Services	11,965	10,815	13,678	-	13,678	13,687
116 Drug Abuse Trust	-	98,135	98,135	-	98,135	98,135
117 Judicial Programs	3,416	3,864	2,519	-	2,519	2,534
120 Building Inspection	478,259	473,795	549,260	-	549,260	565,539
121 Development Support & Environmental Managment Fund	738,219	838,427	976,842	-	976,842	1,004,277
123 Stormwater Utility	392,844	436,988	496,638	-	496,638	510,863
125 Grants	2,222	92,328	94,088	-	94,088	94,128
130 9-1-1 Emergency Communications	91,000	105,000	121,000	-	121,000	125,000
135 Emergency Medical Services MSTU	1,773,681	3,261,082	3,943,091	-	3,943,091	4,323,108
140 Municipal Service	2,695,804	2,907,525	3,158,123	-	3,158,123	3,273,017
145 Fire Services Fee	11,328,733	11,402,224	11,742,380	-	11,742,380	11,913,369
160 Tourism	289,601	298,073	358,231	-	358,231	692,285
164 Special Assessment - Sewer	230,990	239,906	601,502	-	601,502	601,502
165 County Government Annex	65,702	78,218	96,798	-	96,798	97,805
166 Huntington Oaks Plaza	25,093	63,083	67,591	-	67,591	69,591
401 Solid Waste	718,656	718,394	836,703	-	836,703	860,189
501 Insurance Service	5,469,144	5,836,043	6,516,937	-	6,516,937	7,269,002
502 Communications Trust	1,545,802	1,595,742	2,058,128	-	2,058,128	2,078,707
505 Motor Pool	13,399	13,087	18,997	-	18,997	19,081
Total Revenues	34,942,477	36,987,880	39,930,737	245,208	40,175,945	42,311,830

Staffing Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Other Non-Operating	4.50	5.50	4.50	-	4.50	4.50
Total Full-Time Equivalents (FTE)	4.50	5.50	4.50	-	4.50	4.50

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Line Item Funding Summary

Annually during the budget process (by March 31), staff recommends the amount of funding available for specific outside agencies. For FY 2025, the Board approved the allocation of line item funding as follows:

Event Sponsorships

County Tabling at Community Events \$25,000
 Dr. Martin Luther King Celebration \$6,000
 Celebrate America 4th of July Celebration \$2,500
 Frenchtown Soul Santa \$5,000
 Walker Ford Soul Santa \$5,000
 Frenchtown Rising \$25,000
 Shoes4Schools \$5,000

Agencies previously budgeted in this section of the budget were evaluated and, based on the reviews, the remaining agencies were realigned to the respective departments for the administration of contracts:

Office of Human Services and Community Partnerships

United Partners for Human Services \$40,000
 Whole Child Leon Project \$38,000
 Legal Services of North Florida \$125,000
 2-1-1 Big Bend \$112,500

Office of Strategic Initiatives

Oasis Center/Commission on Status for Women \$68,750

Office of Management and Budget

Tallahassee Trust for Historic Preservation \$63,175

Office of Intervention and Detention Alternatives

DISC Village/Juvenile Assessment Center \$222,759
 Domestic Violence Coordinating Council \$25,000

Parks and Recreation

Tallahassee Senior Citizens Foundation \$179,000

Animal Control

St. Francis Wildlife Association \$71,250

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Grants-in-Aid	100,000	100,000	-	-	-	-
Total Budgetary Costs	100,000	100,000	-	-	-	-

Appropriations	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Line Item - Human Service Agencies (001-888-569)	100,000	100,000	-	-	-	-
Total Budget	100,000	100,000	-	-	-	-

Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	100,000	100,000	-	-	-	-
Total Revenues	100,000	100,000	-	-	-	-

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Non-Operating

Line Item Funding - Line Item - Human Service Agencies (001-888-569)

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Grants-in-Aid	100,000	100,000	-	-	-	-
Total Budgetary Costs	100,000	100,000	-	-	-	-
Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	100,000	100,000	-	-	-	-
Total Revenues	100,000	100,000	-	-	-	-

Reduction is due to the final payment of a five-year agreement with the Kearney Center being made in FY 2024 to assist with capital debt service of the homeless shelter facility.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Non-Operating

Fire Control Summary

During FY 2009, the County entered into an interlocal agreement for Fire and Emergency Medical Services program with the City of Tallahassee. In FY 2010, the Board approved placing the fire service on the tax bill for property owners who did not pay the fee via the established billing system. Direct billing by the City of Tallahassee is still the primary source for the collection of this fee. The original fire service fee was adopted by resolution on June 9, 2009. A new fire service fee, based upon a contracted fire service fee study, was adopted by the Board on May 26, 2015. In 2021, the City of Tallahassee raised the fire service fee by 15%. The County, in lieu of raising the fire service fee and as part of the Multi-Year Fiscal Plan, utilized debt service savings to support the increase. At the May 25, 2021 Budget Workshop, the Board authorized an amendment to the Fire Service agreement to conduct a joint fire fee study in FY 2023 to be presented to the Board for consideration during the FY 2024 budget process. At the April 25, 2023 Budget Workshop, the Board was presented with the joint study and voted to conduct a public hearing in July 2023 to proceed with implementing updated rates and amending the Fire Rescue Services Interlocal Agreement with the City of Tallahassee. The rates are effective October 1, 2023 and will remain in effect for a minimum of five years.

Billing for these services in the unincorporated area is through the City electric bill, or quarterly direct billing for properties not served by City utilities. Property owners who do not respond to direct billing will have the fee placed on their tax bill in subsequent years. Approximately 14,781 property owners in Leon County who originally were on the quarterly billing method pay the fire service fee through their property tax bill. The increase costs associated with payment to the City of Tallahassee for fire services include: movement of delinquent quarterly bills in the unincorporated area to the property tax bill for collection; and new properties resulting in increased collection of fire assessment fees.

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Budgetary Costs						
Operating	11,143,705	11,204,276	11,537,105	-	11,537,105	11,706,094
Capital Outlay	143,174	150,000	150,000	-	150,000	150,000
Total Budgetary Costs	11,286,879	11,354,276	11,687,105	-	11,687,105	11,856,094

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Appropriations						
Fire Services Payment (145-838-522)	10,808,369	10,871,797	11,204,626	-	11,204,626	11,373,615
Volunteer Fire Department (145-843-522)	478,510	482,479	482,479	-	482,479	482,479
Total Budget	11,286,879	11,354,276	11,687,105	-	11,687,105	11,856,094

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Funding Sources						
145 Fire Services Fee	11,286,879	11,354,276	11,687,105	-	11,687,105	11,856,094
Total Revenues	11,286,879	11,354,276	11,687,105	-	11,687,105	11,856,094

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Non-Operating

Cost Allocations Summary

Cost allocations are a method for the County to distribute general and administrative costs throughout the organization. On an annual basis, the County engages a cost plan consultant to determine the appropriate distribution of costs. These are costs incurred by the General Fund on behalf of the entire organization. Costs include such items as Purchasing, Facilities Management, Human Resources, Office of Management & Budget, the County Attorney's Office, Management Information Systems and other non-departmental costs.

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Operating	-	-	-	-	-	-
Total Budgetary Costs	-	-	-	-	-	-

Appropriations	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Indirect Costs - Building Inspections (120-499-524)	458,000	451,000	519,000	-	519,000	535,000
Indirect Costs - County Government Annex (165-499-519)	24,000	24,000	24,000	-	24,000	25,000
Indirect Costs - Emergency 911 (130-499-525)	91,000	105,000	121,000	-	121,000	125,000
Indirect Costs - EMS (135-499-526)	1,664,000	1,719,000	1,977,000	-	1,977,000	2,036,000
Indirect Costs - Fire Services (145-499-522)	41,000	47,000	54,000	-	54,000	56,000
Indirect Costs - General Fund (001-499-519)	(7,788,000)	(8,377,000)	(9,624,000)	-	(9,624,000)	(9,920,000)
Indirect Costs - Growth Management (121-499-537)	690,000	794,000	913,000	-	913,000	940,000
Indirect Costs - Huntington Oaks Plaza (166-499-519)	12,000	50,000	50,000	-	50,000	52,000
Indirect Costs - Insurance Service (501-499-596)	36,000	52,000	60,000	-	60,000	62,000
Indirect Costs - Judicial Programs (117-499-601)	1,000	1,000	1,000	-	1,000	1,000
Indirect Costs - Municipal Services (Animal Control) (140-499-562)	252,000	273,000	314,000	-	314,000	323,000
Indirect Costs - Municipal Services (Parks & Recreation) (140-499-572)	746,000	858,000	987,000	-	987,000	1,017,000
Indirect Costs - Probation Services (111-499-523)	633,000	605,000	696,000	-	696,000	717,000
Indirect Costs - Solid Waste (401-499-534)	670,000	668,000	768,000	-	768,000	791,000
Indirect Costs - Stormwater Utility (123-499-538)	369,000	412,000	474,000	-	474,000	488,000
Indirect Costs - Teen Court (114-499-662)	11,000	10,000	12,000	-	12,000	12,000
Indirect Costs - Tourism (160-499-552)	274,000	283,000	325,000	-	325,000	341,000
Indirect Costs - Transportation Trust (106-499-541)	1,816,000	2,025,000	2,329,000	-	2,329,000	2,399,000
Total Budget	-	-	-	-	-	-

Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	(7,788,000)	(8,377,000)	(9,624,000)	-	(9,624,000)	(9,920,000)
106 Transportation Trust	1,816,000	2,025,000	2,329,000	-	2,329,000	2,399,000
111 Probation Services	633,000	605,000	696,000	-	696,000	717,000
114 Family Law Legal Services	11,000	10,000	12,000	-	12,000	12,000
117 Judicial Programs	1,000	1,000	1,000	-	1,000	1,000
120 Building Inspection	458,000	451,000	519,000	-	519,000	535,000
121 Development Support & Environmental Mana	690,000	794,000	913,000	-	913,000	940,000
123 Stormwater Utility	369,000	412,000	474,000	-	474,000	488,000
130 9-1-1 Emergency Communications	91,000	105,000	121,000	-	121,000	125,000
135 Emergency Medical Services MSTU	1,664,000	1,719,000	1,977,000	-	1,977,000	2,036,000
140 Municipal Service	998,000	1,131,000	1,301,000	-	1,301,000	1,340,000
145 Fire Services Fee	41,000	47,000	54,000	-	54,000	56,000
160 Tourism	274,000	283,000	325,000	-	325,000	341,000
165 County Government Annex	24,000	24,000	24,000	-	24,000	25,000
166 Huntington Oaks Plaza	12,000	50,000	50,000	-	50,000	52,000
401 Solid Waste	670,000	668,000	768,000	-	768,000	791,000
501 Insurance Service	36,000	52,000	60,000	-	60,000	62,000
Total Revenues	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Non-Operating

Risk Allocations Summary

The County maintains an internal services fund for risk management. The fund derives its revenue from workers' compensation contributions and allocations from various funds based on liability allocations (i.e. property insurance).

The amounts reflected below are the allocations for property and liability. Workers' Compensation is charged directly to each department's Personnel Services budget.

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Operating	1,509,839	1,791,481	2,226,238	-	2,226,238	2,234,231
Total Budgetary Costs	1,509,839	1,791,481	2,226,238	-	2,226,238	2,234,231

Appropriations	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Building Inspection (120-495-524)	13,794	14,735	18,220	-	18,220	18,399
County Government Annex - Risk (165-495-519)	41,702	54,218	72,798	-	72,798	72,805
EMS - Risk (135-495-526)	88,926	93,906	125,026	-	125,026	126,155
Fine & Forfeiture - Risk (110-495-689)	481,964	654,404	831,117	-	831,117	832,272
Fleet Maintenance - Risk (505-495-591)	10,549	10,202	12,937	-	12,937	12,992
General Fund - Risk (001-495-519)	599,171	669,254	805,109	-	805,109	808,127
Grants - Risk (125-495-595)	2,222	2,328	4,088	-	4,088	4,128
Growth Management - Risk (121-495-537)	19,779	21,682	24,687	-	24,687	24,917
Huntington Oaks - Risk (166-495-519)	13,093	13,083	17,591	-	17,591	17,591
Insurance Service - Risk (501-495-596)	556	582	681	-	681	688
Judicial Programs - Risk (117-495-569)	2,416	2,864	1,519	-	1,519	1,534
Municipal Services - Risk (140-495-572)	39,585	47,731	61,508	-	61,508	61,794
Probation Services - Risk (111-495-523)	23,890	24,908	29,827	-	29,827	30,090
Solid Waste - Risk (401-495-534)	23,606	24,904	33,848	-	33,848	34,072
Stormwater Utility - Risk (123-495-538)	23,774	24,913	22,453	-	22,453	22,678
Supervisor of Elections - Risk (060-495-513)	29,605	32,359	42,070	-	42,070	42,221
Teen Court - Risk (114-495-662)	965	815	1,678	-	1,678	1,687
Tourism - Risk (160-495-552)	6,666	6,922	14,996	-	14,996	15,150
Transportation Trust - Risk (106-495-541)	86,722	90,723	104,810	-	104,810	105,656
VFD Fire Services - Risk (145-495-552)	854	948	1,275	-	1,275	1,275
Total Budget	1,509,839	1,791,481	2,226,238	-	2,226,238	2,234,231

Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	599,171	669,254	805,109	-	805,109	808,127
060 Supervisor of Elections	29,605	32,359	42,070	-	42,070	42,221
106 Transportation Trust	86,722	90,723	104,810	-	104,810	105,656
110 Fine and Forfeiture	481,964	654,404	831,117	-	831,117	832,272
111 Probation Services	23,890	24,908	29,827	-	29,827	30,090
114 Family Law Legal Services	965	815	1,678	-	1,678	1,687
117 Judicial Programs	2,416	2,864	1,519	-	1,519	1,534
120 Building Inspection	13,794	14,735	18,220	-	18,220	18,399
121 Development Support & Environmental Mana	19,779	21,682	24,687	-	24,687	24,917
123 Stormwater Utility	23,774	24,913	22,453	-	22,453	22,678
125 Grants	2,222	2,328	4,088	-	4,088	4,128
135 Emergency Medical Services MSTU	88,926	93,906	125,026	-	125,026	126,155
140 Municipal Service	39,585	47,731	61,508	-	61,508	61,794
145 Fire Services Fee	854	948	1,275	-	1,275	1,275
160 Tourism	6,666	6,922	14,996	-	14,996	15,150
165 County Government Annex	41,702	54,218	72,798	-	72,798	72,805
166 Huntington Oaks Plaza	13,093	13,083	17,591	-	17,591	17,591
401 Solid Waste	23,606	24,904	33,848	-	33,848	34,072
501 Insurance Service	556	582	681	-	681	688
505 Motor Pool	10,549	10,202	12,937	-	12,937	12,992
Total Revenues	1,509,839	1,791,481	2,226,238	-	2,226,238	2,234,231

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Non-Operating

Workers' Comp Risk Management (501-821-596)

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Operating	5,478,407	5,783,236	6,455,701	-	6,455,701	7,205,759
Capital Outlay	(46,024)	-	-	-	-	-
Total Budgetary Costs	5,432,383	5,783,236	6,455,701	-	6,455,701	7,205,759
Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
501 Insurance Service	5,432,383	5,783,236	6,455,701	-	6,455,701	7,205,759
Total Revenues	5,432,383	5,783,236	6,455,701	-	6,455,701	7,205,759

The major variances for the FY 2025 budget are as follows:

Increases to Program Funding:

1. Payments from Constitutionals increased to properly fund the County's liability for the self insurance of workers' compensation claims. These costs include Leon County Government and all the Constitutional offices. Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences, which has resulted in reduced workers compensation costs for Leon County Government in FY 2025. This reduction is offset by an increase in the workers compensation budget for the Sheriff.

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» Non-Operating

Communications Summary

The Communications Trust Fund accounts for the resources and expenditures associated with the County's centralized telecommunications network, which includes the telephone and internet systems. The individual departments and agencies are assessed based on the number of Internet connections, data lines, and telephone usage within their individual areas. Cost increase is related to phone system including repair and maintenance.

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Operating	3,747,186	3,972,734	4,882,061	153,561	5,035,622	5,079,789
Capital Outlay	108,539	-	-	-	-	-
Total Budgetary Costs	3,855,724	3,972,734	4,882,061	153,561	5,035,622	5,079,789

Appropriations	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Communications Trust (502-900-590)	1,545,802	1,595,742	2,058,128	-	2,058,128	2,078,707
MIS Automation - Animal Control (140-470-562)	3,935	3,809	8,685	-	8,685	8,702
MIS Automation - Building Inspection (120-470-524)	6,465	8,060	12,040	-	12,040	12,140
MIS Automation - EMS Fund (135-470-526)	20,755	31,225	63,525	-	63,525	64,042
MIS Automation - General Fund (001-470-519)	329,165	326,397	499,825	-	499,825	502,678
MIS Automation - Growth Management (121-470-537)	28,440	22,745	39,155	-	39,155	39,360
MIS Automation - Motor Pool Fund (505-470-519)	2,850	2,885	6,060	-	6,060	6,089
MIS Automation - Parks and Recreation (140-470-572)	19,365	20,582	10,090	-	10,090	10,165
MIS Automation - Probation Services (111-470-523)	17,090	10,279	23,670	-	23,670	23,763
MIS Automation - Public Defender (110-470-603)	56,990	45,081	94,530	-	94,530	94,530
MIS Automation - Solid Waste Fund (401-470-534)	25,050	25,490	34,855	-	34,855	35,117
MIS Automation - State Attorney (110-470-602)	36,795	30,570	65,770	-	65,770	66,134
MIS Automation - Stormwater (123-470-538)	70	75	185	-	185	185
MIS Automation - Tourism (160-470-552)	8,935	8,151	18,235	-	18,235	18,347
MIS Automation - Transportation Trust (106-470-541)	33,095	33,317	61,230	-	61,230	61,658
MIS Automation-Risk Fund (501-470-513)	205	225	555	-	555	555
MIS Automation-SOE (060-470-513)	17,210	19,175	47,625	-	47,625	47,625
Radio Communication Systems (800 MHZ) (001-529-519)	1,703,508	1,788,926	1,837,898	153,561	1,991,459	2,009,992
Total Budget	3,855,724	3,972,734	4,882,061	153,561	5,035,622	5,079,789

Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	2,032,673	2,115,323	2,337,723	153,561	2,491,284	2,512,670
060 Supervisor of Elections	17,210	19,175	47,625	-	47,625	47,625
106 Transportation Trust	33,095	33,317	61,230	-	61,230	61,658
110 Fine and Forfeiture	93,785	75,651	160,300	-	160,300	160,664
111 Probation Services	17,090	10,279	23,670	-	23,670	23,763
120 Building Inspection	6,465	8,060	12,040	-	12,040	12,140
121 Development Support & Environmental Mana	28,440	22,745	39,155	-	39,155	39,360
123 Stormwater Utility	70	75	185	-	185	185
135 Emergency Medical Services MSTU	20,755	31,225	63,525	-	63,525	64,042
140 Municipal Service	23,300	24,391	18,775	-	18,775	18,867
160 Tourism	8,935	8,151	18,235	-	18,235	18,347
401 Solid Waste	25,050	25,490	34,855	-	34,855	35,117
501 Insurance Service	205	225	555	-	555	555
502 Communications Trust	1,545,802	1,595,742	2,058,128	-	2,058,128	2,078,707
505 Motor Pool	2,850	2,885	6,060	-	6,060	6,089
Total Revenues	3,855,724	3,972,734	4,882,061	153,561	5,035,622	5,079,789

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Non-Operating

Budgeted Reserves Summary

Each year the County sets aside, budgeted reserves and contingency funds. This is an integral part of the budgeting process allowing the County to allocate funds for unforeseeable events or market conditions such as rising fuel and energy costs. Any budgeted reserve utilized during the year must be approved by the Board of County Commissioners.

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Grants-in-Aid	112,494	-	-	-	-	-
Budgeted Reserves	-	1,626,951	1,987,540	-	1,987,540	2,624,699
Total Budgetary Costs	112,494	1,626,951	1,987,540	-	1,987,540	2,624,699

Appropriations	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Budgeted Reserves - EMS Fund (135-990-599)	-	1,416,951	1,777,540	-	1,777,540	2,096,911
Budgeted Reserves - General Fund (001-990-599)	112,494	200,000	200,000	-	200,000	200,000
Budgeted Reserves - Tourism (160-990-599)	-	-	-	-	-	317,788
Budgeted Reserves - Transport. Trust (106-990-599)	-	10,000	10,000	-	10,000	10,000
Total Budget	112,494	1,626,951	1,987,540	-	1,987,540	2,624,699

Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	112,494	200,000	200,000	-	200,000	200,000
106 Transportation Trust	-	10,000	10,000	-	10,000	10,000
135 Emergency Medical Services MSTU	-	1,416,951	1,777,540	-	1,777,540	2,096,911
160 Tourism	-	-	-	-	-	317,788
Total Revenues	112,494	1,626,951	1,987,540	-	1,987,540	2,624,699

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

 **Budgeted Reserves**

Organizational Code / Account		FY 2023 Actual	FY 2024 Adopted	FY 2025 Tentative	FY 2026 Projected
001-990-599 Budgeted Reserves - General Fund					
586002 Catastrophe Reserves		112,494	-	-	-
59900 Budgeted Contingency		-	200,000	200,000	200,000
001-990-599 Totals		112,494	200,000	200,000	200,000
106-990-599 Budgeted Reserves - Transport. Trust					
59900 Budgeted Contingency		-	10,000	10,000	10,000
106-990-599 Totals		-	10,000	10,000	10,000
135-990-599 Budgeted Reserves - EMS Fund					
59902 Reserve For Future Projects		-	1,416,951	1,777,540	-
135-990-599 Totals		-	1,416,951	1,777,540	-
160-990-599 Budgeted Reserves - Tourism					
59902 Reserve For Future Projects		-	-	-	317,788
160-990-599 Totals		-	-	-	317,788
Budgeted Reserves Totals		112,494	1,626,951	1,987,540	527,788

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Non-Operating

Other Non-Operating Summary

These expenses relate to costs that are not associated with a specific County Department. A detailed description regarding these costs is provided below.

Non-Operating Expenditures - General Fund

These expenses include: County's annual dues (i.e. National Association of Counties, Florida Association of Counties), unemployment compensation payments, licensing (ASCAP), state fire service payments, pre-employment drug tests, payment for legal notices, annual audit expenses, and bank charges.

Summer Youth Employment

The Summer Youth Employment Program is funded by the County out of general revenue. The participants in this program are Leon County students between the ages of 14 and 21. The County's Summer Youth Training Program is administered through CareerSource Capital Region's (CSCR) Dynamic Futures Program, which is federally funded. Approximately 40 of the County's 63 Summer Youth positions are funded by CSCR. For FY 2025, \$75,378 is allocated for the program.

Other Non-Operating Expenses

Pursuant to an interlocal agreement with the City of Tallahassee, the County's funding for the Downtown CRA is reduced starting in FY 2024, resulting in \$1.0 million in savings from FY 2023. A portion of these cost savings are offset by the normal projected increases in the Frenchtown CRA payment.

State Juvenile Detention Payments

The Juvenile Detention payment is a mandate authorized by the legislature in 2004. The mandate requires counties to pay the State for the predisposition of juveniles at detention facilities. Historically, costs for this program have steadily increased. During the 2016 legislative session, the disagreement between the State and Counties regarding the cost of detention sharing for juveniles was resolved, causing Leon County's share of costs to increase. FY 2025 payments increased in the amount of \$41,125.

Drug Abuse Trust

Expenditures associated with the support of drug intervention programs overseen by the Court Administration.

800 MHZ System Maintenance

The Moving Violation Surcharge Fund is used to account for resources and expenditures associated with Leon County's participation in an intergovernmental radio communications programs previously approved by the Florida Department of Management Services. The actual expenditure is an annual payment to the City of Tallahassee and the contracted vendor for ongoing maintenance associated with the Leon County 800 MHZ radio system. In FY 2021, due to the decrease in revenue and consistent increase in the general revenue subsidy, this budget was moved to the general fund. Radio Communications have scheduled a replacement of the virtual prime site, which is the redundancy server for all the 800 MHz radios. The current prime site has been in operation since 2009. Due to the age of the equipment and end-of-life support in 2015, the site needs to be replaced to continue quality radio service for all public safety agencies including the Leon County Sheriff's Office and Leon County Emergency Medical Services. The total replacement will be split evenly with the City of Tallahassee over a three-year period.

Sewer Assessments

This expenditure is a payment to the City of Tallahassee for the maintenance of a sewer system in Killearn Lakes Units I and II, and Belair/Annawood subdivisions. Revenue for the payment is derived by a non-ad valorem assessment charge to individual lots. The County collects the assessments for remittance to the City. The significant increase in FY 2025 is due to the City adjusting rates for Killearn Lakes to fully recover the cost of service.

Grant Match Funds

Matching funds are provided for contingent grants that require a certain percent of the funding required to implement or operate a program. The pledged match is contingent on the grant being awarded. For FY 2025, this funding amount remains level.

Blueprint

Blueprint personnel costs for the Legal Assistant, and Business Development Manager are budgeted by the County on an annual basis due to the these employees opting for County benefits. The costs are reimbursed from Blueprint. The County shares the funding of Minority, Woman and Small Business Enterprise (MWSBE) with the City, County and Blueprint providing 1/3 of the funding for this program. The Office of Economic Vitality is now fully funded from the 2020 Sales Tax Extension and no longer split funded between the City and the County.

Payment to the City of Tallahassee for Parks & Recreation

In 2005, the County and the City entered into a 15-year agreement with automatic 5 year renewals to make City parks, recreational facilities and programs fully accessible to the residents of the unincorporated area of Leon County. For FY 2025, this payment will increase \$72,437 based on the inter-local agreement.

	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Budgetary Costs						
Personnel Services	628,541	745,082	566,994	34,647	601,641	622,550
Operating	7,167,323	6,129,532	6,158,251	52,000	6,210,251	6,527,633
Grants-in-Aid	1,417,423	1,680,241	2,046,772	5,000	2,051,772	2,051,772
Total Budgetary Costs	9,213,287	8,554,855	8,772,017	91,647	8,863,664	9,201,955

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»»» Non-Operating

Appropriations	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Blueprint (001-403-515)	571,112	659,526	481,438	-	481,438	497,547
CRA-Payment (001-972-559)	4,049,907	3,053,000	3,276,950	-	3,276,950	3,518,816
Drug Abuse (116-800-562)	-	98,135	98,135	-	98,135	98,135
Grant Match Funds (125-991-595)	-	90,000	90,000	-	90,000	90,000
Juvenile Detention Payment - State (110-620-689)	1,062,292	1,370,835	1,375,770	-	1,375,770	1,375,770
Non-Operating General Fund (001-820-519)	1,606,638	1,298,319	1,030,651	57,000	1,087,651	1,087,651
Payment to City - Sewer Services (164-838-535)	230,990	239,906	601,502	-	601,502	601,502
Payment to City- Parks & Recreation (140-838-572)	1,634,919	1,704,403	1,776,840	-	1,776,840	1,852,356
Summer Youth Employment (001-278-551)	57,430	40,731	40,731	34,647	75,378	80,178
Total Budget	9,213,287	8,554,855	8,772,017	91,647	8,863,664	9,201,955

Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	6,285,086	5,051,576	4,829,770	91,647	4,921,417	5,184,192
110 Fine and Forfeiture	1,062,292	1,370,835	1,375,770	-	1,375,770	1,375,770
116 Drug Abuse Trust	-	98,135	98,135	-	98,135	98,135
125 Grants	-	90,000	90,000	-	90,000	90,000
140 Municipal Service	1,634,919	1,704,403	1,776,840	-	1,776,840	1,852,356
164 Special Assessment - Sewer	230,990	239,906	601,502	-	601,502	601,502
Total Revenues	9,213,287	8,554,855	8,772,017	91,647	8,863,664	9,201,955

Staffing Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Blueprint	4.50	5.50	4.50	-	4.50	4.50
Total Full-Time Equivalents (FTE)	4.50	5.50	4.50	-	4.50	4.50

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

» Non-Operating

Other Non-Operating - Blueprint (001-403-515)

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Personnel Services	571,112	659,526	481,438	-	481,438	497,547
Total Budgetary Costs	571,112	659,526	481,438	-	481,438	497,547
Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	571,112	659,526	481,438	-	481,438	497,547
Total Revenues	571,112	659,526	481,438	-	481,438	497,547
Staffing Summary	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Deputy Director - Business Vitality & Intelligence		1.00	-	-	-	-
Director of Office Economic Vitality	1.00		-	-	-	-
BluePrint R-O-W Assistant	1.00	1.00	1.00	-	1.00	1.00
Director of Plan Land Mgmt Com Enh	0.50	0.50	0.50	-	0.50	0.50
MWBE Coordinator	1.00	1.00	1.00	-	1.00	1.00
Business Dev Mnger, AppScience	1.00	1.00	1.00	-	1.00	1.00
Business Outreach & Marketing Coordinator	-	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	4.50	5.50	4.50	-	4.50	4.50

Budget was established for employees opting for County benefits as allowed by the interlocal agreement establishing the agency. Blueprint reimburses the personnel costs of the ROW Assistant position to the County on an annual basis. This is done for accounting purposes only.

The Deputy Director-Business Vitality & Intelligence, MWBE Coordinator, Business Development Manager, and Business Outreach & Marketing Coordinator positions are part of the Office of Economic Vitality (OEV), which is jointly funded by the County and the City. OEV positions contribute to the County's share of funding for OEV, as specified in the interlocal agreement. The County shares the funding of MWSBE, with the City, County and Blueprint providing 1/3 of the funding for this program.

The major variances for the FY 2025 Blueprint budget are as follows:

Decreases to Program Funding:

1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates estimated at 6%, increase in workers' compensation costs, and funding for 5% raises for all employees. For budgeting purposes, Blueprint employees may choose either County or City pay and benefits. The personnel budget reflects a 1.0 FTE opting for City pay and benefits which previously was County.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Non-Operating

Other Non-Operating - Non-Operating General Fund (001-820-519)

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Personnel Services	-	50,000	50,000	-	50,000	50,000
Operating	1,482,497	1,178,819	911,151	52,000	963,151	963,151
Grants-in-Aid	124,141	69,500	69,500	5,000	74,500	74,500
Total Budgetary Costs	1,606,638	1,298,319	1,030,651	57,000	1,087,651	1,087,651
Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	1,606,638	1,298,319	1,030,651	57,000	1,087,651	1,087,651
Total Revenues	1,606,638	1,298,319	1,030,651	57,000	1,087,651	1,087,651

The major variances for the FY 2025 budget are as follows:

Increases to Program Funding:

1. As approved by the Board on May 14, 2024, the budget includes \$5,000 in Special Event Funding in support of Shoes4Schools Event.
2. Additional operating cost in the amount of \$52,000 for an anticipated increase to complete the Annual Financial Audit.

Decreases to Program Funding:

1. Decrease is associated with the County making the final payment for implementation of the Real Time Crime Center project.

LEON COUNTY FISCAL YEAR 2025 ADOPTED BUDGET

»» Non-Operating

Other Non-Operating - CRA-Payment (001-972-559)

Budgetary Costs	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
Operating	4,049,907	3,053,000	3,276,950	-	3,276,950	3,518,816
Total Budgetary Costs	4,049,907	3,053,000	3,276,950	-	3,276,950	3,518,816
Funding Sources	FY 2023 Actual	FY 2024 Adopted	FY 2025 Continuation	FY 2025 Issues	FY 2025 Budget	FY 2026 Budget
001 General Fund	4,049,907	3,053,000	3,276,950	-	3,276,950	3,518,816
Total Revenues	4,049,907	3,053,000	3,276,950	-	3,276,950	3,518,816

For FY 2025, values in the Downtown and Frenchtown Districts have increased the CRA payments by \$223,950.