FISCAL YEAR 2026

ANNUAL BUDGET, FIVE-YEAR FINANCIAL PLAN, AND CAPITAL IMPROVEMENT PROGRAM

LEON COUNTY BOARD OF COUNTY COMMISSIONERS

(From left to right) District 3 Commissioner Rick Minor, District At-Large Commissioner Nick Maddox, District At-Large Commissioner Carolyn Cummings, District 4 **Chairman** Commissioner Brian Welch, District 2 **Vice—Chairman** Commissioner Christian Caban, District 1 Commissioner Bill Proctor, District 5 Commissioner David O'Keefe

Leon County Courthouse
301 South Monroe Street, 5th Floor
Tallahassee, Florida 32301
Phone Number: 850-606-5302

www.leoncountyfl.gov

PEOPLE FOCUSED. PERFORMANCE DRIVEN.

Introduction

Brian Welch, Chairman, District 4

Brian Welch was elected to the Leon County Commission in November of 2020 to represent the residents of Northeast Leon County in District 4. Brian's priorities are to protect the quality of life and property values of our NE neighborhoods. To provide adequate recreational and transportation infrastructure to the growing NE community, while also protecting our environment and keeping our communities safe. Brian is a member of Leadership Tallahassee, Class 36 as well as serving on the board of the Foundation for Leon County Schools and the Centerville Conservation Community homeowners association from 2017-2020. Brian has lived in NE Tallahassee since 1997 and has been a Social Studies teacher at Chiles High School since 2007. A diehard Timberwolf, Brian has served in many roles during his tenure at Chiles, including as the "Voice of the Timberwolves" football team, Key Club sponsor, Youth Leadership Tallahassee coordinator, Business Advisory Council coordinator and Vice President and Founding member of the Chiles High School Foundation. At Chiles, Brian has had the opportunity to lead many community service endeavors, including the March of Dimes men-in-labor program, the annual Wolf Dash 5k and numerous canned food drives benefitting Second Harvest. Brian has had the pleasure of traveling the world with his students, leading six international educational tours, including trips to France, Italy, England, Ireland, Scotland, Wales, Australia, and New Zealand, among others. Brian received an Associate's degree from Tallahassee Community College in 1999. He received a Bachelor's degree in Political Science from the Florida State University in 2001, followed by a Master's degree in the renowned Applied American Politics and Policy (MAPP) program at FSU in 2003. Brian subsequently received an additional Master's degree in Educational Leadership from the University of West Florida in 2016. Brian is supported by his wonderful wife Kim, who he met while working at the Killearn Country Club in 1998. Brian and Kim were married on the old North course tee box in 2003. They have three beautiful children, Chloe, Cameron, and Carter, who all attend the amazing public schools in the NE.

Christian Caban, Vice–Chairman, District 2

Christian Caban was elected to the Leon County Commission to represent District 2 in 2022. He is passionate about serving the best interests of District 2 and prioritizes public infrastructure, economic development, community safety, youth services and environmental issues. Christian is an entrepreneur and businessman bringing a practical business mindset to his role as Commissioner. He has launched and successfully owns multiple hospitality businesses in Leon County. Christian is responsible for the strategic oversight of the businesses he runs. He is respected within the local business community for his hard-earned success as well as his dedication to seeing the greater Tallahassee business community thrive. Christian serves on the board of the Downtown Redevelopment Commission where he plays an active role in advising the Community Redevelopment Agency on revitalization strategies to stimulate the surrounding downtown area. Philanthropically, Christian is passionate about supporting underprivileged youth. He serves as the vice chairman of the board for the Children's Home Society and has founded numerous fundraisers and community events to benefit the community's at-risk children. A lifelong Floridian, Commissioner Caban was born in Miami and raised in Ocala, FL as one of six children. He attended Florida State University earning a bachelor's degree in chemical science and a minor in entrepreneurship.

Introduction

Bill Proctor, District 1

Commissioner Proctor represents the citizens of Leon County District 1 which includes the central city and southside areas. Commissioner Proctor served as Chairman in 2006, 2015, and 2022. His priorities as the District 1 Commissioner are affordable housing, quality healthcare, education, and economic development. Commissioner Proctor attended FAMU High School from 1st through 12th grade. After earning an undergraduate degree from Howard University School of Communications he furthered his studies and obtained his Juris Doctorate from Howard University School of Law where he also served on the University's Board of Trustees as the graduate student member. Commissioner Proctor furthered his studies at Boston University School of Theology, ITC in Atlanta and Wesley Seminary in Washington, D.C.. Commissioner Proctor has engaged in many diverse activities providing leadership, creativity, and vision for our community. The breadth of his service includes church, community, higher education, federal, state, and local government. He has served on several community advisory boards and has received numerous awards and recognitions for public service. Commissioner Proctor is a much sought-after speaker, commentator, and writer of political commentaries. He is an Associate Minister at Bethel A.M.E. Church in Tallahassee, Florida where he entered the ministry in 1985. He served as a pastor in the A.M.E. Church for nine years. Currently, he is a Political Science instructor at Florida A&M University. He also serves as the advisor to the College Democrats student organization and mentors numerous students. He is currently serving as interim Pastor of Salem A.M.E Church, Greensboro, Florida. Commissioner Proctor's professional political career began as a Staff Assistant to United States Senator Bob Graham of Florida. He went on to serve as a Special Assistant to Governor Lawton Chiles before winning a special election to the Leon County Commission. Commissioner Proctor serves District 1 constituents with a "Clear Voice" addressing the needs of the community. Commissioner Proctor has achieved several accomplishments worthy of noting; Widening of Crawfordville Road (US Hwy 319 South) and the widening of Orange Avenue, assisted with the building of the B.L. Perry Branch Public Library and the southside Richardson-Lewis Health Center, chaired the 50th Anniversary of the Tallahassee Bus Boycott in 2006, led the charge to keep the Bond Elementary School in the community at its current site, chaired the Social and Political Action Committee of the Florida Conference of the A.M.E. Church for several years, and represented the county as the chief negotiator of the Fallschase Development Settlement Agreement. Over one billion dollars has been invested in District 1 under Commissioner Proctor's tenure. The Commissioner has continued with each passing year to chronicle seasons of success within District 1.

Rick Minor, District 3

Rick Minor was elected to the Leon County Board of County Commissioners in 2018 and was re-elected in 2022. He represents the citizens of County District 3 and is focused on growing our economy, reducing crime, protecting the environment, and ensuring that our local government performs at the highest ethical standards. He is also concentrated on improvements to northwest Leon County such as the North Monroe corridor, Tharpe Street, and the Lake Jackson Greenway.

Rick recently served as the Chief Executive Officer of our region's nonprofit food bank. During his tenure, the food bank's distribution grew by 86%, revenue increased by 54% and in FY 2019 it provided what was then an all-time record 12.7 million pounds of food to those in need. The food bank coordinated with more than 135 agency partners across the Big Bend region; including churches, schools, and other nonprofits, and served about 55,000 people each month.

Rick is also the former Chief of Staff to the Mayor's Office at Tallahassee's City Hall. In that role, he was responsible for managing both the Mayor's Office and the City's involvement in various projects such as Local Business Saturday, Choose Tallahassee, and the DeSoto 'America's First Christmas' site. Rick also functioned as the City's intergovernmental and legislative liaison, advocating for federal and state policies that benefited Tallahassee's residents and businesses.

For much of his career, Rick has developed public policy for state and local governments, and he has also spent a great deal of time in the private sector, running the financial operations of a small business, managing accounts, and making payroll for employees. In addition, Rick spent nearly a decade as a business and information technology consultant, working on numerous private and public sector projects throughout the United States as well as in Germany, Hong Kong, Canada, South Africa, and Denmark. Rick majored in Computer Science and graduated with honors while earning a Bachelor of Science degree in Business. He also earned a Master's in Public Administration from Harvard University's Kennedy School of Government. A native Floridian, he is a member of Leadership Tallahassee Class 26 and served as a Knight Creative Communities Institute catalyst who led the development of Tallahassee Music Week in 2015 and 2016. Rick and his wife Jessica are the proud parents of two young daughters, and the four of them often spend their time hiking along Leon County's trails or kayaking on Lake Jackson.

Introduction

David O'Keefe, District 5

David O'Keefe was elected to the Leon County Commission by the residents of District Five in 2022. Prior to his election he spent fifteen years overseeing the finances of public nonprofits and government organizations, with a proven track record of ensuring resources are used in the public interest. David obtained his Bachelor of Science in Accounting & Finance from Florida State University in 2007, then Master of Accountancy from Auburn University in 2009. He has been a licensed Certified Public Accountant in Florida since 2010. David has been fortunate to serve the community as a volunteer for VITA Low-Income Tax Preparation Program, the Tallahassee-Leon County Animal Shelter, and by fostering shelter animals. He and his wife, Brooke, live in the Old Town Neighborhood with their rescue pets.

Carolyn D. Cummings Esq., At-Large

Commissioner Carolyn D. Cummings has served the citizens of Leon County since 2020. She was initially elected to the Board of County Commission on November 3, 2020 and was reelected in November 2024. A native of Mississippi, she received her undergraduate degree from Alcorn State University, performed graduate studies at the University of Southern Mississippi and Laney College and received her Juris Doctorate from the University of Florida Law School. A Leon County resident for over thirty-five years, she has been a practicing attorney in the public and private sectors and a partner in the law firm of Cummings & Hobbs, P.A. for over thirteen years. She is now the owner of Carolyn Cummings, P.A., where after being elected, she only practices in the area of probate law.

As an undergraduate, she became committed to public service through her membership in Delta Sigma Theta Sorority, Inc., and is now a Golden Life Member in the Tallahassee Alumnae Chapter. She has been actively involved in many community service organizations designed to enhance the quality of life for all citizens. She has previously provided free legal services to Senior Citizens and indigent clients through her affiliation with the Senior Center, the Lincoln Neighborhood Center, and the Legal Aid Foundation. She received an award from the Florida Supreme Court for the high level of free legal services she provided to senior and low-income citizens.

Commissioner Cummings is a member of several professional organizations including the Tallahassee Barristers Bar Association as a Past President and Vice-President, the Tallahassee Bar Association, and the Florida Bar Association. She served as a Past President and former Board Member of Legal Services of North Florida, Inc. for over twenty-five years and through the Thunderdome Project she mentored young lawyers in the family law area. Commissioner Cummings is a Life Member of the National Association for the Advancement of Colored People and an associate member of the Tallahassee Chapter of Jack and Jill of America, Inc. She presently serves as President of the Tallahassee Area Coalition Center of Excellence Advisory Board. As a member of Bethel Missionary Baptist Church in Tallahassee for over thirty-seven years, she served for many years as the Church Attorney, a Sunday school teacher and choir member. She is the proud Mother of one son, Terrell Cummings, a 2004 graduate of the Rickards High School International Baccalaureate Program. Terrell is a 2009 graduate from the University of Florida with a Biochemistry Degree and a 2013 graduate from Harvard Medical School. Currently, he is practicing anesthesiology and pain management in Houston, Texas.

Introduction

Nick Maddox, At-Large

Nicholas J. Maddox is a seasoned public servant, nonprofit executive, and entrepreneur whose life's work sits at the intersection of governance, community impact, and legacy building. A three-time Chair of the Leon County Commission and current At-Large Commissioner, Maddox has spent over a decade shaping policy and building coalitions across Florida to ensure equity, economic opportunity, and housing stability for all.

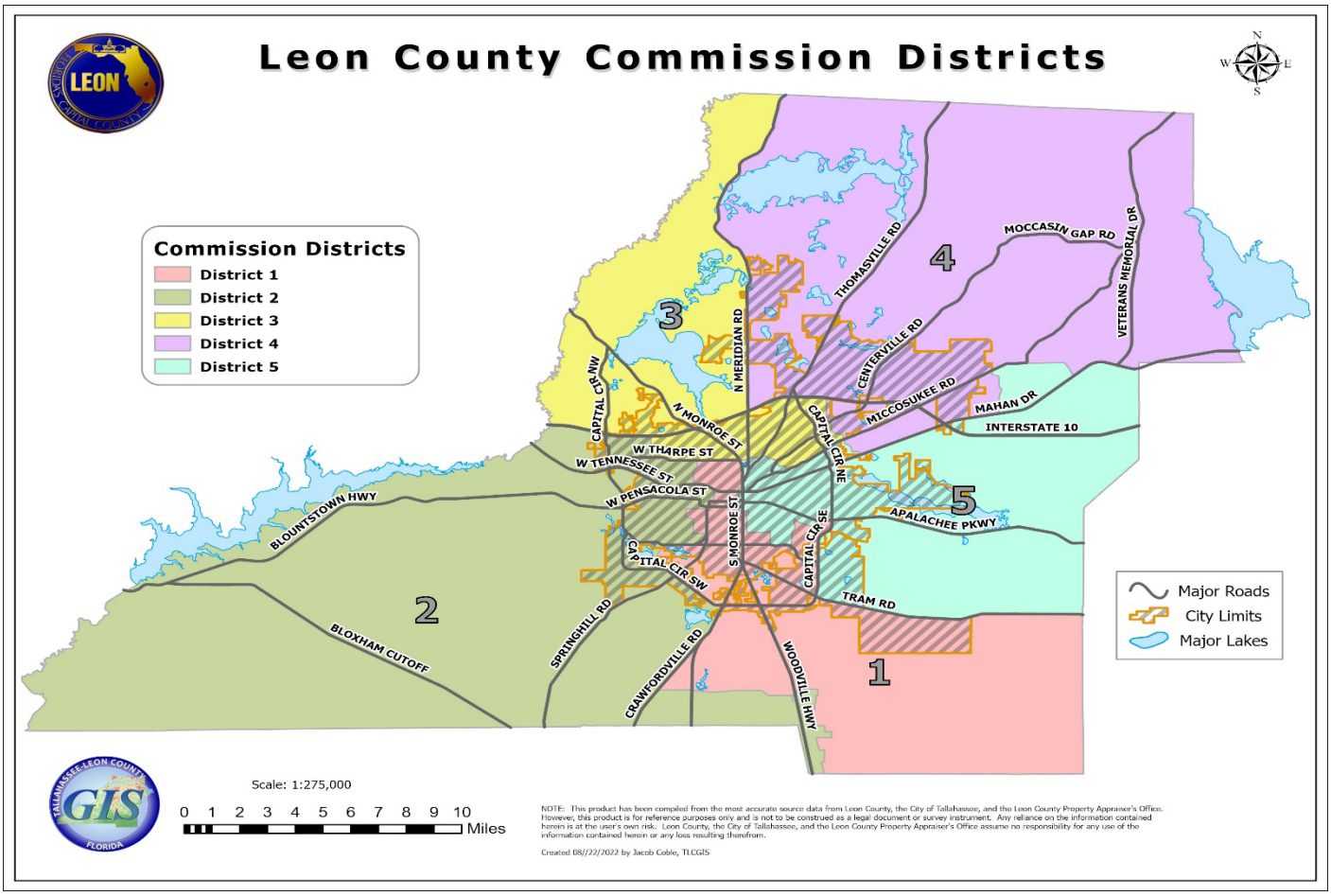
Born in Kannapolis, North Carolina, Maddox came to Tallahassee as a student-athlete at Florida State University, where he played on the 1999 national championship football team before spending two seasons in the NFL. From the gridiron to the Commission chamber, his leadership journey has been marked by discipline, resilience, and a commitment to the common good.

In 2023, Maddox became CEO of Family Promise of the Big Bend, a nonprofit devoted to ending homelessness through innovative housing and support solutions. Under his leadership, the organization now manages a $7 million budget and serves families and individuals across the region with compassion and care.

Maddox is also the founder of The Maddox Consulting Firm, LLC, a Tallahassee-based strategy firm that helps mission-driven organizations lead with clarity, character, and impact. Its crest—a bold "M" within a shield, crowned with a torch—reflects his personal creed: to light the way for others while standing firm in purpose.

Throughout his public career, Maddox has served as President of the Florida Association of Counties, sat on numerous advisory and workforce boards, and helped drive major initiatives in economic development, affordable housing, and community wellness. Whether leading from the dais or mentoring youth in the community, he is known as a statesman and consensus builder.

Introduction



LEON COUNTY, FLORIDA

Leon County is approximately 702 square miles. It has a population of approximately 302,197 people, with 99,994 living in the unincorporated area of the County and 202,203 living within the city limits.

Leon County is a political subdivision of the State of Florida and is guided by an elected seven-member Board of County Commissioners. Five members of the Board are elected to serve specific districts and two members are elected at-large. The members of the Board also select a chairperson each year. Florida Statutes, Chapter 125 establishes the powers and duties of the County Commission and the County Administrator. Originally part of Escambia and later Gadsden County, Leon County was created in 1824. It was named for Juan Ponce de León, the Spanish explorer who was the first European to reach Florida.

The County became a charter government effective November 12, 2002, with the passage of a referendum by Leon County voters. A Home Rule Charter gives citizens the power to shape their government to meet their unique and changing needs through a local constitution.

The County Administrator is appointed by the Board of County Commissioners and is responsible for carrying out the directives and policies of the Board. The County Administrator is also responsible for the management and supervision of all functions and personnel under the Board of County Commissioners.

Leon County has five Constitutional Officers, which includes the Clerk of the Circuit Court & Comptroller, the Property Appraiser, the Sheriff, the Supervisor of Elections, and the Tax Collector. Constitutional Officers are elected to administer a specific function of County government and are directly accountable to the public. Other elected officials of Leon County include the Judiciary, State Attorney, and Public Defender.

The Board of County Commissioners is obligated to fund the operating budget of elected officials partly or in whole. Leon County also has a number of appointed Boards and Committees that serve in an advisory capacity to the Board of County Commissioners. In addition, the Board appoints a number of committees that serve as quasi-legislative bodies.

Introduction

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Leon County
Florida

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Leon County, Florida** for its annual budget for the fiscal year beginning **October 1, 2024.**

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we will be submitting our budget to GFOA to determine its eligibility for another award.

On behalf of the County Administrator as adopted by the Board, the Office of Management & Budget provided the County's Operating Budget, Capital Improvement Program, and the Budget in Brief on the Internet for better accessibility to the public and received the Government Finance Officers Association award for the 35th consecutive year.

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» Introduction

PREPARED BY:
Leon County
Board of County Commissioners

Vincent S. Long
County Administrator

Kenneth Morris
Assistant County Administrator

Shington Lamy
Assistant County Administrator

Nawfal Ezzagaghi
Assistant County Administrator

Office of Management & Budget

Roshaunda Bradley
Director, Management and Budget

Brandy Furbee
Budget Manager

Eryn Calabro
Principal Budget & Grants Coordinator

Michelle Tipton
Senior Management & Budget Analyst

Amy McClure
Senior Management & Budget Analyst

Demetrius Jones
Management & Budget Analyst

Siara Johnson
Management & Budget Analyst

Shawnya Hernandez
Management Analyst

The Leon County Office of Management and Budget (OMB) received a Certificate of Recognition for Budget Preparation from the Governmental Finance Officers Association (GFOA). The award represents a significant achievement by OMB.

The purpose of the GFOA is to enhance and promote the professional management of governments for public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership. The association has more than 17,000 members throughout North America.

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LEON COUNTY GOVERNMENT ORGANIZATIONAL CHART

BOARD OF COUNTY COMMISSIONERS

VINCENT S. LONG
County Administrator

CHASITY H. O'STEEN
County Attorney

MATHIEU CAVELL
Director, Community Relations and Resilience

CANDICE WILSON
Director, Human Resources

KEVIN PETERS
Director

| Emergency Management

- Disaster Preparedness and Response
- 9-1-1 Operations
- Disaster Plan Review
- Emergency Exercises

KIANNA GILLEY
Manager

| Community and Media Relations

- Community Relations
- Media Engagement
- Crisis Communications
- Disaster Resiliency

KERRI POST
Director

| Tourism

- Destination Marketing
- Sports Tourism
- Signature Event Grants
- Amphitheater Concert Series
- Culture and Arts

SHINGTON LAMY
Assistant County Administrator

CHAD ABRAMS
Chief

| Office of Public Safety

- Emergency Medical Services
- Consolidated Dispatch Agency
- Animal Control

TERESA BROXTON
Director

| Office of Intervention and Detention Alternatives

- Probation
- Supervised Pretrial Release
- Drug and Alcohol Testing
- PSCC

PAMELA MONROE
Director

| Library Services

- Branch Libraries
- Ask a Librarian and Reference
- Community Programming
- Learning Resources
- Technology and Media

ABIGAIL THOMAS
Director

| Human Services and Community Partnerships

- Health and Human Services
- Housing Services
- Veterans Services

BEN BRADWELL
Manager

| Veterans Services

- Benefit Counseling
- Veterans Resource Center
- Emergency Assistance for Veterans

JELANI MARKS
Manager

| Housing Services

- Affordable Housing
- Down Payment Assistance
- Rehabilitation

KEN MORRIS
Assistant County Administrator

ROSHAUNDA BRADLEY
Director

| Office of Management and Budget

- Budget Development
- Grants
- Fiscal Planning
- Risk Management

MICHELLE TAYLOR
Chief Information Officer

| Office of Information and Technology

- Management Information Services
- Geographical Information Systems

NICKI HATCH
Assistant to the County Administrator

| Legislative and Strategic Initiatives

- Strategic Planning
- Legislative Affairs

| Purchasing

| Real Estate

NAWFAL R. EZZAGAGHI
Assistant County Administrator

BRENT PELL
Director

| Public Works

- Operations
- Mosquito Control
- Engineering Services
- Construction Management
- Fleet Management

MAGGIE THERIOT
Director

| Office of Resource Stewardship

- Sustainability
- Recycling
- Parks and Recreation
- Facilities
- Solid Waste
- Coop. Extension

SCOTT BROCKMEIER
Director

| Development Support and Environmental Mgmt.

- Environ. Svcs.
- Dev. Svcs.
- Building Plans Review and Inspection
- Permit/Code Services

ARTIE WHITE
Director

| Department of P.L.A.C.E.

(Planning, Land Management and Community Enhancement)

- Planning
- Blueprint
- Office of Economic Vitality
- M\WSBE

Leon County

Board of County Commissioners

301 South Monroe Street, Tallahassee, Florida 32301
(850) 606-5300 www.leoncountyfl.gov

Commissioners

BRIAN WELCH
District 4
Chairman

CHRISTIAN CABAN
District 2
Vice Chairman

BILL PROCTOR
District 1

RICK MINOR
District 3

DAVID T. O'KEEFE
District 5

CAROLYN D. CUMMINGS
At-Large

NICK MADDOX
At-Large

VINCENT S. LONG
County Administrator

CHASITY H. O'STEEN
County Attorney

October 1, 2025

Members of the Board of County Commissioners
Leon County Courthouse
Tallahassee, FL 32301

Honorable Members of the Board of County Commissioners:

I am pleased to formally present the Board with the FY 2025/2026 Adopted Budget. The Adopted Budget of $401,518,304 represents an 6.3% increase from last fiscal year. The development of the FY 2025/2026 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the fourteenth consecutive year, and the County's continuous commitment to maximizing efficiency, driving performance, and delivering results for our community – all core practices of Leon County Government.

In developing the annual budget, Leon County recognizes that budgeting is not only a year-round process, but an ongoing process that reflects the Board's longer term fiscal policies and priorities for the community and requires necessary decision making through the annual budget adoption process. Each budget is interdependent on prior actions and influences the future financial condition of the County as well as the options available to address conditions in future budgets. Using this type of long-term strategy places the County in a position to address unforeseen circumstances related to the economy, unfunded mandates, and other external factors that may influence service delivery including more frequent and hazardous severe weather associated with our changing climate.

Because of this continuous focus on rigorous fiscal planning, Leon County has been able to perennially provide high quality essential services, make responsible investments in infrastructure, while keeping our tax burden among the lowest for citizens.

While the economy rebounded more quickly than expected from the impacts of COVID, pent-up consumer demand led to increased spending before the global supply chain returned to normal output. The rapid increase in consumer spending following COVID, along with an expanded economy, an increased demand for petroleum products, the large amount of federal funds infused into the economy, and the Russian invasion of Ukraine caused a surge in inflation. These inflationary pressures continue to add additional stresses to local government expenses, especially related to the cost of fuel supporting the County fleet, supplies for road and parks repair and maintenance, and most significantly the increased cost of bids for construction projects.

Even with these challenges, due to the responsible fiscal planning by the County the Adopted Budget continues to maintain essential services and the community's infrastructure, ensures a high performing workforce with fair and equitable practices and invests in making the community stronger by leveraging partnerships and supporting those most in need. The major elements and strategies of the FY 2026 Adopted Budget include:

- No increase in the Countywide property tax rate for the fourteenth consecutive year.
- No increase in the stormwater non-ad valorem assessment.
- No increase in the solid waste non-ad valorem assessment.
- Reduced use of fund balances.
- Continued fiscal constraint in the operating budget with no new County Government positions requiring additional general revenue.
- Funding for ten new planned Emergency Medical Service employees to address increased call volumes.
- Funding for contractual obligations and inflationary cost increases.
- Support for all Constitutional Officer budget requests, including:
    - Support for the Sheriff's budget, including four additional Law Enforcement deputies and one Homeless Outreach Street Team (HOST) deputy.
- Continued funding for primary healthcare and community health service partners.
- Capital funding to maintain strategic, long-term investments in infrastructure and equipment and enhance the County's resiliency to future storm events.

Even with the continued economic uncertainty, the FY 2025/2026 budget process continues to follow the County's strategic framework of aligning the optimized resources of the County to address the highest priorities of the County. As such, the FY 2025/2026 budget also reflects the final year of the FY 2022 - 2026 Strategic Plan and aligns department and division resources with Plan priorities ranging from: septic to sewer in the Primary Springs Protection Zone, the construction of sidewalks and trails, parks and community center enhancements, supporting affordable housing, and reducing homelessness. Additionally, the Adopted Budget supports Board approved Strategic Initiatives by:

- Increases support for the Affordable Housing Gap Finance Funding Program
- Implements the Leon County Essential Libraries Initiative
- Leverages state grant dollars to expedite critical intersection and safety improvements.

As in previous years, Leon County's FY 2025/2026 Adopted Budget continues to exceed efficiency metrics with among the lowest budget and lowest number of employees per capita for all comparable counties, while the organization continues to strive to set the standard for performance for all local governments to follow.

In closing, I would like to thank the Board for your clear and consistent fiscal and policy leadership and guidance in the wake of a recovering economy and throughout this era of unprecedented challenges and fiscal constraints. In addition, the cooperation of the Constitutional Officers was critical in balancing the budget and I genuinely appreciate their efforts. And of course, tremendous thanks go to our employees for the dedication and innovation they bring to this process year-round.

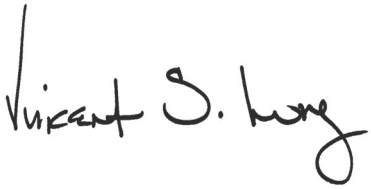
The County's strong financial foundation was established over many previous budget cycles with budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency. During the previous recession and downturns in the economy, the County maintained fees and passed on significant property tax savings. Similarly, this budget does not include any millage or fee increases.

In the same way the County came out of the Great Recession and the COVID-19 pandemic, the County again is addressing significant fiscal issues in a deliberate and fiscally constrained manner. It bears repeating that these actions provide the necessary resources to continue maintaining the County as a financially viable organization with the ability to withstand the impacts and rebound from the current economic and financial pressures to local government expenses.

Despite the challenges, Leon County is positioned to remain fiscally viable and responsible to our citizenry. Through our continuous focus on fiscal stewardship, efficiency, innovation, and performance, I am confident this Adopted Budget and five-year capital plan will provide the resources necessary for Leon County employees to continue to set the standard in delivering essential services to our citizens and for the Board of County Commissioners to continue to fulfill your ambitious vision for our community.

In the following pages, you will find budget summary information presented for ease of use, as well as detailed revenue and expenditure data for a fully transparent and comprehensive view of the Adopted FY 2025/2026 operating and capital budgets.

Sincerely,



Vincent S. Long
County Administrator

»Reader's Guide

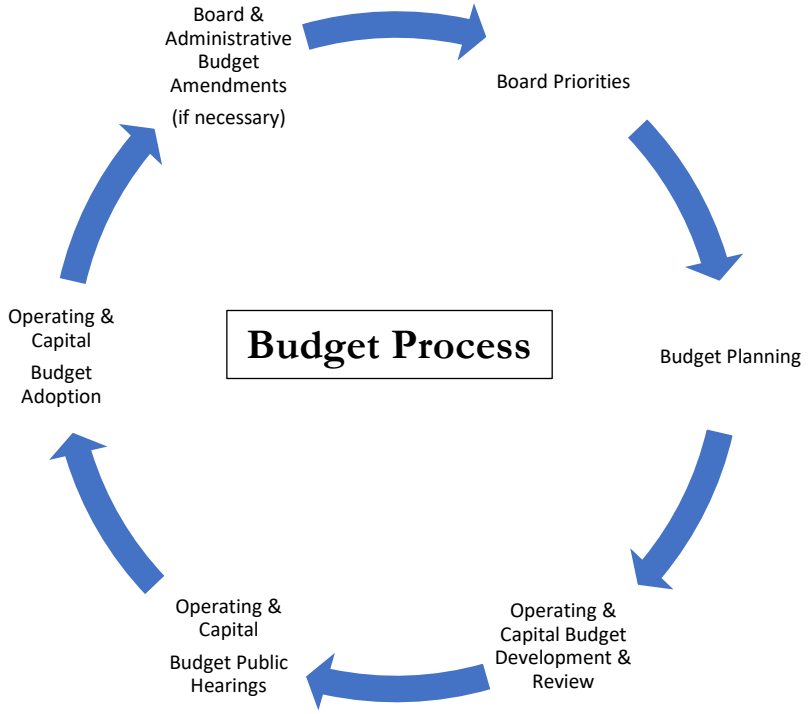


Figure 1: Budget Process: The budget process is a formalized effort that involves collaboration and coordination among the respective County departments, the Office of Management and Budget, the County Administrator, the Constitutional and Judicial Officers, and the Leon County Board of County Commissioners. The end result is an annual operating budget, a five-year financial plan, and a capital improvement program for Leon County.

OPERATING AND CAPITAL BUDGET PLANNING

Board Priorities

Annually, the Board conducts a retreat facilitated by the County Administrator. The January 27, 2025 Board Retreat provided the opportunity to review progress towards the County's strategic initiatives, bold goals and five year targets, and update the current FY2022 – FY2026 Strategic Plan. The Board formally adopted the FY2022 – FY2026 Strategic Plan on February 8, 2022. More information about the County's Strategic Plan can be found in Section 4.

Budget Planning

In early January, County departments/divisions assess program service level impacts and identify internal services needs for the budget year through an Internal Services Request process. Similarly, the capital planning process provides for a capital needs assessment and project identification by departments/divisions. Both processes allow OMB and County Administration to provide financial analysis, evaluation and planning for capital projects, and operating budget impacts.

At the January 28, 2025 Board meeting the Board formally approved a budget calendar. Subsequently, at the February 11, 2025 Board meeting, the Board ratified the actions from the January 2025 Board Retreat and approved the FY2022 – FY2026 Strategic Plan and new strategic initiatives. In March 2025, the Board established the Maximum Discretionary Funding Levels for outside agencies.

OPERATING AND CAPITAL BUDGET DEVELOPMENT, REVIEW, ADOPTION AND ADMINISTRATION

Operating Budget Development and Review

Each department, including the constitutional and the judicial officers are responsible for the development of their respective operating budget requests. The departmental budget requests are submitted to OMB during the month of March. Constitutional officers submit their budgets in May and June as specified by Florida Statute and local requirements. During the months of February through June, all budgetary requests are analyzed, and revenue estimates are updated. Board policy guidance workshops were conducted on May 27, 2025 and June 17, 2025 to enable OMB to complete the proposed budget. While the capital improvement budget is also developed and reviewed during this time, it has a separate process as described in the following section.

Reader's Guide

Capital Improvement Program
The Capital Improvement Program (CIP) is a five-year plan for providing public physical improvements funds during a five-year planning period. The program delineates proposed capital projects to be undertaken, the year in which they will be started or acquired, the funding amount expected or required for the projects each year (including anticipated operating impacts), and the proposed method of financing each of these expenditures. Each year, OMB facilitates a process to formulate a capital improvement program and capital budget.

Budget Adoption
The County Administrator presented the proposed budget to the Board at the June 17, 2025 meeting. The Board also established the maximum millage rate at the June 17, 2025 meeting. During the month of September, the Board will adopt the budget at the second of the two statutorily required public hearings, which allows for citizen input. As a result of feedback from citizens and/or Board actions, it may be necessary to modify the tentative budget prior to final adoption. At the final public hearing, the Board adopts the final millage rates and budget by resolution.

Budgetary Structure
Chapter 129, Florida Statute requires local county government to adopt balanced budgets. The FY 2025/2026 Budget for Leon County is balanced with the use of a variety of revenue sources and fund balances.

Amendment Request (BAR)
Budgetary control is maintained at the department level, with OMB providing support to each department. Departmental budgets can be amended according to the County policy for amending the budget (Policy No. 97-11, See Appendix). The County Administrator may authorize personnel services and operating expenditures up to 10 percent of the total budget on an aggregate basis between programs with a $250,000 cap and intrafund transfers up to $250,000. All intrafund transfers greater than $250,000 and all interfund transfers must be approved by a majority vote of the County Commission.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Budget Calendar

January 2025

Date	Activity	Participants
Friday, January 10, 2025	Internal Service Requests Matrix Distributed to Departments/Constitutional/ Judicial Officers	Facilities Management/ Management Information Systems/Human Resources/ Office of Management and Budget (OMB)
Friday, January 24, 2025	Departments/Constitutional/ Judicial Officers submit Internal Service Requests	Facilities Management/ Management Information Systems/Human Resources/ Office of Management and Budget (OMB)
Monday, January 27, 2025	Board Retreat	Board of County Commissioners (BOCC) Executive Staff
Friday, January 31, 2025	New CIP Request forms to Departments	OMB/All Departments

February 2025

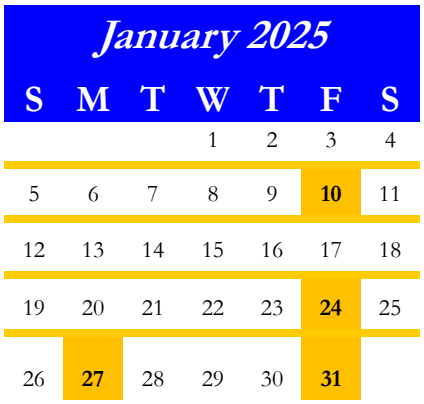
Tuesday, February 4, 2025	GovMax Training	OMB
Friday, February 7, 2025	GovMax Open to Departments	OMB/ All Departments
Friday, February 14, 2025	Deadline for New Capital Project Requests	OMB/All Departments
Friday, February 28, 2025	Memo to Constitutionals with updated FRS,Health Care and Worker Comp Rates	OMB

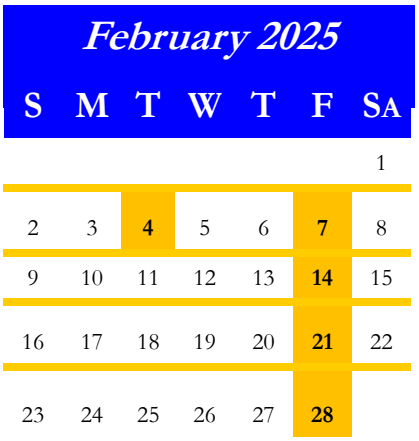
March 2025

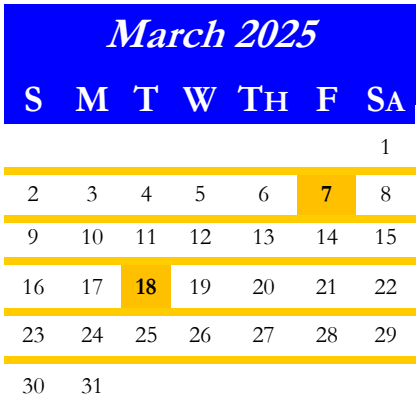
Friday, March 7, 2025	GovMax closes, existing and new CIP submissions in GovMax	OMB/All Departments
Tuesday, March 18, 2025	Establish maximum funding levels for outside agencies at regular meeting	Board of County Commis-sioners (BOCC)

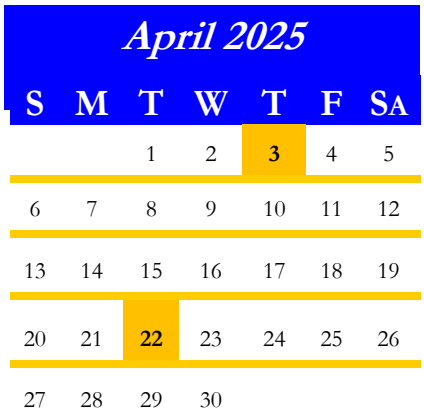
April 2025

Thursday, April 3, 2025 10:00 am - 4:00 pm	Executive Administrative Hearing (if necessary)	County Administrator/ OMB/All Departments
Tuesday, April 22, 2025 9:00 am - 3:00 pm	Budget Workshop	BOCC/County Administrator/ OMB/All Departments









LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Budget Calendar

May 2025

Date	*Activity*	*Participants*
Thursday, May 1, 2025	Constitutional Officers budgets are due	Constitutional Officers
Tuesday, May 27, 2025	Special Meeting	BOCC/County Administrator/ OMB/All Departments

June 2025

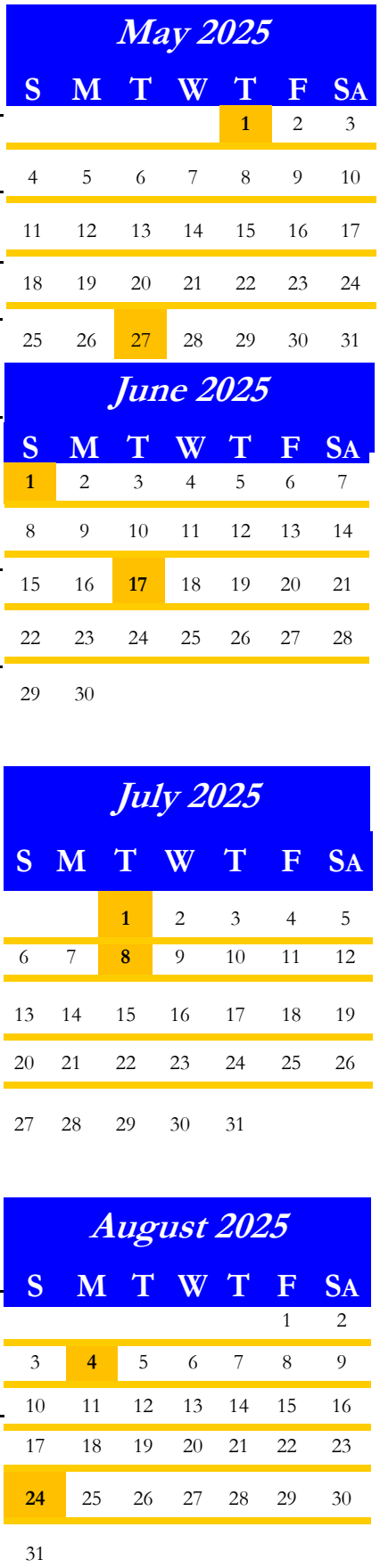
Sunday, June 1, 2025	Receive Tentative Certified Values from Property Appraiser	Property Appraiser
Sunday, June 1, 2025	Notice to Property Appraiser regarding possible Non-Ad Valorem assessments for TRIM Notice	Public Works/OMB/ Property Appraiser
Tuesday, June 17, 2025 9:00 am - 3:00 pm	Budget Workshop (Including presentation of the Mid-year report)	BOCC/County Administrator/ OMB/All Departments

July 2025

Tuesday, July 1, 2025	Certified Taxable Values provided by Property Appraiser	Property Appraiser
Tuesday, July 1, 2025	Non-Ad Valorem assessments to be included on TRIM due to Property Appraiser	BOCC/ County Administrator/OMB/ Property Appraiser
Tuesday, July 8, 2025 9:00 am - 3:00 pm (If Necessary)	Budget Workshop	BOCC/ County Administrator/OMB/All Departments
Tuesday, July 8, 2025	Regular Board Meeting Establishment of Maximum Millage Rate	BOCC/ County Administrator/ OMB/ Departments/ Citizens

August 2025

Monday, August 4, 2025	TRIM Maximum Millage Notice due to Property Appraiser and Department of Revenue	County Administrator/OMB/ Property Appraiser
Sunday, August 24, 2025	Last day for Property Appraiser to mail TRIM notices	Property Appraiser



LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Budget Calendar

September 2025

Date	*Activity*	*Participants*
Monday, September 15, 2025	Certification of Non-Ad Valorem assessment roll due to Tax Collector	County Administrator/OMB/ Property Appraiser
Monday, September 15, 2025	BOCC 1st Public Budget Hearing on Adoption of Tentative Millage Rates and Tentative Budgets for FY 2025/2026	BOCC/County Administrator/OMB/ Departments/Citizens
Tuesday, September 23, 2025	BOCC 2nd Public Budget Hearing on Adoption of Final Millage Rates and Final Budgets for FY 2025/2026	BOCC/ County Administrator/OMB/ Departments/Citizens
Friday, September 26, 2025	Submit Adopted Budget Resolutions to Property Appraiser and Tax Collector	County Administrator/OMB

September 2025

S	M	T	W	T	F	SA
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	**15**	16	17	18	19	20
21	22	**23**	24	25	**26**	27
28	29	30				

October 2025

Wednesday, October 1, 2025	Beginning of New Fiscal Year	OMB
Thursday, October 23, 2025	30 day deadline to publish the adopted budget online	OMB
Thursday, October 23, 2025	Final day to submit TRIM Compliance Certification to Department of Revenue (DOR)	County Administrator/OMB

October 2025

S	M	T	W	T	F	SA
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	**23**	24	25
26	27	28	29	30	31	

» Reader's Guide

The Reader's Guide provides the basic budgeting information. This section is a layout of the budgeting process and what the budget document consists of as well as an explanation of forms that the reader will encounter while reading the budget document.

The Leon County budget document is intended to provide information in such a manner that the average reader can understand the operations of Leon County. The budget document is also intended to serve as a policy document, financial plan, and operating guide for county programs. The following is a brief description of the information included in each section of this document.

BUDGET MESSAGE
This section includes the County Administrator's Message, which summarizes the recommendations made to the Board during the budget process and provides an overview for the implementation of Board policy.

LEADS/Strategic Plan
This section includes the Leon County Board of County Commissioners strategic plan for FY 2022 through FY 2026.

BUDGET SUMMARY & ANALYSIS
This section includes a summary of the budget, analysis of trends, finances, and staffing. A budget overview provides an explanation of future budget considerations based on revenue sources, relevant legislation, the economy, current fund balances, debt services and transfers. The analysis of trends evaluates the community's economic profile and compares Leon County to like-sized and surrounding counties. The financial analysis examines the financial indicators and major revenues. It also provides an illustration of revenue and expenditures, and it categorizes expenditures by function and revenues by source. Other analysis examines the County's estimated fund balance, long-term debt structure, and schedule of transfers.

BUDGET BY FUND
This section summarizes the County revenues and expenditures by discreet funds. Funds are presented in numeric order from Fund 001 (General Fund) to Fund 505 (Motor Pool).

LEON COUNTY GOVERNMENT
The Board of County Commissioners (BOCC) appoints the County Administrator to manage and supervise all County departments and offices. The departments and offices are as follows: Administration, Information Technology, Public Works, Development Support & Environmental Management, PLACE, Management & Budget, Division of Tourism, Public Safety, Library Services, Intervention & Detention Alternatives, Human Services & Community Partnerships, and Resource Stewardship. The Board also appoints a County Attorney to provide legal counsel and advice to Leon County Government, which includes the Board of County Commissioners, the County Administrator, and County departments, as well as certain boards and agencies organized under the Board of County Commissioners.

As part of the LEADS process, a business plan is included for each department area. These plans summarize how each area demonstrates its commitment to the County's core practices and identify performance metrics within the budgetary units of the department. The following information is included for each program/department area: Goals, Core Objectives, Statutory Responsibilities, Advisory Board, Benchmarking, Performance Measures, and Notes.

ELECTED OFFICIALS
All elected officials, including the Board of County Commissioners, administer a specific function of County government and are directly accountable to the public for its proper operation. The Board funds all or, in some cases, a portion of the operating budget of the other elected officials. The elected officials are as follows: *Constitutional Officers* (Clerk of the Court & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector). *Judicial Officers* (Court Administration, Public Defender, and State Attorney).

NON-OPERATING OR OTHER BUDGETS
This section summarizes the funding of county programs that are not unique to one department but generally benefit the entire community.

DEBT PROFILE
This section includes summary information on the County's debt status.

CAPITAL IMPROVEMENT PROGRAM
The Capital Improvement Program (CIP) represents a five-year plan designed to meet the capital improvement needs of Leon County. This section includes a summary and a five-year plan for capital projects by fund and functional type.

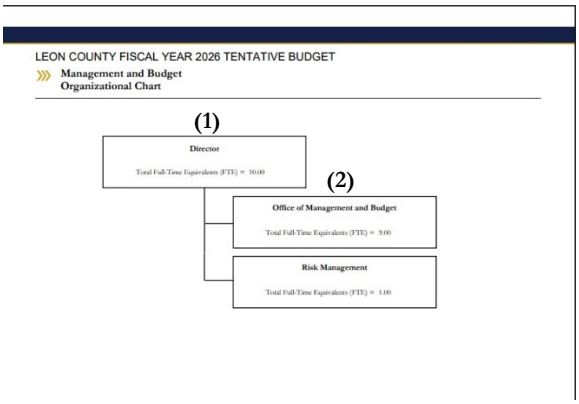
APPENDIX
This section includes important County documents, such as the County Charter Ordinance, and the County Policies and Guiding Principles that provide direction and restrictions to the County's fiscal operation. It also provides an Acronym list that provides the reader with a collection of explanations of frequently used budget terms and a Glossary that provides the reader with definitions of commonly used budget terms. A Statistical Summary of Leon County is also featured.

» Reader's Guide

If you have this question	Refer to Tab(s)	Page(s)
What is the total adopted budget?	Administrator's Budget Message Budget Summary & Analysis / Budget Overview Budget by Fund	11 58 155, 156
What is the County's millage rate?	Budget Summary & Analysis / Budget Overview Budget Summary & Analysis / Financial Indicators Budget by Fund	59 103 156
What is the County's budget process timeline?	Reader's Guide	17
How to read budget forms?	Reader's Guide	24
Where can I find the breakdown of County services by function?	Budget Summary & Analysis / Budget Overview	59
Where the money comes from and where the money goes?	Budget Summary & Analysis / Revenues v. Expenditures	108
Where can I find Discretionary Line-Item Funding Agencies and outside agency contracts?	Non-Operating / Department Budgets	552
Where can I find Leon County's population?	Budget Summary/Analysis: Community Economic Profile Appendix	86 731
Where are the County's financial policies?	Appendix	698
Where can I learn about the capital budget?	Budget Summary/Analysis: Expenditures v. Revenues Capital Improvement Program	108 575
What are the priorities of Leon County?	LEADS/Strategic Plan	29

HOW TO READ BUDGET FORMS

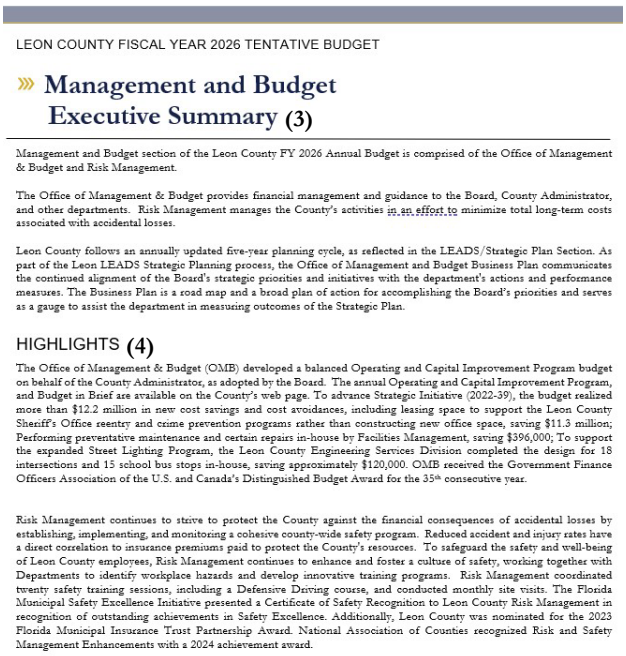
Figure 1.1 - Department Organizational Chart - Shows the organizational structure of each department at each of the reporting levels.



(1) Department Level - Shows the department level and the total number of FTEs within the department. County staff is divided between two service areas: Office of Management and Budget and Risk Management.

(2) Division Level - Division shows FTE (Full-Time Equivalent) number of positions within the respected program area.

Figure 1.2 - Department Introduction- Introduces the department and division, in addition to providing division highlights.



LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

» Management and Budget Executive Summary (3)

Management and Budget section of the Leon County FY 2026 Annual Budget is comprised of the Office of Management & Budget and Risk Management.

The Office of Management & Budget provides financial management and guidance to the Board, County Administrator, and other departments. Risk Management manages the County's activities in an effort to minimize total long-term costs associated with accidental losses.

Leon County follows an annually updated five-year planning cycle, as reflected in the LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Office of Management and Budget Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with the department's actions and performance measures. The Business Plan is a road map and a broad plan of action for accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

HIGHLIGHTS (4)

The Office of Management & Budget (OMB) developed a balanced Operating and Capital Improvement Program budget on behalf of the County Administrator, as adopted by the Board. The annual Operating and Capital Improvement Program, and Budget in Brief are available on the County's web page. To advance Strategic Initiative (2022-39), the budget realized more than $12.2 million in new cost savings and cost avoidances, including leasing space to support the Leon County Sheriff's Office reentry and crime prevention programs rather than constructing new office space, saving $11.3 million; Performing preventative maintenance and certain repairs in-house by Facilities Management, saving $396,000; To support the expanded Street Lighting Program, the Leon County Engineering Services Division completed the design for 18 intersections and 15 school bus stops in-house, saving approximately $120,000. OMB received the Government Finance Officers Association of the U.S. and Canada's Distinguished Budget Award for the 35th consecutive year.

Risk Management continues to strive to protect the County against the financial consequences of accidental losses by establishing, implementing, and monitoring a cohesive county-wide safety program. Reduced accident and injury rates have a direct correlation to insurance premiums paid to protect the County's resources. To safeguard the safety and well-being of Leon County employees, Risk Management continues to enhance and foster a culture of safety, working together with Departments to identify workplace hazards and develop innovative training programs. Risk Management coordinated twenty safety training sessions, including a Defensive Driving course, and conducted monthly site visits. The Florida Municipal Safety Excellence Initiative presented a Certificate of Safety Recognition to Leon County Risk Management in recognition of outstanding achievements in Safety Excellence. Additionally, Leon County was nominated for the 2023 Florida Municipal Insurance Trust Partnership Award. National Association of Counties recognized Risk and Safety Management Enhancements with a 2024 achievement award.

(3) Executive Summary - This section introduces the department, noting each division, and describing the primary purpose of the division in its delivery of services.

(4) Highlights - This section details the specific functions and service areas the division performs, including specific budget strategies or actions that were provided prior to or during the development of the budget.

» Reader's Guide

Figure 1.3 - Department Business Plans - Serves as a summary of Department Business Plans. These plans developed as a part of the FY 2022 through FY 2026 LEADS strategic planning process will summarize how the department/division is demonstrating its commitment to the County's core practices and identify performance metrics. The components of the business plans consist of the mission statement, strategic priorities, strategic initiative, actions, and bold goals and five-year targets.

LEON COUNTY FISCAL YEAR 20XX TENTATIVE BUDGET

» Division of Tourism Business Plan

MISSION STATEMENT (5)

The mission of the Leon County Division of Tourism is to spearhead and coordinate the tourism marketing and management of the destination through the coordination of the hospitality industry, local governments and the business community to sustain and grow visitor spending and job creation in the Tallahassee region.

STRATEGIC PRIORITIES (6)

ECONOMY

EC4 - Grow our tourism economy, its diversity, competitiveness, and economic impact.

STRATEGIC INITIATIVES (7)

ECONOMY

1. (EC4) Implement the Division of Tourism's Strategic Plan. (2022-5)
2. (EC4) To further promote Leon County as a biking community, pursue the State's "Trail Town" designation and continue to coordinate with the City, Blueprint, State, and U.S. Forest Service to leverage capital improvements in pursuit of the International Mountain Biking Association (IMBA) designation. (2022-7)
3. (EC4) Continue to build upon the reputation of Apalachee Regional Park as a destination venue for cross country athletes by securing state, regional and national competitions. (2022-6)

ACTIONS (8)

ECONOMY

1. The Board approved the Division's Plan on March 8, 2022. The Division of Tourism will provide a semiannual report to the TDC in Fall/Winter of 2022. (Ongoing)
2. Blueprint provided information on future bicycle and pedestrian facility construction to TLCPD and Tourism staff for inclusion in applications for the "Trail Town" designation application, and will assist further, as needed. (Completed)

BOLD GOALS & 5-YEAR TARGETS (9)

Bold Goal: Grow the five-year tourism economy to $5 billion. (BG1)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Tourism Economic Growth (billions)	$1.16	$1.19	TBD	TBD	TBD	$2.35

Note: Leon County currently contracts with the research firm Downs & St. Germain for tourism research services, including determining the quarterly tourism economy. For the first two quarters of FY 2022, the research firm has estimated the economic impact of tourism in Leon County at $554 million, 11% of the County's five-year Bold Goal. Accordingly, the County's progress is currently on track to achieve this goal by FY 2026.

(5) Mission Statement - This section outlines what departments attempt to accomplish and how it plans to move towards achieving the Board's vision.

(6) Strategic Priorities - This section lists the Board's high-level "guiding vision" statements that articulate long-term priorities in order to focus efforts, resources and performance.

(7) Strategic Initiatives - This section contains tactics, projects, programs, or services to address the Board's Strategic Priorities.

(8) Actions - This section lists the broad implementation plan aligned with each strategic initiative.

(9) Bold Goals and Five-Year Targets - Where applicable, this section denotes the Department's work towards the Board's Goals and Targets described in the LEADS Strategic Plan section.

Figure 1.4 - Department Budget Summary- Serves as a summary of the entire Department Budgetary Costs, Staffing Summary and Funding Sources report, which contains a summary of past, present, and future financial, staffing, and funding information.

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

» Management and Budget

(10)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services	933,637	1,029,695	1,102,566	-	1,102,566	1,137,262
Operating	146,995	195,737	212,399	(9,000)	203,399	205,733
Capital Outlay	3,500	5,000	5,000	5,000	10,000	10,000
Grants-in-Aid	63,175	63,175	63,175	-	63,175	63,175
Total Budgetary Costs	1,147,308	1,293,607	1,383,140	(4,000)	1,379,140	1,416,170

(11)

Appropriations	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Office of Management and Budget	941,846	1,045,991	1,116,717	(5,000)	1,111,717	1,143,387
Risk Management	205,462	247,616	266,423	1,000	267,423	272,783
Total Budget	1,147,308	1,293,607	1,383,140	(4,000)	1,379,140	1,416,170

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund	941,846	1,045,991	1,116,717	(5,000)	1,111,717	1,143,387
501 Insurance Service	205,462	247,616	266,423	1,000	267,423	272,783
Total Revenues	1,147,308	1,293,607	1,383,140	(4,000)	1,379,140	1,416,170

(12)

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Office of Management and Budget	8.00	8.00	8.00	-	8.00	8.00
Risk Management	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	9.00	9.00	9.00	-	9.00	9.00

(13)

OPS Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Office of Management and Budget	1.00	1.00	1.00	-	1.00	1.00
Total OPS Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

(10) Budgetary Costs - This section contains a summary of past, present, and future financial information related to personnel services, operating expenses, capital outlay, transportation, and grants.

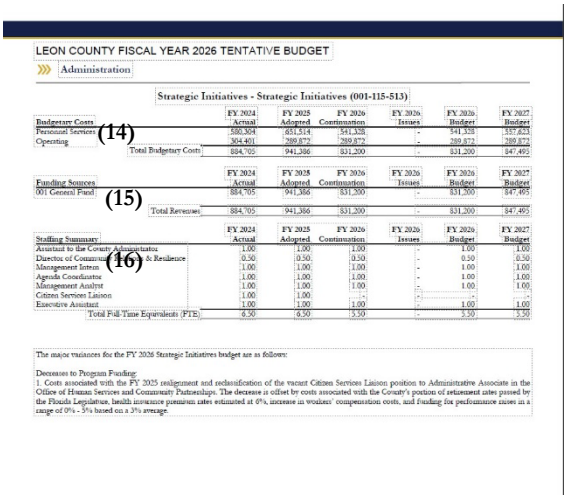
(11) Appropriations - This section represents a specific amount of funds that the Board has authorized.

(12) Funding Sources - This section contains a summary of the revenue sources that provide funding directly to the department.

(13) Staffing Summary - This section serves as a summary of past, present, and future information related to departments.

» Reader's Guide

Figure 1.5 - Division Summary- Serves as a financial summary of the entire Division Budgetary Costs, Staffing Summary and Funding Sources report, which contains a summary of past, present, and future financial, staffing, and funding information.



LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

» Administration

Strategic Initiatives - Strategic Initiatives (001-115-513)

Budgetary Costs	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Personnel Services (14)	580,304	651,514	541,328	-	541,328	557,623
Operating (14)	304,401	289,872	289,872	-	289,872	289,872
Total Budgetary Costs	884,705	941,386	831,200	-	831,200	847,495

Funding Sources	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
001 General Fund (15)	884,705	941,386	831,200	-	831,200	847,495
Total Revenues	884,705	941,386	831,200	-	831,200	847,495

Staffing Summary	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
Assistant to the County Administrator (16)	1.00	1.00	1.00	-	1.00	1.00
Director of Community & Resilience (16)	0.50	0.50	0.50	-	0.50	0.50
Management Intern (16)	1.00	1.00	1.00	-	1.00	1.00
Agenda Coordinator (16)	1.00	1.00	1.00	-	1.00	1.00
Management Analyst (16)	1.00	1.00	1.00	-	1.00	1.00
Citizen Services Liaison (16)	1.00	1.00	-	-	-	-
Executive Assistant (16)	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.50	6.50	5.50	-	5.50	5.50

The major variances for the FY 2026 Strategic Initiatives budget are as follows:

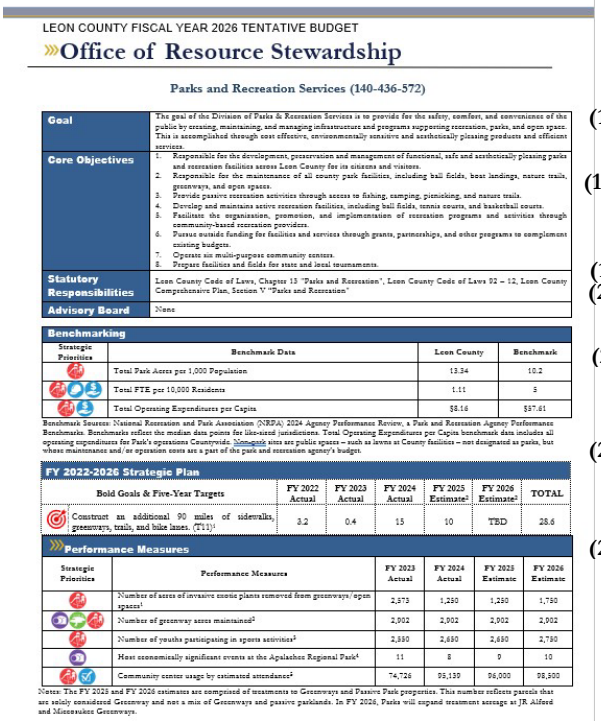
Decreases to Program Funding:
1. Costs associated with the FY 2025 realignment and reclassification of the vacant Citizen Services Liaison position to Administrative Associate in the Office of Human Services and Community Partnerships. The decrease is offset by costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates estimated at 6%, increase in workers' compensation costs, and funding for performance raises in a range of 0% - 5% based on a 3% average.

(14) Budgetary Costs - This section contains a summary of past, present, and future financial information related to personnel services, operating expenses, capital outlay, and grants.

(15) Funding Sources - This section contains a summary of the revenue sources that provide funding to this division/program.

(16) Staffing Summary - This section serves as a summary of past, present, and future information related to Division/program staffing.

Figure 1.6 - Program Description- Describes the goals, objectives, statutory responsibilities, advisory boards, provides a list of benchmarks for the program, lists performance measures, and provides relevant notes concerning the measures. The data on this form illustrates the Division or program's performance which indicates how efficiently and effectively services are projected to be provided.



LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

»Office of Resource Stewardship

Parks and Recreation Services (140-436-572)

Goal (17)	The goal of the Division of Parks & Recreation Services is to provide for the safety, comfort, and convenience of the public by creating, maintaining, and managing infrastructure and programs supporting recreation, parks, and open space. This is accomplished through cost effective, environmentally sensitive and aesthetically pleasing products and efficient services.
Core Objectives (18)	1. Responsible for the development, preservation and management of functional, safe and aesthetically pleasing parks and recreation facilities across Leon County for its citizens and visitors. 2. Responsible for the maintenance of all county park facilities, including ball fields, boat landings, nature trails, greenways, and open spaces. 3. Provide passive recreation activities through access to fishing, camping, picnicking, and nature trails. 4. Develop and maintain active recreation facilities, including ball fields, tennis courts, and basketball courts. 5. Facilitate the organization, promotion, and implementation of recreation programs and activities through community-based recreation providers. 6. Pursue outside funding for facilities and services through grants, partnerships, and other programs to complement existing budgets. 7. Operate six multi-purpose community centers. 8. Prepare facilities and fields for state and local tournaments.
Statutory Responsibilities (19)	Leon County Code of Laws, Chapter 13 "Parks and Recreation", Leon County Code of Laws 92 – 12, Leon County Comprehensive Plan, Section V "Parks and Recreation"
Advisory Board (20)	None

Benchmarking (21)

Strategic Priorities	Benchmark Data	Leon County	Benchmark
	Total Park Acres per 1,000 Population	13.34	10.2
	Total FTE per 10,000 Residents	1.11	5
	Total Operating Expenditures per Capita	$8.16	$37.61

Benchmark Sources: National Recreation and Park Association (NRPA) 2024 Agency Performance Review, 4 Park and Recreation Agency Performance Benchmarks. Benchmarks reflect the median data points for like-sized jurisdictions. Total Operating Expenditures per Capita benchmark data includes all operating expenditures for Park's operations Countywide. Non-park sites are public spaces – such as lawns at County facilities – not designated as parks, but whose maintenance and/or expansion costs are a part of the park and recreation agency's budget.

FY 2022-2026 Strategic Plan (22)

Bold Goals & Five-Year Targets	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate[2]	FY 2026 Estimate[2]	TOTAL
Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)[1]	3.2	0.4	15	10	TBD	28.6

Performance Measures (23)

Strategic Priorities	Performance Measures	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate
	Number of acres of invasive exotic plants removed from greenways/open spaces[1]	2,573	1,250	1,250	1,750
	Number of greenway acres maintained[2]	2,002	2,002	2,002	2,002
	Number of youths participating in sports activities[2]	2,880	2,680	2,680	2,780
	Host economically significant events at the Apalachee Regional Park[4]	11	8	9	10
	Community center usage by estimated attendance[2]	74,726	95,139	96,000	98,500

Notes: The FY 2023 and FY 2026 estimates are comprised of treatments to Greenways and Passive Park properties. This number reflects parcels that are solely considered Greenway and not a mix of Greenways and passive parklands. In FY 2026, Parks will expand treatment acreage at JR Alford and Miccosukee Greenways.

(17) Goals - This section states what is to be achieved as a result of the division/program's operation.

(18) Core Objectives - This section describes the activities that will attain the division/program's established goals.

(19) Statutory Responsibilities - This section details the statutory and code references that the division/programs are charged to perform.

(20) Advisory Boards - This section lists the advisory boards that the division/programs are charged to staff or support.

(21) Benchmarks - Where applicable, this section compares division/program benchmarks against established tracked industry or institutional standards.

(22) Strategic Plan Bold Goals and Five-Year Targets - Where applicable, this section denotes the division's work towards the Board's Goals and Targets described in the LEADS Strategic Plan section.

(23) Performance Measures - This section compares the division/program's actual performance with target levels to determine if the division/program is accomplishing its desired outcomes.

» Reader's Guide

Figure 1.7 - Program Summary- Serves as a financial summary of the Division's Programs. It presents the budgetary costs, staffing summary and funding sources report, which contains summary of past, present and future financial, staffing, and funding information.

LEON COUNTY FISCAL YEAR 20XX TENTATIVE BUDGET

» Administration

Strategic Initiatives - Community and Media Relations (001-116-513)

Budgetary Costs (24)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
Personnel Services	416,520	517,933	583,465	-	583,465	601,407
Operating	231,873	318,977	321,234	-	321,234	321,240
Total Budgetary Costs	648,393	836,910	904,699	-	904,699	922,647

Funding Sources (25)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
001 General Fund	648,393	836,910	904,699	-	904,699	922,647
Total Revenues	648,393	836,910	904,699	-	904,699	922,647

Staffing Summary (26)	FY 2021 Actual	FY 2022 Adopted	FY 2023 Continuation	FY 2023 Issues	FY 2023 Budget	FY 2024 Budget
Assistant to the County Admin	0.50	0.50	0.50	-	0.50	0.50
Public Information Specialist	1.50	2.50	3.50	-	3.50	3.50
Public Information Specialist Citizen Engagement Liaison	1.00	-	-	-	-	-
Public Information and Communications Manager	-	1.00	1.00	-	1.00	1.00
Senior Public Information Specialist	1.00	1.00	-	-	-	-
Graphics and Web Design Lead	1.00	1.00	1.00	-	1.00	1.00
Graphic Design Specialist	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.00	7.00	7.00	-	7.00	7.00

The major variances for the FY 2023 Community and Media Relations budget are as follows:

Increase to Program Funding (27)

1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates budgeted at 6%, increase in workers' compensation costs, and funding for 5% performance raises for all employees.
2. In response to the COVID pandemic, non-essential travel and training was reduced by 50% in FY 2021. In FY 2022, this funding was restored to 75%. This funding is restored to pre-pandemic levels in FY 2023.

(24) Budgetary Costs - This section contains a summary of past, present, and future expenditure information related to personnel services, operating expenses, capital outlay, grants, and transportation.

(25) Funding Sources - This section contains a summary of the revenue sources that provide funding to the program.

(26) Staffing Summary - This section serves as a summary of past, present, and future information related to program staffing.

(27) Notes - This section describes increases and/or decreases in funding pertaining to the fiscal year budget.

Figure 1.8 - Capital Project Service Type- Provides a brief overview of all projects within the service type. The overview includes the following: managing departments, summary of the funding sources that support these services, and all major projects.

LEON COUNTY FISCAL YEAR 20XX-20XX CAPITAL IMPROVEMENT PROGRAM

» Culture & Recreation

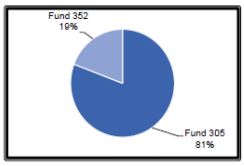
Overview

The Culture & Recreation section contains capital improvement projects designed to facilitate the provision, maintenance, and operation of culture and recreation facilities and activities. Major Culture & Recreation capital projects funded in FY 2022 include Apalachee Regional Park, Parks Capital Maintenance, Greenways Capital Maintenance, New Parks/Greenways Vehicles and Equipment, Library Services Technology, Essential Libraries Initiative and Livable Infrastructure for Everyone (L.I.F.E.) projects.

Funding Sources (29)

Chart 25.4 illustrates that 81% ($2.44 million) of Culture & Recreation projects are funded in FY 2022 by general revenue, or Capital Improvements Fund (Fund 305). The L.I.F.E Fund (Fund 352) is funding the remaining 19% at $582,312.

Chart 25.4
FY 2022 Culture & Recreation Projects
by Funding Source



Managing Divisions (28)

Table 25.7 shows Parks & Recreation will manage 14 projects, or 79% of the FY 2022 Culture & Recreation capital improvement projects. Facilities Management, Fleet Management and Management Information Services will each manage one project for the remaining 21% of the Culture & Recreation capital improvement projects for FY 2022.

Table 25.7
FY 2022 Culture & Recreation Projects
by Managing Division

Managing Division	# of Projects	FY 2022 Budget
Parks & Recreation	11	$2,070,812
Facilities Management	1	$400,000
Management Information Services	1	$287,030
Fleet Management	1	$265,986
Total	14	$3,023,828

Operating Budget Impacts (30)

Table 25.8 shows the estimated impacts that some Culture & Recreation projects have on the operating budget. Impacts are shown in the fiscal year which they are anticipated to begin as well as the out-years that are affected by additional operating costs. These impacts are only estimates and subject to change.

Table 25.8 Culture & Recreation Operating Budget Impacts

Project	Project #	FY 2022 Estimate	FY 2023 Estimate	FY 2024 Estimate	FY 2025 Estimate	FY 2026 Estimate
Library Services Technology	076011	$25,000	$25,000	$25,000	$25,000	$25,000
Total		$25,000	$25,000	$25,000	$25,000	$25,000

(28) Managing Departments - This section highlights the departments that manage the capital projects within the service type. It describes the number of projects managed, the overall dollar amount of the managing department, and the percentage of the total budget managed for that service type.

(29) Funding Sources - This section contains a summary of the funding sources that support this service type.

(30) Operating Impacts - This section describes the operating impacts of the capital project.

» Reader's Guide

Figure 1.9 - Capital Project Detail- Provides project identification, description and justification, financial summary, all policy and comprehensive plan information, and any operating budget impacts.

LEON COUNTY FISCAL YEAR 2025 - 2029 CAPITAL IMPROVEMENT PROGRAM

» Essential Libraries Initiative

Dept/Div:	Facilities Management	Comp Plan CIE Project:	N/A	(31)
Project #:	086085	Capital Improvement:	N/A	
Service Type:	Culture & Recreation	Level of Service Standard:	N/A	
Status:	Existing Project	Strategic Priority:	Q2	

Project Description/Justification (32)

This project is to implement the Essential Libraries Initiative, a re-envisioning of the Leon County Public Library System, to address the changing needs of residents and trends in library use. The plan includes several enhancements to the Library such as new programs and services, capital improvements, existing position reclassifications, and policy revisions to support the initiative. To ensure that funding is available as final designs are completed for the first phase of renovations to the Main Library, an additional $900,000, including a grant, was allocated in FY 2024 for a total allocation of $2.3 million to implement the Phase I construction expected to start in July 2024. $2.5 million is programmed from FY 2025 - FY 2027 to complete the associated construction activities.

Strategic Initiative (33)

(Q2) Implement the Leon County Essential Libraries Initiative. (2022-21)

Financial Summary

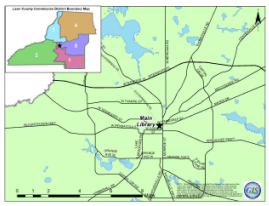
Funding Source	Life To Date FY 2023	Adjusted Budget FY 2024	Year To Date FY 2024	FY 2025 Budget	FY 2026 Planned	FY 2027 Planned	FY 2028 Planned	FY 2029 Planned	5 Year Total	Total Project Cost
305 Capital Improvements	0	1,981,706	0	1,000,000	1,000,000	500,000	0	0	2,500,000	4,481,706
(34)	0	1,981,706	0	1,000,000	1,000,000	500,000	0	0	2,500,000	4,481,706

Policy/Comprehensive Plan Information (35)

N/A

Operating Budget Impact (36)

N/A



Book Bench at Pedrick Pond Park - Eastside Branch Library

(31) Project Identification - This section provides the project's managing department/division, project number, service type, project status, comprehensive plan elements, service standard, and what Strategic Priority(s) the project works toward. The Board's Strategic Priorities are further explained in the LEADS/Strategic Plan section.

(32) Project Description/Justification - This section describes the project and provides a brief justification for its overall purpose.

(33) Strategic Initiative - This section notes if the project works toward fulfilling one or more of the Board's Strategic Initiatives. The Board's Strategic Initiatives are further explained in the LEADS/ Strategic Plan section.

(34) Financial Summary - This section contains a summary of the funding sources for the project. In addition, this section summarizes the past, present, and future expenditure information for the project.

(35) Policy/Comprehensive Plan Information - This section outlines all major policies, Inter-local Agreements, Florida Statutes, and comprehensive plan amendments that pertain to the project.

(36) Operating Budget Impact - This section contains all the financial impacts on the operating budget. The impacts are listed by fiscal year.

LEON COUNTY FY2022-2026

STRATEGIC PLAN

UPDATED FEBRUARY 2025

LEON COUNTY BOARD OF COUNTY COMMISSIONERS

(From left) District 3 Commissioner Rick Minor, At-Large Commissioner Nick Maddox, At-Large Commissioner Carolyn D. Cummings, District 4 Commissioner Brian Welch (Chairman), District 2 Commissioner Christian Caban (Vice Chairman), District 1 Commissioner Bill Proctor, and District 5 Commissioner David T. O'Keefe.

VISION

A community that is safe, healthy and vibrant.

MISSION

To efficiently provide public services which serve and strengthen our community.

OUR VALUE PROPOSITION

WHAT YOU GET AS A TAXPAYER AND A STAKEHOLDER IN OUR COMMUNITY

Leon County Government leverages partnerships, embraces efficiency and innovation, and demands performance to the benefit of our taxpayers. We actively engage our citizens, not only as taxpayers, but as stakeholders and co-creators of our community – providing meaningful opportunities to capitalize on their talents in making important decisions and shaping our community for future generations.

MESSAGE FROM THE COUNTY ADMINISTRATOR

VINCENT S. LONG,
County Administrator

On behalf of the Board of County Commissioners and the dedicated men and women of Leon County Government, I'm proud to present the Fiscal Year (FY) 2022-2026 Leon County Strategic Plan. The County's current Strategic Plan builds upon the County's long-term term strategic framework that has produced results and ensured we remain agile and innovative in the face of unprecedented challenges.

Each year, we update our Strategic Plan as we continue to evolve, engage, and execute our strategy. And every fifth year, we reflect on the County's impact and progress over the past strategic plan while affirming and updating the County's vision, priorities, and initiatives that continue to guide our daily efforts. In addition, we set our sights on new or even more aspirational bold goals and five-year targets, which keep County employees striving to make Leon County a special place to live, work, and play.

Our culture of performance has made Leon County known nationwide, and here at home, as a county government of innovative problem solvers working on behalf of and alongside our citizens in addressing the needs of the community and shaping our future.

In the pages ahead, you will see how we at Leon County plan and measure our success in the priority areas of Economy, Environment, Quality of Life, and Governance. Our Strategic Plan guides our efforts at every level of the organization and provides a foundation for setting the standard in public service. The plan also features five-year targets that keep us focused on tangible results and our bold goals that ensure we stretch ourselves to expand possibilities and exceed expectations.

And we cannot do all this alone. In the years ahead, we will continue to engage citizens as co-creators of this special community we share.

LEON COUNTY CORE PRACTICES

- Delivering the "Wow" factor in Customer Service.
- Connecting with Citizens.
- Demonstrating Highest Standards of Public Service.
- Accepting Accountability.
- Exhibiting Respect.
- Employing Team Approach.
- Exercising Responsible Stewardship of the Community's Resources.
- Living our "People Focused, Performance Driven" Culture.

FY2022-2026 STRATEGIC PLAN

VISION

A community that is safe, healthy and vibrant.

MISSION

To efficiently provide public services which serve and strengthen our community.

CORE VALUES

Service, Integrity, Accountability, Respect, Collaboration, Stewardship, Transparency, Performance

STRATEGIC PRIORITIES

Economy

To be an effective leader and a reliable partner in our continuous efforts to make Leon County a place which attracts and retains talent, to grow and diversify our local economy, and to realize our full economic vitality. (EC)

Environment

To be a responsible steward of our precious natural resources in our continuous efforts to make Leon County a place which values our environment and natural beauty as a vital component of our community's health, economic strength and social offerings. (EN)

Quality of Life

To be a provider of essential services which promote the well-being of our citizens and the livability of our community in our continuous efforts to make Leon County a place where people are healthy, safe, and connected to their community. (Q)

Governance

To be a model for local governance with innovative, competent, and responsible public servants, committed to promoting integrity and diversity, creating meaningful opportunities for citizen engagement and co-creation, and ensuring fiscal stewardship. (G)

STRATEGIC INITIATIVES

BOLD GOALS AND TARGETS

Vision

A community that is safe, healthy and vibrant.

Leon County's vision statement is an aspirational description of what the organization would like to achieve and accomplish in the future. The vision statement also describes how Leon County, in an ideal state, should look in the future.

Mission

To efficiently provide public services which serve and strengthen our community.

Leon County's mission statement supports the vision and serves to communicate purpose and direction to employees, citizens, vendors and other stakeholders. The mission statement reflects the organization's vision, but is more concrete and action-oriented.

Core Values

Service, Integrity, Accountability, Respect, Collaboration, Stewardship, Transparency, Performance

Leon County's core values are the foundational, guiding principles on how the County team serves the public, exceeds expectations, and accomplishes big, game-changing projects and initiatives. These core values serve as the foundation for our core practices, which are the ways we live our values every day through public service.

Strategic Priorities

Leon County's Strategic Priorities are high-level categories of focus in the County's major areas of responsibilities: Economy, Environment, Quality of Life, and Governance. The priorities consider the County's future in each area and are critical to the success of the community. As part of the strategic plan, these priorities inform every decision and every initiative made by Leon County.

Strategic Initiatives

Leon County's strategic initiatives are program- or area-specific projects that align with the County's strategic priorities to serve and strengthen the community. In the FY2022-2026 Strategic Plan, the 102 strategic initiatives ensure that the optimized resources of the County are aligned to address the community's most pressing issues and to achieve the County's top priorities.

Bold Goals and Targets

Bold goals are truly stretch goals that will be big and difficult to achieve, but are worthy of Leon County's best efforts. Bold goals require the County to explore new partnerships, identify new opportunities, and inspire new ideas.

Leon County's five-year targets are aligned with each strategic priority and will communicate to the public and staff throughout the County the specific results the County expects to achieve through the collective execution of the strategic initiatives. Achieving these five-year targets will demonstrate results, accountability, and the strength of long-term planning.

ECONOMY

PRIORITY

To be an effective leader and a reliable partner in our continuous efforts to make Leon County a place which attracts and retains talent, to grow and diversify our local economy, and to realize our full economic vitality. (EC)

- Do well-designed public infrastructure which supports business, attracts private investment, and has long term economic benefits. (EC1)
- Support programs, policies and initiatives to attract, create, and promote expansion of business, entrepreneurship, job creation, workforce development, economic equity and mobility. (EC2)
- Leverage university and community partnerships to increase entrepreneurial, technology transfer and commercialization opportunities. (EC3)
- Grow our tourism economy, its diversity, competitiveness, and economic impact. (EC4)

BOLD GOAL

Grow the five-year tourism economy to $5 billion. (BG1)

74%

$3.69 billion

5-YEAR TARGETS

	PROGRESS TO DATE
Attract 100 State, Regional or National Championships Across All Sports	**52%** (52 Championships)
Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures	New Jobs: **194%** (19,425) Entrepreneurial Ventures: **58%** (288)
Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development Initiatives	**90%** (Connected 6,300 students)
Increase the Number of Certified MWSBEs by 30%	**63%** (Certified 109 new MWSBEs)

ENVIRONMENT

PRIORITY

To be a responsible steward of our precious natural resources in our continuous efforts to make Leon County a place which values our environment and natural beauty as a vital component of our community's health, economic strength and social offerings. (EN)

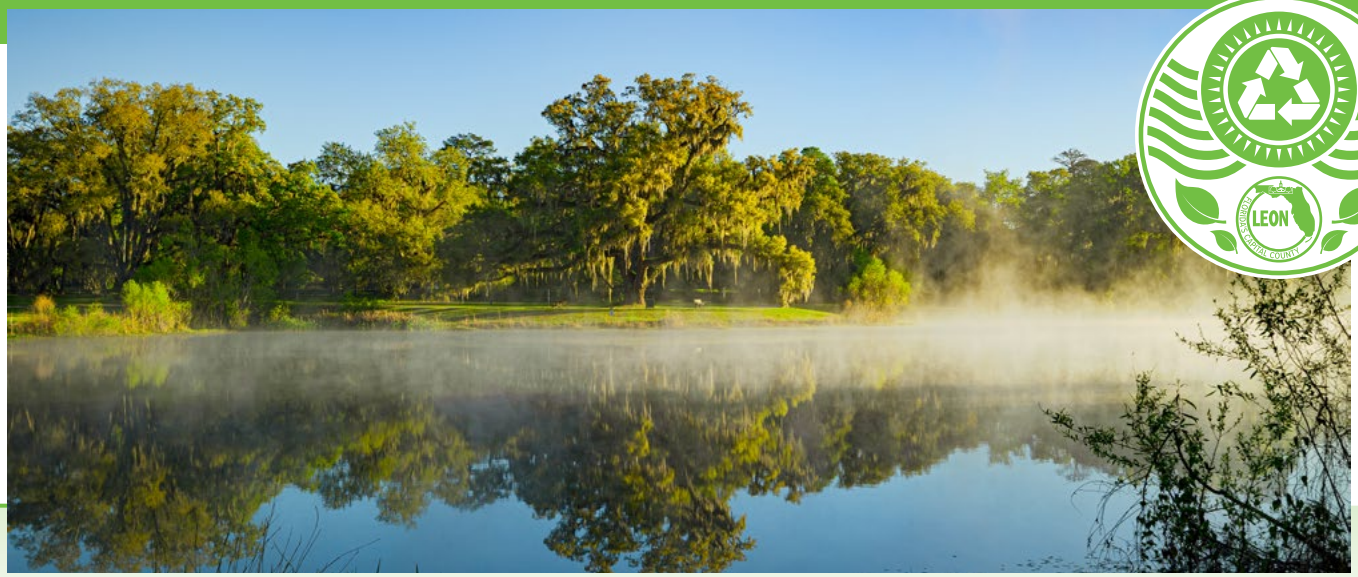
- Protect the quality and supply of our water. (EN1)
- Conserve and protect environmentally sensitive lands and our natural ecosystems. (EN2)
- Promote orderly growth and sustainable practices. (EN3)
- Reduce our carbon footprint. (EN4)

BOLD GOAL

Upgrade or Eliminate 500 Septic Tanks in the Primary Springs Protection Zone (BG2)

75%

374 septic upgrades and/or conversions completed or in progress to date



5-YEAR TARGETS

	PROGRESS TO DATE
Reduce Greenhouse Gas Emissions Stemming from County Operations by 25%	**88%** (Reduced GHG emissions by 22%)
Double Solar Power Generation at County Facilities	**37%** (Increased generation by 50 kWs)
Divert 3 Million Pounds of Household Hazardous Waste from Landfill	**73%** (Diverted 2.2 million pounds of waste)
Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%	**35%** (11 electric vehicles)

QUALITY OF LIFE

PRIORITY

To be a provider of essential services which promote the well-being of our citizens and the livability of our community in our continuous efforts to make Leon County a place where people are healthy, safe and connected to their community. (Q)

Maintain and enhance our parks and recreational offerings and green spaces. (Q1)

Provide relevant and essential offerings through our libraries and community centers which promote literacy, life-long learning, and social equity. (Q2)

Provide essential public safety infrastructure and services while supporting early intervention and prevention strategies. (Q3)

Support and promote access to basic healthcare, mental health, affordable housing, and homeless prevention services to our community members most in need. (Q4)

BOLD GOAL

Support Community Partners to Place 225 Residents Experiencing Chronic Homelessness in Permanent Supportive Housing

(BG3)

78%

176 placements

Promote livability, health and sense of community by supporting strong neighborhoods, enhancing mobility, encouraging human scale development, and creating public spaces for people of all ages. (Q5)

Assist local veterans and their dependents with securing entitled benefits and advocating their interests. (Q6)

Build, sustain and improve resilience to mitigate against, prepare for, respond to and recover from man-made and natural disasters. (Q7)

5-YEAR TARGETS

	PROGRESS TO DATE
Secure More Than $150 Million in Federal, State, and Local Benefits for Leon County Veterans and Their Families	**72%** (Secured $108.6 million)
Support 900 Community Events, Sporting Competitions, Festivals, Performances and Cultural Programing That Will Attract Visitors and Residents	**72%** (Supported 650 community events)
Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes	**37%** (Constructed nearly 34 miles)
Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater	**74%** (73,500 residents and visitors)

GOVERNANCE

PRIORITY

To be a model for local governance with innovative, competent, and responsible public servants, committed to promoting integrity and diversity, creating meaningful opportunities for citizen engagement and co-creation, and ensuring fiscal stewardship. (G)

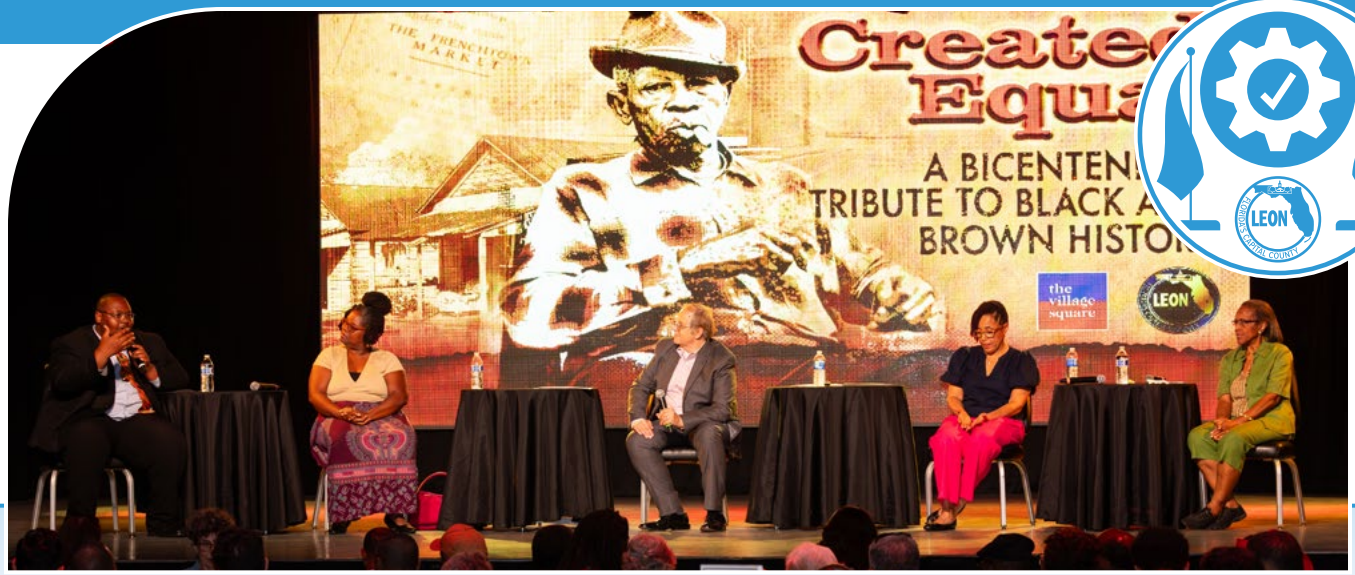
- Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service. (G1)
- Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value. (G2)
- Inform and engage citizens through multiple outreach platforms to ensure consistent, high-value, transparent communication on our most important issues. (G3)
- Retain and attract a highly skilled, diverse and innovative County workforce, which exemplifies the County's Core Practices. (G4)
- Exercise responsible stewardship of County resources, sound financial management, and ensure that the provision of services and community enhancements are done in a fair and equitable manner. (G5)

BOLD GOAL

Implement 600 Citizen Ideas, Improvements, Solutions and Opportunities for Co-Creation (BG4)

46%

274 citizen ideas



5-YEAR TARGETS

	PROGRESS TO DATE
Connect 50,000 Volunteers with Service Opportunities Communitywide	**54%** (Connected 26,750 volunteers)
Reach 100,000 More Citizens Across All County Platforms and Programming	**71%** (Reached 70,649 more citizens)
Offer 100% Online Permitting for Licensed Contractors, Engineers and Architects	**100%**
Communicate More Than 2 Million Disaster Preparedness Messages to Create Resilient Households, Businesses and Nonprofits	**165%** (Communicated 3.29 million messages)

STRATEGIC INITIATIVES – **ECONOMY**

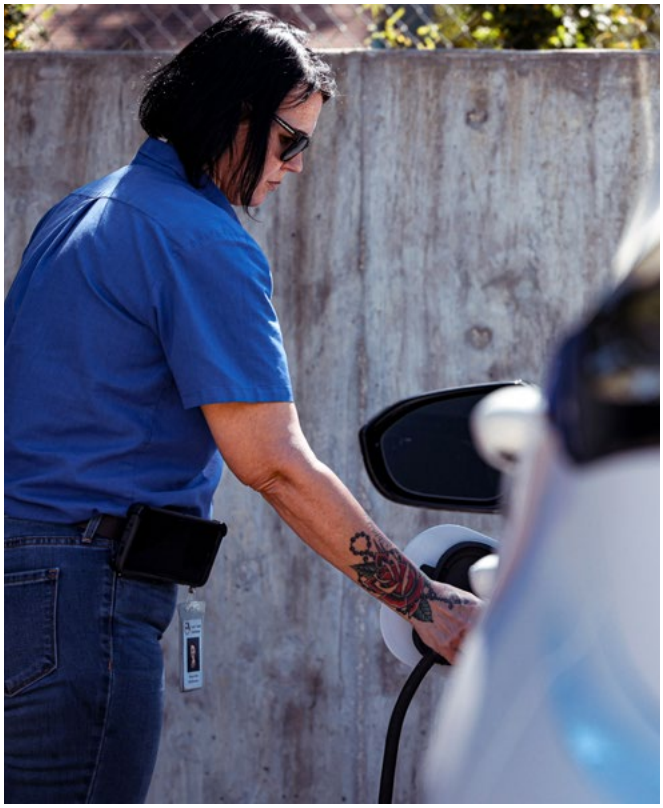
- (EC1) Continue to implement catalytic public infrastructure projects through Blueprint and the County's five-year CIP that provide connectivity and leverage public and private investments. (2022-1)
- (EC2) Implement the Economic Development Strategic Plan as adopted and revised by the Intergovernmental Agency. (2022-2)
- (EC2) Implement the recommendations from the joint County/City disparity study to be completed in FY 2022. (2022-3)
- (EC3) Continue to support the Magnetic Technologies Task Force in growing the cluster of research and businesses in the magnetic technologies industry. (2022-4)
- (EC4) Implement the Division of Tourism's Strategic Plan. (2022-5)
- (EC4) Continue to build upon the reputation of Apalachee Regional Park as a destination venue for cross country athletes by securing state, regional and national competitions. (2022-6)
- (EC4) To further promote Leon County as a biking community, pursue the State's "Trail Town" designation and continue to coordinate with the City, Blueprint, State, and U.S. Forest Service to leverage capital improvements in pursuit of the International Mountain Biking Association (IMBA) designation. (2022-7)
- (EC1) Maximize the leveraging of the $1.0 trillion federal infrastructure bill to fund County projects. (2022-8)
- (EC2, EC3) Collaborate with regional workforce and talent partners to connect companies and education institutions with training programs to inform, support, and recruit entry-level technology talent. (2022-9)
- (EC1, EC4) Support the completion of the Fairgrounds Master Plan by Blueprint and, upon completion, effectuate the next steps for the redevelopment of the North Florida Fairgrounds. (2022-10)
- (EC4) To celebrate Leon County/Tallahassee bicentennial in 2024, the County will implement the Leon County Bicentennial organizational management plan and facilitate the Bicentennial Steering Committee to lead the community planning efforts with government agencies, businesses, organizations, and citizens. (2023-44)
- (EC1, EC4) Open and activate the newly renovated Amtrak facility as the visitor center and destination hub for Leon County. (2023-45)
- (EC2) Partner with the City of Tallahassee, Capital City Chamber of Commerce, and local stakeholders to spur economic growth and financial security in the neighborhoods that have historically experienced poverty and racial inequity through initiatives including Bank On Tallahassee. (2023-46)

- (EC1) Engage local, regional, state, and federal partners to encourage the restoration of passenger rail service along the Gulf Coast by leveraging federal dollars under the Infrastructure Investment and Jobs Act. (2023-47)
- (EC1) Through the Blueprint Intergovernmental Agency, evaluate opportunities to advance the construction of the Tharpe Street project. (2023-48)
- (EC2, EC3) Collaborate with regional partners in the building and technical trades to increase entry-level apprenticeship opportunities. Target specifically training on-the-job upon hiring positions. (2023-49)

- (EC2) Continue efforts to promote opportunities for youth training and development with the County. (2023-50)
- (EC4) As part of the Bicentennial year and beyond, expand outreach and promotion of the County's new Visitor Information Center at the Historic Amtrak Station. (2024-68)
- (EC4) Implement the statewide planning, coordination, and fundraising efforts to successfully host the 2026 World Cross Country Championships at Apalachee Regional Park. (2024-69)
- (EC2, EC3) Expand our economic competitiveness by hosting the 2025 Motor, Drive Systems, and Magnetics Conference and explore opportunities to attract future magnetic conferences as part of our broader efforts to establish Tallahassee-Leon County as the magnetic capital of the world. (2025-86)
- (EC2) Coordinate with the Local Technology Planning Teams to evaluate areas lacking reliable broadband and cellular services and additional opportunities to work with industry stakeholders to direct investments in these areas. (2025-87)
- (EC4) Explore opportunities to attract Top 100 Billboard artists for concerts and performances at various local venues throughout the year. (2025-88)
- (EC4) Evaluate recreational amenities in Southwest Leon County, including Lake Talquin, J. Lewis Hall Sr. Park, and the St. Marks Trail, for opportunities to host annual events and competitions. (2025-89)

STRATEGIC INITIATIVES – **ENVIRONMENT**

- (EN1) Continue to work with the state to seek matching grants to convert septic to sewer systems and support septic system upgrades. (2022-11, rev. 2023)
- (EN2) Evaluate requiring advanced wastewater treatment (AWT) for new construction. (2022-12)
- (EN3) Complete a comprehensive review and revision to the Land Use Element of the Comprehensive Plan. (2022-13)
- (EN3) Complete an evaluation of transportation fee alternatives to replace the existing concurrency management system of mobility fees. (2022-14)
- (EN4) Enact the County's Integrated Sustainability Action Plan to further reduce the County Government's carbon footprint. (2022-15)
- (EN1) Ensure County's water quality and stormwater regulations, programs and projects are evaluated and implemented holistically to advance the County's adopted strategic priority: to protect the quality and supply of our water. (2022-16)
- (EN1) Initiate Basin Management Plan updates for the unincorporated area once the state adopts new stormwater standards. (2022-17)
- (EN3) Partner with the Apalachee Regional Planning Council (ARPC) to address long term regional resiliency through a Florida Department of Environmental Protection (FDEP) grant. (2022-18)
- (EN2) Evaluate enhancing existing roadside litter debris removal through the creation of a County staffed program and further engage neighborhoods, businesses and civic organizations in expanding the County's adopt-a-road program. (2022-19)
- (EN1) Implement the comprehensive Action Plan for Lake Munson to support the long-term water quality of the lake and surrounding water bodies. (2023-51)
- (EN4) Expand the Biochar Pilot Program at the Leon County Solid Waste Management Facility into a full-scale, sustainable, and carbon reducing processing facility for the community's yard waste. (2024-70)
- (EN2) Engage an engineering consultant to complete the Miccosukee Road Greenway Trail Flood Study to identify solutions to flooding along Miccosukee Road. (2025-90)
- (EC3) Initiate a feasibility study as a component of Phase II implementation of the Apalachee Regional Park Masterplan. (2025-91)
- (EN2) Exempt land conservancy groups, such as Tall Timbers, from environmental permitting requirements for activities that support and further their mission of fostering exemplary land stewardship such as tree removal and other vegetation management. (2025-92)



KOMATSU

STRATEGIC INITIATIVES – QUALITY OF LIFE

- (Q1) Implement the Tallahassee-Leon County Greenways Master Plan. (2022-20)
- (Q2) Implement the Leon County Essential Libraries Initiative. (2022-21)
- (Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)
- (Q3) Identify and evaluate pretrial alternatives to incarceration for low level and non-violent offenders and support reentry through regional partnerships and state and national efforts. (2022-23)
- (Q4) Continue County support of primary healthcare through participation in Carenet in order to increase access to affordable healthcare for those in need. (2022-24)
- (Q4) In coordination with the Leon County Health Department, work to identify an operator for a local Syringe Exchange Program. (2022-25)
- (Q5) Continue to work with the Florida Department of Transportation for safety improvements on State and County roadways to include accessibility enhancements, street lighting installations, sidewalk additions, safety audits, and intersection improvements. (2022-26)
- (Q7) Continue coordination of local COVID-19 response and recovery including leveraging State and federal funds to support individual and business assistance as well as vaccination and testing efforts. (2022-27)
- (Q3) Support the Sheriff in the implementation of the Council on Men and Boys to address the issues brought forth in the Sheriff's Anatomy of a Homicide Project report. (2022-28)
- (Q3, Q4) Partner with the Children's Services Council of Leon County on opportunities to collaborate and coordinate on the funding, program delivery, program evaluation, and outcome measures for children and family services. (2022-29)
- (Q5) Implement the recommendations of the Citizen's North Monroe Street Task Force to reduce crime and improve conditions along the North Monroe Corridor. (2022-30)
- (Q4) Coordinate with America's Second Harvest of the Big Bend and the City of Tallahassee to conduct community meetings in the neighborhood block groups with greatest food insecurity to identify and address their specific barriers to food security. (2022-31)
- (Q3) Partner with the Leon County Sheriff's Office in raising community awareness on issues such as child abuse and prevention programs, human trafficking, sexual abuse and exploitation and domestic violence. (2022-32)
- (Q2, Q5) Work with the City of Tallahassee on the development and implementation of the Neighborhood First Program to engage residents and develop plans to address poverty and inequity in targeted neighborhoods including 32304. (2022-33)
- (Q3) Support law enforcement and community partners' programs and initiatives to address the causes and impacts of drug related crimes in our community. (2022-34)
- (Q4) Continue to explore policies such as inclusionary housing and mixed housing developments to increase the stock of affordable housing throughout Leon County. (2023-52)
- (Q5) Building on the Citizens North Monroe Task Force Final Report, host an intensive, multi-day design charrette to work with the community to identify and evaluate a variety of land use/planning strategies and other proposals for the continued improvement of the North Monroe Corridor area. (2023-53)
- (Q4) Work with the City of Tallahassee, Big Bend Continuum of Care, Kearney Center, and other local stakeholders to enhance engagement and awareness of resources available for individuals and families experiencing homelessness in order to support safe, stable, and inclusive neighborhoods. (2023-54)
- (Q4) Evaluate the reimbursement structure of the Leon County Health Care Program to better reflect the cost for diagnostic and ancillary costs such as laboratory and X-ray services and ensure continued access to affordable health care for low-income individuals and families. (2023-55)

- (Q4) Enhance the partnership with Capital Area Healthy Start Coalition, Inc. to implement its Service Delivery Plan to improve women and children's health and health care access in Leon County. (2023-56)
- (Q5) Develop an interactive community web-based tool that documents planned improvements, tracks investments, and identifies enhancement strategies for the North Monroe Corridor area. (2023-57)
- (Q4) Partner with the Children's Services Council to address Black maternal and children's health through the coordination of data sharing, collaboration with partners on available community resources, and opportunities to maximize investment in outreach and awareness to improve health outcomes. (2023-58)
- (Q1) Design and construct the new Northeast Park. (2023-59)
- (Q4, Q5) Work with the City of Tallahassee, Big Bend Continuum of Care, and street outreach teams to develop corridor plans for North Monroe, Downtown, and Pensacola Street/Highway 20 for outreach to unsheltered homeless individuals and to engage residents and businesses to address community aesthetics and neighborhood safety along the corridors. (2023-60, rev. 2024)
- (Q4) Continue to leverage County funding in partnership with local stakeholders to secure state and federal funding to build affordable rental housing for very low- and low-income families. (2023-61)
- (Q4) Leverage federal funding and new proposed State Housing Initiative Partnership (SHIP) legislation, in partnership with local service providers and stakeholders, to increase the number of rental units for individuals and families exiting homelessness. (2023-62, rev. 2024)
- (Q4) Continue to identify opportunities to increase the number of mental health beds in the community by working with mental health treatment providers and academic institutions in the community. (2023-63)
- (Q4) Work with the City of Tallahassee, FSU Askew School, and human service agencies to utilize and refine the Community Human Services Partnership (CHSP) Outcome Measures to ensure that the CHSP continues to address the highest human service needs in the community. (2023-64)
- (Q4) Implement efforts to enhance access and delivery of human services in the community in partnership with 2-1-1 Big Bend through the 24-hour Helpline, Lyft Transportation Program, Community Information Exchange System, and other efforts. (2024-71)
- (Q4) Establish and implement line-item funding for local emergency homeless shelters in coordination and collaboration with community stakeholders including the City of Tallahassee and Children's Services Council of Leon County. (2024-72)
- (Q6) In commemoration of the tenth flight of Honor Flight Tallahassee, expand opportunities to promote the event and engage even more volunteers and veterans both on the flight and at the Welcome Home celebration. (2024-73)
- (Q3) In collaboration with law enforcement agencies, identify and implement solutions to immediately combat crime and nuisance activity in the Pensacola Street and Highway 20 corridor. (2024-74)
- (Q5) Enhance Citizen Safety and Accessibility by evaluating the County's Private Road Repair and Maintenance Policy and Programs. (2024-75)
- (Q4) Enhance the County's State Housing Initiative Partnership (SHIP) program to provide legal assistance and consultation to residents with heir property issues and estate planning needs that will preserve affordable housing for low-income families. (2024-76)
- (Q4) Continue to coordinate with DISC Village, Inc. and the Leon County Sheriff's Office in leveraging opioid settlement funding to provide substance abuse treatment and ancillary services for individuals with opioid and substance use disorders in the community. (2025-93)
- (Q4) Continue to support the Big Bend Continuum of Care in the coordination and implementation of the annual Point-In-Time Count to collect homeless data critical to securing state and federal funding. (2025-94)
- (Q3, Q4) Support the Children's Services Council of Leon County in hosting Family Resource Centers at county facilities. (2025-95)
- (Q3) Explore innovative strategies to enhance pedestrian safety, including traffic safety studies and utilizing automated speed detection technology in school zones. (2025-96)
- (Q3) Develop a Woodville Rural Community Sense of Place Plan to evaluate land uses and guide future improvements in the Woodville area and coordinate with County Public Works in developing a 5-year improvement plan to include vehicular and pedestrian safety. (2025-97)

STRATEGIC INITIATIVES – **GOVERNANCE**

- (G1) Alongside The Village Square, the Knight Creative Communities Institute (KCCI), and other community partners, continue to engage citizens of diverse backgrounds with innovative programs like Created Equal, the Citizen Engagement Series, Build Your Bucket, and so much more. (2022-35)
- (G2) Continue to set the benchmark for local governments everywhere by earning national, state and local awards for County programs, hosting Florida Association of Counties events like Innovation Day, and sharing best practices with peers, all while remaining committed to learning and improving as an organization. (2022-36)
- (G3) Launch the internationally recognized Zencity communications platform to address social media misinformation, proactively address citizen concerns, and increase transparency and accountability. (2022-37)
- (G4) Continue to invest in the professional development of County staff including participation in Certified Public Manager training and enhancements to the County's Management Training. (2022-38)
- (G5) Continue to pursue cost savings through the County's Innovator & Inspirator (I^2) Program. (2022-39)
- (G3) Further enhance the use of social media neighborhood apps to notify citizens of development projects occurring in their neighborhoods. (2022-40)
- (G5) Continue to support updates to the Comprehensive Plan that encourage annexation of southside properties within the Urban Services Area. (2022-41)
- (G5) Pursue Federal funding to provide broadband to underserved rural communities. (2022-42)
- (G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)
- (G5) Engage an industry expert to identify jail population management strategies to proactively mitigate the need for additional infrastructure at the Leon County Detention Center and evaluate long term space needs of the facility. (2023-65)
- (G3) Develop a touch-screen kiosk at the County Courthouse showcasing "200 Years of Representation and Progress" highlighting current and past County officials, significant County achievements/projects by decade, and a historical overview of Leon County. (2023-66)
- (G4) Support the Sheriff in implementing a step pay plan for sworn officers to achieve and maintain recruitment and retention efforts. (2023-67)
- (G3) Upgrade the Citizens Connect mobile application to ensure the best user experience and technical reliability for the next 10 years of readiness. (2024-77)
- (G5) Begin implementing next generation 9-1-1 technology and infrastructure so as to ensure regional connectivity, call taker functionality, and the most resilient infrastructure

during future disasters. (2024-78)

- (G3) Launch a digital public noticing portal for use by Leon County Government, the City of Tallahassee, and other local governments that aims to enhance transparency, accessibility, and engagement in civic matters by providing a centralized platform for public announcements. (2024-79)
- (G3) Launch a comprehensive overhaul of the County's website, featuring a modern user-friendly and intuitive design, connecting citizens with County services and information. (2024-80)
- (G3, Q3) Increase awareness and education on Human Trafficking by posting signage at County campgrounds. (2024-81)
- (G1) Expand the County's existing Build Your Bucket training to include year-round neighborhood-level emergency preparedness workshops to increase awareness and resilience. (2024-82)
- (G3) Host community outreach events on the Vision 2025 Comprehensive Plan Land Use and Mobility Elements Update to share information and solicit input from citizens, advocacy groups, and neighborhood representatives. (2024-83)
- (G5) Evaluate future opportunities to acquire eligible, non-conservation, federal lands for the provision of affordable housing and public services. (2024-84)
- (G4) Continue to support the Sheriff in offering competitive compensation and benefits to ensure the recruitment and retention of sworn officers. (2024-85)
- (G5) Coordinate with the Public Safety Coordinating Council, the Judiciary, Court Administration, and other partners in implementing the jail population management strategies identified by the Leon County Detention Facility Needs Assessment Report. (2025-98)
- (G2) Execute all 41 after-action recommendations from 2024, addressing key findings and lessons learned from the Bicentennial Storm, the May 2024 Tornado Outbreak, and Hurricane Helene to strengthen County preparedness, response, and recovery efforts. (2025-99)
- (G3) Expand efforts to build public awareness of the County's Code Compliance Program through ongoing neighborhood engagement and public information efforts. (2025-100)
- (G1) Establish a Citizen Charter Review Committee to review the County's Home Rule Charter and propose any amendments or revisions ahead of the 2026 General Election. (2025-101)
- (G2) Expand effort to reduce graffiti and roadside littering by coordinating with the Leon County Sheriff's Office and the State Attorney's Office to explore the development of a new anti-graffiti/anti-littering program that would install Capital Region Real-Time Crime Center (CRRTCC) cameras in selected areas, on a rotating basis, where graffiti and roadside littering are severe. (2025-102)

FY2022-2026 STRATEGIC PLAN

BOLD GOALS & TARGETS

PRIORITY AREAS	BOLD GOAL	PROGRESS TO DATE	5-YEAR TARGETS	% ATTAINED
ECONOMY	Grow the Five-Year Tourism Economy to $5 Billion	75% ($3.69 billion)	» Attract 100 State, Regional or National Championships Across All Sports	52% (52 Championships)
			» Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures	New Jobs: 194% (19,425) Entrepreneurial Ventures: 58% (288)
			» Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development Initiatives	90% (Connected 6,300 students)
			» Increase the Number of Certified MWSBEs by 30%	63% (Certified 109 new MWSBEs)
ENVIRONMENT	Upgrade or Eliminate 500 Septic Tanks in the Primary Springs Protection Zone	75% 374 septic upgrades and/or conversions completed or in progress to date	» Reduce Greenhouse Gas Emissions Stemming from County Operations by 25%	88% (Reduced GHG emissions by 22%)
			» Double Solar Power Generation at County Facilities	37% (Increased generation by 50 kWs)
			» Divert 3 Million Pounds of Household Hazardous Waste from Landfill	73% (Diverted 2.2 million pounds of waste)
			» Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%	35% (11 electric vehicles)
QUALITY OF LIFE	Support Community Partners to Place 225 Residents Experiencing Chronic Homelessness in Permanent Supportive Housing	78% (176 placements)	» Secure More Than $150 Million in Federal, State and Local Benefits for Leon County Veterans and Their Families	72% (Secured $108.6 million)
			» Support 900 Community Events, Sporting Competitions, Festivals, Performances and Cultural Programing That Will Attract Visitors and Residents	72% (Supported 650 community events)
			» Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes	37% (Constructed nearly 34 miles)
			» Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater	74% (73,500 residents and visitors)
GOVERNANCE	Implement 600 Citizen Ideas, Improvements, Solutions and Opportunities for Co-Creation	46% (274 Citizen Ideas)	» Connect 50,000 Volunteers with Service Opportunities Communitywide	54% (Connected 26,750 volunteers)
			» Reach 100,000 More Citizens Across All County Platforms and Programming	71% (Reached 70,649 more citizens)
			» Offer 100% Online Permitting for Licensed Contractors, Engineers and Architects	100%
			» Communicate More Than 2 Million Disaster Preparedness Messages to Create Resilient Households, Businesses and Nonprofits	165% (Communicated 3.29 million messages)

OUR VALUE PROPOSITION

What You Get as a Taxpayer and a Stakeholder in our Community

Leon County Government leverages partnerships, embraces efficiency and innovation, and demands performance to the benefit of our taxpayers. We actively engage our citizens, not only as taxpayers, but as stakeholders and co-creators of our community – providing meaningful opportunities to capitalize on their talents in making important decisions and shaping our community for future generations.

Leon County needs your help in shaping our future together.

To volunteer at the County or in a local nonprofit, call (850) 606-1970 or visit
VolunteerLEON.org

To serve on a Citizen Committee, call (850) 606-5300 or visit
LeonCountyFL.gov/Committees

To provide feedback or make a service request, call (850) 606-5300 or visit
LeonCountyFL.gov/CitizensConnect

Leon County Courthouse, Suite 502 ● 301 S. Monroe St. | Tallahassee, FL 32301 ● **(850) 606-5300** | **CMR@LeonCountyFL.gov**

» Reporting Results: Target and Bold Goal Tracking

With the formal adoption of the FY 2022 – FY 2026 Strategic Plan, the Board approved 43 Strategic Initiatives. More recently, at the January 27, 2025 Board Retreat, an additional 17 Strategic Initiatives were adopted by the Board for a current total of 102 Strategic Initiatives.

In support of Board approved Strategic Initiatives, the FY 2026 Budget:

- Continue to support the Sheriff in offering competitive compensation and benefits to ensure the recruitment and retention of sworn officers. (2024-85)
- Continue to implement catalytic public infrastructure projects through Blueprint and the County's five-year CIP that provide connectivity and leverage public and private investments. (2022-1)
- Continue to work with the Florida Department of Transportation for safety improvements on State and County roadways to include accessibility enhancements, street lighting installations, sidewalk additions, safety audits, and intersection improvements (2022-26)
- Implement the Leon County Essential Libraries Initiative. (2022-21)
- Establish and implement line-item funding for local emergency homeless shelters in coordination and collaboration with community stakeholders including the City of Tallahassee and Children's Services Council of Leon County. (2024-72)
- Support efforts to host the 2026 World Athletic Cross-Country Championship at Apalachee Regional Park. (2022-6)
- Implement efforts to enhance access and delivery of human services in the community in partnership with 2-1-1 Big Bend through the 24-hour Helpline, Lyft Transportation Program, Community Information Exchange System, and other efforts. (2024-71)
- Continue to leverage County funding in partnership with local stakeholders to secure state and federal funding to build affordable rental housing for very low- and low-income families. (2023-61)
- In collaboration with law enforcement agencies, identify and implement solutions to immediately combat crime and nuisance activity in the Pensacola Street and Highway 20 corridor. (2024-74)
- Enhance Citizen Safety and Accessibility by evaluating the County's Private Road Repair and Maintenance Policy and Programs. (2024-75)
- Enhance the County's State Housing Initiative Partnership (SHIP) program to provide legal assistance and consultation to residents with heir property issues and estate planning needs that will preserve affordable housing for low-income families. (2024-76)
- Coordinate with the Public Safety Coordinating Council, the Judiciary, Court Administration, and other partners in implementing the jail population management strategies identified by the Leon County Detention Facility Needs Assessment Report. (2025-98)
- Expand our economic competitiveness by hosting the 2025 Motor, Drive Systems, and Magnetics Conference and explore opportunities to attract future magnetic conferences as part of our broader efforts to establish Tallahassee-Leon County as the magnetic capital of the world. (2025-86)

The Strategic Plan includes specific Targets that Leon County expects to realize as an organization over the next five-year plan cycle. These Targets are aligned with each priority area and communicate to the public and staff throughout the County the specific results that the County expects to achieve through the collective execution of our Strategic Initiatives. Additionally, the Strategic Plan includes a Bold Goal for each priority area. Bold Goals differ from Targets in that they are truly stretch goals which will be big and difficult to achieve but are worthy of the County's best efforts because they are big and difficult to achieve. The adoption of Bold Goals is something the best organizations do because they recognize that all goals should not be tied to specific programs or current resources. Bold Goals, rather, require the County to explore new partnerships, identify new opportunities, and inspire new ideas.

The following is a summary report on the County's progress in accomplishing the Targets and Bold Goals laid out in its Strategic Plan. These results are reflected throughout the book in the Department business plans and Division performance measurement sections.

NOTE: Bold Goal & Target figures for FY 2025 and FY 2026 are estimates. Actuals for FY 2025 will be reported at the Annual Board Retreat in January 2026.

Reporting Results: Target and Bold Goal Tracking

ECONOMY

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Grow the five-year tourism economy to $5 billion. (BG1)[1]	$1.15 billion	$1.25 billion	$1.29 billion	$1.50 billion	$1.50 billion	$6.69 billion
Targets	Attract 100 state, regional, or national championships across all sports. (T1)[2]	16	25	20	20	20	101
	Grow the job market by 10,000 new jobs… (T2)[3]	7,100	5,895	6,430	6,000	6,000	31,425
	…Co-create 500 entrepreneur ventures. (T2)[3]	100	100	88	100	100	500
	Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3)[4]	11	12	11	12	11	57
	Increase the number of certified MWSBE's by 30% (T4)[5]	6%	6%	12%	6%	6%	36%

Notes:

1. Leon County currently contracts with the research firm Downs & St. Germain for tourism research services, including determining the quarterly tourism economy. Since the start of the County's five-year plan, Downs & St. Germain estimated the total economic impact of tourism in Leon County at $1.15 billion for FY 2022, $1.25 billion for FY 2023, and $1.29 billion for FY 2024. For the first two quarters of FY 2025, Downs & St. Germain has estimated the economic impact of tourism in Leon County at $753.9 million, which brings the total tourism economy over the last three and a half years to $4.4 billion, 89% of the County's five-year Bold Goal.
2. The Division of Tourism's continued success with sporting event bidding, leveraging community assets related to sports tourism, and strengthening partnerships with local universities, clubs and community organizations, drives the County's progress in securing and hosting youth and adult sport competitions. Since the start of the County's five-year plan, 16 championship sporting events were held in Leon County in FY 2022, 16 additional championship sporting events held in FY 2023, and 20 championship sporting events were held in FY 2024. Since the start of FY 2025, nine additional championship sporting events have been held bringing the total to 61championships since the start of the County's five-year plan, 61% of the County's five-year Target.
3. As of the completion of FY 2024, local employment grew by 19,425 jobs with the addition of 288 new entrepreneurial ventures being co-created locally, 194% and 58%, respectively, of the County's five-year Target. An entrepreneurial venture is a new business formation that is in the early stages of getting capitalized and then developing, organizing and managing a business toward initial profitability. New entrepreneurial ventures are reported to OEV by partner organizations such as Domi Station and Innovation Park. In addition, the total new jobs reported under this Target is based upon the Local Area Unemployment Statistics (LAUS) published by the Department of Economic Opportunity (DEO) which is published on an annual basis. OEV will report progress toward this Target annually and will provide an update for FY 2025 at the Annual Board Retreat in January 2026.
4. Since the start of FY 2022, over 7,500 students have been connected to skilled job opportunities, 107% of the County's five-year Target. This progress was achieved largely in part to the County's addition of the Leon Works Fall Preview hosted virtually in the Fall of 2021 following the cancellation of the expo due to the COVID-19 pandemic in the previous fiscal year. The Leon Works Fall Preview, an extension of the Leon Works Expo typically held in the spring, was a one-time event which accounted for 73% of the student connections achieved in FY 2022. The Leon Works Expo has since been hosted annually in-person each spring at the FSU Civic Center. Through both events, the County continued its commitment to expanding the Leon Works Expo regionally with student attendance from Leon, Gadsden, Wakulla, Madison, and Liberty counties. Additional initiatives contributing to this progress include the Junior Apprenticeship Program and the launch of the new EMT to Paramedic Trainee Program within the EMS Division.

   While there has been a decrease in the total number of MWSBE recertifications, the OEV MWSBE Division continues its efforts to grow the number of new certified MWSBEs in Leon County. Since the start of FY 2022, OEV has achieved 142 new MWSBE certifications, 82% of the County's five-year Target.

Reporting Results: Target and Bold Goal Tracking

ENVIRONMENT

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone. (BG2)[1]	195	98	81	65	70	509
Targets	Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5)[2]	0%	0%	175%	150%	175%	500%
	Double solar power generation at County facilities. (T6)[3]	50 kWs	0 kWs	0 kWs	12 kWs	13 kWs	75 kWs
	Divert 3 million pounds of household hazardous waste from the landfill. (T7)[4]	794,836	679,375	725,789	710,617	681,000	3,591,617
	Increase the number of fully electric vehicles in the County's fleet by 500%. (T8)[5]	0%	0%	175%	150%	175%	500%

Notes:

1. Leon County has demonstrated success in leveraging Blueprint water quality funds as well as aggressively pursuing grant funds to support septic to sewer conversion projects in recent years. During the FY 2022-2026 Strategic Plan, an additional 500 septic tanks will be upgraded or eliminated as part of Phase 1A and 1B of the Woodville Septic to Sewer Project and continuation of the Advanced Septic System Pilot Program. Since the start of FY 2022, the County has 350 septic upgrades and/or conversions completed or in progress, 70% of the County's five-year Target. This includes the septic to sewer conversions supported through the Woodville Phase 1A Septic to Sewer Project, as well as system upgrades supported through the Advanced Septic System Pilot Program.
2. In 2019, the Board adopted Leon County's Integrated Sustainability Action Plan (ISAP) which sets out to reduce greenhouse gas (GHG) emissions by 30% by the end of FY 2030. To achieve this, the County will need to reduce GHG by 25% over the next five years. Since the start of the County's five-year plan in FY 2022, the County has achieved a 22% GHG reduction, or 88% of the five-year Target. Given that progress on this Target is measured on an annual basis, an update reflecting progress made in FY 2025 will be provided at the Annual Board Retreat in January.
3. Prior to the start of FY 2022, the County had solar arrays installed at five County facilities, providing a total solar power generation capacity of 135.7 kWs (Kilowatts). Since the start of FY 2022, the County has increased its increase in solar power generation by 50 kWs, 37% of the five-year Target through the installation of solar panels at the County's Public Works Fleet Division. While the County anticipated achieving an additional 25 kWs increase in solar power generation in prior years, County staff has found that availability of vendors within the region to install and maintain commercial solar is limited. Recognizing this, staff has explored opportunities for solar installation beyond traditional roof or ground mounted installation options, such as floating solar arrays, which may offer the potential to expand the County's investments in solar and solicit a broader set of contractors.
4. Annually, Leon County's Household Hazardous Waste Division processes a million pounds of waste including chemicals, batteries, paint, and small electronics. Over the next five years, the Division will work to maintain this recycling rate and divert a total of 3 million pounds of waste from the landfill. In FY 2022, the County enhanced services for its Household Hazardous Waste (HHW) program with the creation of a new centrally located drop off site at the Public Works complex at the corner of Blair Stone and Miccosukee Roads. In addition, at the new centrally located drop off site, the County now offers drop off seven-days a week, a vast service enhancement from the prior once a month offering. As a result of these enhancements, the County continues to experience a steady increase in hazardous waste material collected. Since the start of FY 2022, the County has diverted a total of 2.5 million pounds of waste, 83% of the five-year Target.
5. Leon County's Integrated Sustainability Action Plan (ISAP) establishes a goal to convert 30% of the light duty vehicles in the County's fleet to fully electric by FY 2030. To stay on track to accomplish this goal, the County will need to increase the number of fully electric vehicles in its fleet by 500% by FY 2026. It should be noted that due to shortages and shipping delays resulting from the long-term economic impacts of COVID, the arrival of electric vehicles ordered by the County has been significantly delayed. In addition, increasing electric vehicles also involves a continuous evaluation of the County's existing fleet recognizing the need to utilize the full life of existing County vehicles as well as the increase in automobile costs in recent years. Notwithstanding this, since the start of FY 2022, the County has achieved 35% of the County's five-year Target by increasing the County's electric vehicle fleet by 175% for a total of 11 electric vehicles purchased and received to date. As of the start of FY 2025, the County is awaiting the arrival of six EVs to increase the County's electric vehicle fleet by 325% and reach 65% of the County's five-year Target.

Reporting Results: Target and Bold Goal Tracking

QUALITY OF LIFE

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Support community partners to place 225 residents experiencing chronic homelessness in permanent supportive housing. (BG3)[1]	23	130	23	26	25	227
Targets	Secure more than $150 million in federal, state, and local benefits for Leon County Veterans and their families. (T9)[2]	$32,500,000	$37,200,000	$38,000,000	$40,400,000	$42,000,000	$189,100,000
	Support 900 community events, sporting competitions, festivals, performances, and cultural programing. (T10)[3]	135	111	404	160	160	970
	Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11)[4]	3.50	2.67	2.05	3.00	3.00	14.22
	Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12)[5]	23,500	25,000	25,000	19,000	20,000	112,500

Notes:

1. To work toward this Bold Goal, the County, in partnership with the City of Tallahassee, made a historic $6.2 million investment of American Rescue Plan Act (ARPA) funding to expand the availability of permanent supportive housing through the Big Bend Continuum of Care (BBCoC) and County-City Community Human Services Partnership (CHSP). In FY 2022, FY 2023, and FY 2024, a total of 176 permanent supportive housing placements were made. Since the start of FY 2025, an additional 13 permanent supportive housing placements have been made for a total of 189 placements made to date, or 84% of the County's five-year Bold Goal.
2. The Department of Veterans Affairs (VA) for Leon County annually calculates and publishes the amount of Veterans Compensation & Pension and Medical Care Expenditures which indicates the number of unique clients served by the County's Division of Veterans Services each year. For FY 2022, $32.4 million in benefits were secured for Leon County veterans and their families. For FY 2023, $37.2 million in benefits were secured. For FY 2024, $38.8 million in benefits were secured for Leon County veterans and their families. For FY 2025, the County's Division of Veteran Services estimates $40.4 million in benefits will be secured, for a total of $148.8 million in secured benefits or 99% of the County's five-year Target.
3. In FY 2022, the County hosted 135 events, sporting competitions, festivals, performances, and cultural programming with Tourism Development Tax (TDT) funds. The County hosted an additional 111 events in FY 2023 and 404 events in FY 2024. Within the first half of FY 2025, the County hosted an additional 150 events bringing the total to 800 events hosted, 89% of the County's five-year Target.
4. As of the end of FY 2024, the County enhanced the community's local recreational offerings with the construction of 45 miles of sidewalks, greenways, trails, and bike lanes, 50% of the County's five-year Target. This progress has been achieved through the continued implementation of the dedicated County Sidewalk Program, the Blueprint greenways/trails capital project and other transportation capital projects. Project locations include the Magnolia Drive, the Ft. Braden History Trail, Debbie Lightsey Nature Park, Pedrick Pond Playground Sidewalk, Lake Jackson Greenway, the Capital Cascades Trail, and Apalachee Regional Park Hiking/Biking Trails. Nearly 20 additional miles will be under construction and/or completed in the next year through the advancement of various projects such as the Airport Gateway (Segment G-1), Upper Lake Lafayette Trail, and Market District Placemaking.
5. In FY 2022, nearly 23,500 residents and visitors attended County-Supported Performances at the Amphitheater in Cascades Park across 11 County-supported performances. In FY 2023, an additional 11 County-supported performances were hosted with over 25,000 residents and visitors in attendance. In FY 2024, , an additional 12 County-supported performances hosted over 25,000 residents and visitors. Since the start of FY 2025, over 9,400 residents and visitors have been hosted County-supported performances including T-Pain, KC & The Sunshine Band, and the Jubilee Gospel Festival. To date, the County has achieved 83% of the County's five-year Target.

Reporting Results: Target and Bold Goal Tracking

GOVERNANCE

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation. (BG4)[1]	138	120	120	120	120	618
Targets	Connect 50,000 volunteers with service opportunities communitywide. (T13)[2]	7,460	8,600	10,200	11,500	12,500	50,260
	Reach 100,000 more citizens across all County platforms and programming. (T14)[3]	18,800	30,100	21,600	30,800	25,000	126,300
	Offer 100% online permitting for licensed contractors, engineers, and architects. (T15)[4]	25%	100%	100%	100%	100%	100%
	Communicate more than 2 million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16)[5]	613,000	787,000	1,890,000	800,000	800,000	4,890,000

Notes:

1. Since the start of FY 2022, staff has implemented 240 citizen ideas, improvements, solutions and opportunities for co-creation, 40% of the County's Bold Goal. Included in this list are 83 actionable recommendations provided during the 2022 LEADS Listening Sessions, during which the County engaged nearly 300 key stakeholders across 26 listening sessions. The County's LEADS Listening Sessions are held every other year with the 2024 LEADS Listening Sessions scheduled to take place in the Fall of 2024. Going forward, implemented recommendations will be captured through ongoing tracking of this Bold Goal which is presented to the Board as part of the mid-year and end-year Strategic Plan updates. Additionally, the County will continue its progress through all methods of citizen engagement (i.e., Citizen Advisory Boards/Committees, Citizen's Connect, etc.) used across the organization to reach the goal of 600 citizen ideas implemented by FY 2026.
2. Since the start of FY 2022, the County has made over 17,000 volunteer connections, 34% of the five-year target. The County is continuing its progress by connecting citizens with internal volunteer opportunities with the County libraries, internships, and special events, and other opportunities with community service partners to reach the five-year Target of 50,000 volunteer connections.
3. Since the start of FY 2022, the County increased the number of citizens engaged through County platforms subscriptions and programming attendance by over 60,500 citizens, 60% of the County's five-year Target. Within the first two quarters of FY 2024, the County has reached 11,539 citizens through subscription platforms and programming attendance. So far, the County has reached over 7,500 citizens in programs at the libraries, with Citizen Engagement Series, Created Equal, and more, as well as 4,039 social media, bulletin and email subscribers.
4. In recent years, the County has reduced average permitting times in large part due to the launch of new permitting software which previously allowed licensed contractors, engineers, and architects to complete most of the permitting process online. Specifically, prior to the start of the FY 2022 – 2026 Strategic Plan, approximately 75% of the County's permitting process could be completed online. However, several steps of the process were still paper based including most applications and associated support materials. In April 2024, the County launched and completed its transition to a new system software allowing 100% online permitting for licensed contractors, engineers, and architects.
5. Since FY 2022, Leon County Emergency Management communicated disaster preparedness messages approximately 2.8 million times, 140% of the County's five-year Target. This number reflects the County's increased level of communication associated with the COVID-19 pandemic, such as promotion of the Leon CARES and COVID-19 Vaccine campaigns, as well the County's preparation and response efforts related to Hurricane Ian (September 2022) and Hurricane Idalia (August 2023). At the January 2024 Retreat, the Board approved increasing the five-year Target to communicate more than 2 million disaster preparedness messages (from previously 1.4 million); however, this increase did not account for any future incidents that may take place and the associated increase in disaster preparedness messaging/impressions. Most recently, the County led an increased level of communication in response to the squall line of storms in January 2024, the Bicentennial Storm in April 2024, and the severe tornadoes that hit the community on May 10, 2024. Recognizing that the County has reached its increased five-year Target as a result of various emergency events that have taken place since January 2024, staff will assess potential adjustments to this five-year Target and provide recommendations at the Board's January 2025.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

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LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»Budget Overview

Budget Overview

The total FY 2026 budget is $401,518,304, a 6.3% increase over last fiscal year. The **operating budget** of $370,058,594 represents an increase of 6% from last year's adopted budget. The **capital budget** of $31,459,710 represents a 9.2% increase from last year.

Funding

The FY 2026 budget was developed with a continued focus on annual budget constraint and continuous year-round internal efforts that drive innovation, produce efficiencies, and realize cost savings and cost avoidance. The FY 2026 budget reflects a continued investment in the highest needs of the community while constraining increases in costs to the smallest levels necessary to ensure stable funding for our most critical public safety services.

The FY 2026 budget also practices and maintains sound financial stewardship with:

- No increase in the countywide property tax rate, or increases to the stormwater and solid waste non-ad valorem assessments;
- Funding for ten new planned EMS positions to maintain service levels
- A reduced use of general fund balances;
- Restoring reserves;
- Maintaining strategic, long term investments in infrastructure; and
- New costs savings and avoidances of $3.4 million.

Figure One: FY 2025/2026 Expenditures

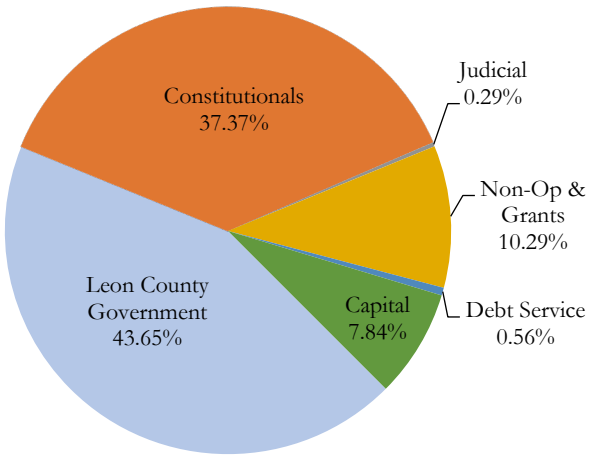
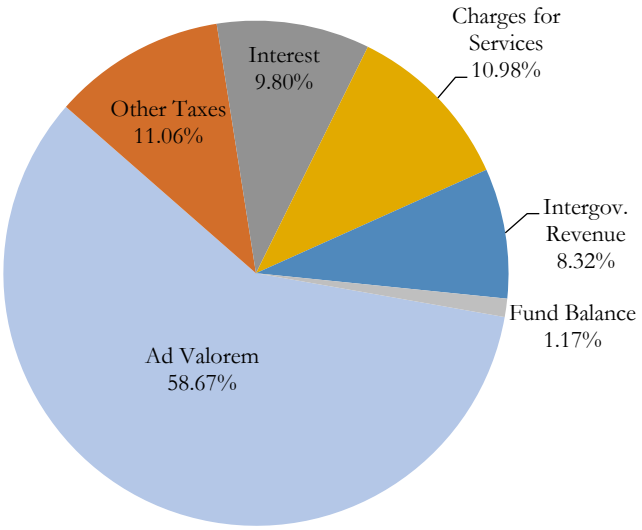


Figure One depicts the budget as it is reflected by governmental category. The FY 2025/2026 budget shows the Leon County Government and the Constitutional Officers make up 81% of the total budget.

Figure Two: FY 2025/2026 Revenues



Florida Statutes require all local government budgets to be balanced. Leon County's FY 2026 budget of $401,518,304 is balanced with the use of a variety of revenue sources including: property taxes, fees, gas taxes and state shared revenue. As depicted in Figure 2, slightly more than half of Leon County's revenue is derived from property taxes.

Figure Two displays the major classifications of revenue sources used in support of the FY 2026 tentative budget. In the Budget Summary/Analysis section - Revenue v. Expenditures, the major individual revenue sources are presented and summarized in more detail.

»Budget Overview

The following is an overview of the County's FY 2026 Tentative Budget that includes policy guidance and budget balancing strategies.

In developing the annual budget, Leon County recognizes that budgeting is not only a year-round process, but an ongoing multi-year process that reflects the Board's longer term fiscal policies and priorities for the community, and requires necessary decision making through the annual budget adoption process. Each budget is interdependent on prior actions and influences the future financial condition of the County. Using this type of multi-year strategy places the County in a position to address unforeseen circumstances related to the economy and other external factors that may influence service delivery.

Through this multiyear process, the County has made strategic investments to address our most pressing issues of the day, as well as addressing our long-term goals for the community. We have done so by keeping taxes and fees as low as possible to keep the community affordable, while demonstrating agility and stability to handle numerous significant unforeseen issues including the Great Recession, the pandemic, and more frequent and hazardous severe weather associated with our changing climate. These unforeseen challenges are further complicated by recurring threats from the Legislature to impose unfunded mandates, reduce the tax base of local governments, and restrict the Board's Home Rule authority to realize additional revenues.

The FY 2026 budget is constrained by modest property tax and general revenue growth, continued inflation, and an extremely competitive job market. The following budget highlights reflect a continued investment in the highest needs of the community while constraining increases in costs to the smallest levels necessary to ensure stable funding for our most critical public safety services:

- No increase in the Countywide millage rate for the 14th consecutive year;
- No increase in the Stormwater or Solid Waste assessments;
- Ten new planned EMS positions to address increased call volumes;
- A reduced use of general fund balances;
- Restoring reserves;
- Maintaining strategic, long-term investments in infrastructure; and
- Optimizing resources and aligning organizational efforts to continuously fulfill our vision of a community which is safe, healthy, and vibrant.

Initial FY 2026 Policy Guidance

All County Departments submitted their operating and capital budgets to the Office of Management and Budget (OMB). The Constitutional Officers (Sheriff, Clerk, and Supervisor of Elections) were required to submit their budget to the County by May 1st. OMB, in coordination with the County Administrator, reviewed and analyzed all budget requests.

To ensure the budget was developed in a strategic and transparent manner, the Board adopted the annual Budget Calendar at the January 28, 2025 meeting. After the adoption of the Budget Calendar, the Board provided initial policy direction by establishing maximum discretionary funding levels at the March 18, 2025 meeting, including:

- Maintaining the Community Human Services Partnership funding level at $1.445 million.
- Providing $89,500 for special events funding.
- Providing $820,434 in outside agency funding, including 2-1-1 Big Bend to advance strategic initiative 2024-71
- Providing $179,000 to support the Tallahassee Senior Citizens Foundation

»Budget Overview

Cost Avoidance and Savings

The County systematically and strategically identifies efficiencies and cost savings year-round. This deliberate approach occurs throughout the year, not only during the formal budget process. Through specific and targeted practices, such as LEADs listening sessions, the Employee Innovation Awards Program - I2 (squared), employees are continuously empowered to seek and implement cost saving measures throughout the organization. For FY 2025, the total new cost savings and avoidances are $3.4. Current year examples of savings include:

- Landfill Closure Construction Savings: The County received only one responsive bid for the Landfill Closure construction project, which significantly exceeded the available budget for this project. After careful consideration, staff determined that negotiating with the high-cost vendor would not yield a price within the project's financial constraints. Therefore, staff opted to negotiate with a different vendor who had attended the pre-bid meeting but had not submitted a formal bid. This vendor demonstrated a strong understanding of the project requirements and expressed a willingness to collaborate with staff to adjust pricing, bringing it in closer alignment with the project's budget. As a result, the negotiated price generated a savings of $1,998,734 for the County.

- Office of Management & Budget Recurring Operating Savings: Consistent with the LEADS structure and Board fiscal policies, the Office of Management (OMB) works with County departments and Constitutional Offices during the budget development process to constrain budget increases to the smallest level necessary, while identifying costs savings and efficiencies. For FY 2026, OMB identified $584,000 in recurring operating savings in more than 20 County departments for items ranging from contractual services in Probation for GPS monitoring based on average spending trends, reduction in costs to operate the Mosquito Control program, and other miscellaneous items related to professional services and general operating expenses. These reductions were used to offset inflationary increases in other areas of the County budget and have no impact on service delivery.

- Old Plank Road at Chicken Branch Culvert Replacement Project: The County received one responsive bid, which exceeded the budget. Per the Purchasing Policy, the Purchasing Director or designee may negotiate the best terms and conditions if fewer than two responsive proposals are received or if all bids exceed the available budget. Accordingly, staff negotiated itemized bid prices with the vendor and successfully lowered the overall bid price, achieving a cost savings of $362,193.

- Malware Prevention Project Savings: The Office of Information Technology is responsible for protecting County computer systems, networks, and data from unauthorized access, use, disclosure, disruption, modification, or destruction. Malware protection is crucial in safeguarding the County's systems from these types of attacks. The County's previous solution provided a next-generation malware prevention, using AI to determine malicious payloads to our computers, and costs $476,000 annually. While attending the Florida Local Government Information Systems Association (FLGISA) conference in January, OIT staff met with another vendor and learned their product performs similarly to the previous solution and provided additional services related to storage of the County's voluminous log files for an annual cost of $209,000. This new Malware Prevention and Antivirus solution met the programmatic requirements and needs of the County and resulted in an annual cost savings of $267,000.

- Internal Agenda Routing Software System: The County onboarded a new agenda coordinator this year that worked with OIT to modernize the internal routing and review processes required for Board agenda items. Many local governments utilize subscription software services to facilitate the layered review and approval processes, and to publish the agenda materials online to be made available to the public through the software provider's document management platform. With the goal of improving the internal efficiency of the agenda review process and avoiding any changes to the outward and final appearance of the Board's agenda materials, staff developed an in-house solution with an existing Microsoft application to meet the County's needs rather than purchasing and implementing an off-the-shelf software solution that could cost up to $140,000 annually. The in-house solution allows any County employee with a Microsoft license to be granted access to utilize the system at no additional cost to the County.

- Citizens Connect and In-House Public Noticing Platforms: In advancing the County's Strategic Initiatives to launch a digital public noticing portal and Citizens Connect mobile application upgrades, the County identified opportunities to develop these system solutions in-house which provided an additional $45,000 in annual cost savings. Rather than purchasing and implementing external software, the County developed in-house platforms which streamlines the County's public noticing process and enhances online access to County services while reducing government costs.

- Main Library Shifting Project: The Main Library's 2nd floor renovation project required books to be relocated to an alternative site during construction. Library Services was quoted $22,695 by a private vendor to move the items. To reduce the cost, planning, and execution time, Library staff developed an in-house team to relocate over 50,000 items in the 2nd floor fiction, nonfiction, large type, graphic novel and media collections in a total of 48 work hours. The goal was completed on time and saved the County $22,695 in contractual costs.

Including the above, since 2013 the County has saved or avoided costs totaling more than $79 million. These cost saving efforts occur prior to any new taxes, fees, positions, equipment, etc. being brought to the Board for consideration.

Tentative FY 2026 Budget

The County continues to approach its annual budget process by identifying opportunities to constrain budgetary growth, while ensuring the County's limited resources continue to be aligned with the highest priorities of the Board. As presented, the FY 2026 Tentative budget totals $401,518,304 which is a 6.3% increase from the FY 2025 budget. The following section provides an overview of the tentatively balanced budget.

Normal expense growth includes Leon County Government's and Constitutional Officers' personnel costs (e.g., retirement, health insurance), mandatory state payments, and inflationary increases related to contracts and the procurement of materials and supplies. According to the Government Finance Officers Association (GFOA), there are several different indexes that can be used to evaluate government inflation, including the Municipal Cost Index (MCI). The MCI estimates the rate of inflation for government purchases and incorporates various factors, including labor costs, commodity prices, and construction contract costs. The MCI over the past five years (2020-2025) reflects an increase of approximately 30%. A review of the County government general services budget growth over this same period, excluding self-supporting funds such as EMS, Tourism, Building, and the Constitutional Officers, shows a consistent trend with the MCI of approximately 30% as well.

To offset these increases, the County generally relies on modest revenue growth in property, state shared and local sales taxes, fees, and gas taxes. This revenue growth allows Leon County government to avoid increasing millage rates or fees to maintain adequate service levels. When revenue growth does not align with expense growth, this strategy is not attainable. Likewise, in years with above normal revenue growth it is essential to constrain new operating expenditures with recurring budgetary impacts in future years. Utilizing the revenue growth for nonrecurring expenses such as replenishing the capital improvement program is a more sustainable approach.

The following Table details the tentative forecasts for revenue and expenditure changes for the entire budget from FY 2025 to FY 2026. A brief description and explanation of the changes in each revenue and expenditure category follows the table.

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LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»Budget Overview

Tentative Estimated Changes in Revenues	Change from Fiscal Year 2025
Property Taxes with current millage rate (8.3144 mills)	$15,593,249
Solid Waste Revenues (e.g., Tipping Fees)	$2,032,113
Special Revenue Fund Balance	$1,941,538
EMS Fees/Medicaid Reimbursement	$1,513,626
EMS Municipal Service Tax Unit (0.75 mills)	$1,406,588
Tourism Revenue	$1,102,518
Interest Earnings	$1,078,863
Public Services Tax (PST) & Communications Services Tax (CST)	$958,078
Other General Revenue	$724,911
Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE)	$621,271
Departmental Internal Billing (Insurance, Fleet, and Communications)	$620,447
Gas Taxes	$202,635
Other Non-General Revenue (e.g., Courts, SHIP, E-911, Fire, Rental Income)	$54,786
Building Inspection and Permitting Fees	($2,288)
DSEM Fees	($215,555)
General Revenue Fund Balance	($531,161)
½ Cent Sales, State Revenue Sharing	($1,534,583)
American Rescue Plan Act (ARPA) Fund Balance	($1,955,725)
Total Change in Revenue	**$23,631,311**
Tentative Estimated Changes in Expenditures	
Sheriff Personnel and Operating Expenses (New Deputies, Overtime Expenses)	$10,339,528
Capital Projects	$2,658,190
EMS Personnel and Operating Costs	$2,368,124
County Government Personnel Costs (5% COLA)	$2,310,802
Other Constitutional Offices	$2,018,072
Solid Waste Hauling Expenses (Including Hauling Contract)	$1,517,639
Contractual Obligations, Repairs and Maintenance, Utilities, other Operating	$1,324,311
Workers Compensation/Insurance	$1,019,758
City Interlocal Agreements (Parks, Animal Control, Planning, ALS, Fire, Sewer)	$872,597
Division of Tourism	$804,512
Medicaid & Other Mandatory Payments (Med Examiner, DJJ, Baker/Marchman)	$742,932
Community Redevelopment Area (CRA) Payment	$741,866
Affordable Housing Gap Financing Program	$250,000
County Share of MWSBE Diversity Study Update	$100,000
Henry Hill Foundation Emancipation Day Line-Item Funding	$15,000
Debt Service Payment Savings	($3,452,020)
Total Change in Expenses	**$23,631,311**
Budget Shortfall	**$0**

»Budget Overview

The following is an analysis of the revenues and expenditures outlined in Table #1.

Tentative Estimated Changes in Revenues

As reflected in Table #1, the following section provides a summary of the projected changes to general revenues between the FY 2025 and FY 2026 budgets.

Property Taxes ($15.6 million): The Leon County budget is balanced without increasing the current 8.3144 millage rate. For FY 2026 property values increased by 7.78%, providing an additional $15.6 million in property tax revenue. Last year taxable values increased 10.01%. The decline in growth can be attributed to a number of factors, including, but not limited to: a reduction in the Save-Our-Homes cap to 2.9%; reduction in net new taxable values; and the implementation and impacts of a constitutional amendment approved by voters in November 2024 providing an annual inflationary adjustment to the exempt value of homestead properties.

Property taxes growth was offset by increases in personnel costs for retirement and healthcare, funding for 5% raises for all employees, including Constitutional Officers, and inflationary costs for contractual services, fuel, and materials and supplies.

Solid Waste Fees ($2.0 million): Most of this increase is related to the projected increase in the hauling rate of $2.32/ton in FY 2026 and increased costs to operate the Transfer Station. The tipping fee at the Transfer Station is adjusted annually to recover most of these costs for waste processed at the facility. The Board approved the FY 2026 Tipping Fee rates at the May 27, 2025, Special Meeting.

Special Revenue Fund Balance ($1.9 million): This revenue accounts for all non-general fund balances. Rather than transferring additional general revenue to support programs such as DSEM, Probation, and Transportation, available fund balances are used when they are above policy minimums. The use of these reserves in FY 2026 will offset the nearly $1 million in estimated revenue reductions for state shared sales tax revenue and allowed for an increased general revenue transfer to support the capital program. Additionally, Tourism reserves in the amount of $587,500 is budgeted to support operating costs to host the Worlds Cross Country Championship at Apalachee Regional Park in January 2026. It is anticipated that these costs will be partially offset through the support of state and national partner organizations and corporate sponsorships. Based on Board approval, special revenue fund balance is also included to support 5% pay raises for employees paid from special revenue funds (e.g., Building Inspection and EMS).

EMS Fees/Medicaid Reimbursement ($1.5 million): Growth in EMS transport revenues is directly related to continued projected growth in patient transports. In addition, Medicaid fees, which are the direct result of a distribution formula established by the federal government, are also projected to increase.

EMS Municipal Services Tax Unit (MSTU) ($1.4 million): The MSTU revenue reflects the increase in property values and no change to the 0.75 millage rate.

Tourism Revenue ($1.1 million): Leon County's tourism revenue continues to increase after the subsidence of COVID and a restoration of normal travel activities. In addition to events that attract overnight stays, Leon County has benefitted from an increase in lodging inventory related to the construction of new hotels near the universities and the interstate. Also, the average room rate has increased as demand and inflation drive the hotel rates, which results in greater tourism revenue collection as the tourist tax rate is collected as a percentage of a hotel room's cost. The FY 2026 estimated revenue also reflects increased visitation for the World Cross Country Event being held at Apalachee Regional Park in January 2026.

Interest Earnings ($1.0 million): Interest and investment earnings are estimated to increase by approximately $1 million. This forecast is based on projected interest earnings provided by the County's contracted investment advisor.

»Budget Overview

Public Service Tax (PST) and Communications Services Tax (CST) ($958,078): The PST revenue is subject to many variables including rates and usage. The FY 2026 increase can be attributed to an increase in utility rates charged to customers. This increase is offset by a slight reduction in projected CST revenue. FY 2026 revenues estimate a decrease from FY 2025 due to the redirection of a portion of the communication tax to be allocated to the Utility Relocation Reimbursement Grant Program.

Other General Revenues ($724,911): These increases are primarily related to miscellaneous revenues for equipment buyback sales, warrants, prisoner room and board, surplus auction sales and camping fees. Additionally, the 50% reimbursement from the City of Tallahassee for operating costs of the Public Safety Complex is estimated to increase to cover increased capital improvement needs for the facility. These revenues can fluctuate based on differing levels of activity year over year.

Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE) ($621,271): This local sales tax has benefited from the economic rebound and increased consumer spending over the past few years. The slight increase in FY 2026 revenue reflects consumer spending returning to more normal levels. This revenue is deposited into specific accounts and can only be used for specific capital expenditures such as resurfacing, sidewalks, intersection improvements, and the LIFE infrastructure projects.

Departmental Billings (Insurance, Fleet and Communications ($620,447): This revenue accounts for charges to Departments and Constitutional Offices for the provision of insurance coverages including workers' compensation, fuel, and maintenance for the fleet, and to fund the phone system. The majority of the increase is associated with growth in insurance premium costs consistent with the overall insurance market and internal phone system charges.

Gas Taxes ($202,635): Gasoline taxes are estimated to increase slightly by 2%. In FY 2022, as the economy rebounded from the effects of COVID and travel dramatically increased, gas tax collections increased over 8%. Prior to COVID, gas taxes, which are based on consumption per gallon rather than a percentage of cost, were only slightly increasing year-over-year due to better vehicle fuel efficiencies and an increase in the use of hybrid and electric vehicles. In FY 2023, gas taxes collections declined by 4%, and remained relatively flat in FY 2024. This is largely due to the continued fluctuations in the market for crude oil and the shift in consumers driving more fuel-efficient or electric cars and trucks. While owners of electric vehicles use the road network, they do not pay gas taxes which support the maintenance of the local transportation system.

Other Non-General Revenue ($54,786): This summary reflects other dedicated revenues such as: State Housing Initiative Partnership (SHIP) funding, Court programs, state E-911 revenue, Fire Services, and special assessments related to paving or sewer assessments.

Building Permitting and Inspection Fees (-$2,288): As part of the post-COVID economic recovery, revenue from permitting fees increased as builders took advantage of low interest rates and consumer demand increased for housing. Consumer demand and supply chain shortages in the post COVID economic recovery caused high inflation, which was countered by the Federal Reserve increasing interest rates. These increased rates then slowed building construction loans and mortgages which in turn results in building permitting activity subsiding.

DSEM Fees (-$215,555): As part of the post-COVID economic recovery, development services and environmental permitting fee collections increased as development permitting increased including the new Amazon facility. The pace of the permitting activity has returned to more sustained levels, resulting in the collection of fewer development and permitting fees.

General Revenue Fund Balance (-$531,161): At the Board's direction during last year's budget process, in support of providing all employees a 5% COLA increase, $531,161 in general fund reserves were used to balance the FY 2025 budget. To continue to adequately maintain general fund reserves, fund balance was not currently used to balance the FY 2026 budget.

State Shared Revenue and ½ cent Sales Tax (-$1,534,583): County governments receive certain revenues from the State of Florida which are largely based on sales tax collections. Sales tax related revenues are declining in FY 2025 and are projected to continue declining into FY 2026, for a loss of revenue of nearly $1.5 million. These declines are attributed to shifts in consumer spending that stem from higher inflation and economic uncertainty associated with the commencement of new tariffs, in addition to the Legislature's repeal of the Business Rental Tax in 2025.

»Budget Overview

American Rescue Plan Act Revenue Replacement (ARPA) (-$1.95 million): The FY 2025 budget included the remaining $1.95 million in ARPA revenue loss funds to support general government services. These revenue replacement funds were in addition to the $834,000 in ARPA funds approved by the Board in 2024 to support emergency homeless shelters in FY 2025 and FY 2026.

Tentative Estimated Changes in Expenses

The following sections provide a summary of the proposed increases and decreases in expenditures.

Sheriff Personnel and Operating Expenses, and Additional Appropriations ($10.3 million): Historically, the Sheriff's budget has trended slightly above annual property tax growth. The estimated growth in the Sheriff's budget is currently higher (9%) than the property tax growth rate (7.78%). The increase is largely associated with the costs to increase the base pay for sworn officers from $60,000 to $62,000 per the PBA collective bargaining agreement and contractual obligations related to rentals and leases, services, Drone as First Responder (DFR) technology, matching funds for the US Department of Justice Body-Worn Camera Implementation grant, and contractual increases for inmate medical services.

Additionally, the budget includes one new School Resource Officer that is funded 50% by Leon County School Schools. The budget also includes additional funding in the amount of $2.3 million related to the addition of one new HOST deputy, four law enforcement deputies to assist in crime fighting efforts, and funding to add a second deputy to the largest inmate pods at the Leon County Detention Center in an overtime capacity until vacant positions are filled.

Capital Projects ($2.7 million): The overall capital budget for FY 2026 is $31.5 million, an increase of $2.7 million from the FY 2025 budget of $28.8 million. This increase contemplates $885,000 of additional general revenue used to support the general revenue supported capital program, and other changes in the gas tax, Blueprint sales tax, and EMS capital programs. In addition to overall inflation and the rising costs of construction materials and supplies, increased costs are attributed to funding: the replacement of Public Works heavy duty vehicles and equipment; stormwater infrastructure improvements; Public Safety Complex facility maintenance; statutory technology requirements for the courts, and intersection and safety improvements. As discussed in greater detail in the capital section of this item, $16 million in dedicated general revenue and transportation fund balances was appropriated in the current fiscal year as part of a "fund sweep" to support the capital improvement program over the next two years.

EMS Personnel and Operating Costs ($2.4 million): To maintain current service levels and ensure adequate resources are available for increased call demand, the FY 2026 Preliminary Budget includes the addition of ten full-time EMS positions. Additional increases are associated with inflationary costs of EMS contracts and medical supplies. The increase in the EMS millage rate in FY 2024 provided for reserves to support future increased staffing and equipment requirements for the program over the next few years.

Leon County Employee Related Expenses ($2.3 million): The largest operating expense in the Leon County Government budget is associated with personnel costs. These costs include employee raises, health insurance, retirement contributions and workers' compensation. The budget includes a Board approved 5% across the board pay increase for all County and Constitutional Officer employees.

Other Constitutional Officers ($2.0 million):

- Supervisor of Elections (SOE): The SOE's budget increased by $977,215. The SOE's budget varies year to year depending on the election cycle. The budget increases for the presidential preference primary and decreases in general election and off year election cycles. The FY 2025 Budget was reduced by $1.6 million due to the presidential preference primary being held in FY 2024. The FY 2026 budget includes the increased salary costs of hiring additional temporary personnel to conduct the 2026 elections, in addition to impacts of implementing the continuing changes in election laws and increased mailing costs.

• The Clerk of the Courts and Comptroller: The Clerk's budget increased by $258,179. The increase is associated with cost-of-living adjustments, increased retirement rates, and other operating costs to support the Clerk's Finance duties to the County. The budget also includes two new positions to support internal auditing and human resources functions.

• Tax Collector: Funding for the Tax Collector is through commissions based on the amount of property tax collected on behalf of the County and the statutory requirement that the County pay commissions for the Leon County School Board's ad valorem collections. Based on the 7.78% increase in property values, this budget will increase by $472,046.

• Property Appraiser: The Property Appraiser's budget increased by $163,448. The increase is associated with personnel salary increases, increases in healthcare rates, and inflationary contractual costs.

Solid Waste Services and Hauling Contract: ($1.5 million): This increase is directly related to the projected cost increase for the waste hauling contract, the inflationary costs of yard debris processing, and operating the transfer station. These increases are covered by an annual adjustment to the Solid Waste Tipping Fee (approved by the Board at the May 27th special meeting) and an increased general revenue transfer in the amount of $361,000.

Contractual Obligations, Repairs and Maintenance, Utilities ($1.3 million): All projected increases are associated with contractual and inflationary adjustments and include:

• County software maintenance licensing agreements including: the NEOGOV Human Resources management system, Microsoft Office 365 licensing, Banner Document Management, GovMax budgeting software and network security applications.
• Annual contractual and operating supplies increase in Facilities Management for security, custodial, HVAC, and building and grounds maintenance services. • Utilities costs are projected to increase due to CPI adjustments for City of Tallahassee rates.
• Workers' compensation and insurance premiums.
• Parks and Recreation mowing, trail, playground, and ballfield maintenance.
• Public Works stormwater maintenance.
• Contractual increases associated with the maintenance of the E-911 system, and the County's phone and internet networks.
• Replacement of the 800MHz Radio Communications virtual prime site, which is the redundancy server for all the 800 MHz radios used by public safety agencies including the Leon County Sheriff's Office and Leon County Emergency Medical Services, is being phased in over three years to absorb the costs within existing resources.
• Other miscellaneous increases related to rentals and leases, and operating supplies.

Workers' Compensation/Insurance ($1.0 million): Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences. This increase is an anticipated increase in insurance premium coverages for property and general liability, which are competitively procured annually by the County's insurance broker.

Interlocal Agreements ($872,597): Funding includes annual budgetary increases related to County interlocal agreements with the City of Tallahassee for the Consolidated Dispatch Agency, Parks and Recreation, ALS, Fire, Planning and Animal Control. The Animal Control budget includes $250,000 in additional funding to replace the roof at the Animal Shelter. The existing roof is original from construction and has surpassed its useful life. Pursuant to the Interlocal Agreement, the County is responsible for 50% of the total $500,000 cost for replacement.

Division of Tourism ($804,512): This increase aligns with the additional Tourism revenue previously described and provides more funds for the COCA cultural grant programs (funded by the 1-cent of the bed-tax), as well as additional resources for the Division of Tourism marketing efforts and costs associated with the 2026 World Athletics Cross Country Championships being held at Apalachee Regional Park in January 2026.

Medicaid, Medical Examiner, DJJ Payments, and Baker/Marchman Act ($742,932): The County is required by Section 409.915, Florida Statutes, to contribute to the State's share of matching funds for the Medicaid Program. The annual contribution is increasing by $743,180. Additional funding in the amount of $17,349 is also included for autopsy services provided by the Medical Examiner due to higher caseloads from Leon County.

Leon County allocates annual funding to Apalachee Center, Inc. (Apalachee) for the provision of mental health care services for residents who meet the Baker Act and Marchman Act criteria. The Florida Mental Health Act, also known as the Baker Act under Chapter 394, Florida Statutes, provides an individual with emergency services and temporary detention for mental health evaluation and treatment, either on a voluntary or involuntary basis. The Florida Department of Children and Families has identified Apalachee as the District's public receiving facility for individuals experiencing mental health and/or substance abuse crisis. The District includes the counties of Leon, Gadsden, Wakulla, Jefferson, Franklin, Liberty, Madison and Taylor. Annually, each county contracts with Apalachee to pay the state-mandated costs.

In FY 2024, due to increased costs to operate the Baker/Marchman Act program and statutory requirements for local governments to pay for a portion of these costs, Apalachee requested the County provide an additional $191,442 in funding phased in over a three-year period with an increase of $63,814 per year. The FY 2026 increase represents the third year of the County's increased funding commitment.

Community Redevelopment Agency (CRA) ($741,866): The increase in FY 2026 is attributed to projected increases in the Frenchtown CRA payment and the County's Tax Increment Finance payment for the Capital Cascades properties. Pursuant to an interlocal agreement with the City of Tallahassee, the County's funding for the Downtown CRA terminated in FY 2023. The Frenchtown CRA is scheduled to terminate in 2038.

Affordable Housing Gap Financing ($250,000): This funding establishes a gap financing fund to support the development of affordable rental units for very low and extremely low-income households.

MWSBE Diversity Study ($100,000): The joint MWSBE Division within the Office of Economic Vitality is responsible for the implementation of Leon County, City of Tallahassee, and Blueprint supplier diversity initiatives. As such, funding for the operations of the MWSBE division is provided in equal amounts by Leon County, the City and OEV. An additional $200,000 in funding from the City and County is programmed for the update of the Supplier Diversity Study in FY 2026. The County's portion ($100,000) is reflected in the FY 2026 budget.

Henry Hill Foundation Emancipation Day Celebration ($15,000): As approved by the Board at the March 18, 2025 meeting, funding for the Henry Hill Foundation's annual Emancipation Day Celebration is included in the Special Events Maximum Discretionary Funding levels beginning in FY 2026.

Debit Services Savings ($3.45 million): The County made the final payment for debt service associated with the refinancing of the 2014 Capital Improvement Revenue Refinancing Bond, realizing $3.45 million in debt servings savings. These savings were used to offset reductions in general revenue and other inflationary increases related to Constitutional budgets, contractual services, materials and supplies, and the capital improvement program.

Tentative Staffing Discussion

Leon County government continues to approach the annual budget process by identifying opportunities to constrain budgetary growth and to ensure the limited resources of the County continue to be aligned with the Board's highest priorities. The same efforts continue during the annual position review to ensure the organization is optimizing personnel resources. Prior to recommending adding positions to the budget, an organizational review occurs to determine if there are available efficiency measures Departments could make before adding positions. This includes whether other positions, especially vacant positions are still needed.

The budget includes funding for planned EMS positions to meet service demands. No new County Government positions requiring additional general revenue support is recommended for FY 2026. To assist with ever increasing call volume, six new EMS positions (half a crew) are recommended to fill the current ambulance schedule. Funding for these six new positions

has a budget impact of $562,518. Four additional positions and an ambulance are planned for FY 2026 to complete the addition of a full crew and ambulance. These costs paid for by existing EMS MSTU revenue.

The FY 2026 Tentative Budget also includes funding in the amount of $119,000 for a new, entry-level Assistant County Attorney position to maintain current workloads. Since December 2023, the County Attorney's Office has contracted with a retired former Assistant County Attorney familiar with the Office's work and operations at the hourly rate of $60. This is an exceptionally low hourly rate, as typical outside counsel rates begin at $250 per hour. The contract is now approximately 12 months old. During this time, the contract attorney has worked approximately 24 hours per week and billed the County $71,550. Considering the $71,550 (exclusive of benefits) already billed, it would be more cost effective to hire a full-time Assistant County Attorney, working at least 40 hours per week. This increase in personnel costs is offset by a corresponding decrease in the County Attorney's professional services account in the like amount of $119,000, resulting in no net fiscal impact to the County.

Due to Leon County's low unemployment rate of 3.8% (April 2025), the local job market is highly competitive, and there are currently many vacant positions throughout the organization. Instead of recommending the creation of new positions, Leon County Government will continue to focus on filling these vacant positions to maintain service delivery. Positions that cannot be filled will be considered for realignment within the organization to meet increased service demands in specific program areas.

Fund Balances

Consistent with best governmental financial practices, Leon County Policy 07-2 "Reserves" establishes fund balance policy levels sufficient for cash flow and emergency purposes (Attachment #7). As property tax revenues are received two months after the start of the fiscal year, fund balances allow the County adequate cash flow to eliminate the need for short-term borrowing in October and November to cover payroll and required budget transfers to the Constitutional Officers.

As recognized by bond rating agencies like Fitch and Moody's, sufficient fund balances are considered a sign of fiscal stability and influence bond ratings. In addition, as noted in Policy No. 07-2, the use of fund balance more than the policy minimums should support one-time capital project funding and/or other one-time expenditures to address unforeseen revenue shortfalls. Moving toward the elimination of using recurring fund balance aligns with industry best practices, is consistent with County policy, and provides greater long-term financial stability for the County.

Even with the economic downturn and uncertainty during the COVID-19 pandemic, historic increases in inflation, and the ongoing threats and impacts caused by more frequent severe weather events, Leon County government has maintained its fiscal viability due to long-term fiscal planning. As recognized by Moody's Investor Service, the County has maintained an extremely high Aa2 credit rating.

General Fund

Due to increased property values and the County's intentional conservative approach of constraining expenditures to the greatest extent possible, the FY 2026 Tentative Budget uses no general revenue fund balance for balancing the budget. Last year, the Board approved appropriating $531,161 in fund balance to provide 5% pay raises to employees instead of the performance-based pay increases which would have provided an average pay increase of 3% to employees. As part of this year's budget process, the 5% costs have been included in the budget and are now being paid for through recurring revenues.

The County's general revenue fund balances grow at a rate of $3 to $4 million a year. This is due to State budget requirements that counties budget 95% of expected revenues, and the nominal under expenditure of Board and Constitutional Officer budgets. Hence, $3 to $4 million has not been an unreasonable amount to budget given the constraints placed on County resources. However, when this level of fund balance is used to offset the operating budget, fund balances do not grow year over year, but rather stay at the same level. When fund balance use is reduced (like during the current budget process) fund balances can start to grow. When the fund balances grow, they accumulate, and can be used as part of a "fund balance sweep" to fund one-time capital projects (e.g., Consolidated Dispatch Center and Branch Libraries). Alternatively, without general fund balance accumulation, the County would need to consider issuing debt to support future capital project needs.

Increasing the use of the general fund balance annually is an unsustainable practice. If the use of fund balance grew by only $2 million each year (e.g., $2.8 million FY 2025, $4.8 million FY 2026, $6.8 million, etc.), it would only take four or five years to deplete the entire fund balance. This occurs because the use rate would be much higher than the replenishment rate. This practice would further diminish the County's ability to provide fund balances for future capital projects or to maintain the catastrophe reserves which were used in three consecutive years to fund the debris removal related to Hurricanes Hermine, Irma, Michael, and most recently for Hurricane Idalia, the May 10th tornadoes, and Topical Storm Debby.

Special Revenue Funds

Based on current revenue and expenditure forecasts, the FY 2026 Tentative Budget recommends appropriating fund balance in three special revenue funds that receive general revenue support; the Probation Fund, Development Service & Environmental Management Fund and Transportation Trust Fund. Fund balances are typically accumulated to support cash flow, emergency needs, one-time capital projects, and unforeseen revenue downturns. As detailed in the item, County revenues supporting the Probation, DSEM, and Transportation funds are projected to decline or only experience modest increases. During times of economic uncertainty and revenue declines, the County is able to manage these ups and downs through the very limited use of dedicated fund balances without increasing the millage rate.

The use of $600,000 in dedicated Probation fund balance is recommended to support the Office of Intervention and Detention Alternatives program. Over the past several years, probation fees have continued to decline leading to an increase in general revenue support for the Probation Fund to maintain current service levels. This decrease can be attributed to the reduced number of pre and post assignments such as alcohol and urinalysis tests administered. Additionally, the courts continue to authorize the fees to accrue, be waived, or convert outstanding fees for probationers to civil judgement which further reduces fee collections. These dedicated Probation accumulate over time to sustain the fund during periods of revenue decline. Use of fund balance brings the excess accumulated Probation fund balance into policy limits. If revenues continue to decline, the Board may wish to consider future adjustments to fees or services, or a combination of both.

The use of $800,000 of DSEM dedicated fund balance reduces the amount of general revenue support required for this fund. DSEM permit fee revenue had previously increased significantly following the pandemic due to builders taking advantage of the low-interest rate environment and the one-time permitting applications for the Amazon Fulfillment Center. Rather than transferring additional general revenue to support DSEM, fund balances in the DSEM fund are used when they are above policy minimums. Staff will continue to evaluate long-term approaches to balancing general revenue support, DSEM fee levels and the use of fund balances.

In addition, fund balances above policy minimum limits were available to support operating and capital improvement needs for the County's Transportation program. The use of $500,000 of Transportation Trust Fund balance allows for continued funding to support transportation maintenance. Available fund balances to support the transportation capital program is discussed later in the "Funds Sweep to Support Capital Program" section of this budget overview item.

Building Inspection Fund

Building Inspection is entirely funded by permitting and inspection fees and does not receive any general revenue support. To ensure Building Inspection continues to provide prompt permitting services when revenues decline, available fund balances are used to support funding these services. For FY 2026, it is recommended to use $1.3 million in available Building Inspection fund balance. Like DSEM, after several years of increased construction activity, permitting levels are ebbing due to higher interest rates which have suppressed new construction and related permitting activity. Building Inspection fund balances are available due to increased revenues generated during the recent robust construction market. If this downward trend in fee collections continue, expenditures for these services may need to be reduced in outyears or an evaluation of the current fee structure methodology may be needed to ensure it is adequate to cover the cost of building inspection services.

Other Fund Balances

Other funds entirely supported by fee revenue that do not receive general revenue support sometimes use accumulated fund balances to support special projects or continued operations from balances accumulated in previous years. The use of these dedicated fund balances allows the Board to maintain a long-standing practice of mitigating and/or delaying any fee increases until necessary. Due to declines in court revenues, the Judicial funds (e.g., Drug Court and Judicial Programs) will use available fund balances totaling $147,712 to support their operations. In addition, to provide the necessary funding for E-911, it is

recommended to appropriate $311,459 in dedicated E-911 fund balance to support this program. To assist with capital maintenance needs of the building, $183,249 in fund balance is appropriated for the Leon County Government Annex Building fund.

Tourism Fund Balance

As the Division of Tourism continues to plan for the 2026 World Cross Country Championships, additional funding is included in the FY 2026 budget to host this global event. To cover these one-time expenses, $587,500 in available Tourism fund balance was appropriated in the FY 2026 budget. Tourism fund balances are available due to the rapid and steady increase in visitors post-COVID due to the number of championship sporting events hosted in our community, the robust cultural programming, and the increase in overnight room inventory due to new hotel construction.

Capital Program

Each fiscal year, pursuant to Florida Statutes and County policy, the County is required to adopt a five-year capital improvement plan. The capital improvement budget maintains core infrastructure including road resurfacing, stormwater facilities, parks and greenways, technology infrastructure and upgrades to the detention facility. In addition, the capital budget includes new infrastructure projects such as the construction of new park facilities, major building improvements and vehicles.

To maintain this capital program, which is largely focused on maintaining the existing County infrastructure, a consistent amount of recurring general revenue is required to fund these projects. From FY 2020 – FY 2025, the recurring general revenue support for the capital program has ranged from $5.0 million - $9.9 million. Over the past five fiscal years, Leon County has used $31.4 million in one-time ARPA funds to support the County general capital program, including $17.4 million to fund sewer projects in the Primary Springs Protection Zone. The use of these one-time funds allowed for a reduced level of recurring general revenue funds to support the capital program.

As a financial best practice and to avoid the costs associated with borrowing, Leon County annually evaluates fund balance levels to determine the availability of funds to support the capital program. Limiting the use of available fund balance for one-time expenditures for capital projects, if needed, is considered a best practice.

Funds Sweep to Support Capital Program

As detailed in the previous section, fund balances grow due to revenue exceeding the budgeted amount and the under expenditure of the operating budget. These accumulated reserves, in excess of the balance required to maintain reserve policy minimums, become available to support one-time expenses in the capital program. Pursuant to the Reserves policy, as part of the annual budget process, a review is made to determine the amount of fund balance available to support capital project funding without decreasing levels below the policy minimums. Since 2008, the County has used these excess reserves five times to support the capital program. These "fund sweeps" paid for the County's portion of the Public Safety Complex, the branch library expansion and stormwater projects. Using these reserves allowed the County to avoid the interest associated with the issuance of debt.

A review of fund reserves indicates that the County has $11.3 million in available fund balances above the policy minimums that are available to support the capital program for the next two years. Specifically, $4 million is available in the general and fine/forfeiture funds, $3.9 million in transportation reserves are available to support the transportation capital program, $1.8 million in the stormwater fund, and $1.7 million in the municipal services fund.

Additionally, as the Federal Reserve aggressively increased interest rates to fight high inflation during COVID, interest and investment earnings increased significantly on fund balances for capital improvement funds. These interest earnings in the amount of $4.7 million are also available for appropriation to support the general and transportation capital programs, increasing the total of reserves to support the capital program to $16 million.

To ensure that facility improvements continue, and vehicles purchases are not delayed due to continued supply chain difficulties, funding for some capital projects related to building infrastructure improvements at County buildings and the Detention Center, vehicle replacements, stormwater infrastructure and park facility improvements was advanced funded in FY 2025. By appropriating the fund sweep and additional interest earnings funds in the FY 2025, this mitigated an

unnecessarily large percentage increase when comparing the FY 2026 budget to the FY 2025 budget. Not only this, but also, again this practice allows the County to maintain the current millage rate by utilizing these dedicated reserves to support the capital program. Future capital budgets will be based on anticipated revenues and expenditures over the five-year capital improvement program period.

The complete five-year capital program focuses on maintaining the County's aging infrastructure (i.e., buildings, IT infrastructure, parks, and stormwater systems).

Highlights

Essential Library Initiative:
Renovations at the Main Library are currently underway, with completion of the first phase expected in September 2025. The County received a $400,000 grant from the State of Florida to support this first phase. An additional $1 million has been allocated in FY 2026 to begin the second phase of improvements, with $4 million programmed for FY 2027 to complete the construction. This brings the total projected cost to $5 million for the second phase due to rising labor and material costs which have significantly increased expenses. The Library will apply for an additional $500,000 grant from the State of Florida when the next funding cycle opens in Fall 2025 and will continue to seek additional grant opportunities. In advance of FY 2027, the County will also explore areas to cut costs, including a reduction in the project scope to minimize the financial impact of the project.

Banner Replacement Study:
The FY 2026 Budget includes $250,000 for a comprehensive study to replace the Banner Enterprise Resource Planning (ERP) system. The Banner ERP is a software system that helps organizations streamline core business processes including finance, human resources, supply chain, and procurement, and is used by the County and Constitutional Offices. Banner houses the County's employee data, including job/position details, salaries, supervisors, benefits, and dependents, ensuring that our personnel records remain up-to-date and accessible. It is also used for payroll processing, accounts receivable, accounts payable, purchasing, budget management, tax reporting and general ledger reporting—all necessary for financial transparency and regulatory compliance. The County's software is outdated and lacks the modern features that could streamline the County's fiscal responsibilities. Additionally, the County currently has to pay extra for some of the basic updates that are included in newer systems. A working group of staff from County departments and Constitutional Offices will be identified to work with the consultant and identify solutions that serve the collective needs of a modern local government. The financial impact of the 2026 Study recommendations will be considered in future budget cycles.

Transportation:
The transportation capital program continues to focus on repaving, sidewalks, and intersection and safety improvements. As approved by the Board at the June 10, 2025 meeting, for the purpose of leveraging $1.1 million in construction funding from the Florida Department of Transportation (FDOT), a total of $210,000 is included in the Intersection and Safety Improvements budget for improvements at the intersection of Woodville Highway and Natural Bridge Road. The County has a long history of leveraging County funds to reduce costs, allowing for cost sharing with local and state partners, and completing projects sooner to avoid escalating costs over time. The FDOT improvements will include the installation of a traffic signal at the intersection of Woodville Highway and Natural Bridget Road and the addition of a northbound left-turn lane on Woodville Highway to turn west on Natural Bridge Road.

Emergency Medical Services Ambulances:
To ensure the County continues to deploy state-of-the-art equipment in the delivery of EMS services, ambulances with significant mileage that have reached the end of their planned useful life are completely replaced while some are refurbished with new chassis. For FY 2026, five ambulances are scheduled for purchase and three are recommended for new chassis with a remounted "box" to replace eight existing ambulances. Additionally, one new ambulance is being purchased to support the new EMS crew. The total cost for vehicle and equipment replacement for EMS is $3.6 million.

Livable Infrastructure for Everyone (LIFE) Program:
In January of FY 2020, Leon County began collecting its share of the Blueprint 2020 sales tax extension. A component of the 2020 sales tax extension is the two percent dedicated to Livable Infrastructure for Everyone (L.I.F.E.). Annually, the

Board considers a five-year L.I.F.E Program schedule during the budget process. The schedule continues to implement the County's adopted LIFE Policy (Policy #16-6) and previous Board direction on the allocation of these funds.

Multiyear Fiscal Planning

Leon County engages in multiyear fiscal planning to ensure the long-term fiscal viability of the County and to ensure the resources available are used in the most prudent manner. Through these efforts, the County has deliberately been able to save taxpayers millions of dollars by deferring increases in property taxes and fees. In addition, during this time, guided by the Strategic Plan, the County has increased its investment in areas such as public safety, human services, park amenities, etc. At the same time, the County has also maintained hundreds of miles of roadways, hundreds of thousands of square feet of building space, and thousands of acres of parks while paying down debt and maintaining adequate levels of reserves.

Recent economic conditions including the recovery from the pandemic, the response and recovery costs associated with severe weather impacts to our community, and the ongoing threats impacting the County's major revenue sources (i.e., property and sales taxes) and significant cost shifts by the Florida Legislature have reinforced the limitations of the County's existing revenue diversification. The Florida House Select Committee on Property Taxes is examining the growth rates of property tax revenues among local government including the share of local government budgets supported by property taxes versus other revenue streams. Given the charge to the Select Committee on Property Taxes to provide property tax reform recommendations by the end of the calendar year and the potential for the Legislature to place one or more constitutional amendments on the ballot in 2026, it is imperative for the Board to continue to diversity the County's revenue sources to lessen our reliance on property tax revenues. This will best position, and provide the Board with the most flexibility, to address future financial constraints.

Currently, the County provides general revenue support to several programs, such as Solid Waste and Stormwater, that with adjustments to the level of fees or assessments would be self-supporting. This approach is consistent with the County's "Fiscal Guiding Principles" and fiscal policies that state fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise. To ensure continued long-term fiscal viability of the County, it is critical to reduce and eliminate these general revenue subsidies. The elimination of these subsidies allows the County to rebuild reserves and provides additional resources to address future unanticipated expenditure increases without drastic cuts to operating and capital budgets or increases to millage rates.

As was the case with delaying an increase in the EMS MSTU for over 20 years, the existing fees and assessments for Solid Waste and Stormwater have been deliberately suppressed for many years to provide millions in relief to taxpayers. In recent budget cycles, a Multiyear Fiscal Plan was presented to the Board which provided a phased approach to conduct fee studies to establish recommended rates for both Solid Waste and Stormwater. In FY 2025, a consultant was hired to conduct the Solid Waste Rate Study Report for the development of the FY 2026 budget, and the Stormwater fee study was intended to be conducted in FY 2027 to be considered as part of the FY 2028 budget process. However, this schedule was developed prior to the unanticipated notice from the City of Tallahassee in January 2025 that the revenue generated from the fire services fee will not be sufficient to continue to provide fire services at the current service level, recommending an early review and likely increase of the rates. As a reminder, almost the entirety of the revenues collected by the County from the fire services assessments is paid to the City of Tallahassee. The Board voted at a subsequent Special Meeting on August 12, 2025 to not increase the fire services assessment fees.

At the May 27, 2025 special meeting, the Board accepted the results of the Solid Waste Assessment Rate Study Report and considered a phased increase of the solid waste assessment over a five-year period to reduce and ultimately eliminate the general revenue subsidy supporting the Enterprise Fund beginning in FY 2026. However, due to the recommended increase to the fire services assessments and fees, the Board chose to postpone any increases to the solid waste assessment to mitigate increases to residents as much as possible and continue subsidizing the fund with general revenue. This fiscal policy issue will be brought back to the Board for consideration during a future budget cycle. However, the Board did approve adjustments to the tipping fee for the City of Tallahassee and other private haulers.

Like Solid Waste, Leon County's Stormwater program is also supported by a non-ad valorem assessment. This assessment was last increased in 2013. The Stormwater assessment provides revenues to pay for the operation and maintenance of the County's stormwater system. However, the non-ad valorem assessment is not adequate to support the program and millions

in general revenue are annually used to augment the program's funding. Like the other assessments, a study would need to be conducted to establish recommended fees. The Stormwater fee study will be conducted in FY 2027 and considered as part of the FY 2028 budget process.

Leon County has deliberately demonstrated continuous fiscal constraint by mitigating any tax and fee increases until such time as all other approaches have been exhausted. This includes maintaining a budget per capita at one of the lowest rates of any County in Florida, judiciously adding only the most critical positions to the budget, leveraging millions in state and federal grants, and paying down outstanding debt while taking advantage of historically low interest rates when they were available. The County's multiyear fiscal planning provides a reasoned and deliberate approach to increasing the Solid Waste and Stormwater assessments over a period of several years so that the County will be better positioned to remain a fiscally viable organization into the foreseeable future.

In light of the creation of the Florida House's Select Committee on Property Taxes and its charge to recommend property tax reform initiatives to be placed on the ballot in 2026, the Board approved to hire a consultant to assess the County's revenue structure, examine the reliability of alternative revenue sources that may align with the County's operational needs, and identify trends among other Florida local governments to diversify their revenue base and exhaust available revenues consistent with Florida Statutes. Results of the study could provide strategies to expand our revenue diversification to ensure we are positioned to continue to provide essential services.

Conclusion

Due to a long history of rigorous fiscal planning, Leon County has been able to continue to provide high quality essential services, while perennially being one of the most efficient and affordable county governments in Florida. By reducing spending and constraining budget growth in previous budgets, the County is positioned to consider an FY 2026 budget with no millage increases; no use of general revenue fund balance; restoring reserves; maintaining high quality service delivery; maintaining strategic, long-term investments in infrastructure while ensuring our community remains resilient to more frequent and volatile severe weather events; ensuring a high performing workforce with fair pay and equitable practices; and continuing to invest in making the community stronger by leveraging partnerships and supporting those most in need.

The sudden and persistent rise in inflation has added additional stresses on the economy, including local government. Through best fiscal practices, the County's strong financial foundation was established over many previous budget cycles by using budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and efficiency. During previous recessions and downturns in the economy, the County maintained fees and passed on significant property tax savings to citizens. Similarly, the FY 2026 Preliminary Budget does not include any millage rate or increases to the stormwater or solid waste special assessments.

In the same way the County came out of the Great Recession and the COVID-19 pandemic, the County again is addressing significant fiscal issues in a deliberate and fiscally constrained manner. It bears repeating that these recommended actions provide the necessary resources to continue maintaining the County as a financially viable organization with the ability to withstand the impacts and rebound from the current economic and financial pressures to local government expenses, especially related to the cost of materials, supplies and construction of capital projects.

Even with the continued economic uncertainty, due to this long-term fiscal planning, Leon County Government's fiscal resilience has not gone unrecognized. As acknowledged by Moody's Investor Service, the County has maintained an extremely high Aa2 credit rating.

With the continued leadership of the Board, the dedication of our talented employees and the active engagement of citizens and partners, the FY 2026 budget will continue to strive to best position the organization and provide the Board with the maximum fiscal options and flexibility to continue to meet the current and foreseeable (and unforeseeable) challenges and opportunities facing our organization and community.

The preliminary budget is developed while addressing significant challenges associated with the recurring threat of proposed legislation to shift costs to local governments while restricting revenues. Specifically, the Legislature continues to seek property tax reform initiatives which will have significant impacts on the County budget.

Budget Overview Highlights

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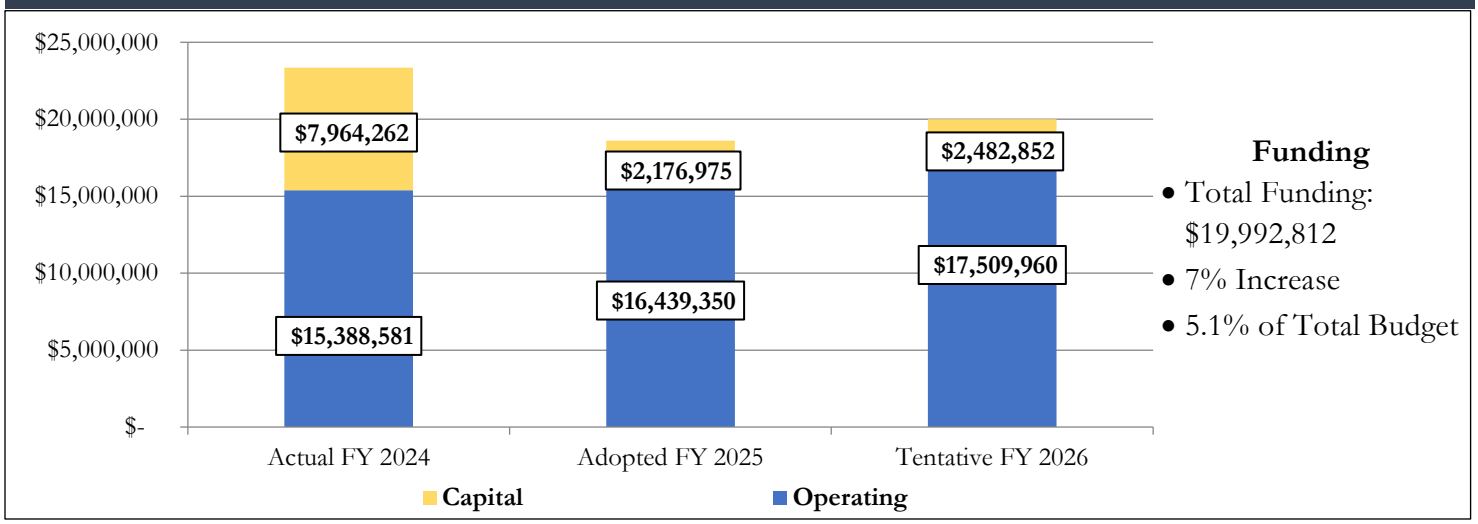
»Budget Overview Highlights

Culture & Recreation

A broad range of services provided by Leon County Parks and Recreation and Library Services designed to enhance the quality of life for both residents and visitors.

County Fact: Leon County Parks and Recreation maintains 3,400 acres of community parks and 50 miles of maintained trails across the county.

Culture & Recreation Funding FY 2024 thru FY 2026



FY 2026 Culture & Recreation Highlights

- To ensure projects are not delayed in FY 2026 due to national supply shortages with materials and supplies, $1.2 million was advanced funded in FY 2025 for Parks and Greenways Capital Maintenance.
- $1,000,000 in support of the Essential Libraries Initiative for capital improvements at the Main Library.
- $472,822 for playground equipment replacements.
- $450,000 for continued improvements to the Apalachee Regional Park.
- $385,030 in capital funding for Library technology, including public computers, security cameras and radio frequency identification (RFID) equipment leases.

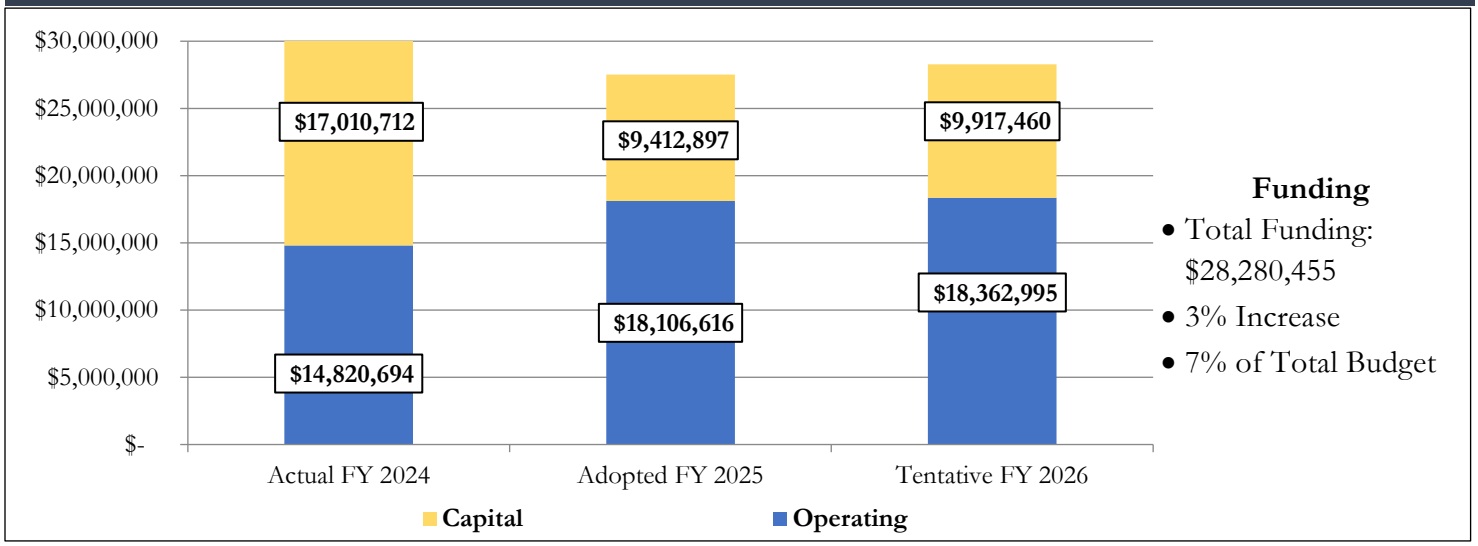
»Budget Overview Highlights

Transportation

A broad range of services provided by the Engineering Services and Operations Divisions of the Leon County Public Works Department designed to enhance the safe and adequate flow of vehicles, travelers, and pedestrians.

County Fact: Operations maintains 668 miles of county roadways, which is equivalent to traveling from Tallahassee to Hilton Head Island, South Carolina, and back.

Transportation Funding FY 2024 thru FY 2026



FY 2026 Transportation Highlights

- $5.4 million for resurfacing portions of the County's arterial/collector and local roads system.
- $1 million for Intersection and Safety Improvements.
- $2.6 million for the Sidewalk Program in the unincorporated areas of the county.
- $175,000 in Livable Instructure for Everyone (L.I.F.E.) funding to support Neighborhood Enhancements and Transportation Safety, $125,000 for the County's Street Lighting Program, $100,000 for Rural Road Safety Stabilization in the unincorporated area, and $50,000 for the Private to Public Dirt Road Improvement Program.
- $967,000 for Public Works vehicle and equipment replacements was advanced funded in FY 2025 due to national supply chain difficulties.

»Budget Overview Highlights

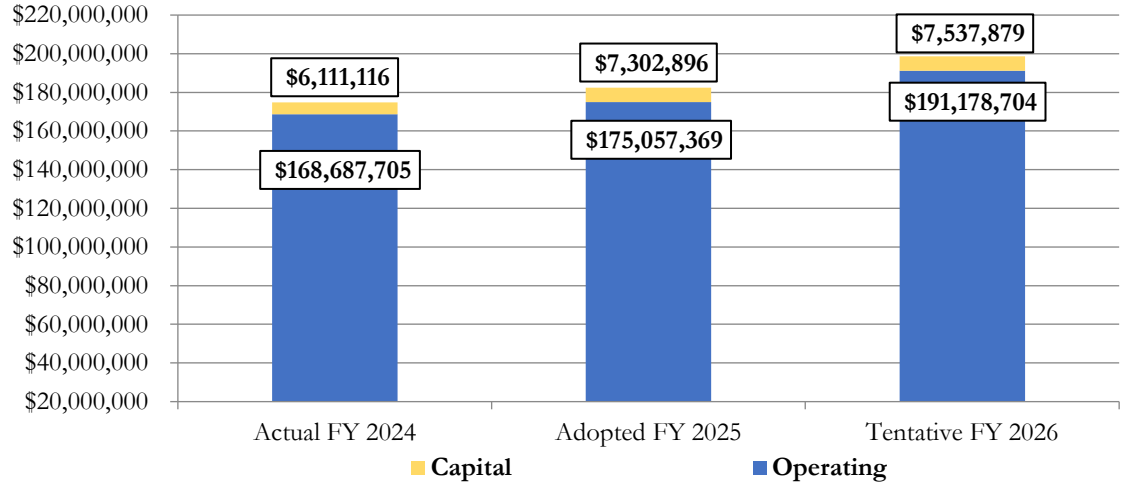
Public Safety

A broad range of services that ensure the security of both persons and property, provided by Leon County, including:

- Emergency Medical Services (EMS);
- Emergency Management;
- Leon County Sheriff's Office;
- Medical Examiner;
- Building Inspection;
- Probation Services; and
- Leon County Volunteer Fire Departments.

County Fact: Over 20 years, our EMS team has become one of the best services in the nation, responding to nearly 800,000 calls for service, transporting a half a million patients, and most importantly, delivering a cardiac survival rate double that of the national average.

Public Safety Funding FY 2024 thru FY 2026



Funding

- Total Funding: $198,716,583
- 9% Increase
- 49.5% of Total Budget

FY 2026 Public Safety Highlights

- 66% of the total FY 2026 Public Safety budget is allocated in support of Leon County Sheriff operations, including $66.5 million for Sheriff Law Enforcement, $58.7 million for Detention/Corrections and $5.9 million for Judicial. The budget includes a new compensation plan for sworn officers, which includes increasing sworn officer base pay to $62,000.
- $2.4 million for Emergency Management and Enhanced E-911 services.
- $3.4 million in capital funding was advanced funded in FY 2025 to ensure projects at the Sheriff facilities are not delayed in FY 2026 due to supply chain issues with vehicles and construction facilities.
- $42.6 million for Emergency Medical Services, including funding for ten new positions, and the replacement of aging ambulances to ensure adequate resources are available to meet increased demands.

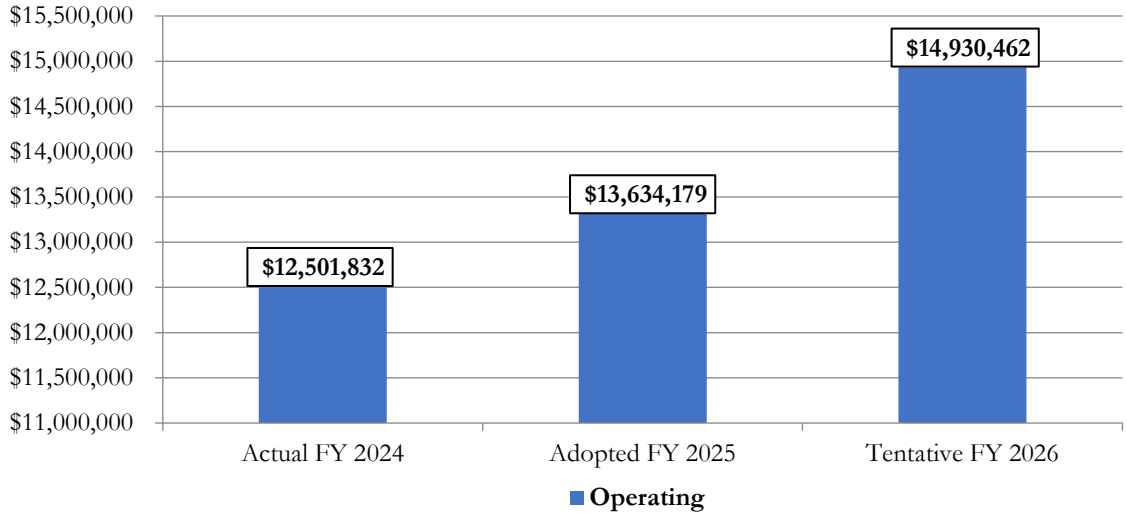
»Budget Overview Highlights

Human Services

A broad range of services provided by Leon County Mosquito Control and the Office of Human Services and Community Partnerships for the welfare of the community as a whole and its individuals.

County Fact: Provided a local match of $564,599 to Low Income Pool funding that allowed Apalachee Center, Bond Community Health Center, and Neighborhood Medical Center to leverage an additional $963,668 to support healthcare and behavioral health services for citizens.

Human Services Funding FY 2024 thru FY 2026



Funding

- Total Funding: $14,930,462
- 9.5% Increase
- 3.7% of Total Budget

FY 2026 Human Services Highlights

- $2 million to Community Human Services Partnership (CHSP) agencies to address the highest human service needs in the community.
- $1,858,683 in continued support of Primary Health Care.
- $5 million for the continued support of Medicaid.
- $759,009 in State Housing Initiatives Partnership (SHIP) funding to support affordable housing.
- $250,000 in Affordable Housing Gap Funding
- $252,260 in support of the Health Department.
- $112,500 in support for the 2-1-1 Big Bend (Lyft & Hotline) to advance Strategic Initiative 2024-71.

»Budget Overview Highlights

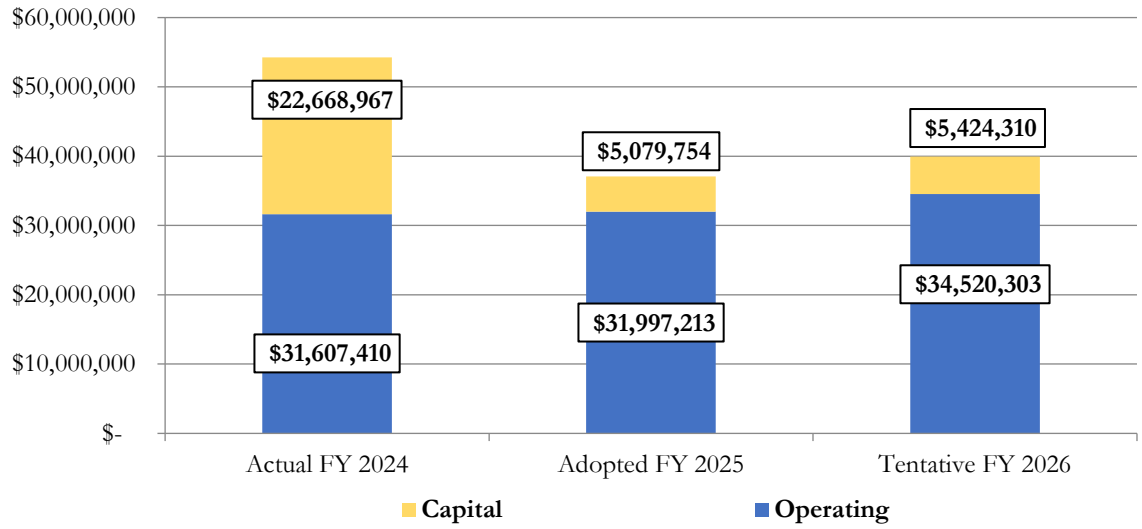
Physical Environment

A broad range of services provided by Leon County that achieve a satisfactory living environment by controlling and utilizing elements of the environment, including:

- Solid Waste;
- Stormwater Engineering and Maintenance;
- Geographic Information Services;
- Cooperative Extension; and
- Development Support and Environmental Services.

County Fact: Development Support and Environmental Services performed 26,700 building, electrical, plumbing and mechanical inspections, completing the associated plan reviews and issued approximately 5,800 building permits.

Physical Environment Funding FY 2024 thru FY 2026



Funding

- Total Funding: $39,944,613
- 7.7% Increase
- 9.9% of Total Budget

FY 2026 Physical Environment Highlights

- $1,420,000 for Transfer Station Heavy Equipment Replacement and Improvements.
- $950,000 for Stormwater preventative maintenance and infrastructure and $750,000 for Stormwater Vehicle and Equipment replacements which were advanced funded in FY 2025 to ensure projects are not delayed in FY 2026 due to national supply chain difficulties.
- $534,652 for continued funding for Cooperative Extension.
- $333,500 for the Geographic Information Systems (GIS) Basemap Update.
- $100,000 for Stormwater Pond Repairs.

»Budget Overview Highlights

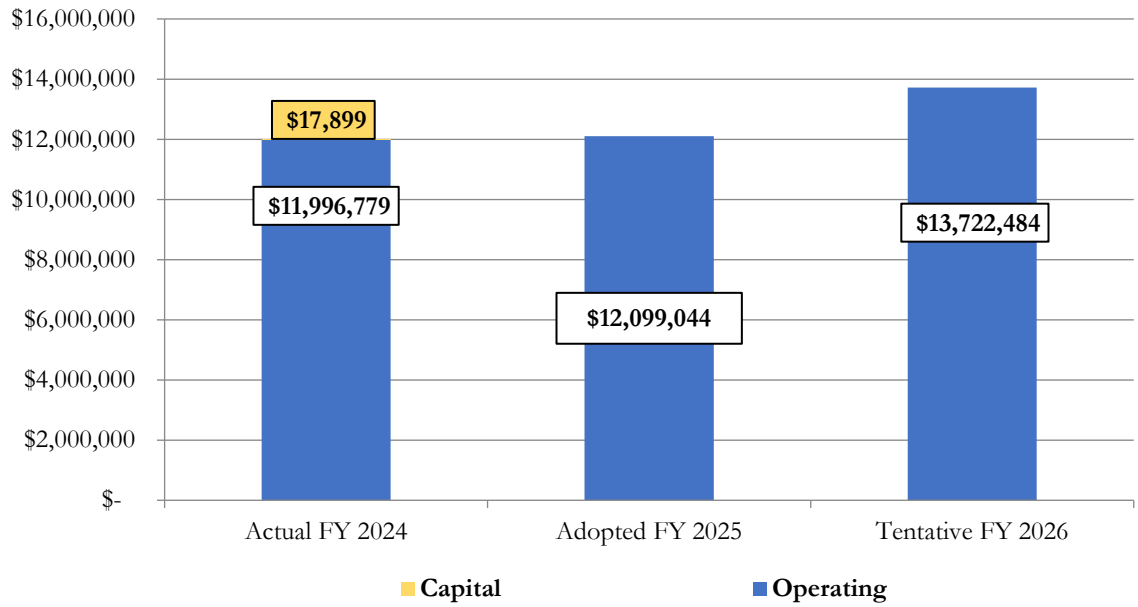
Economic Environment

A broad range of services provided by Leon County designed to develop and improve the economic condition of the community and its citizens, including:

- Leon County's Division of Tourism;
- PLACE;
- Office of Economic Vitality;
- Veterans Services;
- Housing Services; and
- Community Redevelopment Areas (Frenchtown and Downtown).

County Fact: Veteran Services completed 5,208 benefit counseling contacts for veterans and their dependents.

Economic Environment Funding FY 2024 thru FY 2026



Funding

- Total Funding: $13,722,484
- 13% Increase
- 3.4% of Total Budget

FY 2026 Economic Environment Highlights

- Tourist Development Tax (TDT) revenue is projected to be $1.87 million per penny in FY 2026, a 11% increase from FY 2025.
- $759,009 in State Housing Initiatives Partnership (SHIP) funding to support affordable housing.
- $800,000 in Tourism funding to support hosting the 2026 World Athletics Cross Country Championship, including $450,000 for improvements at Apalachee Regional Park.
- $429,615 for continued funding for the Veteran's program.

»Budget Overview Highlights

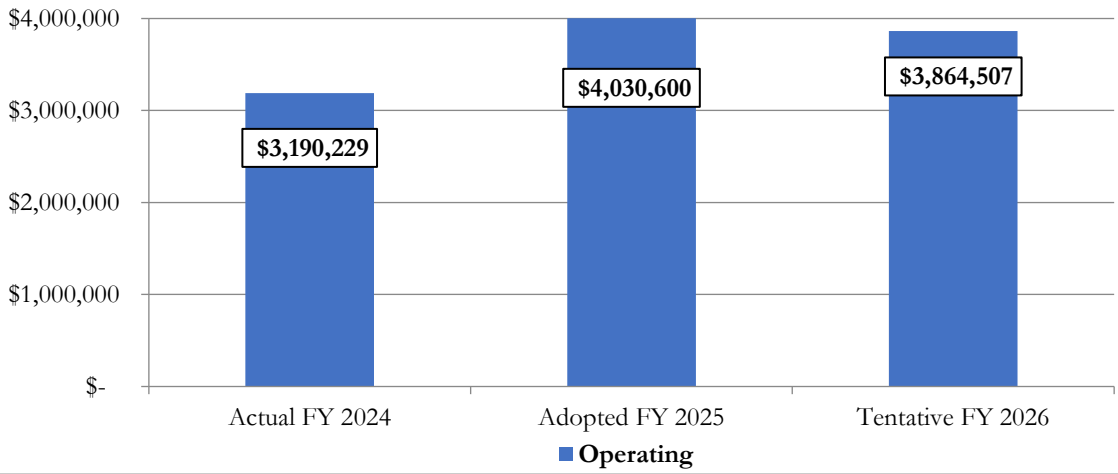
Court Related Services

A broad range of services provided by the Judicial Branch of Leon County government in accordance to Article V of the state constitution, including:

- Second Judicial Circuit of the State of Florida;
- State Attorney
- Public Defender; and
- Office of the Clerk of the Court and Comptroller.

County Fact: Supervised pretrial release diverted an estimated 312,516 inmate days from the Leon County Detention Facility, resulting in a cost savings of more than $29 million.

Court Services Funding FY 2024 thru FY 2026



Funding

- Total Funding: $3,864,507
- 4% Decrease
- 1% of Total Budget

FY 2026 Court Services Highlights

- $1,110,359 in funding for the state Juvenile Justice detention payment.
- $421,957 for technology for the State Attorney and Public Defender.
- $391,000 for courtroom technology and $110,000 for Courthouse security.
- $75,000 for courtroom minor renovations.
- $335,000 for the Justice Information System (JIS) Upgrade.
- Continued funding of Teen Court, Law Library, Legal Aid, and the Guardian Ad Litem (GAL) program.
- The actuals and budgets do not reflect all costs related to Article V, which was $11.8 million in FY 2024. Costs related to facilities, communications, and information technology are budgeted separately in Facilities Management and the Office of Information Technology's operating and capital budgets.

»Budget Overview Highlights

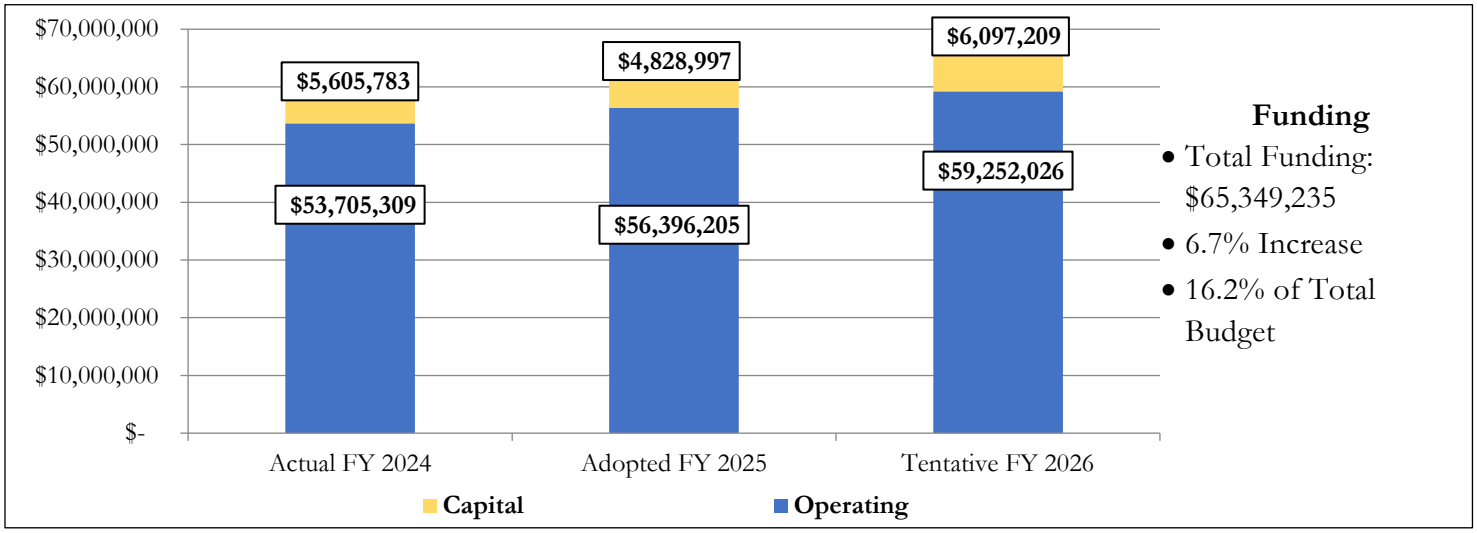
General Government

A broad range of services associated with operating the Leon County government, including:

- County Commission;
- County Administrator;
- County Attorney;
- Facilities Management;
- Office of Information Technology;
- Property Appraiser;
- Tax Collector; and
- Supervisor of Elections.

County Fact: The County continues to shape our community for future generations by investing $5.4 million in County and federal funding to renovate the Old Concord School to provide essential services to rural communities and reimagining the downtown library to enhance services to meet the community's current and emerging needs.

General Government Funding FY 2024 thru FY 2026



FY 2026 General Government Highlights

- $21,616,623 in support of Constitutional Officers including: Property Appraiser ($6,875,966); Tax Collector ($7,926,039); and the Supervisor of Elections ($6,814,618).
- To ensure projects are not delayed in FY 2026 due to national supply shortages with vehicles and construction materials, $822,000 for general vehicle and equipment replacements, and $2.9 million for building mechanical repairs and replacements, and general maintenance and renovations was advanced funded in FY 2025.
- $1 million for compute infrastructure such as the digital phone system, network infrastructure and Security.
- $250,000 for Financial Hardware and Software related to the Banner Replacement Study.

»Budget Overview Highlights

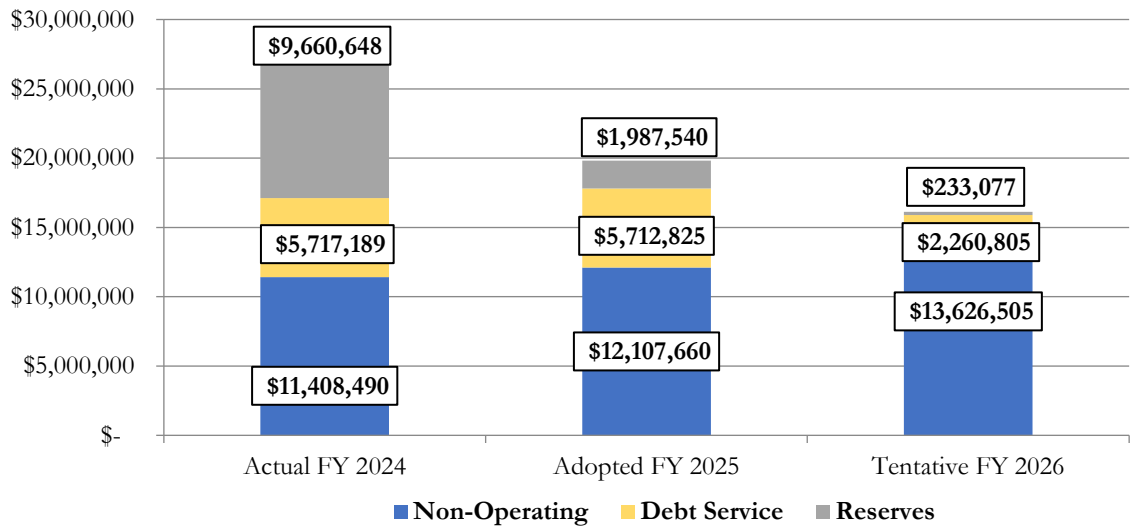
Other Expenses & Debt Service

Non-operating funding is for those 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. Non-Operating expenditures support:

- Fleet Management;
- Countywide communication services;
- Grant Match dollars;
- Risk management and insurance programs; and
- Reserve and contingency funding.

County Fact: Leon County, when compared to other liked sized counties in the state, has the lowest net operating budget.

Non-Operating & Debt Service Funding FY 2024 thru FY 2026



Funding

- Total Funding: $21,326,870
- 10% Increase
- 6% of Total Budget

FY 2026 Debt Service/Reserves Highlights

The various Debt Service Funds were established to account for the debt service associated with bonds issued by the County, which includes annual principal and interest payments. When financially advantageous, the County has historically taken advantage of low interest loans to fund items such as major repairs and renovations and property acquisitions.

In FY 2026, Leon County budgeted $2,260,805 for debt service. The increase in non-operating expenditures is primarily attributed to inflationary growth in the cost of fuel and parts to maintain the County's fleet and workers compensation claims for the Leon County Sheriff's Department. The County budgeted $210,000 for reserves in FY 2026 to account for unforeseeable events and/or changes in market conditions such as rising fuel and energy costs. The remaining reserves ($23,077) provides for reserves to support future increased staffing and equipment requirements for the Emergency Medical Services program.

Monthly Costs for Government Services: Average Value Single Family Home in Leon County

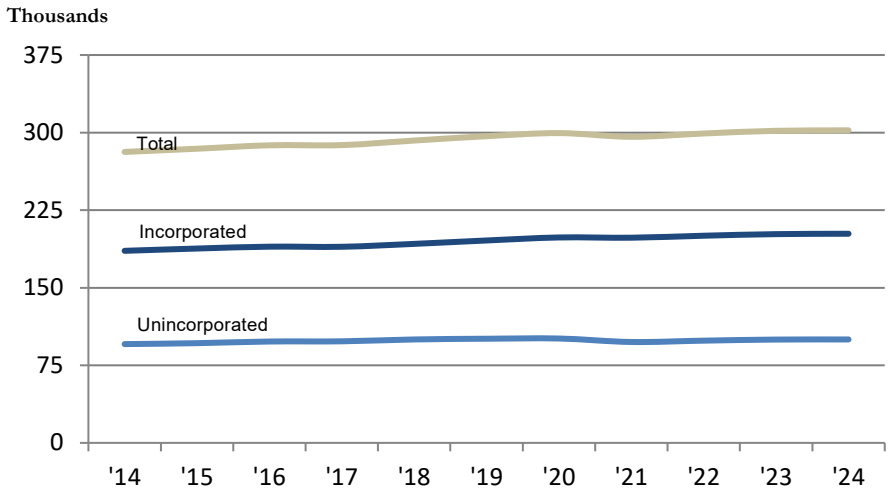
The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2026 average taxable value[1] ($176,923) of an average assessed[2] home ($226,923) with a $50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2026 Ad Valorem Tax Bill $1,604	FY 2026 Monthly Cost	FY 2026 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	426.97	35.58	26.62%
Sheriff - Corrections	335.15	27.92	20.90%
Emergency Medical Services	132.72	11.05	8.28%
Facilities Management	89.71	7.48	5.59%
Health & Human Services	77.99	6.50	4.86%
Capital Improvement	62.15	5.18	3.88%
Management Information Services	59.07	4.92	3.68%
Library Services	47.47	3.96	2.96%
Tax Collector	47.09	3.92	2.94%
Supervisor of Elections	44.35	3.70	2.76%
Property Appraiser	44.15	3.68	2.75%
Administrative Services[3]	41.78	3.48	2.60%
Other Non-Operating/Communications	41.02	3.42	2.56%
Community Redevelopment - Payment	25.80	2.15	1.61%
Other Criminal Justice (Probation, DJJ, Diversion)	24.79	2.07	1.55%
Veterans, Volunteer, Planning, Economic Development	15.77	1.31	0.98%
Board of County Commissioners	14.78	1.23	0.92%
Clerk of Circuit Court	13.47	1.12	0.84%
800 MHz Radio Communication System	12.91	1.08	0.80%
Risk Allocations	12.22	1.02	0.76%
Geographic Information Systems	11.86	0.99	0.74%
Court Administration and Other Court Programs[4]	5.67	0.47	0.35%
Mosquito Control	5.44	0.45	0.34%
Sustainability/Cooperative Extension	5.42	0.45	0.33%
Office of Management and Budget	4.96	0.41	0.31%
Budgeted Reserves	1.28	0.11	0.09%
Total	**$ 1,604.00**	**$ 133.66**	**100.00%**

1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less $50,000 homestead exemption).
2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, which for FY 2026 is 2.9%.
3. Administrative Services include: County Administration, the County Attorney's Office, Strategic Initiatives, Community and Media Relations, Human Resources, Purchasing and Real Estate Management.
4. Other Court Programs include: the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.

Community Economic Profile

Population

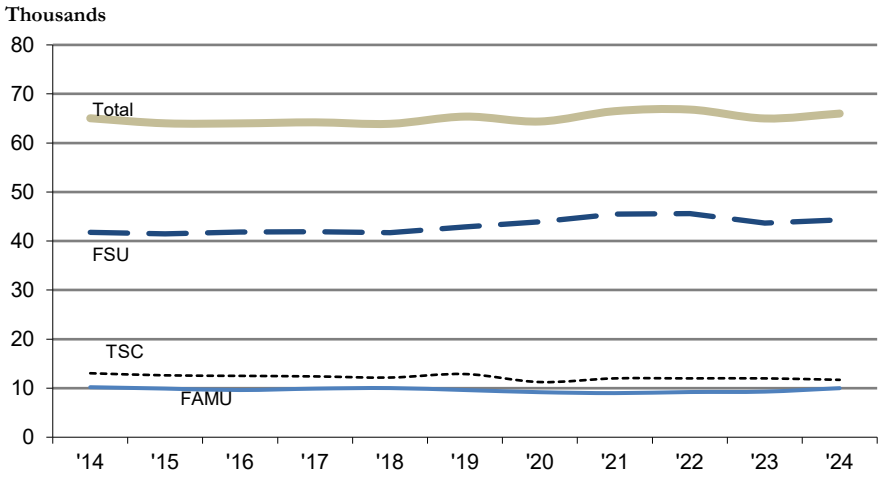


Source:
2024 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

According to the 2024 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 302,197 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 3.26% from the 2020 census.

Leon County had the third highest growth rate of neighboring counties at (3.42%) since the 2020 Census. Jefferson (9.10%), Wakulla (11.74%), and Gadsden (1.01%).

Higher Education Enrollment



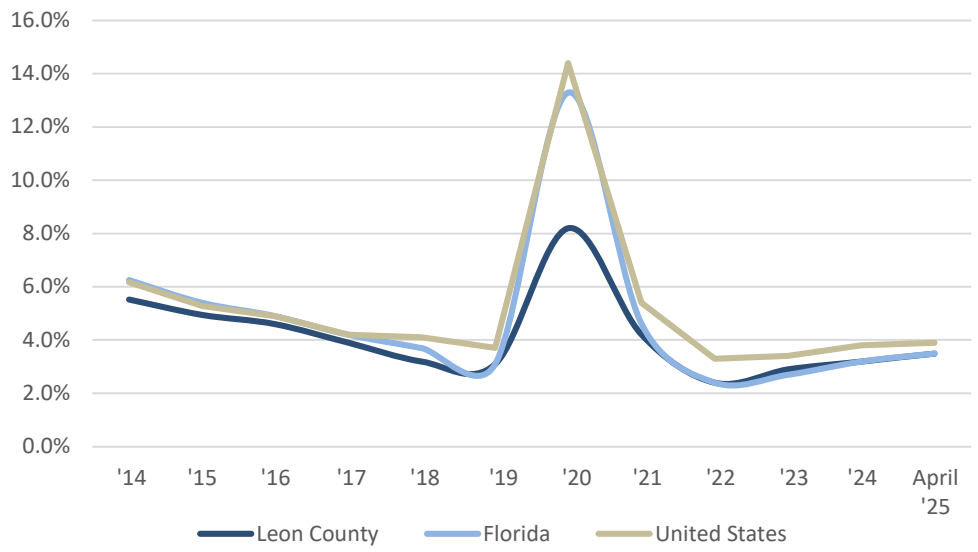
Source:
2024 Education Higher Education Intuitions Enrollment from Tallahassee/Leon County Office of Economic Vitality

Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee State College. Total enrollment for Fall 2024 was 66,050, an increase of 1,084 students from Fall 2023.

Fall 2024 shows an increase in enrollment for FSU and FAMU of 1.39% and 8.24%, respectively.

Community Economic Profile

Unemployment Statistics



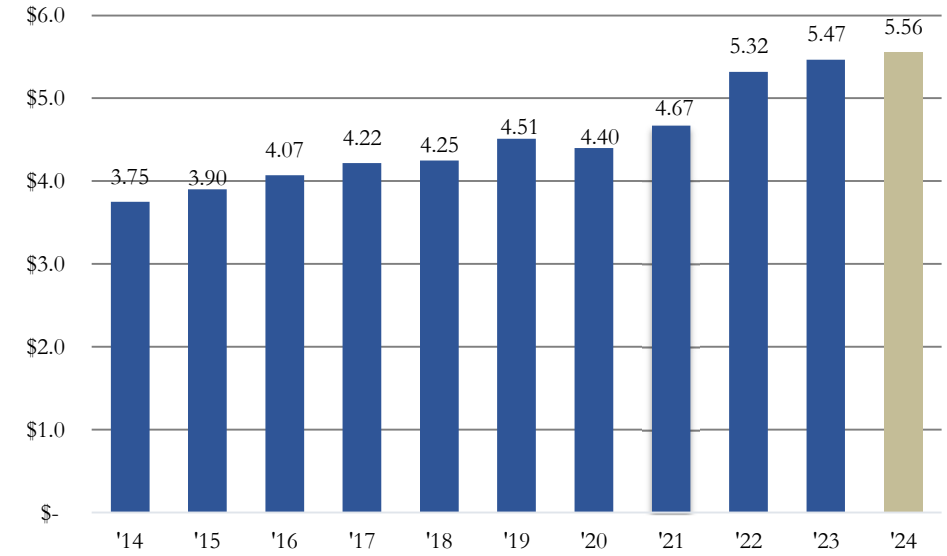
Source:
2024 Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has remained below the state and national averages for the past ten years. Subsequent to the Great Depression in 2010, the state of Florida's unemployment rate peaked at 11.86%.

Prior to the COVID-19 pandemic, Florida's unemployment rate had been declining since 2012, when the rate was 8.60%. However, the COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency impacted governments, businesses, and individuals across the world. Local Area Unemployment Statistics data shows that FY 2020 MSA unemployment rates increased to 8.2%, while the State increased to 13.3%. Unemployment rate for MSA is 3.1% in 2024, slightly above the State rate of 2.9%, and 0.7 points below the US unemployment rate of 3.6%. By April 2025, the MSA rate and the State rate leveled off at 3.5% whereas the US rate increased to 3.9%.

Taxable Sales

Billions

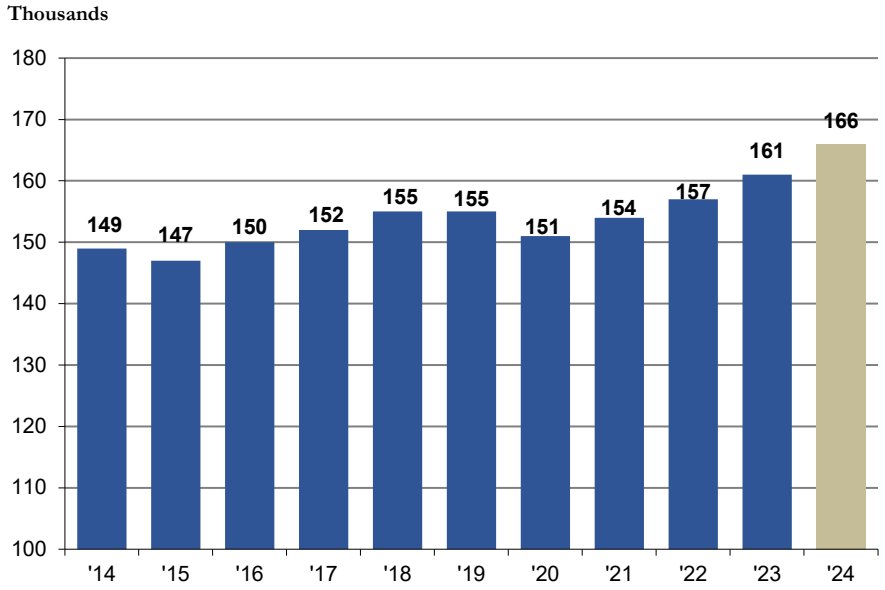


Source:
2024 Office of Economic Vitality, Statistical data, Taxable Sales

Taxable sales data is commonly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. In 2024, taxable sales increased by 1.70% to $5.56 billion, due to increased prices and higher consumer spending.

»Community Economic Profile

Total Leon County Labor Force



Source: 2024 Office of Economic Vitality, Workforce and Income, Labor Force

The local labor force consists of the total number of people employed and individuals seeking employment, including those classified as unemployed.

The County labor force remained relatively level from 2014 to 2015. The growing economy reflected an increase to the labor force in 2016 to 2019. However, the total county labor force for 2020 was 151,021, which was a decrease of -2.88% from 2019. The decline is consistent with the effects of the COVID-19 pandemic on the labor force. The labor force numbers increased by 1.21% in 2024 which is likely due to population growth.

MSA Employment by Industry – 2014 vs. 2024

Industry	*Employees 2014*	*% Employment*	*Employees 2024*	*% Employment*	*% Change Employees*
Government	62,400	35%	61,015	30%	-2%
Education and Health Services	21,000	12%	27,880	14%	33%
Leisure and Hospitality	19,100	11%	20,334	10%	6%
Professional and Business Services	20,000	11%	29,828	15%	49%
Trade, Transportation, and Utilities	25,000	14%	26,688	13%	7%
Other Services	9,300	5%	7,127	4%	-23%
Financial Activities	7,200	4%	9,596	5%	33%
Construction	6,300	4%	10,379	5%	65%
Manufacturing	2,900	2%	4,299	2%	48%
Information	3,900	2%	4,485	2%	15%
Total	**177,100**	**100%**	**201,631**	**100%**	**14%**

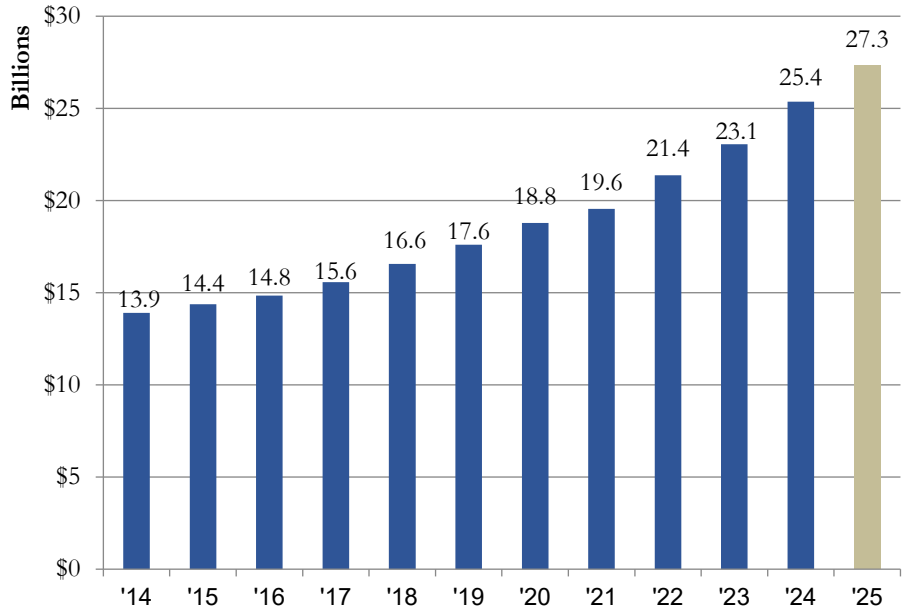
Source: 2024 Office of Economic Vitality, Workforce and Income, Projected Employment by Industry

Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee Metropolitan Statistical Area (MSA). The MSA includes data from Gadsden, Jefferson, Leon, and Wakulla counties, hence the greater employment figure compared to the County Labor Force chart above.

The largest increase over the past decade (in terms of percentage) has been in Construction. The Other Services industry has seen the largest decrease. Other Services encompasses a variety of industries not classified elsewhere, including repair services, personal care, religious organizations, and private household services. Professional and Business Services and Manufacturing industries increased nearly 50% since 2014 which is attributed to the newly established Amazon Fulfillment Center.

Community Economic Profile

Taxable Value

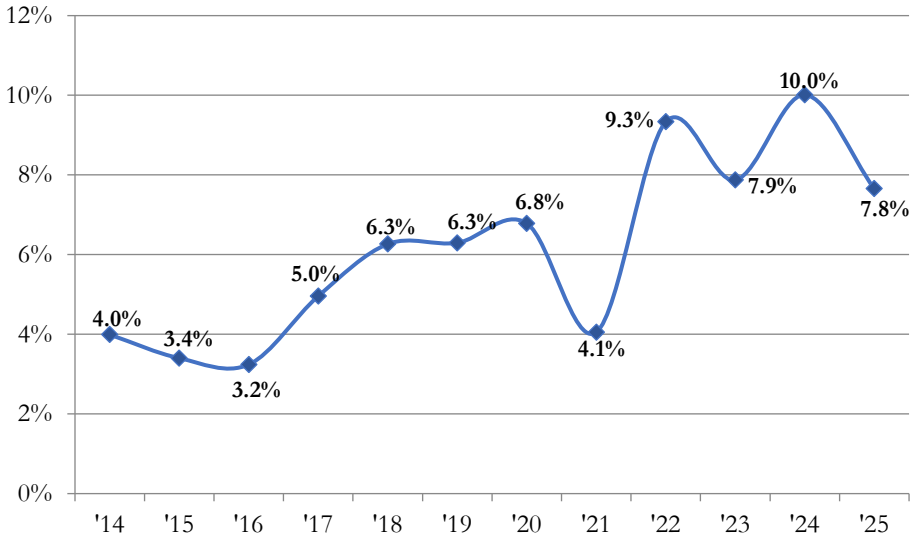


Source: Certification of Final Taxable Value, Forms DR-403v; 2024 figures based on Preliminary Taxable Values provided by Leon County Property Appraiser (June 1, 2025)

The 2014 valuations remained flat. This was largely due to the continuing recession and a repressed housing market. An improved housing market shows values increasing steadily from 2014 onwards. In FY 2018, property values increased by 6.3%. At the end of the height of the economic rebound FY 2022 values increased by 9.3%, and FY 2023 increased by 7.9%. FY 2024 increased by 10%, this increase is primarily due to new construction. Valuations provided on July 1, 2025 show an 7.78% increase.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2024 valuations are used to develop the FY 2025/2026 budget).

Annual Percentage Change in Taxable Value



Source: Certification of Final Taxable Value, Forms DR-403v; 2025 figures based on Final Taxable Values provided by Leon County Property Appraiser (July 1, 2025)

In 2014, taxable values finally saw an increase over the preceding year of 4% indicating an improving property market. Taxable values moderately increased 3.4% in 2015 and 3.2% in 2016. However, taxable value saw a steady increase from 2017 to 2020. FY 2021 shows 4.1% change, which is due to fluctuations in overall taxable values such as property tax exemptions and changes in property values. Final numbers for 2025 show an increase of 7.78%.

Community Economic Profile

Principal Taxpayers

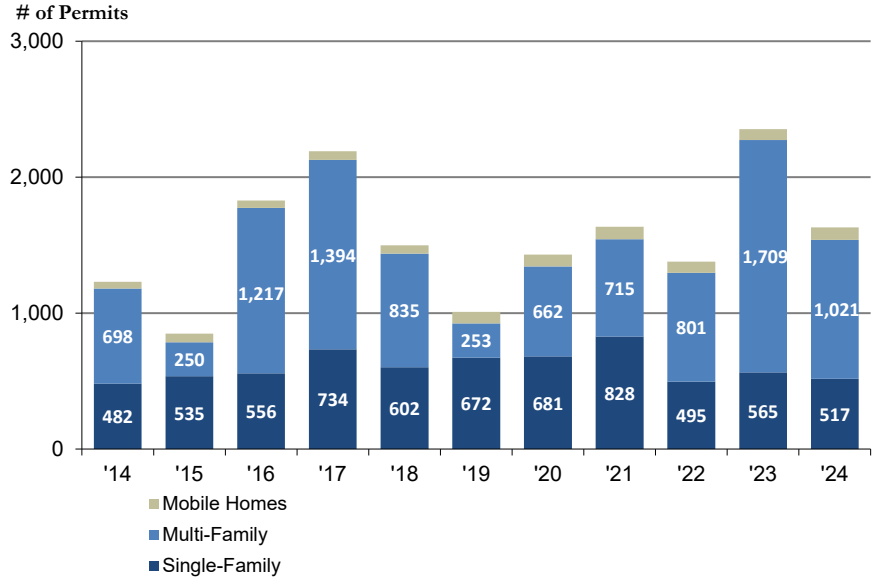
2023		
Name	**Total Taxable Value**	**Total Taxes**
Smith Interest General Partnership	$173,517,121	$3,327,419
Capital Regional Medical Center	$115,953,272	$2,156,670
Presbyterian Retirement Communities, Inc.	$105,149,479	$1,210,601
Talquin Electric Cooperative, Inc.	$89,405,072	$1,336,903
510 West Virginia Street, LLC	$82,136,335	$1,586,969
Florida Power & Light Company	$76,830,785	$1,460,682
District Joint Venture, LLC	$76,443,464	$1,475,081
Comcast	$58,970,304	$1,087,610
Tallahassee Westcott, LLC	$56,280,385	$1,088,997
Grove Park Apartments, LLC	$55,941,575	$1,082,442
Total	**$890,627,792**	**$15,813,374**

2024		
Name	**Total Taxable Value**	**Total Taxes**
CF Uakaris TLH LLC (Amazon)	$383,890,651	$5,688,453
Smith Interest General Partnership	$166,706,300	$3,207,079
Tallahassee Medical Center, Inc.	$120,037,777	$2,326,270
Talquin Electric Cooperative, Inc.	$89,245,681	$1,322,434
Presbyterian Retirement Communities, Inc.	$85,955,776	$1,273,684
510 West Virginia Street, LLC	$85,414,224	$1,643,190
Lakeside Grand, LLC	$78,767,454	$1,515,320
District Joint Venture, LLC	$77,890,413	$1,498,448
Florida Power & Light Company	$65,467,674	$1,259,836
Campbell Tallahassee, LLC	$64,057,138	$1,232,325
Total	**$1,217,433,088**	**$20,967,039**

Notes:
Taxes paid reflect all taxing authorities (i.e. School Board, City, Northwest Water Management District, and the Downtown Improvement Authority).

Community Economic Profile

Residential Building Permits



Source: Tallahassee-Leon County Office of Economic Vitality, 2024 Statistical Digest.

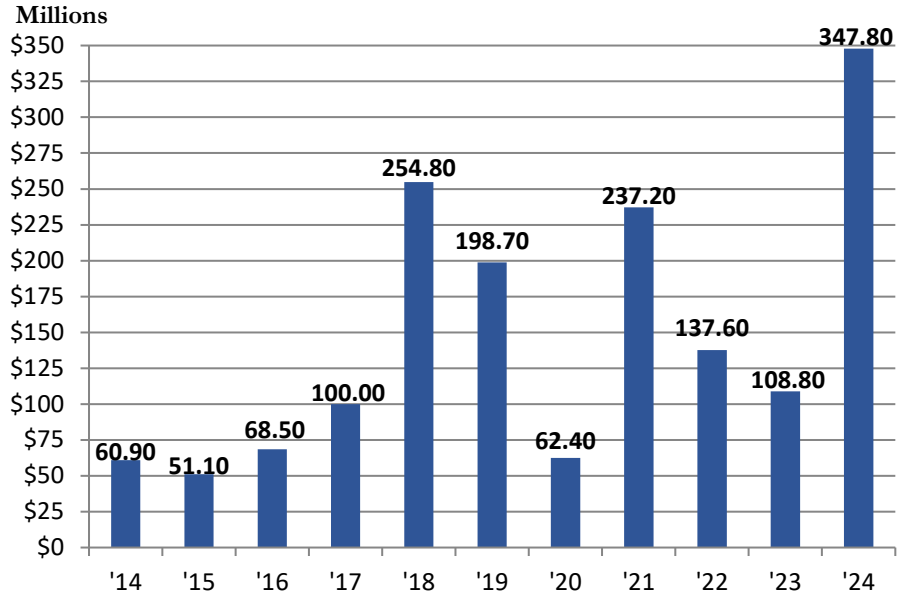
Since 2014, residential building permits have increased steadily with a slight decrease in FY 2015 and reaching its peak in FY 2016 and FY 2017 with large increases in multi-family permits for The Lumberyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III and Lullwater.

The effects of the COVID-19 pandemic drove mortgage rates to record lows which allowed additional buyers to enter the home buying market. The significant decline in single-family permits in 2022 is attributed to the stabilization of growth in permitting activity following the low-interest rate environment enacted to combat the impacts of COVID on the economy.

The increase in multi-family homes in Leon County in 2023 was driven by a combination of state legislation, local government initiatives, and rising housing demand. Florida's Live Local Act provided funding and zoning flexibility to boost affordable housing development. Population growth also increased the demand for more affordable, higher-density housing. The downward trend in 2024 is consistent with national numbers.

Note: Multi-Family permitting is based on a per bed/unit number.

Value of Commercial Permits

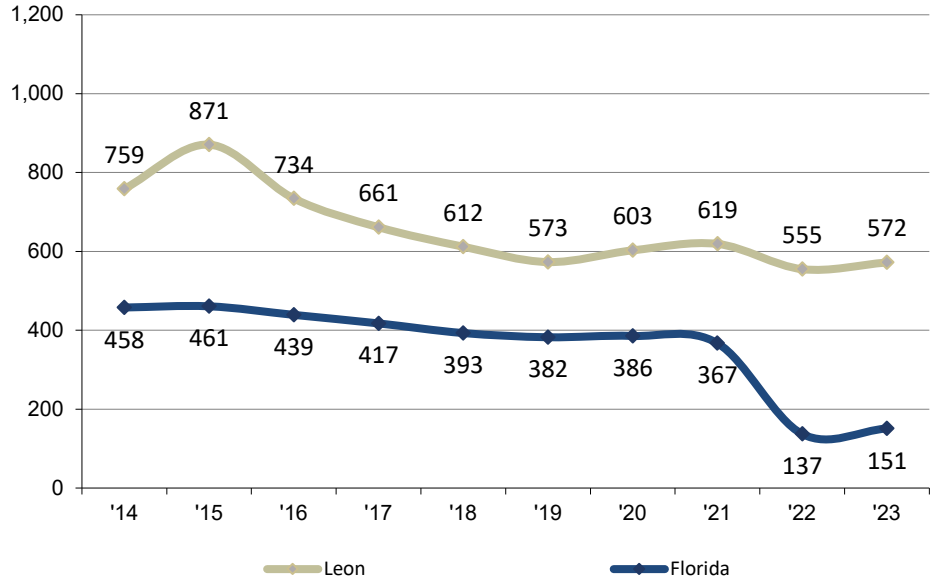


Source: Tallahassee-Leon County Office of Economic Vitality, 2024 Statistical Digest.

Over the past 10 years, the number of commercial permits and value of these permits have been volatile. The value of permits issued in 2018 was 155% higher than in 2017. This was the first time the value of commercial permitting reached $254 million. The value of commercial permits issued for new construction in 2021 totaled $237.2 million. This increase is attributed to the rebounding economy due to low interest rates and pent-up demand. The 2024 value of commercial permits issued for new construction totaled $347.8 million. This includes various projects but not limited to Leigh Perkins Conservation and Education Center, Cawthon Commercial Development, and Second Harvest of the Big Bend. Expansion.

Community Economic Profile

Violent Crime Rate

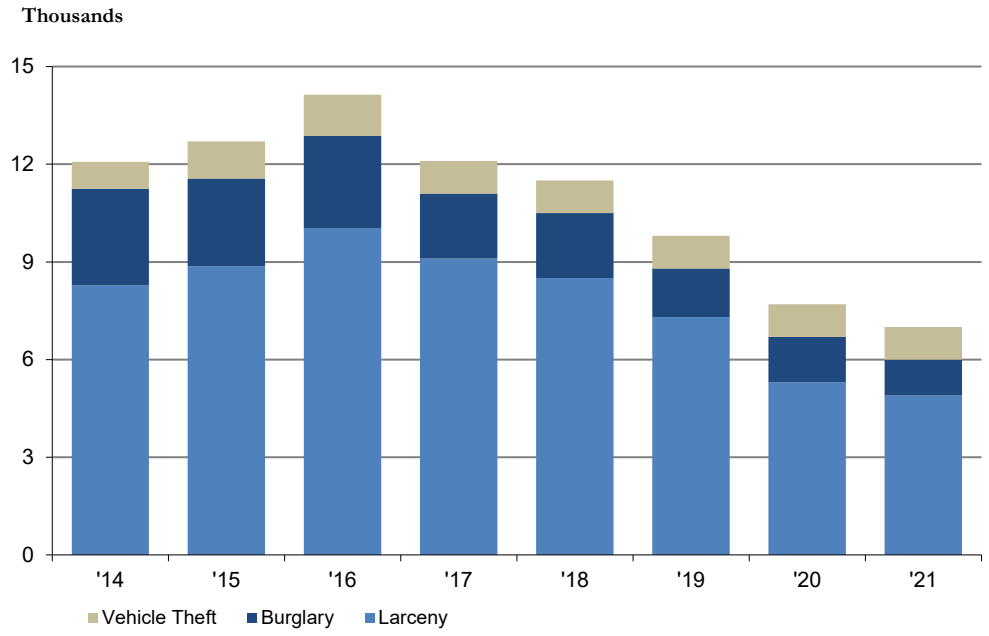


Source: Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

Violent Crime consists of murder, sex offenses, robbery, and aggravated assault. The 2020 rates saw a 5.2% increase from the 2019 index. The 2021 figure stands at 619 Violent Crimes per 100,000 residents, a 2.7% increase from 2020. However, even with the 2.7% increase over 2020, Leon County moved to the 3rd lowest in the state in per capita crime rate. The state Violent Crime Index saw an increase of 10% in 2023.

*2024 numbers are unavailable.

Crimes Against Property in Leon County



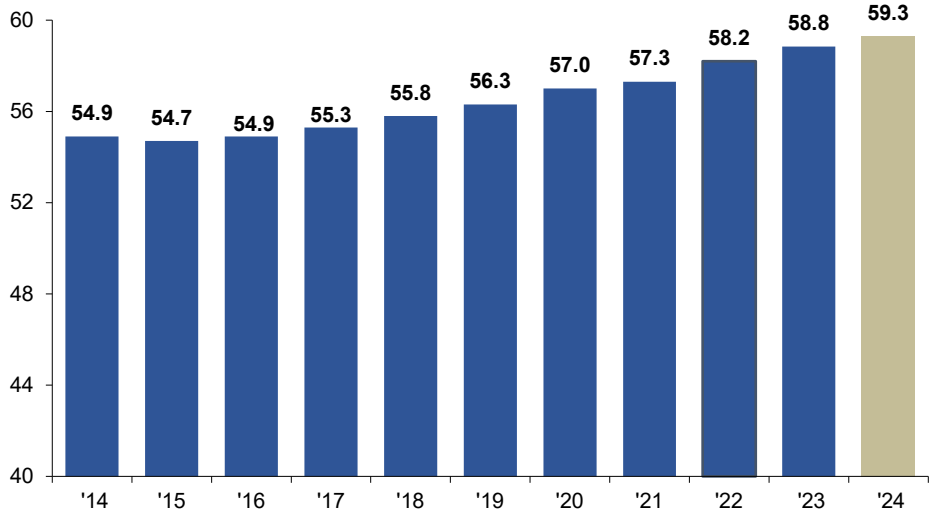
Source Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

Over a ten-year period, property crimes have averaged 10,827 per year. Since 2016 Leon County has continued to see a decrease in property crimes with a 6.63% decrease in the Property Crime Index between 2020 and 2021.

*2022, 2023, and 2024 numbers are unavailable.

Community Economic Profile

Homestead Parcels



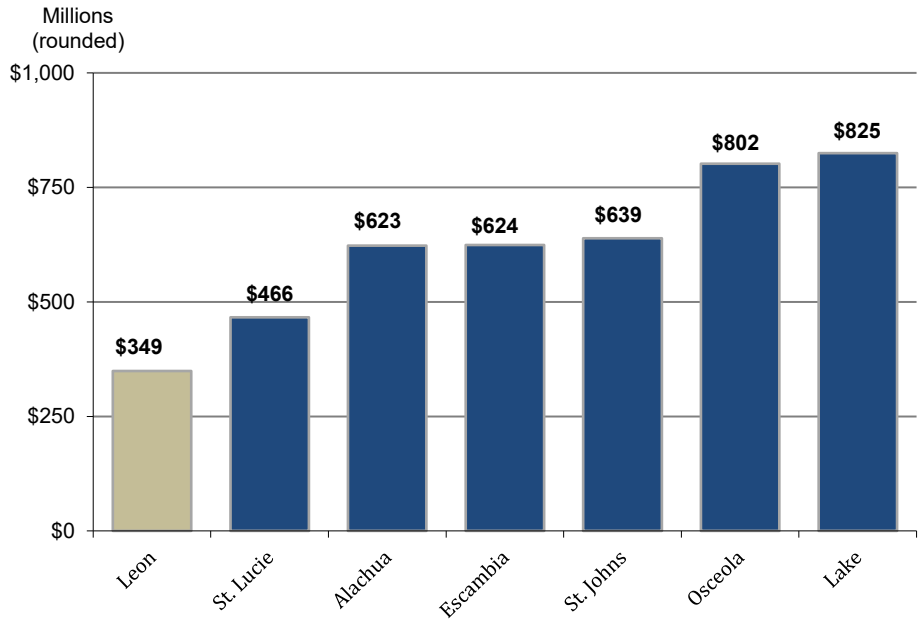
Source: Property Appraiser, Official Tax Roll Certification

Since 2016 homestead parcels have gradually increased. The economic impact of the COVID-19 pandemic drove mortgage rates to record lows which allowed additional buyers to enter the home buying market.

Leon County has experienced population growth, leading to increased housing demand. As more individuals and families establish permanent residence in the area, the number of properties eligible for homestead exemption naturally rises.

»Comparative Data – Like-Sized Counties

Total Net Budget (FY25)

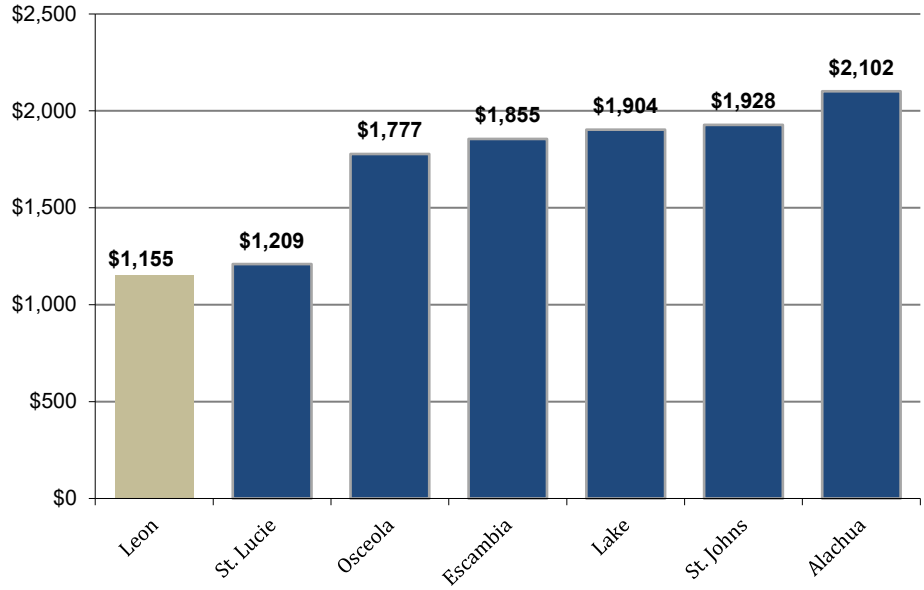


Leon County has the lowest operating budget among like-sized counties, with a net budget of $349 million. St. Lucie County's net budget is 34% higher than Leon County's.

As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.

Source: FY 2025 Leon County Office of Management and Budget Survey

Net Budget per Countywide Resident (FY25)

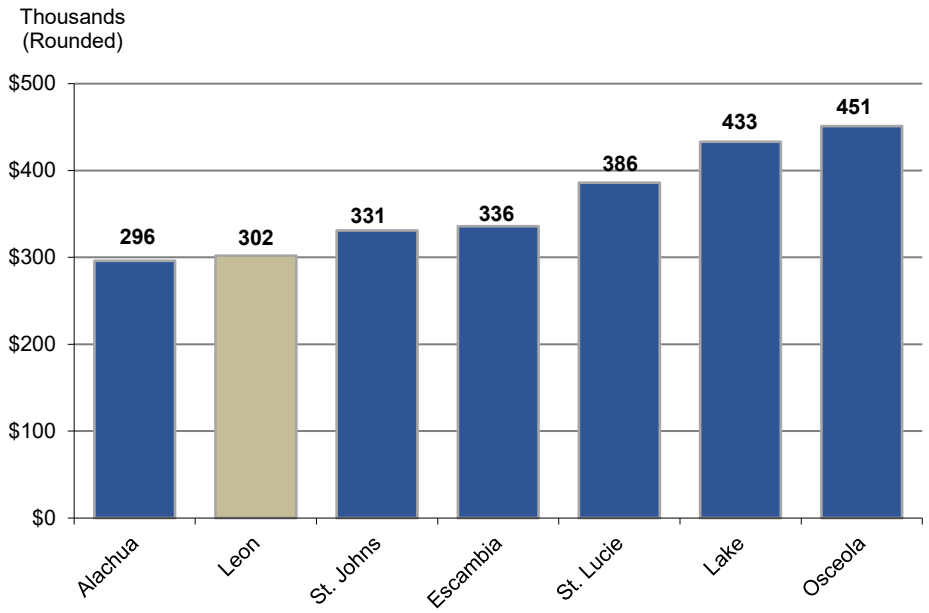


Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 5% higher than Leon County's (St. Lucie County). Alachua County spends 82% more per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2025 & FY 2025 Leon County Office of Management and Budget Survey

»Comparative Data – Like-Sized Counties

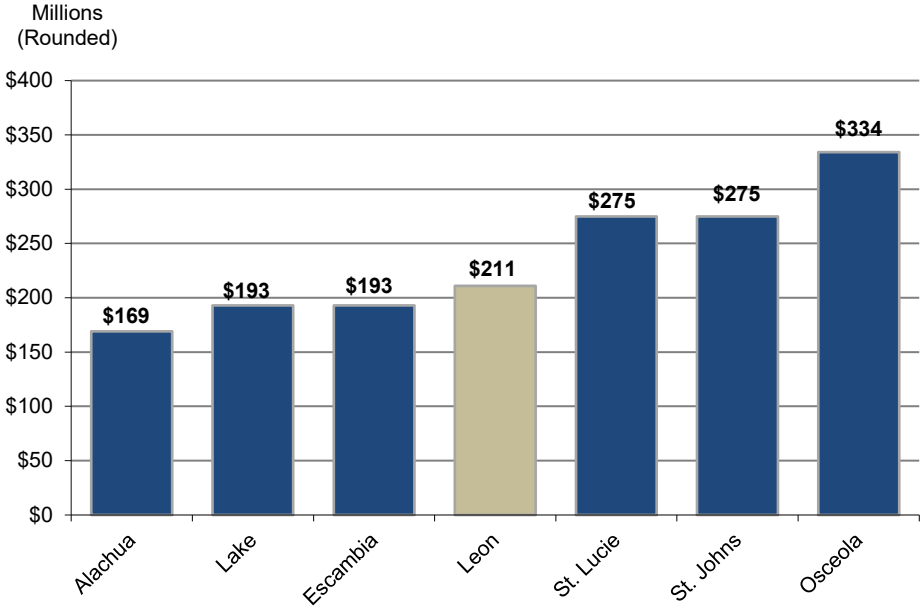
Countywide Population (2024)



Leon County Office of Economic Vitality estimated Leon County 2024 population at 302,197 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 2/19/2025

Anticipated Ad Valorem Tax Collections (FY25)

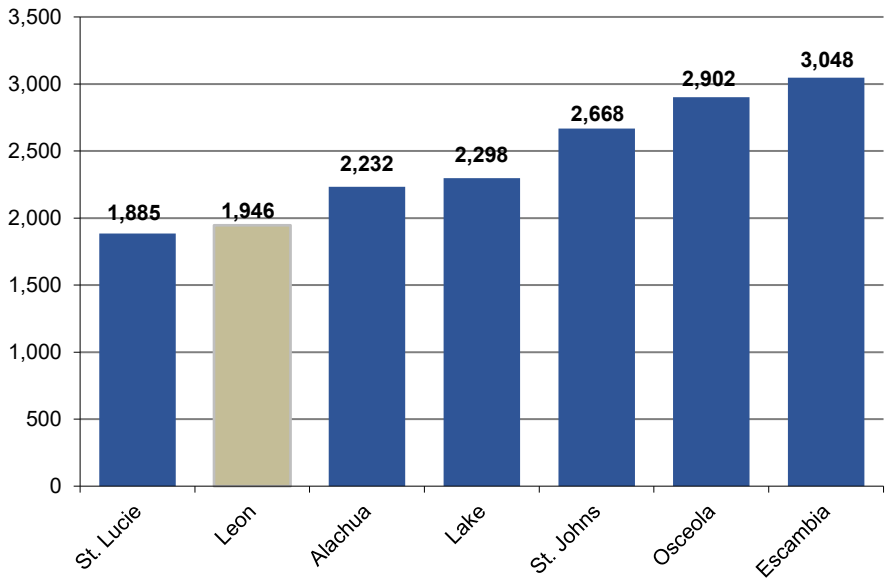


Among the like-sized counties, Leon County collects $211 million in ad valorem taxes. Leon County collects $24 million less than the mean collection ($235 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem taxes account for 58% of the County's operating revenue.

Source: Florida Department of Revenue 2024 Taxable Value by County

»Comparative Data – Like-Sized Counties

Total Number of County Employees (FY25)

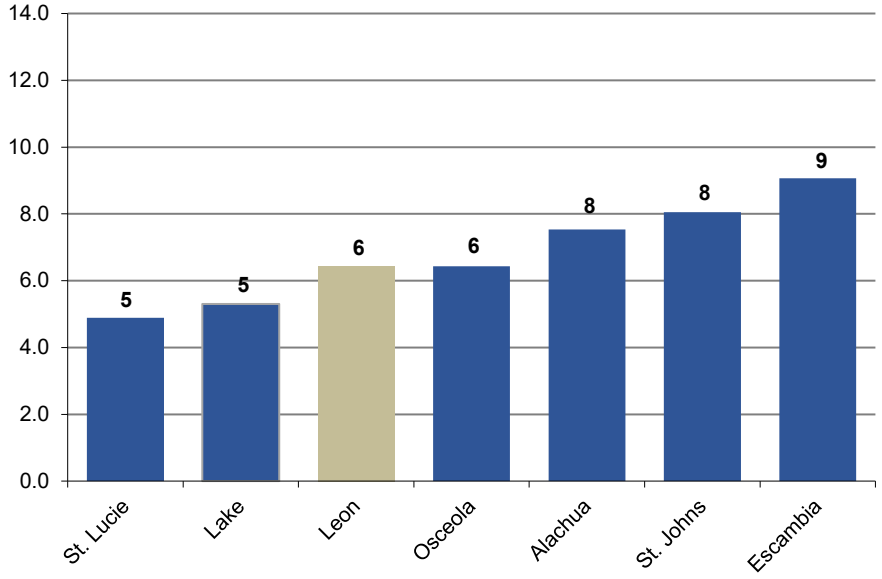


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

All the comparable counties surveyed reported a higher number of employees than reported the previous year.

Source: FY 2025 Leon County Office of Management and Budget Survey

County Employees per 1,000 Residents (FY25)



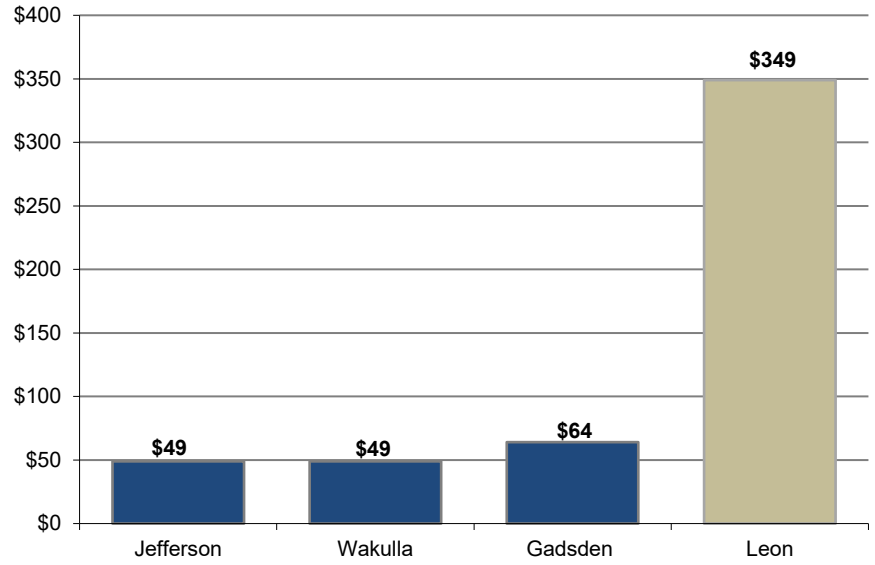
Leon County is second lowest just above Lake and St. Lucie Counties with a ratio of 6 employees for every thousand County residents.

Source: University of Florida, Bureau of Economic and Business Research & FY 2025 Leon County Office of Management and Budget Survey

* Comparative Counties updated based on 2024 population estimates. Source: University of Florida, Bureau of Economic and Business Research.

»Comparative Data – Surrounding Counties

Total Net Budget (FY25)
Millions

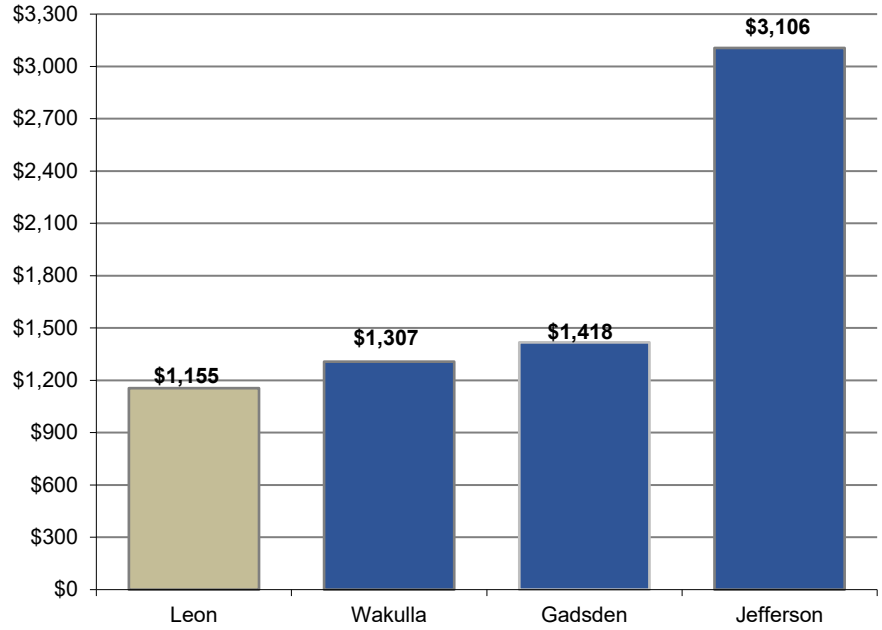


Among surrounding counties, Leon County has the highest operating budget with a net budget of $349 million. Jefferson and Wakulla County have the lowest with a net budget of $49 million.

As recommended by the International City County Management Association (ICMA), total net budget excludes capital and county total budgeted reserves.

Source: FY 2025 Leon County Office of Management and Budget Survey

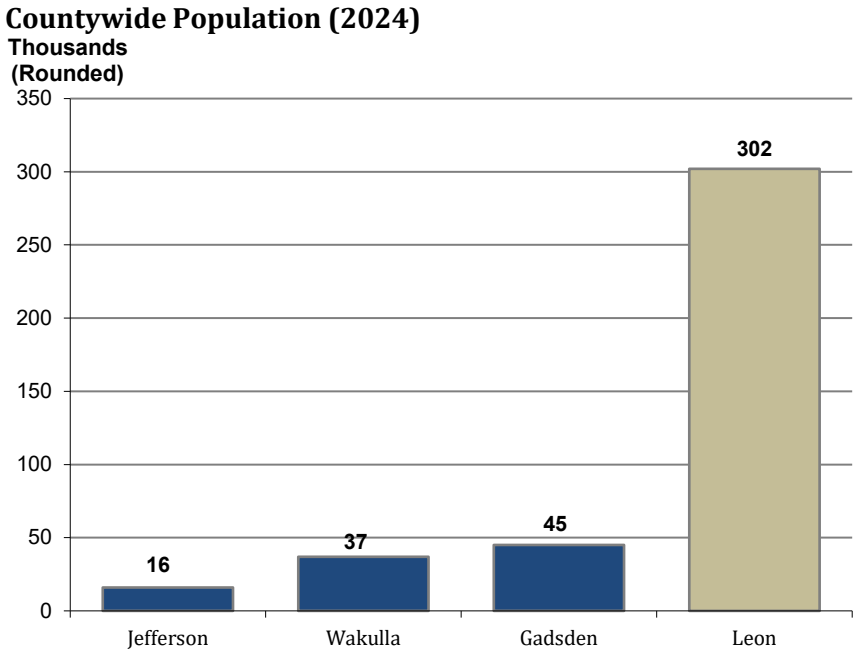
Net Budget Per Countywide Resident (FY25)



Leon County is the lowest for dollars spent per county resident when compared to surrounding counties. Jefferson County spends 169% more per county resident.

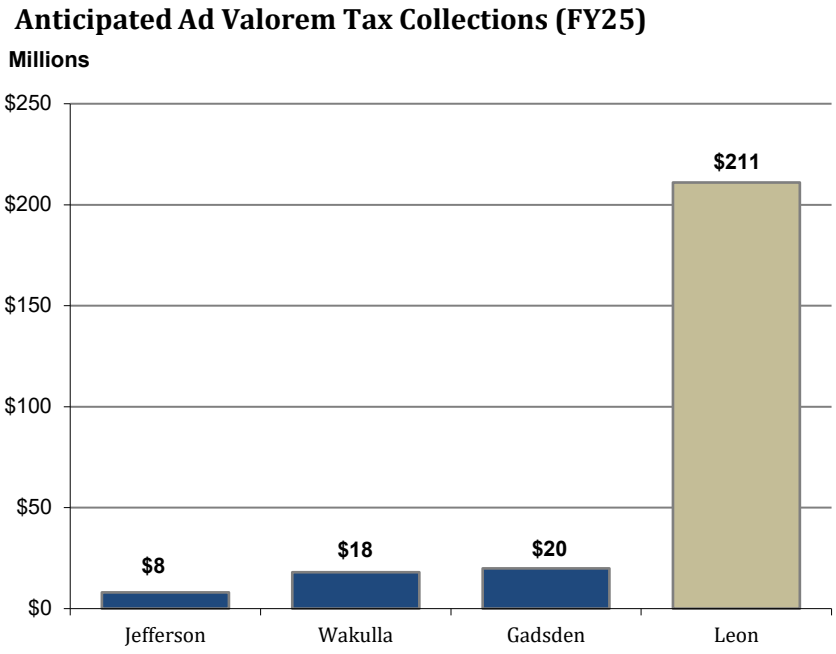
Source: University of Florida: Bureau of Economic and Business Research & FY 2025 Leon County Office of Management and Budget Survey

»Comparative Data – Surrounding Counties



The University of Florida Bureau of Economic and Business Research estimated the 2024 Leon County population at 302,197. Leon County has 257,344 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest projected population growth rate since the 2020 census at 10.51% compared to Gadsden (2.34%), Leon (3.42%), and Jefferson (7.97%).

Source: University of Florida, Bureau of Economic and Business Research.

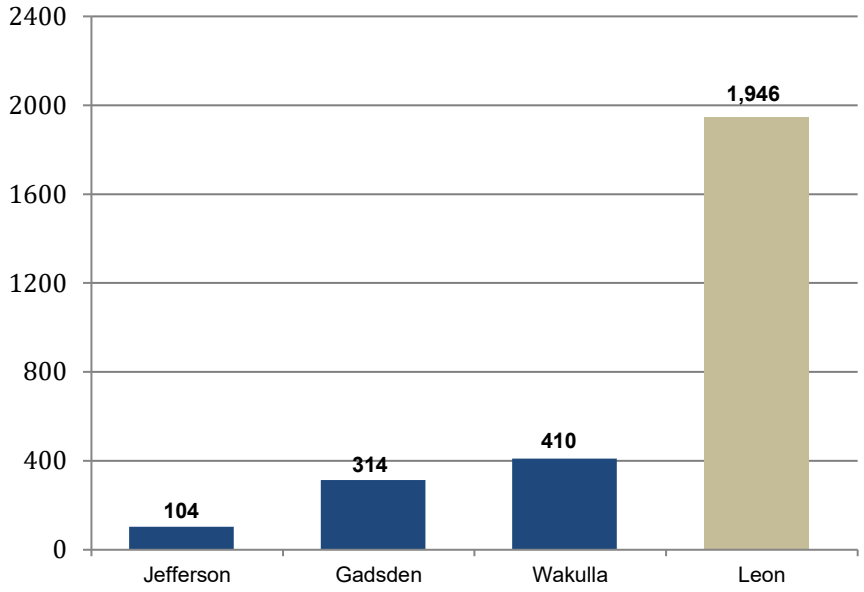


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue 2024 Taxable Value by County

»Comparative Data – Surrounding Counties

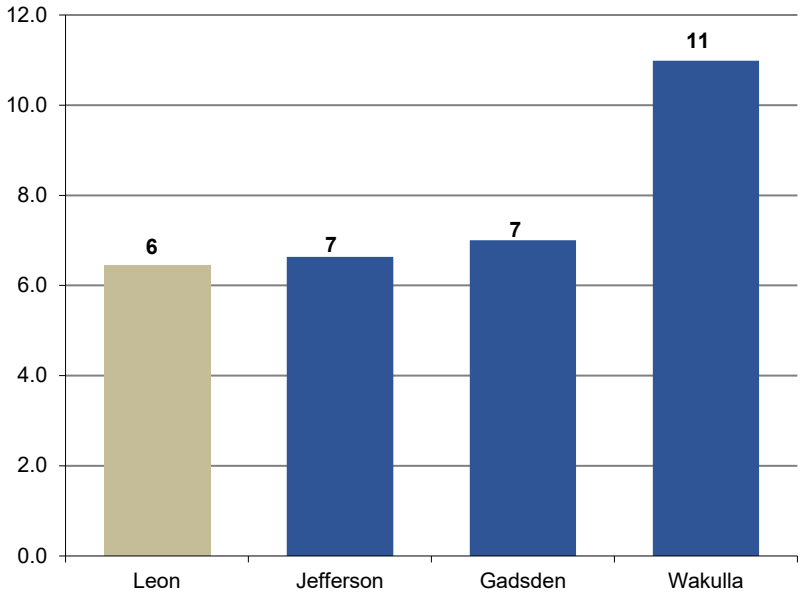
Total Number of County Employees (FY25)



County employees consist of Board, Constitutional, and Judicial Offices. When compared to neighboring counties, Leon County has the highest number of county employees.

Source: FY 2025 Leon County Office of Management and Budget Survey

Total County Employees per 1,000 Residents (FY25)



Leon County has a ratio of 6 employees for every thousand county residents making it the lowest when compared to surrounding counties.

Source: University of Florida, Bureau of Economic and Business Research & FY 2025 Leon County Office of Management and Budget Survey

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»Comparative Data – All Counties

Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000
Okeechobee	$395	12.63
Volusia	$522	4.09
Orange	$882	13.23
Santa Rosa	$986	7.89
Union	$1,093	8.45
Putnam	$1,152	14.68
Leon	**$1,155**	**6.44**
Hamilton	$1,195	12.86
St. Lucie	$1,209	4.89
Flagler	$1,304	6.88
Wakulla	$1,307	10.97
Franklin	$1,315	19.44
Holmes	$1,319	8.82
Seminole	$1,352	6.88
Okaloosa	$1,381	7.71
Lee	$1,416	6.71
Gadsden	$1,418	7.00
Highlands	$1,420	9.84
Madison	$1,420	10.83
Citrus	$1,436	8.01
Brevard	$1,456	11.15
Columbia	$1,465	9.09
Bradford	$1,486	11.41
Polk	$1,578	6.05
Levy	$1,588	17.60
Washington	$1,606	6.89
Marion	$1,656	7.91
Pinellas	$1,728	5.45
Clay	$1,728	8.30
Hardee	$1,740	14.30
Osceola	$1,777	6.43
Duval	$1,810	7.40

County	Net Budget Per Capita	Staff Per 1,000
Sumter	$1,843	5.58
Escambia	$1,855	9.06
Hendry	$1,899	14.80
Lake	$1,904	5.30
St. Johns	$1,928	8.05
Desoto	$1,932	10.71
Nassau	$1,940	10.02
Baker	$1,952	11.25
Pasco	$2,065	9.13
Alachua	$2,102	7.53
Glades	$2,160	10.85
Palm Beach	$2,365	8.11
Indian River	$2,389	9.93
Hillsborough	$2,543	10.91
Bay	$2,848	7.02
Charlotte	$2,870	12.44
Collier	$2,898	10.37
Martin	$2,902	11.63
Miami-Dade	$2,909	11.26
Manatee	$2,917	9.09
Broward	$2,923	6.65
Gilchrist	$2,970	11.38
Sarasota	$2,978	8.35
Jefferson	$3,106	6.64
Gulf	$3,500	14.57
Walton	$3,538	16.80
Lafayette	$3,785	9.76
Suwannee	$3,885	10.45
Hernando	$4,076	4.58
Taylor	$4,623	9.49
Dixie	$4,891	14.24
Liberty	$5,240	25.07

Notes:
1. Population data source: University of Florida, Bureau of Economic and Business Research

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»Comparative Data – All Counties

Percent of Exempt Property

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Walton	7%	$3,538	16.80
Collier	8%	$2,898	10.37
Martin	12%	$2,902	11.63
Palm Beach	12%	$2,365	8.11
Manatee	12%	$2,917	9.09
Miami- Dade	12%	$2,909	11.26
Sarasota	13%	$2,978	8.35
Lee	13%	$1,416	6.71
Indian River	14%	$2,389	9.93
St. Johns	14%	$1,928	8.05
Broward	15%	$2,923	6.65
Seminole	15%	$1,352	6.88
Sumter	15%	$1,843	5.58
Charlotte	16%	$2,870	12.44
Osceola	17%	$1,777	6.43
Hardee	17%	$1,740	14.30
Nassau	17%	$1,940	10.02
Bay	17%	$2,848	7.02
Pinellas	17%	$1,728	5.45
Okaloosa	18%	$1,381	7.71
Flagler	19%	$1,304	6.88
Lake	19%	$1,904	5.30
Gulf	19%	$3,500	14.57
Orange	19%	$882	13.23
Polk	19%	$1,578	6.05
Pasco	19%	$2,065	9.13
St. Lucie	19%	$1,209	4.89
Hillsborough	20%	$2,543	10.91
Hamilton	21%	$1,195	12.86
Taylor	21%	$4,623	9.49
Volusia	21%	$522	4.09
Suwannee	22%	$3,885	10.45

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Marion	22%	$1,656	7.91
Putnam	22%	$1,152	14.68
Citrus	23%	$1,436	8.01
Madison	23%	$1,420	10.83
Duval	23%	$1,810	7.40
Desoto	24%	$1,932	10.71
Gilchrist	24%	$2,970	11.38
Santa Rosa	24%	$986	7.89
Highlands	25%	$1,420	9.84
Clay	25%	$1,728	8.30
Franklin	25%	$1,315	19.44
Levy	26%	$1,588	17.60
Hernando	26%	$4,076	4.58
Jefferson	26%	$3,106	6.64
Bradford	26%	$1,486	11.41
Escambia	26%	$1,855	9.06
Brevard	28%	$1,456	11.15
Columbia	28%	$1,465	9.09
Okeechobee	28%	$395	12.63
Washington	29%	$1,606	6.89
Gadsden	31%	$1,418	7.00
Dixie	31%	$4,891	14.24
Leon	**32%**	**$1,155**	**6.44**
Baker	33%	$1,952	11.25
Hendry	33%	$1,899	14.80
Wakulla	33%	$1,307	10.97
Alachua	34%	$2,102	7.53
Lafayette	35%	$3,785	9.76
Holmes	37%	$1,319	8.82
Union	41%	$1,093	8.45
Glades	51%	$2,160	10.85
Liberty	54%	$5,240	25.07

Note: The following counties were non-responsive to survey requests: Baker, Duval, Franklin, Hardee, Gadsden, Glades, Jefferson, Okeechobee, Suwannee, Taylor, and Union

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»Comparative Data – All Counties

Total County Employees per 1,000 Residents

County	Staff Per 1,000	Total FTE Positions	Population
Volusia	4.09	2,432	594,643
Hernando	4.58	965	210,577
St. Lucie	4.89	1,885	385,746
Lake	5.30	2,298	433,331
Pinellas	5.45	5,296	971,218
Sumter	5.58	874	156,743
Polk	6.05	4,997	826,090
Osceola	6.43	2902	451,231
Leon	**6.44**	**1,946**	**302,197**
Jefferson	6.64	104	15,667
Broward	6.65	13,176	1,981,888
Lee	6.71	5,548	827,016
Flagler	6.88	938	136,310
Seminole	6.88	3,395	493,282
Washington	6.89	183	26,568
Gadsden	7.00	314	44,853
Bay	7.02	1,377	196,112
Duval	7.40	7,868	1,062,593
Alachua	7.53	2,232	296,313
Okaloosa	7.71	1,711	221,806
Santa Rosa	7.89	1,642	207,983
Marion	7.91	3,317	419,510
Citrus	8.01	1,331	166,151
St. Johns	8.05	2,668	331,479
Palm Beach	8.11	12,531	1,545,905
Clay	8.30	1,963	236,365
Sarasota	8.35	3,998	479,027
Union	8.45	136	16,100
Holmes	8.82	177	20,059
Escambia	9.06	3,048	336,358
Columbia	9.09	656	72,155
Manatee	9.09	4,140	455,356

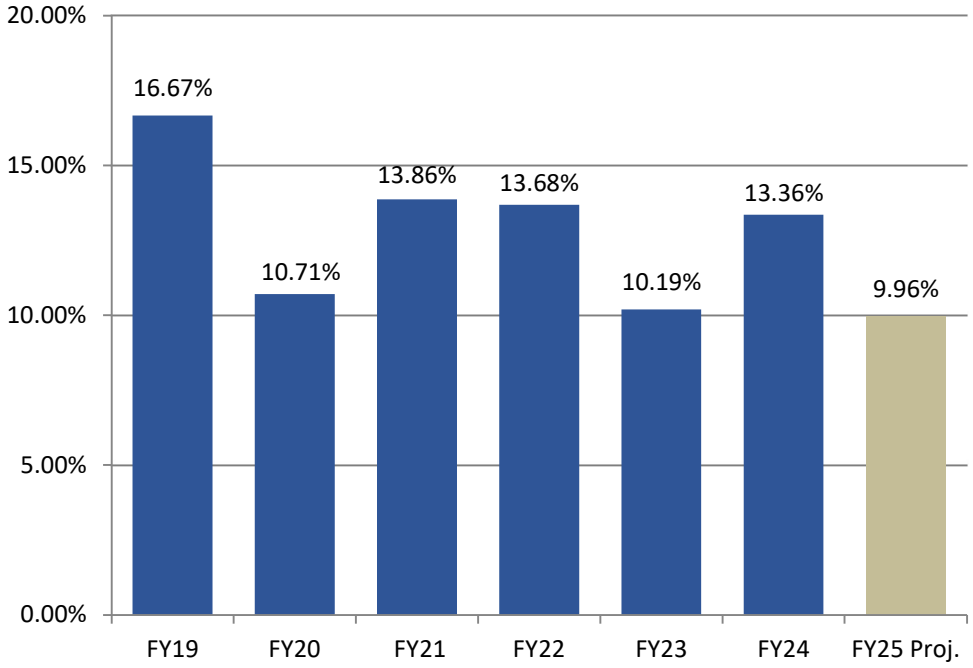
County	Staff Per 1,000	Total FTE Positions	Population
Pasco	9.13	5,778	633,029
Taylor	9.49	207	21,802
Lafayette	9.76	83	8,504
Highlands	9.84	1,044	106,109
Indian River	9.93	1,698	171,029
Nassau	10.02	1,042	103,990
Collier	10.37	4,236	408,381
Suwannee	10.45	486	46,519
Desoto	10.71	380	35,487
Madison	10.83	202	18,649
Glades	10.85	139	12,815
Hillsborough	10.91	17,020	1,560,449
Wakulla	10.97	410	37,313
Brevard	11.15	7,292	653,703
Baker	11.25	325	28,899
Miami-Dade	11.26	31,252	2,774,841
Gilchrist	11.38	222	19,503
Bradford	11.41	312	27,335
Martin	11.63	1,917	164,853
Charlotte	12.44	2,621	210,645
Okeechobee	12.63	508	40,230
Hamilton	12.86	183	14,228
Orange	13.23	20,005	1,511,568
Dixie	14.24	250	17,555
Hardee	14.30	370	25,883
Gulf	14.57	247	16,947
Putnam	14.68	1,118	76,138
Hendry	14.80	672	45,413
Walton	16.80	1,474	87,728
Levy	17.60	807	45,845
Franklin	19.44	259	13,321
Liberty	25.07	201	8,016

Note:
The following counties were non-responsive to survey requests: Baker, Duval, Franklin, Hardee, Gadsden, Glades, Jefferson, Okeechobee, Suwannee, Taylor, and Union

»Financial Indicators

Intergovernmental Revenue

Percent of Operating Revenue



Analysis: The monitoring of intergovernmental revenue is important due to the volatility of this funding source. Dependence on intergovernmental revenue can be harmful; especially if the external source withdraws the funds entirely and/or reduces its share of costs. Leon County continues to work to reduce dependency on intergovernmental revenues in comparison to total operating revenues.

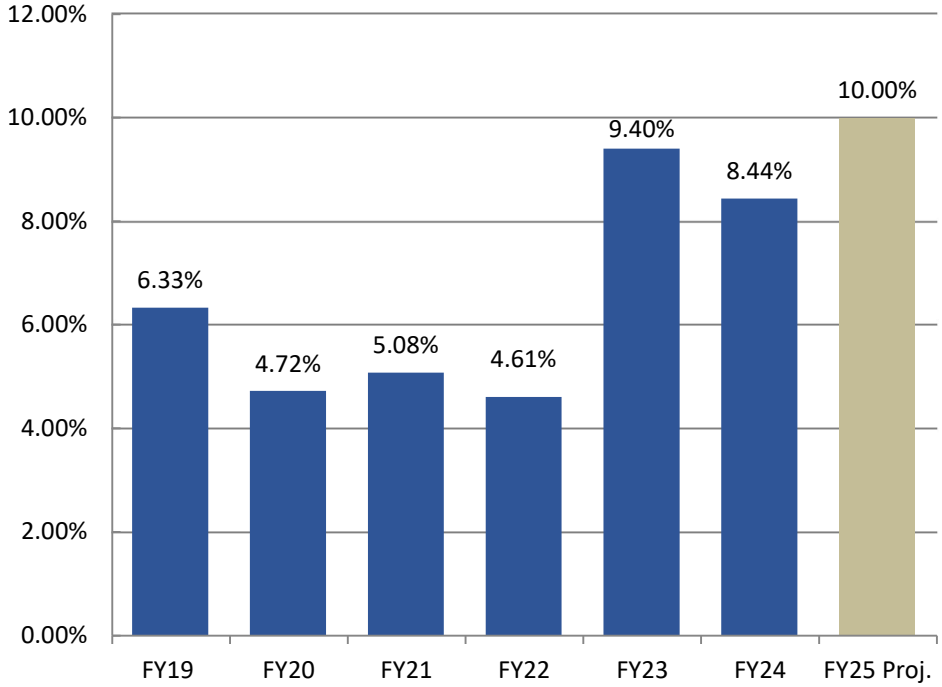
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. Revenues related to FEMA reimbursement for multiple Hurricanes is reflected in the increase for FY 2019. COVID-19 and FEMA reimbursement revenues, which include CARES and ARPA funding, are reflected in the increase for FY 2021 and FY 2022. In FY 2025 Intergovernmental revenue is expected to account for 9.96% of operating revenues.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2025 Budget Summary

Property Tax Revenue

Rate of Change



Analysis: In the past ten years, Leon County has become more reliant on property tax revenue, primarily due to efforts to reduce dependence on intergovernmental revenue.

The Board maintained the 8.3144 millage rate through FY 2025. However, property tax revenue is expected to increase by 10% or $18,435,561 in FY 2025.

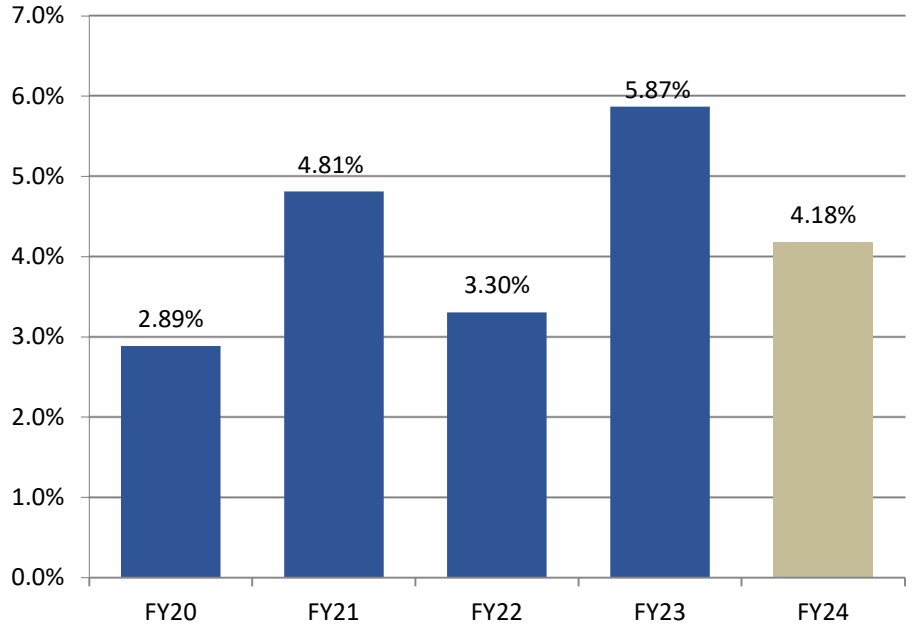
Formula: Current Year minus Prior Year divided by Prior Year.

Source: The 2024 Revised Recapitulation of the Ad Valorem Assessment Roll, 2024 Certification of Final Taxable Value and Statistical Digest.

»Financial Indicators

Revenue Projections

Budgeted v. Actual Revenues



Analysis: This indicator examines the differences between actual revenues received versus budgeted revenues during the past fiscal year. Typically, actual revenues versus budgeted revenues fall in the range of plus or minus five percent.

Revenues rebounded and returned to pre-COVID collection levels sooner than forecasted after the stay-at-home orders were lifted resulting in higher than budgeted revenue collection.

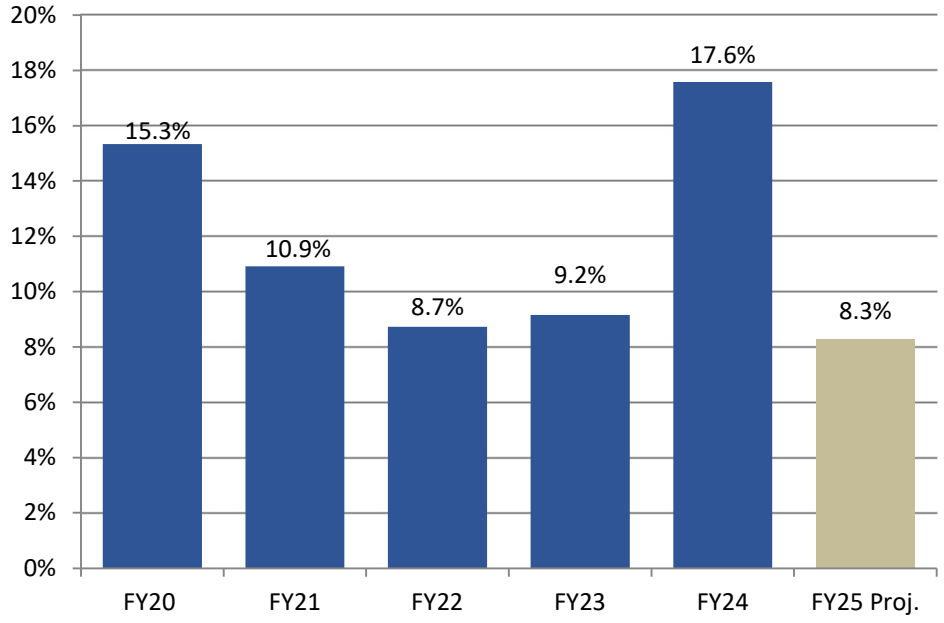
FY 2023 show increases in building permitting for new construction development. FY 2024 returned to normal levels.

Formula: Actual General Fund, Special Funds and Enterprise Fund Revenue minus Budgeted General Fund, Special Funds and Enterprise Fund Revenue divided by Budgeted Revenues.

Source: FY 2024 Revenue Summary Report and FY 2025 Budget Summary.

Capital Outlay

Percentage of Total Expenditures



Analysis: The purpose of capital outlay in the budget is to replace equipment or to add new equipment and infrastructure. The ratio of capital outlay to net operating expenditures is a rough indicator of whether the stock of equipment and infrastructure is being replaced or added.

The FY 2020 increase is related to the acquisition of a new helicopter for the Leon County Sheriff's Office and $4.8 million in Energy Savings Capital Projects (ESCO) projects for County facilities including the Detention Center.

The FY 2024 increase is related to expenditures for the Woodville and N.E. Lake Munson sewer projects, in addition to sidewalk constructions, and improvements on Magnolia Drive.

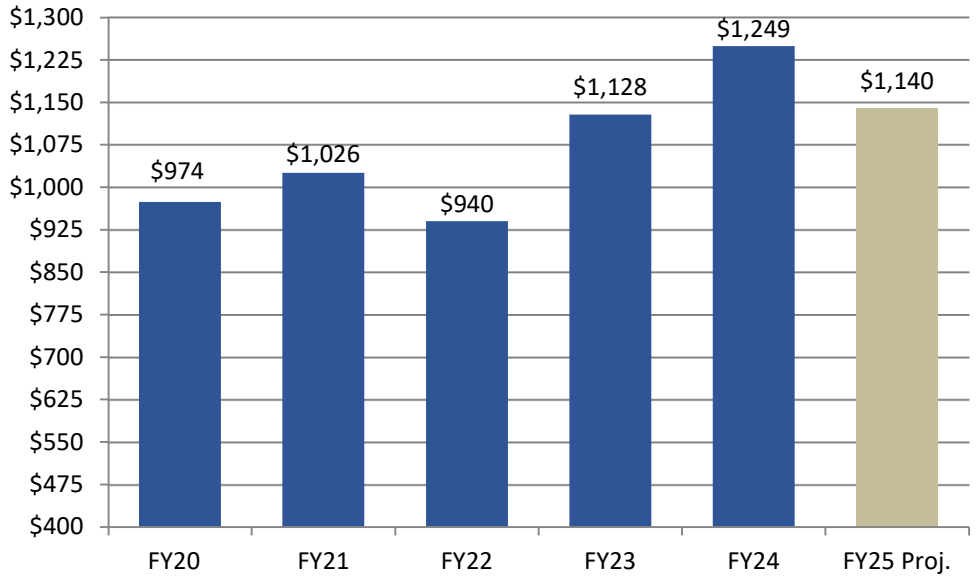
The FY 2025 projection is based upon what has been budgeted for the current fiscal year and does not include funds appropriated in previous fiscal years that have been carried forward to provide continued project funding.

Formula: Capital Outlay Divided by Total Operating Expenditures.

Source: FY 2024 Expenditure Summary Report and FY 2025 Budget Summary.

»Financial Indicators

Revenue Per Capita



Analysis: Examining per capita revenue indicates changes in revenue relative to changes in population size. If the County's population increases, revenue will need to increase to meet the needs for services of the population. As per capita revenue decreases, it becomes difficult to maintain the existing level of services unless new revenue sources are found or there is a decrease in operating expenses. As Leon County's population grows, so too does the revenue.

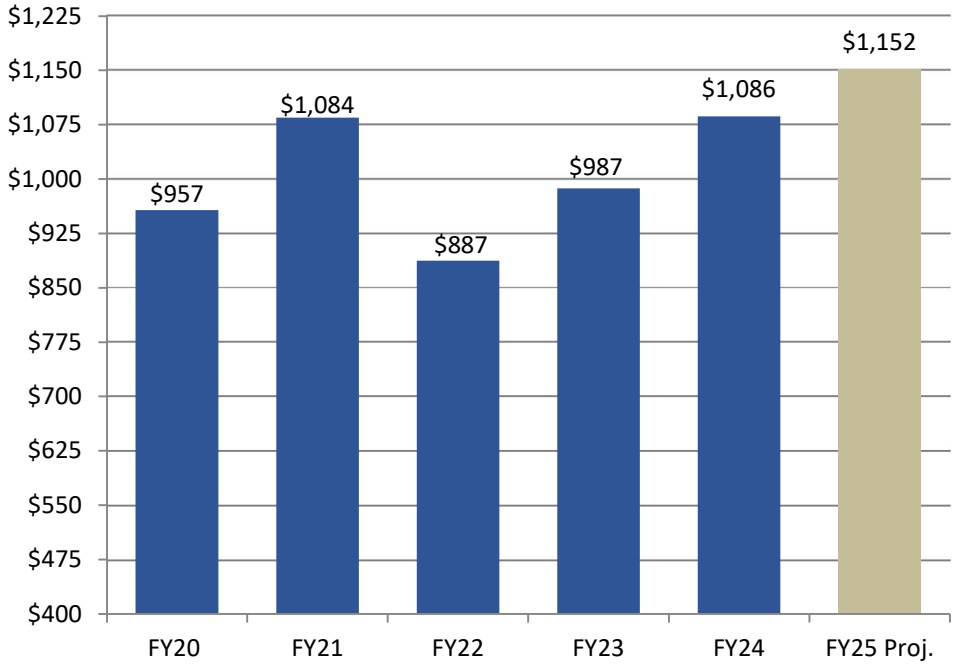
FY 2020 includes the County receiving $51.2 million in CARES Act funding from the Federal Government to assist citizens and local businesses including non-profits. FY 2021 includes an additional $76.7 million in federal funding received from the U.S. Treasury, $57 million from the American Recovery Plan Act (ARPA) funds and $19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2024 is reflective of additional revenues associated with the EMS MSTU and increases of the fire services fee.

FY 2025 projection is reflective of anticipated decrease in consumer spending associated with the uncertainty of the economy and new tariffs.

Formula: General Fund, Special Revenue Funds, and Enterprise Fund Revenues Divided by Population.

Source: FY 2024 Revenue Summary Report and the FY 2025 Budget Summary.

Expenditures Per Capita



Analysis: Changes in per capita expenditures reflect changes in expenditures relative to changes in population. FY 2021 includes an additional $76.7 million in federal funding received from the U.S. Treasury, $57 million from the American Recovery Plan Act (ARPA) funds and $19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2025 projection is reflective of inflationary increases on the budget related to contractual services, materials, and supplies.

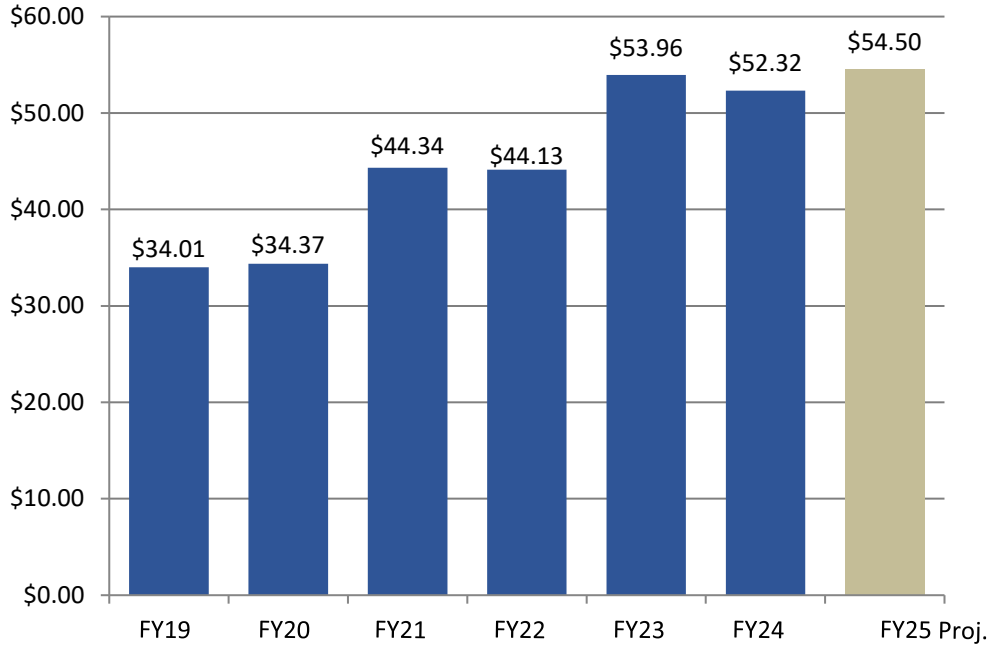
Formula: Actual General Fund, Special Funds, Enterprise Fund and Debt Service divided by population.

Source: FY 2024 Expenditure Summary Report, Office of Economic Vitally, and FY 2025 TRIM Ad and the FY 2025 Budget Summary.

»Financial Indicators

General/Fine & Forfeiture Fund Balance

Millions



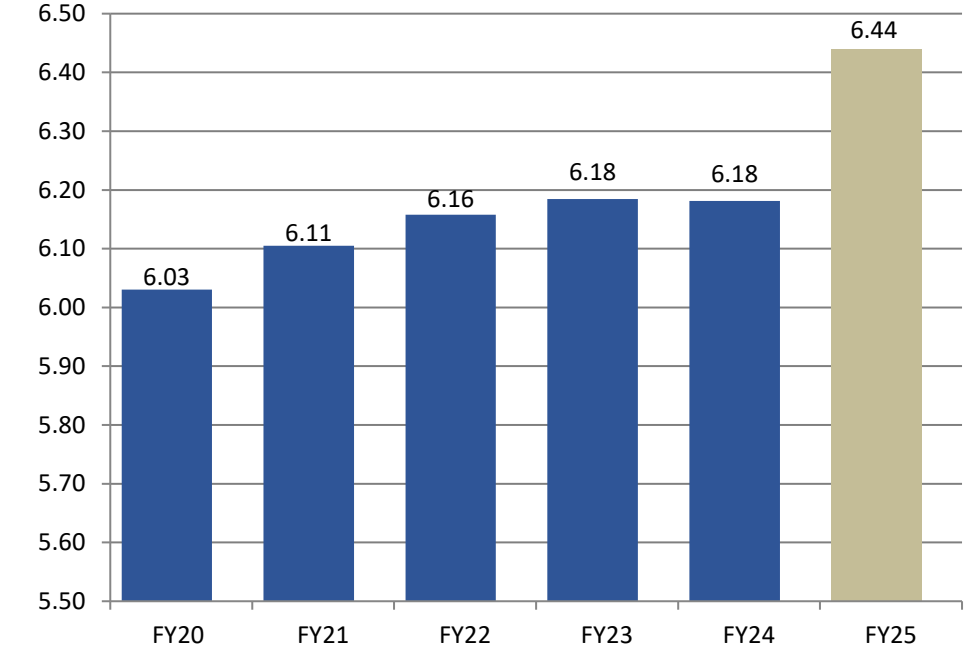
Analysis: Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 was $44.34 million and the year ending fund balance for FY 2022 was $44.13 million. The increase in FY 2021 reflects the remaining $5.2 million of the $7.75 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. $2.1 million of the remaining ARPA revenue loss funding was appropriated in FY 2023 to support the capital improvement program. The FY 2025 estimated fund balance of $54.50 million reflects 15% of FY 2025 operating expenditures.

Formula: Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY 2024 Annual Performance & Financial Report.

Employees Per Capita

Employees per 1,000 Leon County Residents
Thousands



Analysis: Personnel costs are a major portion of an operating budget; for that reason, plotting changes in the number of employees per capita effectively measures changes in expenditures. Overall, the County is controlling the cost associated with this financial indicator. Note that the number of employees includes Constitutional Officers. In comparison to other like-sized counties, Leon County ranks second lowest in number of employees per capita.

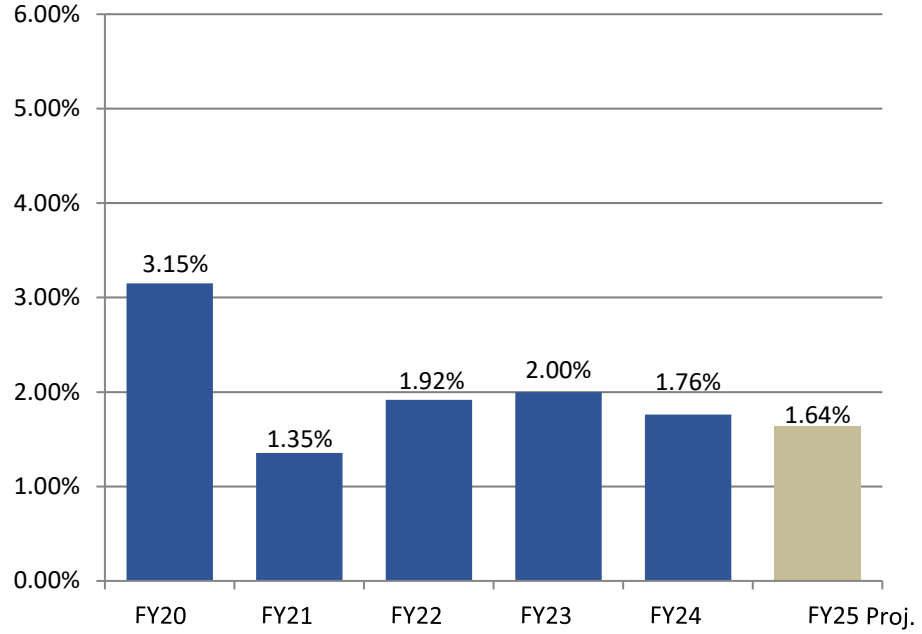
Formula: Number of Full-Time Employees Divided by Population multiplied by 1,000.

Source: FY24-25 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality Demographics Data.

»Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



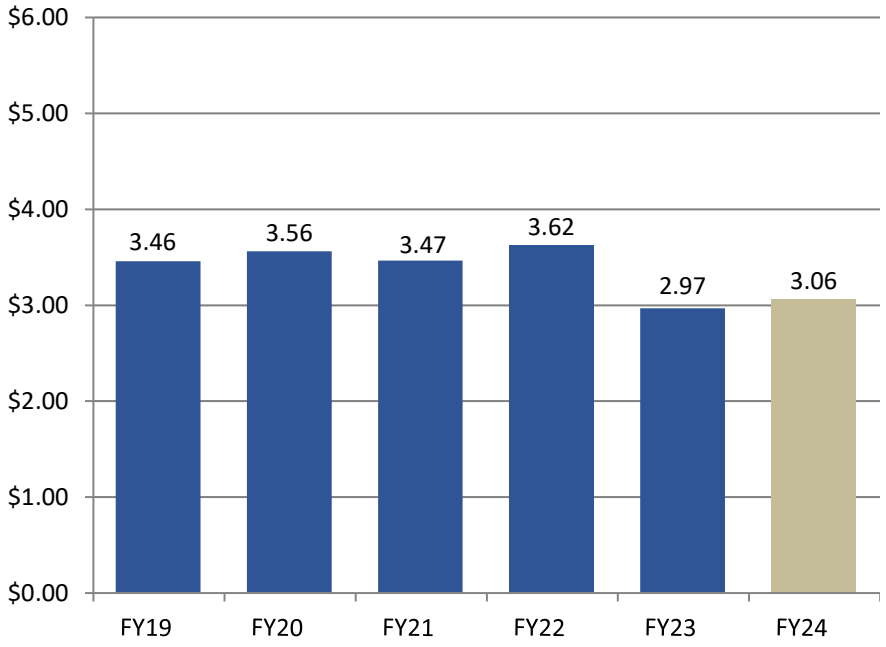
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. Leon County's debt service has shown a decline since FY 2020. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt service has remained low. A previous bond that funded the purchase of the Courthouse annex reached maturity and was paid off in FY 2020 accounting for the reduced debt service in FY 2021. The FY 2022 increase accounts for the first debt service payments being due for financing of the purchase and building improvements for the Supervisor of Elections Voting Operations Center and ESCO energy improvements. FY 2023 was the first payment for the EMS and Volunteer Fire 800MHz replacement radios. The 2017 Series loan matured in 2025 which reduces the overall debt service level. Leon County's debt level remains extremely low for a comparable county size.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2024 Expenditure Summary and the FY 2025 Budget Summary.

Liquidity

Ratio of Current Assets to Current Liabilities



Analysis: The current ratio is a liquidity indicator that measures a government's short-run financial condition by examining the ratio of cash and short-term assets against current liabilities. This ratio shows whether a government can pay its short-term debt obligations. The International City / County Management Association (ICMA) states ratios that fall below 1:1 for more than three consecutive years is a decidedly negative indicator. The ICMA further recommends keeping this ratio above 1:1. Leon County continues to maintain a liquidity ratio above this level. FY 2019 includes FEMA reimbursement for Hurricanes Hermine, Irma, and Michael. FY 2020 marks the start of CARES and ARPA funding due to the COVID-19 pandemic. The decline in the level in FY 2023 and FY 2024 can be attributed to increased liabilities associated with inflationary cost increases for the landfill closure project.

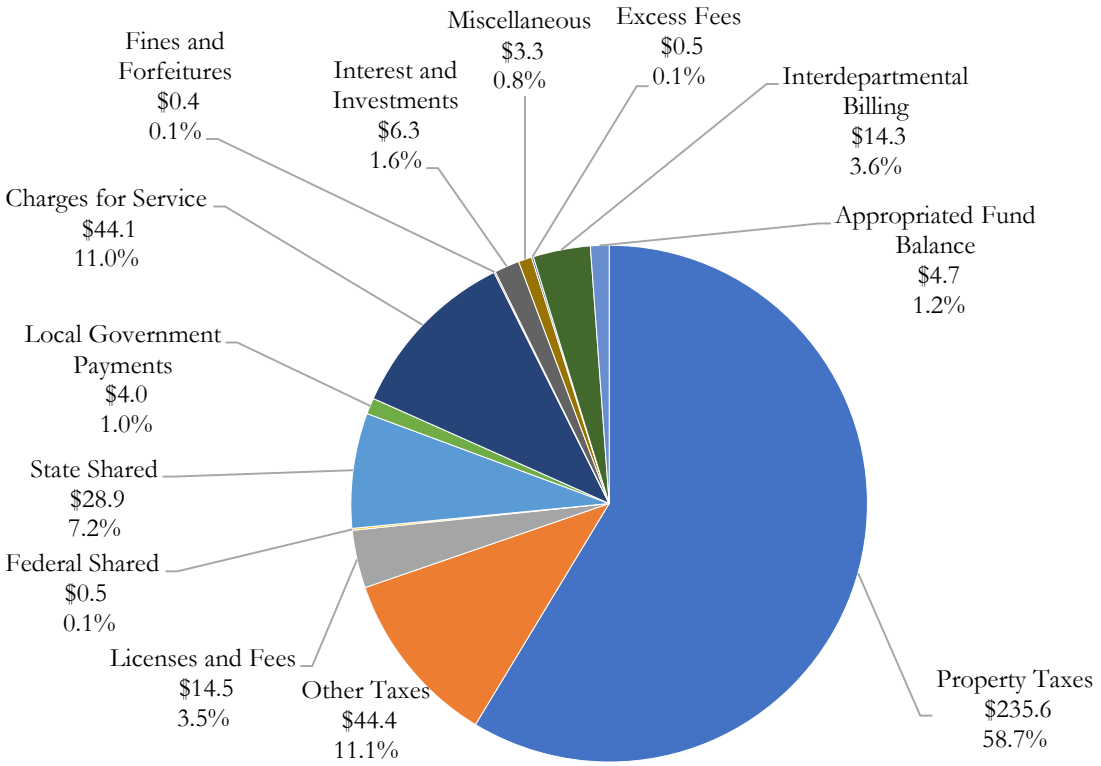
Formula: Cash and short-term investments divided by Current Liabilities

Source: FY 2024 Comprehensive Annual Financial Report

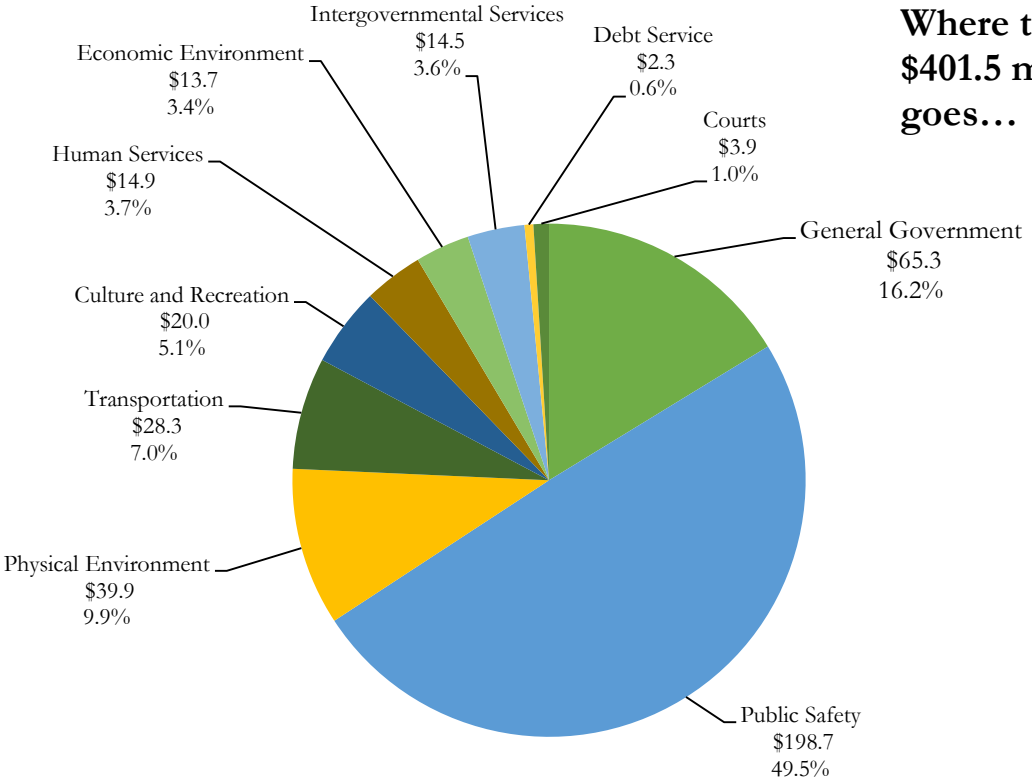
LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Revenue & Expenditure Illustrations

Where the $401.5 million comes from…



Where the $401.5 million goes…



LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Total Revenue By Source

	FY 2024 Actual	%	FY 2025 Adopted	%	FY 2026 Budget	%
Property Taxes						
Ad Valorem - General Fund	73,433,870		80,115,784		85,268,884	
Ad Valorem - Fine/Forfeiture Fund	111,879,896		120,258,813		130,698,962	
MSTU Ad Valorem	16,717,519		18,074,780		19,481,368	
Delinquent Taxes	-45,580		109,250		118,750	
Subtotal	**201,985,704**	**51.1%**	**218,558,627**	**57.8%**	**235,567,964**	**58.7%**
Other Taxes						
Local Option Tourist Development Tax	9,011,110		8,435,069		9,201,633	
Local Option Gas Tax	7,894,427		7,577,580		7,837,405	
Sales Tax Extension	7,213,509		7,154,018		7,775,289	
Franchise Fee	269,664		407,473		379,003	
Public Service Taxes	10,833,493		10,488,379		11,452,157	
Local Communication Services Tax	2,422,603		2,446,250		2,440,550	
Non Ad Valorem Assessments	5,212,520		5,162,140		5,332,430	
Delinquent Assessments	18,890		0		0	
Subtotal	**42,876,216**	**10.9%**	**41,670,909**	**11.0%**	**44,418,467**	**11.1%**
Licenses and Fees						
Building Permits	2,220,314		1,886,700		1,866,750	
Fire Services Fees	11,090,579		11,399,257		11,532,364	
DSEM Fees	1,889,472		1,286,728		1,117,390	
Subtotal	**15,200,365**	**3.8%**	**14,572,685**	**3.9%**	**14,516,504**	**3.5%**
Federal Shared						
Federal Grants	4,911,532		147,800		150,821	
Federal Payments in Lieu of Taxes	350,633		315,685		340,480	
Subtotal	**5,262,164**	**1.3%**	**463,485**	**0.1%**	**491,301**	**0.1%**
State Shared						
State Grants	6,992,410		433,732		468,653	
State Revenue Sharing	7,266,980		8,338,150		7,009,489	
Local 1/2 Cent Sales Tax	15,806,814		15,767,150		15,561,228	
Other State Revenues	1,969,270		1,722,873		1,705,802	
State Shared Gas & Transportation Tax	4,252,141		4,223,320		4,164,515	
Subtotal	**36,287,615**	**9.2%**	**30,485,225**	**8.1%**	**28,909,687**	**7.2%**
Local Government Payments	**12,334,520**	**3.1%**	**3,745,385**	**1.0%**	**4,012,047**	**1.0%**
Charges for Service						
General Government	827,996		739,858		783,560	
Public Safety	21,253,184		19,424,034		20,964,432	
Tipping Fees	13,573,567		13,358,687		15,468,019	
Other Physical	4,518,487		4,365,760		4,327,323	
Transportation	327,165		350,259		323,927	
Economic Environment	596,924		819,889		759,786	
Cultural and Recreational	183,341		168,435		177,180	
Other Charges for Services	1,313,303		1,290,528		1,282,213	
Subtotal	**42,593,967**	**10.8%**	**40,517,450**	**10.7%**	**44,086,440**	**11.0%**
Fines and Forfeitures	**388,900**	**0.1%**	**398,104**	**0.1%**	**358,008**	**0.1%**
Interest and Investments	**14,591,265**	**3.7%**	**5,330,388**	**1.4%**	**6,299,303**	**1.6%**
Miscellaneous	**6,298,076**	**1.6%**	**2,809,081**	**0.7%**	**3,347,830**	**0.8%**
Excess Fees						
Clerk of Court	202,901		0		0	
Sheriff's Office	3,157,263		0		0	
Property Appraiser	189,664		0		0	
Tax Collector	627,186		400,000		500,000	
Supervisor of Elections	941,952		0		0	
Subtotal	**5,118,966**	**1.3%**	**400,000**	**0.1%**	**500,000**	**0.1%**
Interdepartmental Billing	**12,053,435**	**3.1%**	**13,693,434**	**3.6%**	**14,313,881**	**3.6%**
Appropriated Fund Balance	**0**	**0.0%**	**5,242,220**	**1.4%**	**4,696,872**	**1.2%**
TOTAL	**394,991,195**	**100%**	**377,886,993**	**100%**	**401,518,304**	**100%**

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Total Expenditures by Function

		FY 2024 Actual	%	FY 2025 Adopted	%	FY 2026 Budget	%
General Government							
General		178,147		0		0	
Legislative		2,140,327		2,180,313		2,301,626	
Executive		1,917,104		1,790,765		1,733,293	
Clerk - Finance Administration		2,642,358		3,037,119		3,289,395	
Tax Collector		6,715,303		7,453,993		7,926,039	
Property Appraiser		6,066,108		6,712,518		6,875,966	
Financial & Administrative		15,296,892		17,067,732		18,793,649	
Legal Counsel		2,077,338		2,316,759		2,389,761	
Comprehensive Planning		1,508,713		1,448,662		1,744,376	
Other General Governmental Service		13,275,279		13,379,938		13,480,512	
Supervisor of Elections		7,493,523		5,837,403		6,814,618	
	Subtotal	**59,311,092**	**14.9%**	**61,225,202**	**16.1%**	**65,349,235**	**16.2%**
Public Safety							
Law Enforcement		59,016,497		61,311,620		66,549,381	
Fire Control		11,447,482		11,742,380		11,864,457	
Detention And/or Correction		51,512,084		54,087,929		58,716,119	
Sheriff Grants		1,519,674		0		0	
Judicial		5,145,878		5,382,801		5,953,822	
Protective Inspections		2,842,937		3,447,743		3,472,123	
Emergency & Disaster Relief		4,478,402		2,044,645		2,077,853	
Ambulance & Rescue		33,548,480		36,028,010		40,483,059	
Medical Examiner		1,001,612		1,039,131		1,056,480	
Other Public Safety		5,805,448		7,276,006		8,543,289	
	Subtotal	**176,318,494**	**44.4%**	**182,360,265**	**48.3%**	**198,716,583**	**49.5%**
Physical Environment							
Garbage/Solid Waste Control		22,669,013		19,254,922		21,840,672	
Sewer/Wastewater Services		17,239,394		601,502		617,355	
Conservation & Resource Management		4,925,250		5,777,944		5,888,429	
Flood Control		6,784,823		8,356,599		8,396,404	
Other Physical Environment		2,657,896		3,086,000		3,201,753	
	Subtotal	**54,276,377**	**13.7%**	**37,076,967**	**9.8%**	**39,944,613**	**9.9%**
Transportation		**31,831,406**	**8.0%**	**27,519,513**	**7.3%**	**28,280,455**	**7.0%**
Economic Enviroment							
Economic Environment (Summer Youth)		49,859		75,378		80,178	
Industry Development		7,704,893		7,436,925		8,109,089	
Veteran Services		327,702		414,902		429,615	
Housing & Urban Development		655,332		894,889		1,084,786	
Other Economic Environment		3,276,892		3,276,950		4,018,816	
	Subtotal	**12,014,678**	**3.0%**	**12,099,044**	**3.2%**	**13,722,484**	**3.4%**
Human Services		**12,501,832**	**3.1%**	**13,634,179**	**3.7%**	**14,930,462**	**3.7%**
Culture and Recreation							
Libraries		7,406,841		8,587,495		8,793,735	
Parks & Recreation		14,012,170		8,232,073		9,151,927	
Cultural Services		1,933,832		1,796,757		2,047,150	
	Subtotal	**23,352,843**	**5.6%**	**18,616,325**	**5.0%**	**19,992,812**	**5.1%**
Debt Service		**5,717,189**	**1.4%**	**5,712,825**	**1.5%**	**2,260,805**	**0.6%**
Intergovernmental Services & Reserves							
Intragovernmental Services		1,228,929		2,058,128		2,187,202	
Motor Pool		4,672,433		4,955,935		4,875,400	
Grants Program		2,328		94,088		91,807	
Insurance Program		2,806,684		6,516,382		7,068,862	
Budgeted Contingency		9,660,648		1,987,540		233,077	
	Subtotal	**18,371,023**	**4.6%**	**15,612,073**	**4.1%**	**14,456,348**	**3.6%**
Court Related							
Court Administration		266,085		354,833		380,773	
State Attorney		152,316		184,370		168,190	
Public Defender		129,758		213,055		217,422	
Clerk of Circuit Court		486,828		498,919		504,822	
Article V Expenses		65,070		6,230		6,230	
Guardian Ad Litem		10,795		20,238		20,238	
Other Court Related Programs		2,079,378		2,752,955		2,566,832	
	Subtotal	**3,190,229**	**0.8%**	**4,030,600**	**1.0%**	**3,864,507**	**1.0%**
Totals							
	Totals	**396,885,164**	**100%**	**377,886,993**	**100%**	**401,518,304**	**100%**

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Total Operating and Capital Expenditures by Function

	FY 2024 Actual				FY 2025 Adopted				FY 2026 Budget			
	Operating	Capital	Total	%	Operating	Capital	Total	%	Operating	Capital	Total	%
General Government Services												
General	178,147	-	178,147		-	-	-		-	-	-	
Legislative	2,140,327	-	2,140,327		2,180,313	-	2,180,313		2,301,626	-	2,301,626	
Executive	1,917,104	-	1,917,104		1,790,765	-	1,790,765		1,733,293	-	1,733,293	
Clerk - Finance Administration	2,642,358	-	2,642,358		3,037,119	-	3,037,119		3,289,395	-	3,289,395	
Tax Collector	6,715,303	-	6,715,303		7,453,993	-	7,453,993		7,926,039	-	7,926,039	
Property Appraiser	6,066,108	-	6,066,108		6,712,518	-	6,712,518		6,875,966	-	6,875,966	
Financial & Administrative	15,268,775	28,118	15,296,892		17,019,732	48,000	17,067,732		18,459,199	334,450	18,793,649	
Legal Counsel	2,077,338	-	2,077,338		2,316,759	-	2,316,759		2,389,761	-	2,389,761	
Comprehensive Planning	1,508,713	-	1,508,713		1,448,662	-	1,448,662		1,744,376	-	1,744,376	
Other General Governmental Service	7,697,613	5,577,666	13,275,279		8,598,941	4,780,997	13,379,938		7,717,753	5,762,759	13,480,512	
Supervisor of Elections	7,493,523	-	7,493,523		5,837,403	-	5,837,403		6,814,618	-	6,814,618	
Subtotal	**53,705,309**	**5,605,783**	**59,311,092**	**14.9%**	**56,396,205**	**4,828,997**	**61,225,202**	**16.1%**	**59,252,026**	**6,097,209**	**65,349,235**	**16.2%**
Public Safety												
Law Enforcement	59,016,497	-	59,016,497		61,311,620	-	61,311,620		66,549,381	-	66,549,381	
Fire Control	11,447,482	-	11,447,482		11,742,380	-	11,742,380		11,864,457	-	11,864,457	
Detention and/or Correction	47,587,145	3,924,940	51,512,084		52,281,161	1,806,768	54,087,929		56,848,510	1,867,609	58,716,119	
Sheriff Grants	1,519,674	-	1,519,674									
Judicial	5,145,878	-	5,145,878		5,382,801	-	5,382,801		5,953,822	-	5,953,822	
Protective Inspections	2,810,530	32,407	2,842,937		3,304,324	143,419	3,447,743		3,408,853	63,270	3,472,123	
Emergency & Disaster Relief	4,478,402	-	4,478,402		2,044,645	-	2,044,645		2,077,853	-	2,077,853	
Ambulance & Rescue	31,488,469	2,060,010	33,548,480		31,555,301	4,472,709	36,028,010		36,476,059	4,007,000	40,483,059	
Medical Examiner	1,001,612	-	1,001,612		1,039,131	-	1,039,131		1,056,480	-	1,056,480	
Other Public Safety	5,711,690	93,759	5,805,448		6,396,006	880,000	7,276,006		6,943,289	1,600,000	8,543,289	
Subtotal	**168,687,705**	**6,111,116**	**176,318,494**	**44.4%**	**175,057,369**	**7,302,896**	**182,360,265**	**48.3%**	**191,178,704**	**7,537,879**	**198,716,583**	**49.5%**
Physical Environment												
Garbage/Solid Waste Control	20,981,309	1,687,705	22,669,013		18,272,422	982,500	19,254,922		20,033,672	1,807,000	21,840,672	
Sewer/Wastewater Services	234,964	17,004,430	17,239,394		601,502	-	601,502		617,355	-	617,355	
Conservation & Resource Management	4,524,617	400,633	4,925,250		5,535,473	242,471	5,777,944		5,628,429	260,000	5,888,429	
Flood Control	3,786,124	2,998,699	6,784,823		5,209,316	3,147,283	8,356,599		5,821,594	2,574,810	8,396,404	
Other Physical Environment	2,080,396	577,500	2,657,896		2,378,500	707,500	3,086,000		2,419,253	782,500	3,201,753	
Subtotal	**31,607,410**	**22,668,967**	**54,276,377**	**13.7%**	**31,997,213**	**5,079,754**	**37,076,967**	**9.8%**	**34,520,303**	**5,424,310**	**39,944,613**	**9.9%**
Transportation												
Road & Street Facilities	14,820,694	17,010,712	31,831,406		18,106,616	9,412,897	27,519,513		18,362,995	9,917,460	28,280,455	
Subtotal	**14,820,694**	**17,010,712**	**31,831,406**	**8.0%**	**18,106,616**	**9,412,897**	**27,519,513**	**7.3%**	**18,362,995**	**9,917,460**	**28,280,455**	**7.0%**
Economic Environment												
Economic Environment (Summer Youth)	49,859	-	49,859		75,378	-	75,378		80,178	-	80,178	
Industry Development	7,686,995	17,899	7,704,893		7,436,925	-	7,436,925		8,109,089	-	8,109,089	
Community Redevelopment/Housing	4,259,926	-	4,259,926		4,586,741	-	4,586,741		5,533,217	-	5,533,217	
Subtotal	**11,996,779**	**17,899**	**12,014,678**	**3.0%**	**12,099,044**	**-**	**12,099,044**	**3.2%**	**13,722,484**	**-**	**13,722,484**	**3.4%**
Human Services												
Subtotal	**12,501,832**	**-**	**12,501,832**	**3.1%**	**13,634,179**	**-**	**13,634,179**	**3.7%**	**14,930,462**	**-**	**14,930,462**	**3.7%**
Culture and Recreation												
Libraries	7,203,485	203,356	7,406,841		7,172,465	1,415,030	8,587,495		7,408,705	1,385,030	8,793,735	
Parks & Recreation	6,251,264	7,760,906	14,012,170		7,470,128	761,945	8,232,073		8,054,105	1,097,822	9,151,927	
Cultural Services	1,933,832	-	1,933,832		1,796,757	-	1,796,757		2,047,150	-	2,047,150	
Subtotal	**15,388,581**	**7,964,262**	**23,352,843**	**5.6%**	**16,439,350**	**2,176,975**	**18,616,325**	**5.0%**	**17,509,960**	**2,482,852**	**19,992,812**	**5.1%**
Debt Service												
Redemption Of Long Term Debt	5,717,189	-	5,717,189		5,712,825	-	5,712,825		2,260,805	-	2,260,805	
Subtotal	**5,717,189**	**-**	**5,717,189**	**1.4%**	**5,712,825**	**-**	**5,712,825**	**1.5%**	**2,260,805**	**-**	**2,260,805**	**0.6%**
Intergovernmental Services & Reserves												
Intragovernmental Services	1,228,929	-	1,228,929		2,058,128	-	2,058,128		2,187,202	-	2,187,202	
Motor Pool	4,672,433	-	4,672,433		4,955,935	-	4,955,935		4,875,400	-	4,875,400	
Grants Program	2,328	-	2,328		94,088	-	94,088		91,807	-	91,807	
Insurance Program	2,806,684	-	2,806,684		6,516,382	-	6,516,382		7,068,862	-	7,068,862	
Budgeted Contingency	9,660,648	-	9,660,648		1,987,540	-	1,987,540		233,077	-	233,077	
Subtotal	**18,371,023**	**-**	**18,371,023**	**4.6%**	**15,612,073**	**-**	**15,612,073**	**4.1%**	**14,456,348**	**-**	**14,456,348**	**3.6%**
Court Related												
Court Administration	266,085	-	266,085		354,833	-	354,833		380,773	-	380,773	
State Attorney	152,316	-	152,316		184,370	-	184,370		168,190	-	168,190	
Public Defender	129,758	-	129,758		213,055	-	213,055		217,422	-	217,422	
Clerk of Circuit Court	486,828	-	486,828		498,919	-	498,919		504,822	-	504,822	
Article V Expenses	65,070	-	65,070		6,230	-	6,230		6,230	-	6,230	
Guardian Ad Litem	10,795	-	10,795		20,238	-	20,238		20,238	-	20,238	
Other Court Related Programs	2,079,378	-	2,079,378		2,752,955	-	2,752,955		2,566,832	-	2,566,832	
Subtotal	**3,190,229**	**-**	**3,190,229**	**0.8%**	**4,030,600**	**-**	**4,030,600**	**1.0%**	**3,864,507**	**-**	**3,864,507**	**1.0%**
Totals												
Totals	**335,986,752**	**59,378,738**	**396,885,164**	**100%**	**349,085,474**	**28,801,519**	**377,886,993**	**100%**	**370,058,594**	**31,459,710**	**401,518,304**	**100%**

» Programs by Function and Funding Source

General Government
General Fund: County Commission, County Administration, Strategic Initiatives, Community and Media Relations (CMR), Human Resources, Office of Management and Budget, Risk Management, Purchasing/Procurement, Real Estate Management, Office of Information & Technology (MIS/GIS), Volunteer Services, Office of Sustainability, Voter Registration, Elections, County Attorney, PLACE (Planning, Economic Development, Blueprint 2000), Facilities Management, CIPs – Technology, Buildings, Vehicles, Miscellaneous

Public Safety
General Fund: Medical Examiner, Public Safety Complex
Special Revenue: Office of Intervention & Detention Alternatives, Sheriff and Detention Facility, Fire Services, Building Inspection, Storage Tank Program, Emergency Medical Services, Emergency Management, E-911

Physical Environment
General Fund: Cooperative Extension, GIS
Special Revenue: Permit Services, Development Services, Environmental Services, Stormwater Maintenance, CIPs – Stormwater, Sewer, and Vehicles
Enterprise: Solid Waste, CIPs – Solid Waste and Vehicles

Transportation
Special Revenue: PW Support Services, Transportation Maintenance, Right of Way Management, Engineering Services, CIPs – Stormwater, Transportation, Vehicles

Economic Environment
General Fund: Community Redevelopment Agency, Summer Youth Employment, Veteran Services
Special Revenue: Tourism, State Housing Initiatives Partnership Program (S.H.I.P)

Human Services
General Fund: Mosquito Control, Health Department, Primary Health Care, Baker Act & Marchman Act, Medicaid & Indigent Burials, Housing Services
Special Revenue: Diversionary Programs, Animal Control

Culture and Recreation
General Fund: Library Services, COCA
Special Revenue: Parks and Recreation, CIPs – Parks

Debt Service
2014 Debt Series, Bond Series 2020 (Equipment Lease Financing), Supervisor of Elections Voting Operations Center Building, ESCO Lease, 800 MHz Radios

Intergovernmental Services
Internal Services: Communications Trust, Fleet Maintenance, Insurance
Budgeted Reserves (included in various funds under each funding source type)

Court-Related
Special Revenue: Court Administration, State Attorney, Public Defender, Clerk of the Circuit Court and Comptroller, Judicial Programs/Article V Guardian Ad Litem, Court Information Systems, Public Law Library, Legal Aid

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Department Funding Source Guide

Department	Funding Source
County Commission	001 - General Fund*
Administration	001 - General Fund*
	125 - Grants
	130 - 911 Emergency Communications Trust
Office of Information Technology	001 - General Fund*
	130 - 911 Emergency Communications Trust
County Attorney	001 - General Fund*
Public Works	001 - General Fund*
	106 - Transportation Trust*
	123 - Stormwater Utility*
	125 - Grants
	505 - Motor Pool
Development Support & Environmental Management (DSEM)	120 - Building Inspection Fund
	121 - DSEM Fund*
	125 - Grants
Planning, Land Management & Community Enhancement (PLACE)	001 - General Fund*
Management & Budget	001 - General Fund*
	501 - Insurance Service Fund
Division of Tourism	160 - Tourism Fund
Public Safety	135 - Emergency Medical Services MSTU
	140 - Municipal Service Fund
Library Services	001 - General Fund*
Intervention & Detention Alternatives	001 - General Fund*
	110 - Fine and Forfeiture Fund
	111 - Probation Services Fund
	125 - Grants
Human Services & Community Partnerships (HSCP)	001 - General Fund*
	124 - SHIP Trust Fund
Resource Stewardship	001 - General Fund*
	140 - Municipal Service Fund
	165 - County Government Annex Building
	166 - Huntington Oaks Operations
	401 - Solid Waste Fee*

* Supported by a transfer from Fund 126 - Non-Countywide General Revenue
** Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Department Funding Source Guide

Department		Funding Source
Constitutional	Clerk of the Circuit Court	001 - General Fund*
		110 - Fine and Forfeiture Fund
	Property Appraiser	001 - General Fund*
	Sheriff	110 - Fine and Forfeiture Fund
	Supervisor of Elections	060 - Supervisor of Elections**
	Tax Collector	001 - General Fund*
		123 - Stormwater Utility*
		135 - Emergency Medical Services MSTU
		145 - Fire Services Fee
		162 - County Accepted Roadways & Drainage Systems
		164 - Special Assessment: Sewer
		401 - Solid Waste Fee*
Judicial	Court Administration	001 - General Fund*
	Other Court-Related Programs	110 - Fine and Forfeiture Fund
		114 - Family Law Legal Services
		116 - Drug Abuse Trust Fund
		117 - Judicial Programs
	State Attorney	110 - Fine and Forfeiture Fund
	Public Defender	110 - Fine and Forfeiture Fund
	Guardian Ad Litem	001 - General Fund*
Non-Operating	Fire Control	145 - Fire Services Fee
	Line Item Funding	001 - General Fund*
	Communications	001 - General Fund*
		106 - Transportation Trust*
		110 - Fine and Forfeiture Fund
		111 - Probation Services Fund
		120 - Building Inspection Fund
		121 - DSEM Fund*
		123 - Stormwater Utility*
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		160 - Tourism Fund
		401 - Solid Waste Fee*
		502 - Communications Trust
		505 - Motor Pool

* Supported by a transfer from Fund 126 - Non-Countywide General Revenue
** Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Department Funding Source Guide

Department		Funding Source
Non-Operating	Cost Allocation	001 - General Fund*
		106 - Transportation Trust*
		111 - Probation Services Fund
		114 - Teen Court
		117 - Judicial Programs
		120 - Building Inspection Fund
		121 - DSEM Fund*
		123 - Stormwater Utility*
		130 - 911 Emergency Communications Trust
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		145 - Fire Services Fee
		160 - Tourism Fund
		165 - County Government Annex Building
		166 - Huntington Oaks Operations
		401 - Solid Waste Fee*
		505 - Motor Pool
	Risk Allocations	001 - General Fund*
		060 - Supervisor of Elections**
		106 - Transportation Trust*
		110 - Fine and Forfeiture Fund
		111 - Probation Services Fund
		114 - Teen Court
		117 - Judicial Programs
		120 - Building Inspection Fund
		121 - DSEM Fund*
		123 - Stormwater Utility*
		125 - Grants
		135 - Emergency Medical Services MSTU
		140 - Municipal Service Fund
		145 - Fire Services Fee
		160 - Tourism Fund
		165 - County Government Annex Building
		166 - Huntington Oaks Operations
		401 - Solid Waste Fee*
		505 - Motor Pool
	Workers' Comp Risk Management	501 - Insurance Service Fund

* Supported by a transfer from Fund 126 - Non-Countywide General Revenue

** Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Department Funding Source Guide

Department		Funding Source
Non-Operating	Budgeted Reserves	001 - General Fund*
		106 - Transportation Trust*
	Other Non-Operating	001 - General Fund*
		106 - Transportation Trust*
		110 - Fine and Forfeiture Fund
		116 - Drug Abuse Trust
		125 - Grants
		140 - Municipal Service Fund
		162 - County Accepted Roadways & Drainage Systems
		164 - Special Assessment: Sewer
Debt Service		222 - Debt Series 2014*
		223- Bond Series 2020
		224 - Supervisor of Elections Voting Operations Center
		225 - ESCO
		226 - 800 MHz Radios
Capital Projects		106 - Transportation Trust*
		120 - Building Inspection
		125 - Grants
		135 - Emergency Medical Services MSTU
		160 - Tourism Fund
		165 - County Government Annex Building
		166 - Huntington Oaks Operations
		305 - Capital Improvements Fund
		306 - Transportation Improvements
		308 - Local Option Sales Tax
		309 - Sales Tax Extension Fund
		330 - 911 Capital Projects
		351 - Sales Tax Extension 2020 Fund
		352 - Sales Tax Extension 2020 JPA Fund
		401 - Solid Waste Fee*

* Supported by a transfer from Fund 126 - Non-Countywide General Revenue
** Sub-fund of General Fund (001); fund set up for accounting purposes and funded via transfer from General Fund at beginning of fiscal year

Expenditures By Department and Division

Board of County Commissioners

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
1)	County Commission	2,140,327	2,180,313	2,301,626	5.6%	2,368,531	2,437,789	2,509,484	2,583,719
		2,140,327	2,180,313	2,301,626	5.6%	2,368,531	2,437,789	2,509,484	2,583,719

1) Increase reflects County Commission costs associated with the County's portion of retirement rates passed by the Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees. The raises pertain to the Commission staff only. In accordance with the County Charter, Commissioner salaries are set by ordinance according to a formula established by the State of Florida based on population. Additionally, Commissioner Office Budgets were increased to account for inflationary increases associated with travel, training, and other operating expenses.

Administration

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
2)	County Administration	1,917,104	1,790,765	1,733,293	-3.2%	1,781,678	1,831,699	1,883,416	1,936,898
3)	Emergency Management	1,708,873	1,923,645	1,938,853	0.8%	1,789,344	1,816,704	1,845,075	1,873,934
4)	Human Resources	1,577,722	1,801,238	1,922,377	6.7%	1,977,132	2,033,936	2,091,190	2,150,416
5)	Purchasing	716,505	722,154	786,669	8.9%	810,287	834,813	860,445	886,886
6)	Real Estate Management	478,530	620,718	617,058	-0.6%	627,773	638,886	650,412	662,357
7)	Strategic Initiatives/CMR	2,027,264	2,168,002	2,144,112	-1.1%	2,193,074	2,243,874	2,296,588	2,351,268
8)	Volunteer Services	128,063	124,354	132,884	6.9%	136,534	140,338	144,305	148,441
		8,554,061	9,150,876	9,275,246	1.4%	9,315,822	9,540,250	9,771,431	10,010,200

2) Decrease reflects personnel costs associated with the planned retirement of an Assistant County Administrator offset by costs as noted below.

3) Increase reflects costs as noted below, inflationary costs related to maintenance of the E-911 system and additional costs associated with mailing a copy of the Leon County Disaster Survival Guide to every residential property in Leon County to enhance disaster communication and preparedness.

4) Increase reflects other personnel costs associated with the FY 2025 realignment and reclassification of a vacant Maintenance Repair Technician position to Quality Assurance Analyst to improve operational efficiencies and reflects costs as noted below. These costs were offset by a reduction of $47,552 through the Leon LEADS structure to maximize organizational efficiencies.

5) Increase reflects costs as noted below and other operating costs associated with business subscriptions for the procurement of materials and supplies. These subscriptions allow for streamlined purchasing, reduced shipping timelines and overall cost savings.

6) Decrease reflects a reduction in the costs of Tax Deeds which was offset by costs as noted below.

7) Decrease reflects costs associated with the FY 2025 realignment and reclassification of the vacant Citizen Services Liaison position to Administrative Associate in the Office of Human Services and Community Partnerships. The decrease is offset by costs as noted below.

8) Increase reflects costs as noted below and costs associated with promotional materials to enhance the Strategic Plan target of connecting 50,000 volunteers with services opportunities communitywide.

County Attorney's Office

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
9)	County Attorney	2,077,338	2,316,759	2,389,761	3.2%	2,445,625	2,503,569	2,563,406	2,625,404
		2,077,338	2,316,759	2,389,761	3.2%	2,445,625	2,503,569	2,563,406	2,625,404

9) Increase reflects costs as noted below and costs associated with a new Assistant County Attorney position to address increased caseloads. These costs will be offset by a reduction in outside counsel cost.

***Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees.**

Expenditures By Department and Division

Department of Public Works

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
10)	Engineering Services	3,941,418	4,851,809	5,079,948	4.7%	5,216,335	5,357,811	5,504,576	5,656,564
11)	Fleet Management	4,662,231	4,942,998	4,860,563	-1.7%	4,907,476	4,954,906	5,010,005	5,066,394
12)	Operations	11,778,268	15,636,997	15,804,863	1.1%	16,119,101	16,591,911	16,861,233	17,238,235
13)	PW Support Services	723,682	745,159	766,188	2.8%	785,094	804,647	824,859	845,765
		21,105,600	26,176,963	26,511,562	1.3%	27,028,006	27,709,275	28,200,673	28,806,958

10) *See personnel note below.

11) Decrease reflects fluctuating costs associated with the purchase of fuel for the County's fleet. The decrease is offset by costs as noted below.

12) Increase reflects costs as noted below. These costs are offset by a reduction of $57,500 through the Leon LEADS structure to maximize organizational efficiencies and the realignment of several positions to other Divisions.

13) *See personnel note below.

Department of Development Support & Environmental Management

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
14)	Building Plans Review & Inspection	2,106,501	2,501,011	2,514,349	0.5%	2,587,580	2,663,702	2,742,820	2,825,076
15)	Code Compliance Services	552,113	613,048	538,362	-12.2%	553,566	569,341	585,705	602,689
16)	Development Services	732,035	978,136	1,047,634	7.1%	1,077,579	1,108,668	1,140,935	1,174,440
17)	DS Support Services	527,398	646,744	605,068	-6.4%	621,679	638,950	656,890	675,549
18)	Environmental Services	1,689,956	2,060,593	2,054,725	-0.3%	2,110,831	2,169,079	2,229,544	2,292,312
		5,608,002	6,799,532	6,760,138	-0.6%	6,951,235	7,149,740	7,355,894	7,570,066

14) Increase reflects costs as noted below which are offset by the hiring of a new Direcor of Development Support & Environmental at a lower salary than previously budgeted as well as a reduction of $52,000 through the Leon LEADS structure to maximize organizational efficiencies.

15) Decrease reflects a reduction in personnel costs related to the elimination of a Addressing Customer Service Technician position and the realignment of a Addressing Program Coordinator position from Code Compliance Services to Development Services. Through the Leon LEADS structure, other operating costs savings in the amount of $4,700 to maximize organizational efficiencies. The decrease is offset by costs as noted below.

16) Increase reflects costs associated with the realignment of a Addressing Program Coordinator position from Code Compliance Services to Development Services to improve operational efficiencies and costs as noted below. The costs were offset by a reduction of $10,000 through the Leon LEADS structure to maximize organizational efficiencies.

17) Decrease reflects costs associated with the hiring of a new Director of Development Support & Environmental Management (DSEM) at a lower salary than previously budgeted. Through the Leon LEADS structure, other operating costs savings in the amount of $5,250 to maximize organizational efficiencies. These costs are offset by costs as noted below.

18) Decrease reflects costs associated with the hiring of a new Director of Environmental Services at a lower salary then previously budgeted. The costs are offset by costs as noted below and inflationary costs associated with vehicle repair.

Department of PLACE

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
19)	Planning Department	1,089,076	967,224	1,001,228	3.5%	1,041,277	1,082,928	1,126,245	1,171,295
		1,089,076	967,224	1,001,228	3.5%	1,041,277	1,082,928	1,126,245	1,171,295

19) Increase reflects costs associated with the County's share of the joint City/County Planning Department.

Management and Budget

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
20)	Office of Management and Budget	941,847	1,045,991	1,111,717	6.3%	1,143,387	1,176,236	1,210,334	1,243,712
21)	Risk Management	205,462	247,616	267,423	8.0%	272,783	278,325	283,540	288,951
		1,147,308	1,293,607	1,379,140	6.6%	1,416,170	1,454,561	1,493,874	1,532,663

20) Increase reflects costs as noted below and an increase in contractual costs associated with budgeting software. These increases were offset by a reduction of $5,000 through the Leon LEADS structure to maximize organizational efficiencies.

21) Increase reflects costs as noted below and costs associated with the replacement of Automated External Defibrillators for County facilities and the contract for the insurance broker services. These increases are offset by a reduction in background screening costs.

***Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees.**

Expenditures By Department and Division

Division of Tourism

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
22)	Division of Tourism	9,322,754	8,875,451	9,743,171	9.8%	9,274,563	9,448,370	9,625,142	9,805,034
		9,322,754	8,875,451	9,743,171	9.8%	9,274,563	9,448,370	9,625,142	9,805,034

22) Increase reflects costs as noted below and costs associated with Strategic Initiative #2022-6 to host the 2026 World Athletics Cross Country Championship at Apalachee Regional Park; funding for special events, including sports and legacy events; and funding for Local Arts Agency funding (COCA). This increase was offset by a reduction in operating costs which were related to the Bicentennial Celebration in FY 2025.

Office of Information and Technology

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
23)	Geographic Information Systems	2,080,396	2,378,500	2,419,253	1.7%	2,544,320	2,610,251	2,760,526	2,858,485
24)	Management Information Services	9,148,863	10,146,096	11,328,932	11.7%	11,919,053	12,134,803	12,478,435	12,748,267
		11,229,260	12,524,596	13,748,185	9.8%	14,463,373	14,745,054	15,238,961	15,606,752

23) Increase reflects costs as noted below and inflationary increases associated with contractual services for workplace applications, financial management software, and AI modeling.

24) Increase reflects costs as noted below, personnel costs associated with the realignment of a Public Works Maintenance Technician position to a Senior Administrative Associate position in MIS and inflationary costs associated with contractual services and repair and maintenance for workplace applications, financial management software, system backup, email archiving, and cybersecurity incident response services. These cost were offset by a reduction of $24,000 through the Leon LEADS structure to maximize organizational efficiencies.

Office of Library Services

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
25)	Library Services	6,603,511	7,157,465	7,393,705	3.3%	7,608,879	7,828,537	8,046,583	8,266,460
		6,603,511	7,157,465	7,393,705	3.3%	7,608,879	7,828,537	8,046,583	8,266,460

25) Increase reflects costs as noted below and inflationary costs associated with subscriptions and processing fees.

Office of Public Safety

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
26)	Animal Control	2,088,523	2,215,935	2,565,066	15.8%	2,632,949	2,453,465	2,471,660	2,490,503
27)	Emergency Medical Services	29,558,588	29,329,750	33,406,070	13.9%	34,138,132	34,819,099	35,637,459	36,489,673
		31,647,111	31,545,685	35,971,136	14.0%	36,771,081	37,272,564	38,109,119	38,980,176

26) Increase related to funding the County's 50% share of operating and capital expenses for the Animal Shelter as specified in the interlocal agreement with the City.

27) Increase reflects the planned addition of ten positions to maintain current service levels and response times. Other increases are associated with the Advanced Life Support Agreement with the City Fire Department; medical supplies and repair and maintenance of equipment; and costs associated with the County's sponsorship with Tallahassee State College (TSC) to offer children safety workbooks for Annual TSC Heroes in Public Safety Event which inclues new bikes in support of bicycle pedestrian safety initiatives.

***Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees.**

Expenditures By Department and Division

Office of Intervention & Detention Alternatives

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
28)	County Probation	1,548,788	1,853,223	1,952,592	5.4%	2,000,224	2,049,809	2,101,433	2,155,177
29)	Drug & Alcohol Testing	162,936	193,914	220,008	13.5%	224,346	228,870	233,588	238,508
30)	Supervised Pretrial Release	1,192,885	1,916,991	1,744,065	-9.0%	1,776,434	1,810,116	1,845,186	1,881,699
		2,904,609	3,964,128	3,916,665	-1.2%	4,001,004	4,088,795	4,180,207	4,275,384

28) Increase reflects costs as noted below and costs associated with the realignment of a Probation/Pretrial Officer II (GPS) position from Pretrial Release to County Probation to address increased caseloads.

29) *See personnel note below.

30) Decrease reflects costs associated with the realignment of a Probation/Pretrial Officer II (GPS) position from Pretrial to County Probation and a reduction in the amount of $100,000 through the LEADs structure to maximize organizational efficiencies. These costs were offset by costs as noted below.

Office of Human Services & Community Partnerships

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
31)	Housing Services	1,123,348	1,448,636	1,652,642	14.1%	1,692,383	1,733,462	1,775,923	1,819,801
32)	Human Services	9,215,435	10,335,235	11,253,775	8.9%	11,356,744	11,462,061	11,569,766	11,679,949
33)	Veteran Services	327,702	414,902	429,615	3.5%	438,042	446,783	455,855	465,268
		10,666,486	12,198,773	13,336,032	9.3%	13,487,169	13,642,306	13,801,544	13,965,018

31) Increase reflects costs as noted below, a realignment of a portion of personnel cost for the Affordable Housing Coordinator position due to a reduction in SHIP funding from the state, and additional funding in the amount of $250,000 for an Affordable Housing Gap Financiang to support the development of affordable rental units for very low and extremely low-income households.

32) Increase reflects costs as noted below and costs associated with the state mandated Medicaid payment and increased funding for the Indigent Cremation and Burial Program to address inflationary costs for transportation and storage of deceased bodies; Medical Examiner contractual payments; Baker Act & Marchman Act to cover the County's required share for mental health services for Leon County residents; and increases in vehicle coverage costs associated with insurance rates.

33) Increase reflects costs as noted below and travel costs associated with the annual Honor Flight.

Office of Resource Stewardship

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
34)	Cooperative Extension	414,923	514,163	534,652	4.0%	555,879	577,952	600,909	624,763
35)	Facilities Management	14,012,024	15,795,663	16,633,443	5.3%	16,988,975	17,380,644	17,745,482	18,134,124
36)	Office of Sustainability	229,692	322,418	309,179	-4.1%	305,266	318,853	315,271	329,188
37)	Parks and Recreation	3,571,915	4,634,690	4,976,794	7.4%	5,225,555	5,336,784	5,451,544	5,536,414
38)	Solid Waste	20,905,156	17,435,719	19,078,965	9.4%	19,722,724	20,109,550	20,475,992	20,853,469
		39,133,710	38,702,653	41,533,033	7.3%	42,798,399	43,723,783	44,589,198	45,477,958

34) *See personnel note below.

35) Increase reflects costs as noted below and inflationary costs related to custodial services, work order software, utilities, building repairs and maintenance and, other operating cost to replace aging equipment.

36) Decrease reflects a reduction of $10,000 through the Leon LEADS structure to maximize organzational efficiencies. This decrease is offset by costs as noted below.

37) Increase reflects costs as noted below and increases related to mowing, trail, playground, and ballfield maintenance.

38) Increase reflects costs as noted below, and increases related to the hauling costs of transferring waste from the Transfer Station to the regional landfill in Jackson County. The costs will be recouped by revenue from the increased tipping fee at the Transfer Station as reflected in the Solid Waste Enterprise Fund. Other costs are associated with contractual costs for yard debris processing. These increases were offset by a reduction of $14,550 through the Leon LEADS structure to maximize organizational efficiencies.

***Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees.**

Expenditures By Department and Division

Constitutional

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
39)	Clerk of the Circuit Court	3,129,186	3,536,038	3,794,217	7.3%	3,979,625	4,174,246	4,378,537	4,592,981
40)	Property Appraiser	6,066,108	6,712,518	6,875,966	2.4%	7,363,794	7,729,377	7,729,377	7,729,377
41)	Sheriff	109,674,398	114,311,957	124,651,485	9.0%	132,575,085	141,479,542	151,186,906	161,770,319
42)	Supervisor of Elections	7,493,523	5,837,403	6,814,618	16.7%	6,472,601	8,068,221	6,991,688	7,433,776
43)	Tax Collector	6,715,303	7,453,993	7,926,039	6.3%	8,300,647	8,693,415	9,105,819	9,538,619
		133,078,518	137,851,909	150,062,325	8.9%	158,691,752	170,144,801	179,392,327	191,065,072

39) Increase associated with the County share of the Clerk's Finance Department, which includes cost-of-living adjustments, increased retirement rates as well as increased demands related to the Clerk's Finance duties to the County. The budget also includes two new positions to support internal auditing and human resources functions.

40) Increase reflects costs as noted below.

41) Increase reflects costs associated with retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for 5% raises for non-sworn staff. Other personnel increases are associated with increasing the base pay of sworn officers from $60,000 to $62,000 per PBA collective bargaining agreement and other contractual obligations related to rentals and leases, services, Drone as First Responder technology.

The Sheriff's budget also includes additional funding totaling $2.3 million related to a new HOST deputy, four new law enforcement deputies and overtime funding to add a second deputy to each Detention Center pod.

42) The SOE's budget varies year to year depending on the election cycle. The budget increase for FY 2026 includes the increased salary costs of hiring additional temporary personnel to conduct the 2026 elections, in addition to impacts of implementing the continuing changes in election laws and increased mailing costs.

43) Increase reflects estimated commission payments associated with an increase in property tax collections related to property values increasing by 7.78%. Increases also include commission payments for the solid waste, fire, and stormwater special assessments.

Judicial

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
44)	Court Administration	275,100	356,551	382,491	7.3%	394,704	407,419	420,661	434,448
45)	Guardian Ad Litem	12,570	20,657	20,657	0.0%	20,657	20,657	20,657	20,657
46)	Other Court-Related Programs	445,043	593,733	518,957	-12.6%	525,971	530,068	534,318	538,733
47)	Public Defender	126,277	120,192	120,192	0.0%	120,192	120,192	120,192	120,192
48)	State Attorney	133,426	120,026	100,026	-16.7%	100,026	100,026	100,026	100,026
		992,415	1,211,159	1,142,323	-5.7%	1,161,550	1,178,362	1,195,854	1,214,056

44) Increase reflects costs as noted below and costs increases for supplies to support court programs.

45) Guardian Ad Litem funding remained consistent with the previous fiscal year.

46) Decrease reflects personnel cost savings due to staff turnover.

47) Public Defender funding remained consistent with the previous fiscal year.

48) Decrease reflects the realignment of funding for the Diversion Fee Scholarship Program to the Office of Intervention and Detention Alternatives.

***Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees.**

Expenditures By Department and Division

Non-Operating

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
49)	Budgeted Reserves	9,660,648	1,987,540	233,077	-88.3%	1,355,366	1,519,092	2,754,432	3,207,275
50)	Communications	3,097,398	5,035,622	5,237,879	4.0%	5,255,633	5,120,261	5,133,587	5,141,403
51)	Consolidated Dispatch Agency (CDA)	3,742,860	3,920,075	4,351,564	11.0%	4,530,831	4,717,270	4,911,165	5,112,817
52)	Fire Control	11,399,534	11,687,105	11,800,991	1.0%	11,979,488	12,159,736	12,341,121	12,524,266
	Line Item Funding	100,000	0	0	0.0%	0	0	0	0
53)	Other Non-Operating	8,015,339	8,863,665	9,891,667	11.6%	10,138,355	10,269,482	10,405,367	10,546,193
54)	Risk Allocations	1,791,481	2,226,238	2,537,006	14.0%	2,545,962	2,545,969	2,545,977	2,545,977
55)	Risk Financing & Workers Comp	2,729,370	6,455,701	6,999,103	8.4%	7,823,623	8,746,157	9,779,323	10,589,919
		40,536,630	40,175,946	41,051,287	2.2%	43,629,258	45,076,969	47,870,972	49,667,850

49) Reflects a decrease in Emergency Medical Services reserves.

50) Reflects annual adjustments in department billings for phone and internet charges.

51) Increased costs for the CDA are related to the County's 33% cost share of the agency and are associated with personnel costs and equipment replacements. The City funds the remaining 67% share of the CDA.

52) These funds are used to fund fire rescue services in the County. All payments collected from this assessment are remitted to the City to fund fire rescue services in the unincorporated area of the County. Based on Board direction, the fire services fee will not increase in FY 2026.

53) Reflects a increase in Community Redevelopment Agency (CRA) payments due to projected increases in the value for the Frenchtown District, $15,000 in Special Event Funding in support of Henry Hill Foundation Emancipation day event and additional contractual cost in the amount of $48,344 to cover increased membership dues for the Apalachee Regional Planning Council.

54) Reflects an increase in cost allocations to fund the rise in cost of general liability, property, vehicle and aviation insurance premiums.

55) Reflects an increase in cost allocations to fund the rise in cost of general liability, property, vehicle and aviation insurance premiums.

56)

Debt Service

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Debt Service	5,920,069	5,712,825	2,260,805	-60.4%	2,187,808	2,186,125	2,183,912	1,676,190
	5,920,069	5,712,825	2,260,805	-60.4%	2,187,808	2,186,125	2,183,912	1,676,190

56) Debt Service accounts for the payment of principal and interest associated with the existing bonds issued and/or bank loans obtained by the County. The decrease is due to the county making the final payment in FY 2025 for debt services associated with the refinancing of the 2014 Capital Improvement revenue Refinancing bond.

57)

Capital Improvement Program

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Engineering Services	41,425,923	13,183,320	14,029,074	6.4%	15,535,509	16,757,614	17,162,651	17,685,401
Facilities Management	3,315,922	3,516,124	4,161,060	18.3%	7,351,388	2,403,905	3,462,794	4,082,749
Fleet Management	6,211,684	5,405,028	4,031,000	-25.4%	7,058,000	7,657,000	7,235,000	8,215,000
Management Information Services	1,949,219	4,796,793	6,354,949	32.5%	5,762,064	6,252,153	7,340,754	7,456,618
Parks & Recreation	5,402,087	708,626	1,097,822	54.9%	2,301,975	1,839,118	2,225,850	2,375,850
Public Works - Operations	695,499	791,628	450,805	-43.1%	550,805	700,805	450,805	450,805
Solid Waste	378,405	400,000	1,335,000	233.8%	995,250	1,499,750	1,753,000	1,400,000
	59,378,738	28,801,519	31,459,710	9.2%	39,554,991	37,110,345	39,630,854	41,666,423

57) At the June 17, 2025 workshop, the Board approved the advance funding of $20 million in dedicated general revenue, transportation and local option sales tax fund balances to ensure some capital projects related to the Detention Center, vehicle replacement, stormwater infrastructure and park facilities continue and vehicle purchases are not delayed. The FY 2026 Capital Program also includes continued funding for Arterial/Collector/Local Road resurfacing to maintain County roads and the Sidewalk Program; EMS vehicle replacement/remounting and chest compression device replacements; Building infrastructure improvements; County Compute Infrastructure; and the Essential Libraries Initiative.

Expenditures By Department and Division

Grants Administration

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
58)	Grants EMS	85,750	60,000	60,000	0.0%	60,000	60,000	60,000	60,000
	Grants Health Dept	300,000	0	0	0.0%	0	0	0	0
59)	Grants Housing	42,336	75,000	75,000	0.0%	75,000	75,000	75,000	75,000
	Grants Human Services	446,473	0	0	0.0%	0	0	0	0
60)	Grants IDA	80,000	79,610	81,225	2.0%	82,840	84,455	86,165	86,165
61)	Grants Library	599,974	15,000	15,000	0.0%	15,000	15,000	15,000	15,000
62)	Grants LLEBG	50,000	50,000	50,000	0.0%	50,000	50,000	50,000	50,000
	Grants Parks	57,136	0	0	0.0%	-	-	-	-
	Grants Public Works	188,751	0	0	0.0%	-	-	-	-
	Grants-Federal Stimulus	1,899,220	0	0	0.0%	-	-	-	-
		3,749,642	279,610	281,225	0.6%	282,840	284,455	286,165	286,165

58) Reflects funds for grants received from the Florida Department of Health in support of Emergency Medical Services.

59) Reflects funds for grants for emergency housing repair assistance from the Housing Finance Authority.

60) Reflects a increase in traffic fines collected for driver's education for the Slosberg Drivers' Education Fund. These funds are paid to the Leon County School Board for the driver's education program.

61) Reflects expenditures associated with the receipt of donations from the Friends of the Library.

62) Reflects anticipated Law Enforcement Block Grant funding from the Department of Justice Juvenile Assistance Grant Program (JAG).

Transfers

		FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
63)	Transfers	55,977,594	55,378,861	53,654,188	-3.1%	56,654,823	60,391,891	62,437,723	65,152,631
		55,977,594	55,378,861	53,654,188	-3.1%	56,654,823	60,391,891	62,437,723	65,152,631

63) A budget transfer is the reallocation of funding from one fund to support expenditures in another fund usually for a dedicated purpose, such as the transfer of Building funds to the Capital Improvement Fund for the purchase of Building Department vehicles. The decreases for FY 2026 are attributed to a reduction in debt services payments associated with the 2014 Capital Improvement Revenue Refinancing bond reaching maturity and the use of dedicated fund balances for Probation, Development Support and Environmental Management, and Transportation which reduced the amount of general revenue required to be transfered to support these programs. These decreases were offset by increased transfers to Supervisor of Elections for FY 2026 election cycle and the Solid Waste Enterprise fund.

Summary Totals

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted	Adopted Change	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Leon County Government	153,229,152	163,854,025	175,260,629	7.0%	178,971,135	182,627,522	186,611,762	190,677,087
Constitutional Officers	133,078,518	137,851,909	150,062,325	8.9%	158,691,752	170,144,801	179,392,327	191,065,072
Judicial	992,415	1,211,159	1,142,323	-5.7%	1,161,550	1,178,362	1,195,854	1,214,056
Non-Operating	40,536,630	40,175,946	41,051,287	2.2%	43,629,258	45,076,969	47,870,972	49,667,850
Capital	59,378,738	28,801,519	31,459,710	9.2%	39,554,991	37,110,345	39,630,854	41,666,423
Debt Service	5,920,069	5,712,825	2,260,805	-60.4%	2,187,808	2,186,125	2,183,912	1,676,190
Grants	3,749,642	279,610	281,225	0.6%	282,840	284,455	286,165	286,165
Total Budget Net Transfers	**396,885,164**	**377,886,993**	**401,518,304**	**6.3%**	**424,479,334**	**438,608,578**	**457,171,846**	**476,252,843**
Total Operating Budget	337,506,426	349,085,474	370,058,594	6.0%	384,924,343	401,498,233	417,540,992	434,586,420
Total Capital Budget	59,378,738	28,801,519	31,459,710	9.2%	39,554,991	37,110,345	39,630,854	41,666,423
Total County Budget	452,862,758	433,265,854	455,172,492	5.1%	481,134,157	499,000,469	519,609,570	541,405,475

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

Expenditure Summary by Category	FY24 Adopted	FY25 Adopted	% Change	FY26 Budget	% Change	Reference
MANDATORY						
Constitutional Officers						
Supervisor of Elections	7,385,218	5,837,403		6,814,618		FS 129.202, FS 97-107
Tax Collector	7,103,357	7,453,993		7,926,039		FL Constitution: Article VIII Section 1(d), FS 192.091(2), FS 197
Property Appraiser	6,060,004	6,712,518		6,875,966		FL Const: Article VIII Section 1(d), FS 192.091(1), FS 193.023, FS 193-194, 196, 200
Sheriff	103,600,165	114,311,957		124,651,485		FL Constitution: Article VIII Section 1(d), FS 30.49 and 30.50
Clerk of Court	3,129,186	3,536,038		3,794,217		FL Constitution: Article VIII Section 1(d), FL Constitution: Article V Section 16
subtotal	127,277,930	137,851,909	8.31%	150,062,325	8.86%	
Judiciary (Article V)						
State Attorney	130,280	120,026		100,026		FL Const: Article V Sec. 14 & 17, FS 29.008
Public Defender	160,125	120,192		120,192		FL Const: Article V Sec. 14 & 18, FS 29.008
Guardian Ad Litem	22,013	20,657		20,657		FS 29.008, FS 39.8296
Court Administration	265,060	301,248		324,300		FL Constitution: Article V, FS 29.008
Legal Aid	310,225	301,500		301,500		FS 939.185(2)
subtotal	887,703	863,623	-2.71%	866,675	0.35%	
Charter						
County Commission	2,082,103	2,180,313		2,301,626		FL Constitution: Article VIII Section 1(e), FS 125.01, Leon County Charter
County Attorney	2,225,469	2,316,759		2,389,761		Leon County Charter, LCL: Ch 2-Article X Section 2-503, FS 127.01
County Administrator's Office	1,938,101	1,790,765		1,733,293		Leon County Charter, LCL: Ch 2-Article X Section 2-501, F.S. 125.7
subtotal	6,245,673	6,287,837	0.68%	6,424,680	2.18%	
Payments						
CRA-Payment	3,053,000	3,276,950		4,018,816		FS 163.506
Debt Service	5,717,190	5,712,825		2,260,805		FS 130
Medical Examiner	1,022,288	1,039,131		1,056,480		FS 406.08
Tubercular Care & Child Protection Exams	50,000	50,000		36,000		FS 392.68
Baker and Marchman Act	701,970	765,784		829,598		FS 394.76(3)b
Medicaid & Indigent Burial	3,568,688	4,295,241		5,038,421		Med: FS 409.915, IB: FS 406.50
Tax Deed Applications	45,000	45,000		25,000		FS 197.502
Juvenile Detention Payment	1,370,835	1,375,770		1,110,359		FS 985.686
subtotal	15,528,971	16,560,701	6.64%	14,375,479	-13.20%	
Transportation/Stormwater						
Public Works Support Services	717,977	745,159		766,188		
Engineering Services	4,728,608	4,851,809		5,079,948		FS 316.006(3)
Transportation Maintenance	5,809,387	5,892,370		5,276,619		FS 206.47(7), FS 206.60(2), FS 336.02(1)
Right of Way Maintenance	3,937,925	4,122,238		4,396,543		FS 337.401
Stormwater Maintenance	4,219,546	4,712,678		5,245,708		LCL: Ch 10-Article VII Div. 1 & 2, FS 403.0893
subtotal	19,413,443	20,324,254	4.69%	20,765,006	2.17%	
Development Support & Environmental Management						
Development Services (not including Bldg Dept)	925,089	978,136		1,047,634		LCL: Chapter 10, FS 163.3180, FS 163.3202
Environmental Compliance	1,740,714	1,806,540		1,787,992		County Charter, LCL: Ch 10-Article IV Sec. 10, FS 380.021
Development and Environmental - Support Services	661,110	646,744		605,068		Supports functions of Fund 121
subtotal	3,326,913	3,431,420	3.14%	3,440,694	0.27%	
Other						
Veterans Services	319,689	325,002		339,715		FS 292.11
Planning	1,098,277	967,224		1,001,228		FS 163.3174, FS 163.3167(2)
Courthouse Annex	609,474	629,093		665,852		FL Constitution: Article V, FS 29.008
Property/Liability Insurance	1,791,481	2,226,238		2,537,006		
subtotal	3,818,921	4,147,557	8.61%	4,543,801	9.55%	
Solid Waste						
Transfer Station	12,933,636	14,373,332		15,897,351		FS 403.706 and Interlocal Agreement
Solid Waste Management Facility	599,782	710,483		672,264		FS 403.706 and Interlocal Agreement
Hazardous Waste	884,053	926,064		951,028		FS 403.7225, FS 403.704
subtotal	14,417,471	16,009,879	11.04%	17,520,643	9.44%	
TOTAL MANDATORY	**190,917,025**	**205,477,180**	**7.63%**	**217,999,303**	**6.09%**	

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

Expenditure Summary by Category	FY24 Adopted	FY25 Adopted	% Change	FY26 Budget	% Change	Reference
NON-MANDATORY						
Jail Detention/Mental Health Coordination	50,553	55,303		58,191		FL Const: Article V Section 14(c), FS 29.008
Pre-Trial Release	1,897,125	1,916,991		1,744,065		Provided alternative to incarceration
Code Enforcement	547,925	613,048		538,362		Numerous Leon County Code of Laws
Community and Media Relations	1,118,092	1,226,616		1,304,919		FS 125.001
Volunteer Services	114,424	124,354		132,884		FS 125.9503, County Emergency Management Plan
Parks and Recreation	4,322,072	4,634,690		4,976,794		
Cooperative Extension	525,175	514,163		534,652		FS 1004.37
Mosquito Control	837,024	871,685		847,967		FS 388.161-162
Library	6,958,147	7,157,465		7,393,705		
Housing Services	542,203	628,747		642,856		FS 420.9075, FS 420.9079, FS 125.0103(7)
Health Department	246,183	247,381		252,260		FS 154.01
Animal Control	2,033,099	2,215,935		2,565,066		FS 828.03(1), FS 828.27 - Cruelty, FS 828.30 - Rabies, FS 588.16, LCL: Chapter 4, F.A.C 64D-3.040
Probation	1,411,404	1,505,464		1,584,833		Provides an alternative to the County Jail
Rural Waste Service Centers	829,282	941,800		1,009,888		
Yard Waste	348,098	484,040		548,434		
Primary Health Care	1,859,082	1,854,123		1,858,683		FS 154.011, LCL: Ch 11-Article XVII Sec. 11
Office of Sustainability	350,223	322,418		309,179		
Strategic Initiatives	911,565	941,386		839,193		
Real Estate	532,147	575,718		592,058		
subtotal	25,433,823	26,831,327	5.49%	27,733,989	3.36%	
Agreements/Payments						
Fire Department - City Payment	10,871,797	11,204,626		11,318,512		FS 125.01(1)d and Interlocal Agreement
City Payment - Parks Rec/Animal Shelter	1,704,403	1,776,840		1,852,356		Interlocal Agreement with City of Tallahassee
subtotal	12,576,200	12,981,466	3.22%	13,170,868	1.46%	
Outside Agency Funding						
Council on Culture & Arts (COCA)	1,764,468	1,796,757		2,047,150		Ordinance 2006-34
DISC Village/Juvenile Assessment Center	222,759	222,759		222,759		Ordinance 2006-34
Domestic Violence Coordinating Council	25,000	25,000		25,000		
Homeless Shelter Relocation	100,000	-		-		
subtotal	2,112,227	2,044,516	-3.21%	2,294,909	12.25%	
Miscellaneous						
Human Services CHSP	1,944,196	2,083,575		2,182,333		County Policy No. 01-04
Military Grant	33,000	33,000		33,000		County Policy No. 03-18
Summer Youth Employment	40,731	75,378		80,178		
Volunteer Fire Department	482,479	482,479		482,479		
Diversionary Funding	100,000	100,000		120,000		
Blueprint 2000	659,526	481,438		743,148		
subtotal	3,259,932	3,255,870	-0.12%	3,641,138	11.83%	
Event Sponsorships						
Community Events	69,500	74,500		89,500		
North Florida Homeless Veterans Stand Down	10,000	10,000		10,000		
Honor Flight	20,000	20,000		20,000		Ordinance 2006-34
Operation Thank You!	21,900	21,900		21,900		Ordinance 2006-34
Veterans Day Parade	5,000	5,000		5,000		Ordinance 2006-34
subtotal	126,400	131,400	3.96%	146,400	11.42%	
TOTAL NON-MANDATORY	**43,508,582**	**45,244,579**	**3.99%**	**46,987,304**	**3.85%**	

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Expenditures by Mandatory, Non-Mandatory, Support and Self Supporting

Expenditure Summary by Category	FY24 Adopted	FY25 Adopted	% Change	FY26 Budget	% Change	Reference
SUPPORT FUNCTIONS						
Office of Management & Budget/Risk Management	1,265,593	1,293,607		1,379,140		FS 129
Facilities Management	13,728,922	15,053,186		15,870,414		FS 29.008 Maintains County Facilities
Human Resources	1,721,592	1,801,238		1,922,377		Implement Federal and State legislation regarding employment practices
Management Information Services	9,268,765	10,146,096		11,328,932		FS 29.008 Maintains all County information systems - emails, hardware, software, etc.
Purchasing	710,056	722,154		786,669		FS 274.03, FS 287, LCL: Chapter 2-Article IX Section 2.401
Geographic Information Systems	2,377,609	2,378,500		2,419,253		Interlocal Agreement with the City of Tallahassee
Consolidated Dispatch Agency (CDA)	3,804,347	3,920,075		4,351,564		Interlocal Agreement with the City of Tallahassee and Leon County Sheriff
Non-Operating (Audit, Bank Charges, etc.)	1,228,818	1,013,151		1,191,820		
TOTAL SUPPORT FUNCTIONS	**34,105,702**	**36,328,007**	**6.52%**	**39,250,169**	**8.04%**	
RESERVES						
Budgeted Contingency; all funds	1,626,951	1,987,540		233,077		
TOTAL BUDGETED RESERVES	**1,626,951**	**1,987,540**	**22.16%**	**233,077**	**-88.27%**	
TOTAL GENERAL REVENUE SUPPORTED	**270,158,260**	**289,037,306**	**6.99%**	**304,469,853**	**5.34%**	
SELF SUPPORTING AND INTERNAL SERVICES						
Building Inspection	2,352,766	2,501,011		2,514,349		Numerous FS cites - see division page
Fleet Management	4,573,013	4,942,998		4,860,563		
Risk Management - Workers Comp	5,783,236	6,455,701		6,999,103		Workers Compensation, Property, Liability Insurance
Communications Trust Fund	2,183,808	3,044,163		3,227,887		
Teen Court	53,405	50,705		49,012		FS 938.19, Ordinance 9-18, LCL: Ch 7-Article 2 Section 7-28
Drug Abuse Trust Fund	98,135	98,135		98,135		
Judicial Programs	292,916	241,528		168,445		FS 939.185, LCL: Ch 7-Article II Section 7-24
Other Grant Related Activity	1,806,835	1,481,578		1,685,770		
Emergency Management Grant Match	121,221	120,463		130,698		
Emergency Management Grants	273,702	287,404		314,989		
9-1-1 Funding	1,424,627	1,515,778		1,493,166		FS 365.171
Emergency Medical Services (EMS)	27,012,324	29,329,750		33,406,070		FS 125.01(1)e, LCL: Ch 8-Article III Section 8
Tourism	6,376,773	7,078,694		7,696,021		
Sewer Special Assessments	239,906	601,502		617,355		Interlocal Agreement with the City of Tallahassee
800 MHz Radio Support	1,788,926	1,991,459		2,009,992		
Huntington Oaks Plaza	111,567	113,384		97,178		
Drug & Alcohol Testing	184,447	193,914		220,008		
TOTAL SELF SUPPORTING AND INTERNAL SERVICES	**54,677,607**	**60,048,167**	**9.82%**	**65,588,741**	**9.23%**	
TOTAL OPERATING BUDGET	**324,835,867**	**349,085,473**	**7.47%**	**370,058,594**	**6.01%**	
TOTAL CAPITAL BUDGET (excluding reserves)	**24,617,489**	**28,801,519**	**17.00%**	**31,459,710**	**9.23%**	
TOTAL CAPITAL RESERVES	**-**	**-**	**0.00%**	**-**	**0.00%**	
GRAND TOTAL	**349,453,357**	**377,886,993**	**8.14%**	**401,518,304**	**6.25%**	

Notes:

1. Definitions of categories:

- Mandatory: Required expenditures per the Florida Constitution, Florida Statutes or the County Charter. For purposes of this exercise, there may be certain functions that have components that are non-mandatory, but the amounts are not significant enough to break-out. Although an expenditure is included in the Mandatory category, the County does not necessarily need to continue to provide the service at its current level.
- Non-Mandatory: Expenditures that are not required.
- Support Functions: Includes departments and programs that provide services that benefit all of County government. As with the mandatory category, portions of these functions can be performed at a lower level of service.
- Budgeted Reserves: Includes budgeted reserves for raises and contingencies.
- Self Supporting - Programs that have a dedicated revenue stream and therefore do not receive general revenue for support.

2. References - Citations in Florida Statutes or local ordinance that govern the service. References in categories other than mandatory govern the administration of the activity and do not specify that the service is required.

» Major Revenues

(FY 2026 REVENUE ESTIMATES PROJECTED IN MILLIONS AT 95%)

AD VALOREM PROPERTY TAXES ($215.97)
Ad Valorem property taxes are derived from all nonexempt real and personal property located within the County. (MSTU Ad Valorem not included)

LOCAL OPTION GAS TAX ($6.45)
This tax is a locally imposed 6 cents per gallon tax on every net gallon of motor and diesel fuel originally levied in 2009. In September 2013, the County and City amended the Interlocal Agreement, which authorizes the extension of 6 cents gas tax, with an allocation of 50/50 between the County and the City, being in effect from October 1, 2015. At the September 10th, 2013 meeting, the Board approved levying an additional 5 cents to be shared 50/50 between the County and City.

9TH CENT GAS TAX ($1.39)
This tax was a State imposed 1 cent tax on gasoline and diesel fuel. Beginning in FY 2002, the County began to levy the amount locally on all fuel consumption.

STATE SHARED GAS TAX ($4.16)
Tax derived from the County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures.

ENVIRONMENTAL PERMITS ($1.15)
Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations.

BUILDING PERMITS ($2.00)
Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of plan review and inspections to ensure that development activity meets local, state and federal building code requirements.

LOCAL OPTION SALES TAX ($7.80)
The Local Government Infrastructure Sales Tax (Local Option) is a 1 cent sales tax on all transactions up to $5,000. Effective December 2004, the sales taxes are disbursed at 80% for Blueprint 2020, 10% County and 10% City. In a November 2014 referendum, the sales tax was extended for another 20 years beginning on January 1, 2020, including additional revenue for L.I.F.E.

LOCAL GOVERNMENT 1/2 CENT SALES TAX ($15.56)
The Local Government 1/2 Cent Sales Tax is the largest amount of revenue among state-shared revenue sources for local government. The funding source is based on the transfer of 8.9744 percent of net sales tax proceeds remitted by all sales tax dealers located within the County. Revenue is shared between County (56.6%) and City (43.4%) based on a statutory defined distribution formula.

PUBLIC SERVICE TAX ($11.45)
The Public Service Tax is based upon a 10% levy on gas, water, electric services and $.04 per gallon on fuel oil.

LOCAL COMMUNICATIONS SERVICES TAX ($2.44)
This Communications Services Tax (CST) tax applies to telecommunications, video, direct-to-home satellite and related services. The CST is comprised of the State of Florida CST and the Local CST. The County levies the Local Communications Services Tax at a rate of 5.22%.

STATE REVENUE SHARING TAX ($7.01)
The Florida Legislature repealed the intangible tax revenues which comprised the majority of the County's revenue sharing in 2002. The Legislature replaced the lost revenue with a 2.0810% of sales tax collections (currently 98.56% of revenue sharing comes from this source and 2.9% comes from cigarette tax collections).

LOCAL OPTION TOURIST TAX ($9.12)
This is a locally imposed 5% tax levied on rentals and leases of less than six months duration. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014).

EMERGENCY MEDICAL SERVICES MSTU and AMBULANCE FEES ($36.74)
Funding for emergency medical services is provided by a .75 mill municipal service taxing unit (MSTU) property tax and ambulance transport fees.

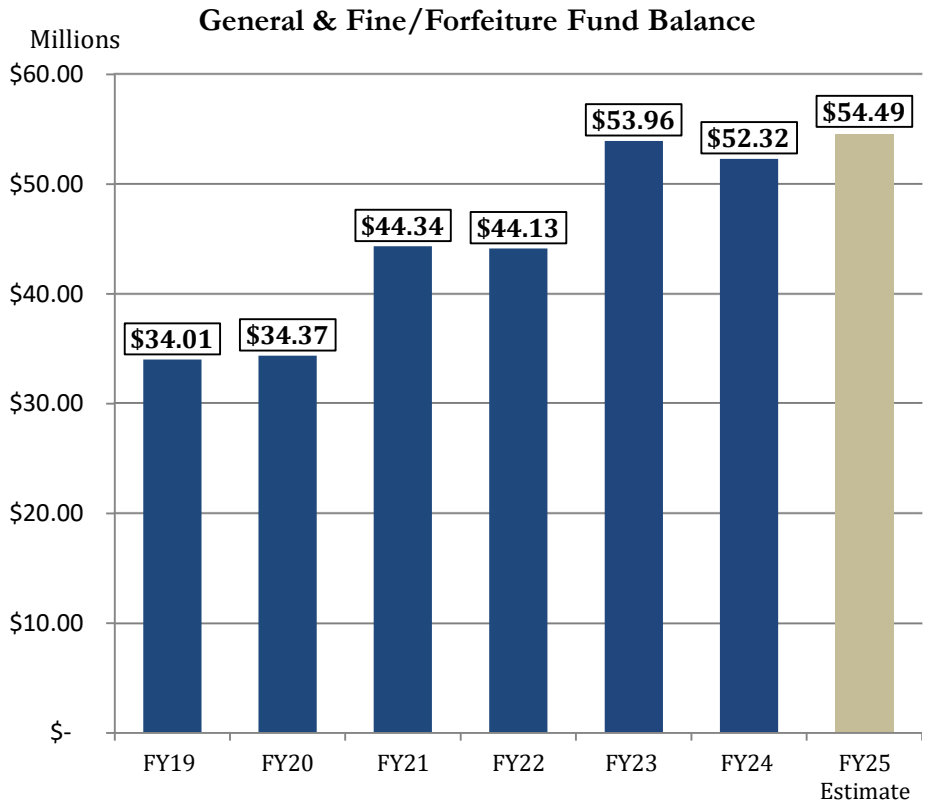
PROBATION FEES ($0.48)
The Probation fees are a combination of County court probation fees, alternative community service fees, no-show fees, and pretrial release fees. These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts.

SOLID WASTE FEES ($15.42)
These revenues include tipping fees and assessments collected by the County for sorting, reclaiming and disposing of solid waste at the County landfill and transfer station.

FIRE SERVICES FEE ($11.53)
This fee adopted on June 9, 2009, is charged as a flat fee to single family homes and on a square footage basis to businesses in the unincorporated area to pay for fire services. On July 11, 2023, the Board approved a new fee schedule.

COURT FACILITIES FEE ($0.53)
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009) and are collected through a surcharge placed on non-criminal traffic infractions.

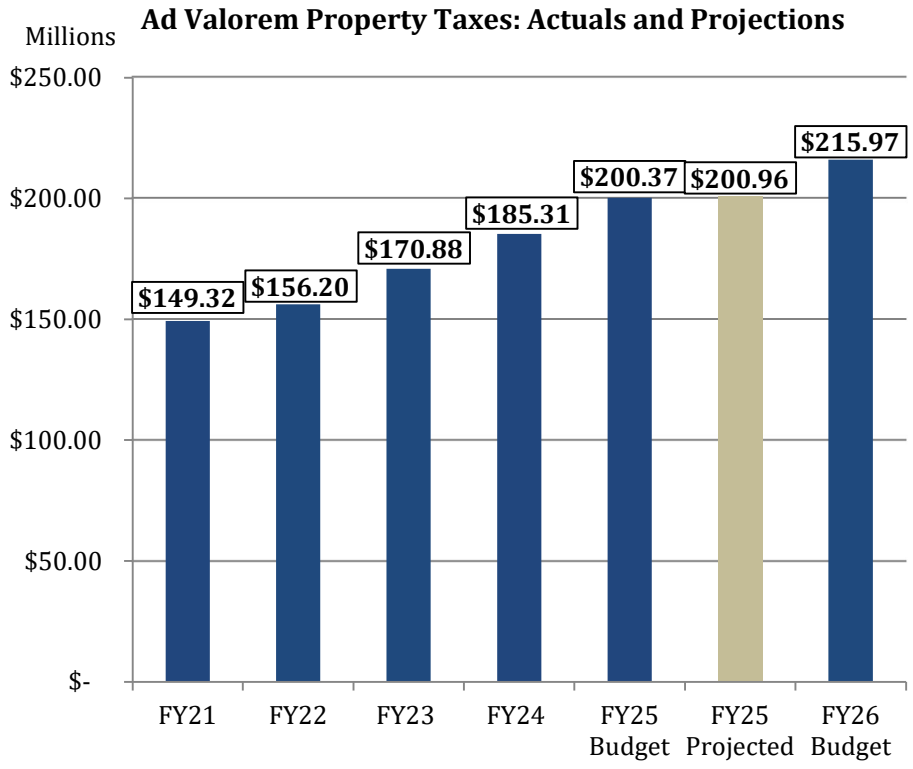
» Major Revenues



General Fund – Fund Balance

Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 was $44.34 million and the year ending fund balance for FY 2022 was $44.13 million. The increase in FY 2021 reflects the remaining $5.2 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. The year ending fund balance for FY 2023 and FY 2024 was $53.96 million and $52.32 million. FY 2025 estimated fund balance of $54.49 million, reflects 27% of FY 2025 operating expenditures.

To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2025 General/Fine and Forfeiture Fund Balance would have to remain between $49.72 million and $76.04 million. As depicted, the fund balance is within this range.



Ad Valorem Property Taxes

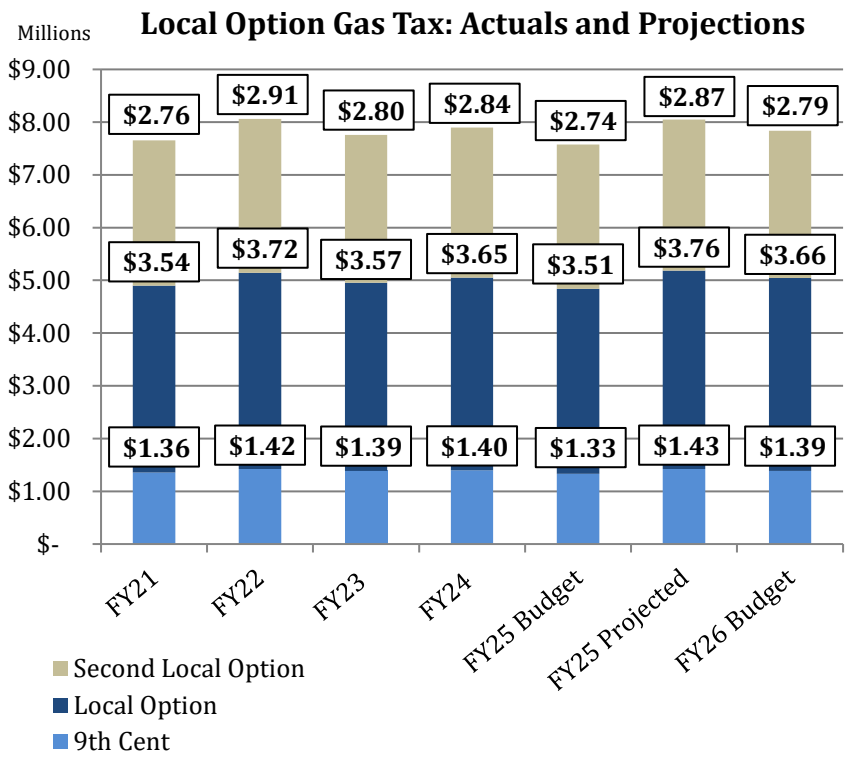
Ad Valorem Taxes are derived from all non-exempt real and personal properties located within Leon County. The non-voted countywide millage rate is constitutionally capped at 10 mills (Article VII, Section 9(a) and (b)).

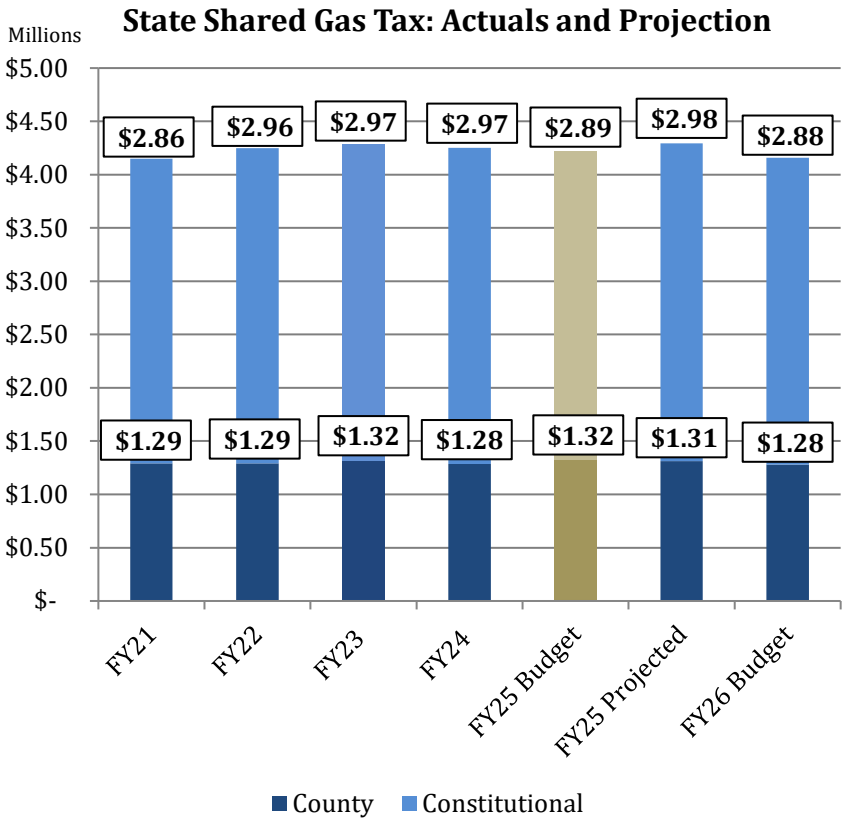
The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies.

In January 2008, a constitutional amendment was passed that established restrictions on property valuations, such as an additional $25,000 homestead exemption and Save Our Homes tax portability. These exemptions limit the future growth in ad valorem taxes for homesteaded property to 2.9% for FY 2026.

The Fiscal Year 2026 Ad Valorem taxes projection reflects a 7.78% increase in Ad Valorem revenue collections compared to the 10.01% growth experienced in FY 2025. The growth is due to the continuance of a recovering economy for commercial property and new building construction which have contributed to the increase in property value growth. Final property valuations were provided by the Property Appraiser's Office on July 1, 2025.

» Major Revenues





Local Option Gas Tax:

9th Cent Gas Tax: This tax was a State imposed 1 cent tax on special and diesel fuel. Beginning in FY 2002, the County began to levy the amount locally on all fuel consumption.

Local Option Gas Tax: This tax is a locally imposed 6 cents per gallon tax on every net gallon of motor and diesel fuel. Funds are restricted to transportation related expenditures. In September 2013, the County and City amended the Interlocal Agreement, which authorizes the extension of 6 cents gas tax, with an allocation of 50/50 between the County and the City, being effect from October 1, 2015. This tax will not sunset until FY 2045.

2nd Local Option: On September 10, 2013, the Board approved levying an additional five-cent gas tax, to be split with the City 50/50. Beginning in January 2014, the County began to levy this tax on all motor fuel consumption in Leon County.

The FY 2025 projections for this consumption-based tax is 6% higher than the FY 2025 budget. The FY 2026 budget projects a 3% increase from the FY 2025 budget, due primarily to the continued fluctuations in the market for crude oil in favor of lower fuel prices

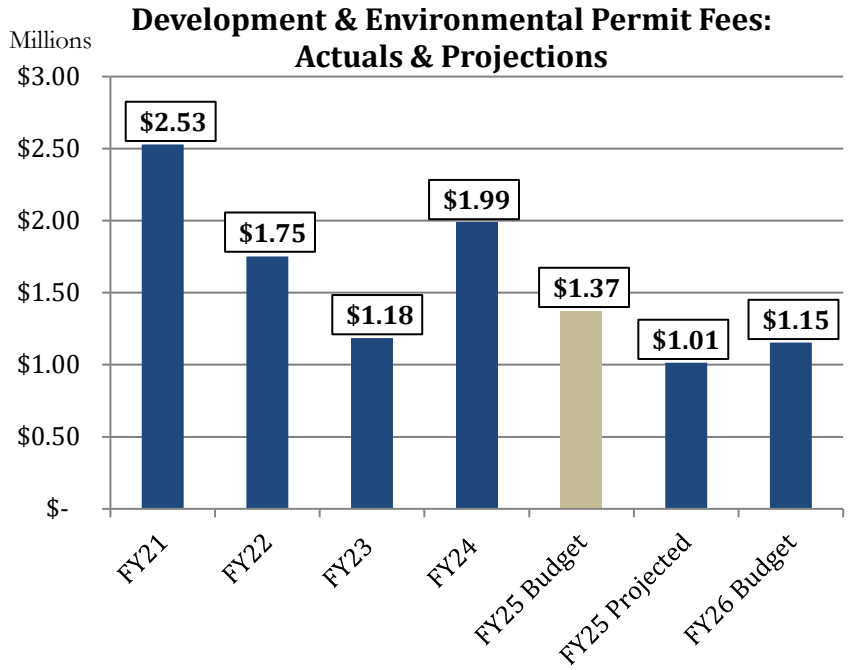
The amounts shown are the County's share only

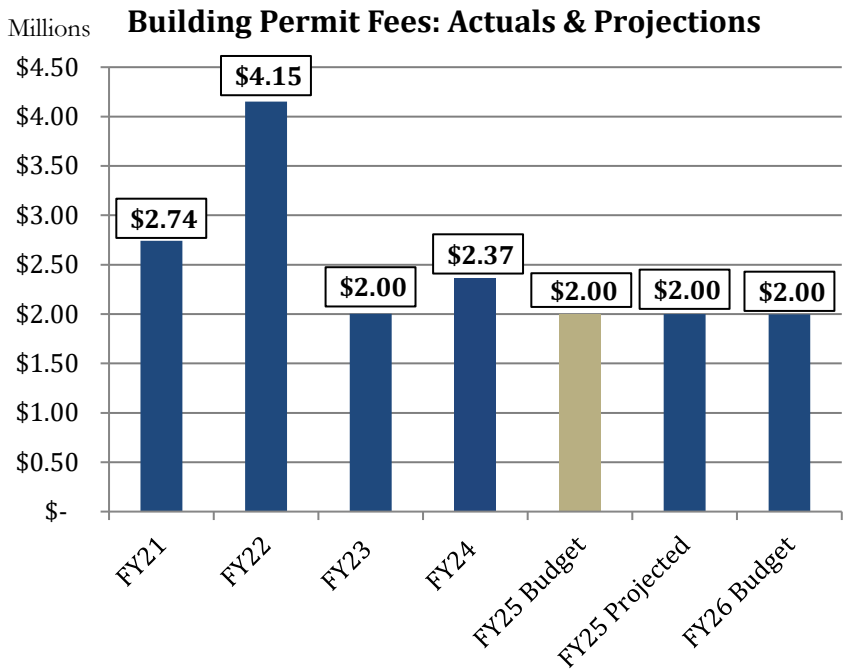
State Shared Gas Tax:

The State Shared Gas Tax consists of two discrete revenue streams: County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures (Florida Statutes 206 and others). These revenue streams are disbursed from the State based on a distribution formula consisting of county area, population, and collection.

The FY 2025 projections for this consumption-based tax are 2% higher than budgeted. The FY 2026 budget projects an 3% decrease over the FY 2025 projection, due primarily to the continued fluctuations in the market for crude oil and the shift in consumers driving more fuel-efficient or electric vehicles.

» Major Revenues





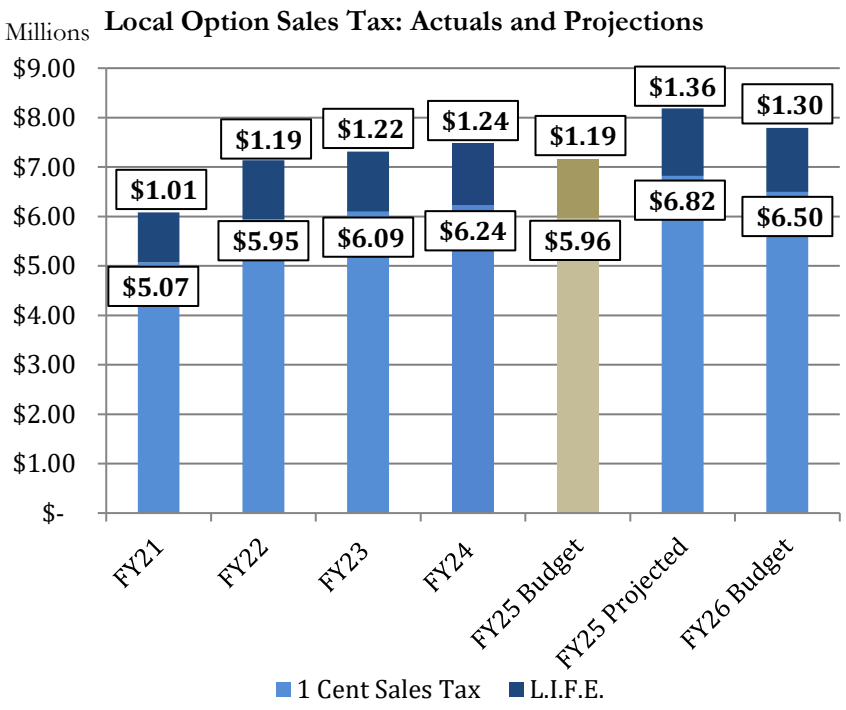
Environmental Permit Fees:
Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. The last fee increase was approved in 2008 by the Board as a result of a fee study.

FY 2025 Environmental Permit Fees are anticipated to come in 26% lower than budgeted, primarily due to a decline in projects with large acreage which would result in higher collections. FY 2026 budget is expected to be lower than the FY 2025 budgeted amount, as permitting activity is expected to continue to decline. The major increase in FY 2021 is related to a permitting application for the Amazon Fulfillment Center. The spike in FY 2024 is related to a land use violation on the southeast area of Leon County.

Building Permit Fees:
Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of inspections to assure that development activity meets local, State and federal building code requirements. The County only collects these revenues for development occurring in the unincorporated area. In February 2022, the Board adopted a revised fee schedule based on a 2021 building plan review & inspections fee study. The study found that overall permit costs were commensurate with the services provided and self-supporting for review and inspection purposes but recommended a revenue-neutral transition to a flat fee structure and the implementation of a technology fee to support demands for greater digital services. This fee schedule is effective June 1, 2022.

As noted in the chart, the activity level of permitting is variable from year-to-year depending on the number and size of permitted buildings. Estimates for FY 2025 indicate an 16% decrease in revenues collected in FY 2024 due to a reduction in single family permitting for large residential development projects in the unincorporated Leon County area. Additionally, permitting activity is still being impacted by the reduction in mortgage lending rates because of interest rates increasing to fight high inflation. The FY 2026 budget is expected to remain relatively flat.

» Major Revenues

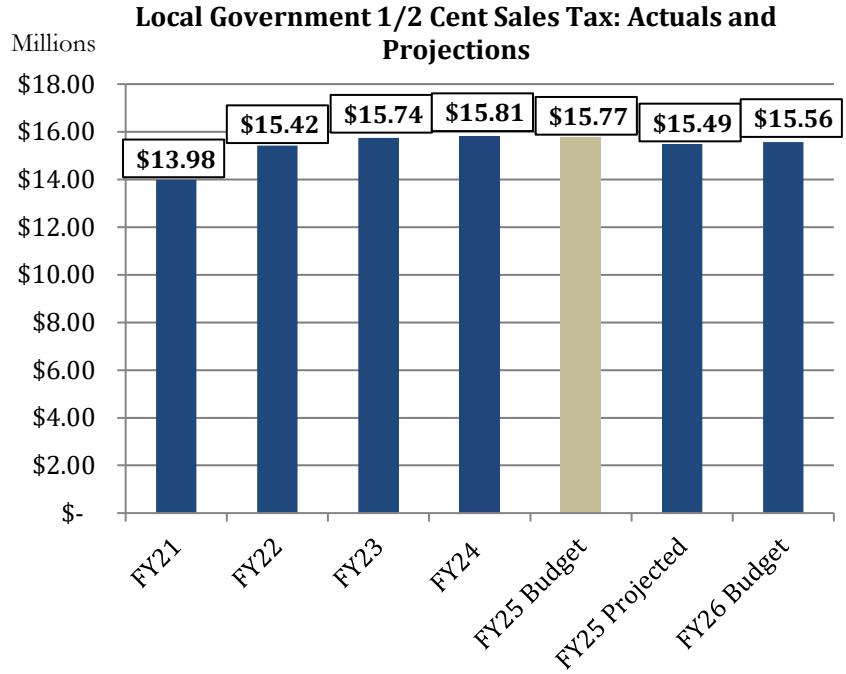


Local Option Sales Tax:
1 Cent Sales Tax: The Local Option Sales Tax is a 1-cent sales tax on all transactions up to $5,000. In the November 2014 referendum, the sales tax was extended for another 20 years beginning in 2020. The revenues are distributed at a rate of 10% to the County, 10% to the City, and 80% to Blueprint 2000.

The Local Option 1-Cent Sales Tax is projected to generate 9% more in FY 2025 than FY 2024 due to the estimated population increase per the Office of Economic Vitality (OEV) resulting in increased consumer spending in Leon County. The FY 2026 budget reflects slower economic growth as consumer spending is expected to return to more normal levels.

L.I.F.E:
On January 1, 2020, 2% of the penny sales tax proceeds began being collected for Livable Infrastructure for Everyone (L.I.F.E.) projects that address small-scale infrastructure needs. L.I.F.E. projects will also address unforeseen infrastructure needs that population growth and/or aging infrastructure will create.

The amounts shown are the County's share only.



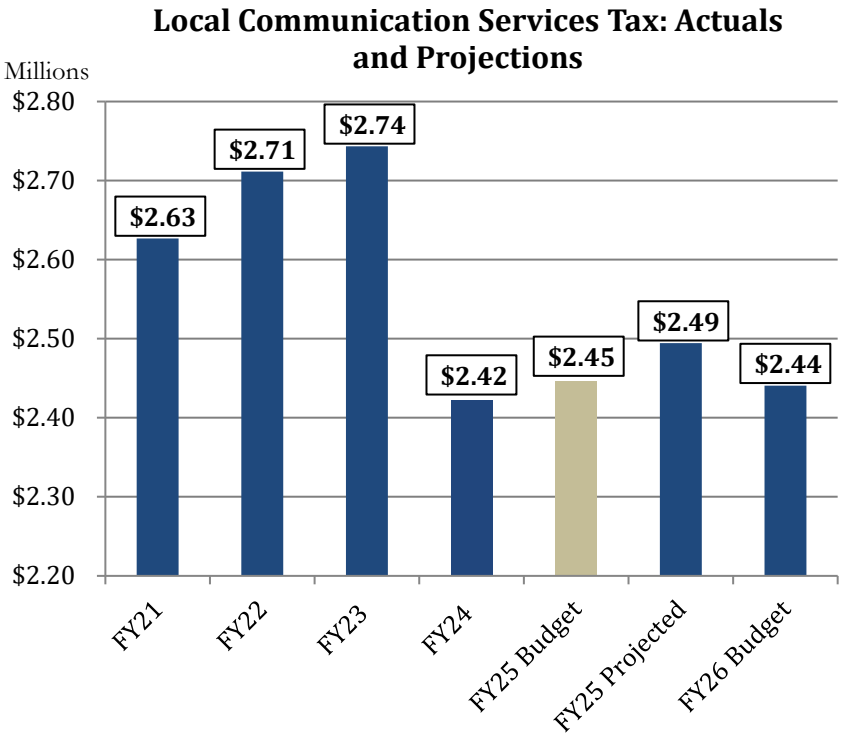
Local Government ½ Cent Sales Tax:
The Local Government 1/2 Cent Sales Tax is based on 8.9744% of net sales tax proceeds remitted by all sales tax dealers located within the State. On July 1, 2004, the distribution formula reduced the County's share to 8.814% or a net reduction of approximately 9.5%. The revenue is split 56.6% County and 43.4% City based on a statutory defined distribution formula (Florida Statutes Part VI, Chapter 218). On April 9, 2015, the House approved the House Tax Cut Package, HB 7141, which changed the formula, but there is no impact to the portion of Local Government 1/2 Cent Sales Tax.

Effective July 1, 2021, internet sales retailers and marketplace providers with no physical presence in Florida were required to collect the Florida sales tax on sales of taxable items delivered to purchasers in Florida if the out-of-state retailer or marketplace provider makes a substantial number of sales into Florida.

Leon County is projected to receive 1.8% less than budgeted for FY 2025 due to decreased consumer spending associated with the uncertainty in the economic climate. The FY 2026 budget shows a slight decrease compared to the FY 2025 budget due to the repeal of the Business Rental Tax.

The amounts shown are the County's share only.

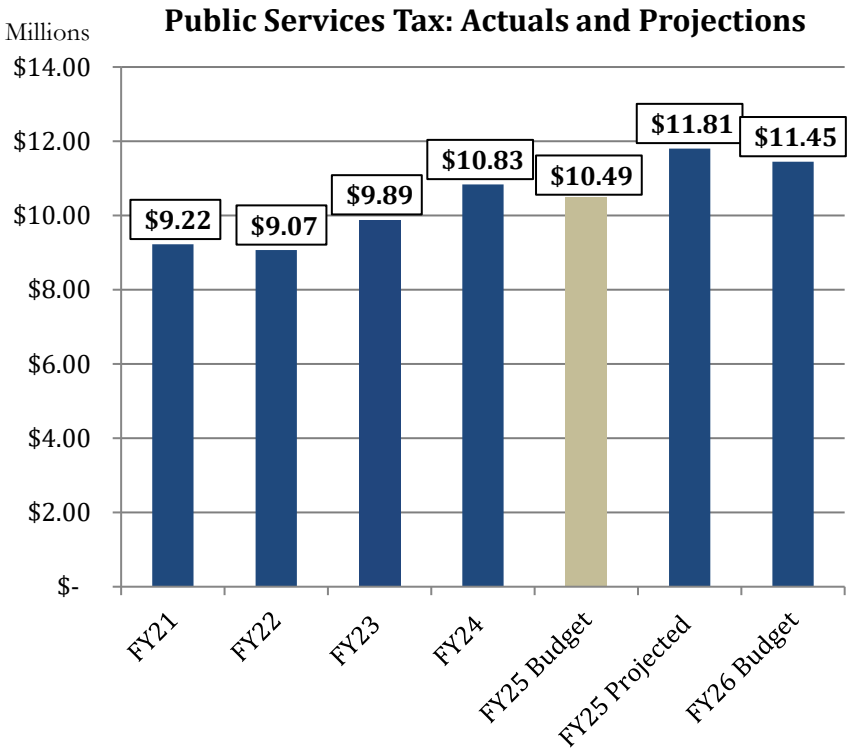
» Major Revenues



Communication Services Tax:
The Communication Services Tax (CST) applies to telecommunications, video, direct-to-home satellite, and related services. The CST combined seven different State and local taxes or fees by replacing them with a two-tiered tax, each with its own rate. These two taxes are (1) The State Communication Services Tax and (2) The Local Option Communication Services Tax. The County correspondingly eliminated its 5% Cable Franchise Fee and certain right of way permit fees. Becoming a Charter county allowed the County to levy at a rate of 5.22%. This rate became effective in February of 2004.

Statewide, the CST has declined in comparison to FY 2023. This decline was largely due to consumers switching from cable TV in favor of streaming. Consumers have realized over the years that there are several advantages to streaming compared to cable TV such as lower costs, more flexible viewing options and a wider selection of content.

FY 2025 revenues are anticipated to come in 2% higher than the FY 2025 budgeted amount, and the FY 2026 budget is in line with the projected FY 2025 collections. Revenues are beginning to level off after the decline in cable services and the abandoning of telephone landlines.

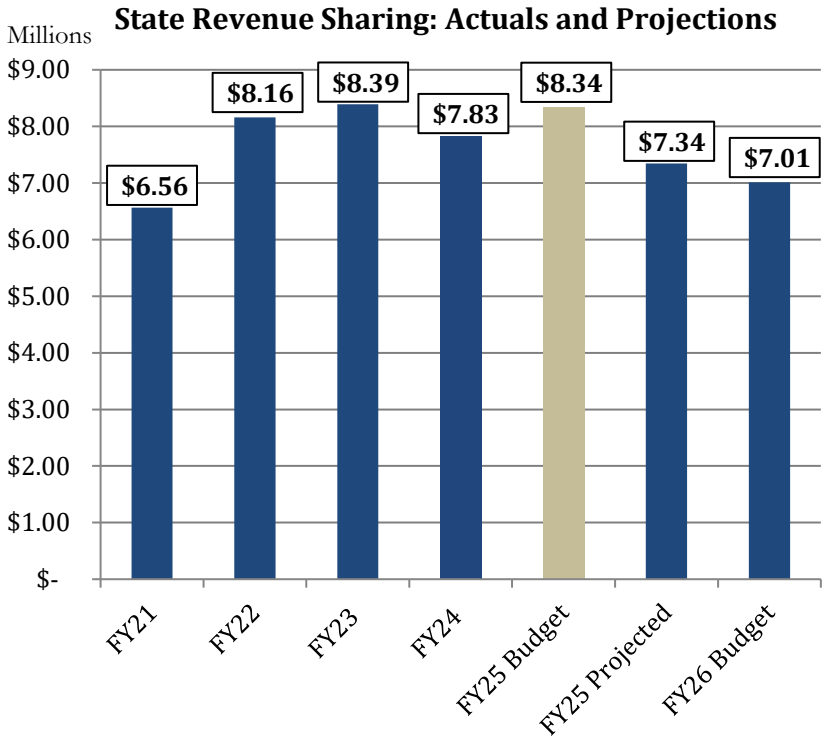


Public Services Tax:
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at $0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on October 1, 2003.

Due to its consumption basis, this tax is subject to many variables including rates and usage.

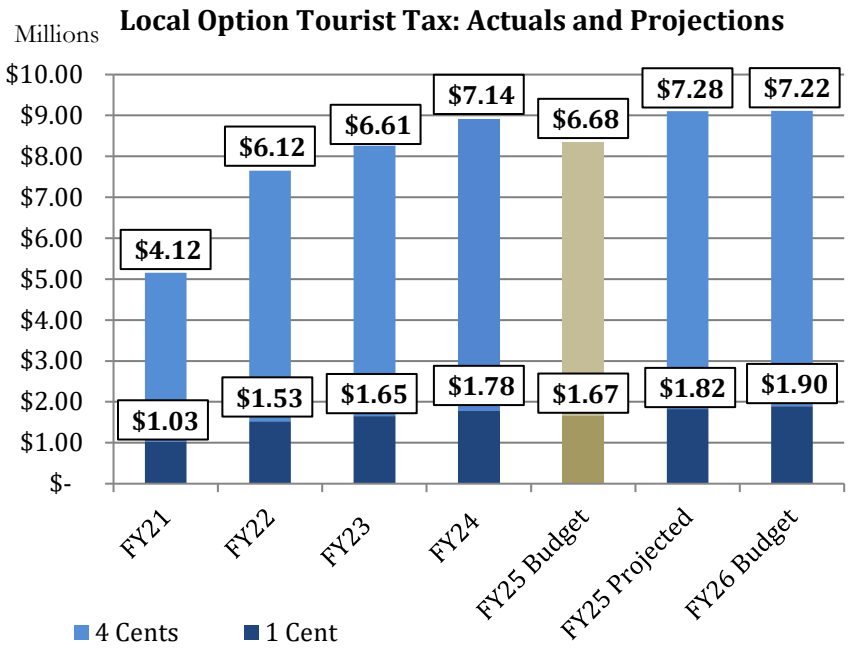
The FY 2025 revenue projection shows an 9% increase over collections in FY 2024 and a 13% increase over the FY 2025 budget. The increase can be attributed to an increase in utility rates and more residential and commercial development associated with an improved economy. The FY 2026 budget is slightly lower than the FY 2025 projections due to fluctuations in utility usage from year to year.

» Major Revenues



State Revenue Sharing:
The Florida Revenue Sharing Act of 1972 was an attempt by the Legislature to ensure a minimum level of parity across units of local government when distributing statewide revenue. Currently, the Revenue Sharing Trust Fund for Counties receives 2.9% of the net cigarette tax collections and 2.25% of sales and use tax collections. On July 1, 2004, the distribution formula reduced the County's share to 2.044% or a net reduction of approximately 10%. The sales and use tax collections provide approximately 96% of the total revenue shared with counties, with the cigarette tax collections making up the small remaining portion. These funds are collected and distributed monthly by the Florida Department of Revenue.

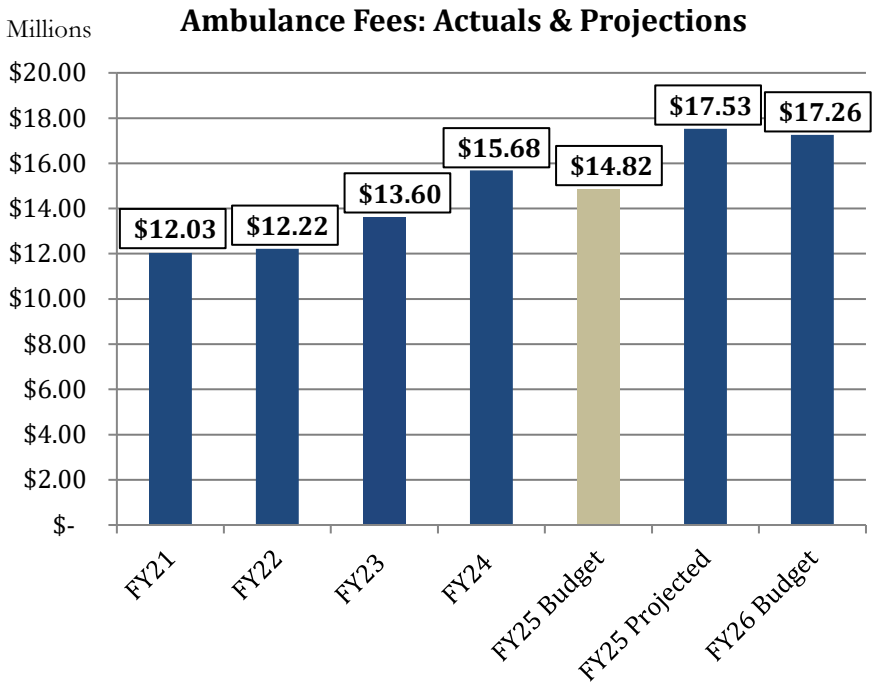
State Revenue Sharing collections began trending down in FY 2024 after Federal COVID dollars had been exhausted. Prior to FY 2024, the economy saw a boost due to the monies received for COVID funding. For FY 2025, Leon County is projected to receive 12% less than budgeted due to shifts in consumer spending that stems from higher inflation and economic uncertainty associated with the commencement of new tariffs. The FY 2026 budget is less than the FY 2025 projections due to the repeal of the Business Rental Tax and continued economic uncertainty.



Local Option Tourist Tax:
The Local Option Tourist Tax is a locally imposed 5% tax levied on rentals and leases of less than six-month duration. This tax is administered locally by the Tax Collector. The funds are restricted to advertising, public relations, promotional programs, visitor services and approved special events (Florida Statute 125.014). On March 19, 2009, the Board increased total taxes levied on rentals and leases of less than six-month duration by 1%, bringing the total taxes levied to 5%. The additional 1% became effective on May 1, 2009 and is used for marketing as specified in the TDC Strategic Plan.

The national, state, and local recommendations for social distancing, reduced capacity, cancellation of events, and significant reductions in hotel occupancy rates due to COVID-19 are reflected in the 2021 collection. FY 2022, 2023, and 2024 reflect a return to pre-covid collections. The FY 2025 projected collection shows a 9% increase over the budgeted amount due to the celebration of Leon County's Bicentennial with events such as the T-Pain concert held at Cascades Park on November 10, 2024. Also, In November 2024 the County hosted the Florida High School Athletic Association Cross country Championships at Apalachee Regional Park. FY 2026 anticipates collections to increase as the World Athletics Cross County Championships will be hosted at Apalachee Regional Park.

» Major Revenues

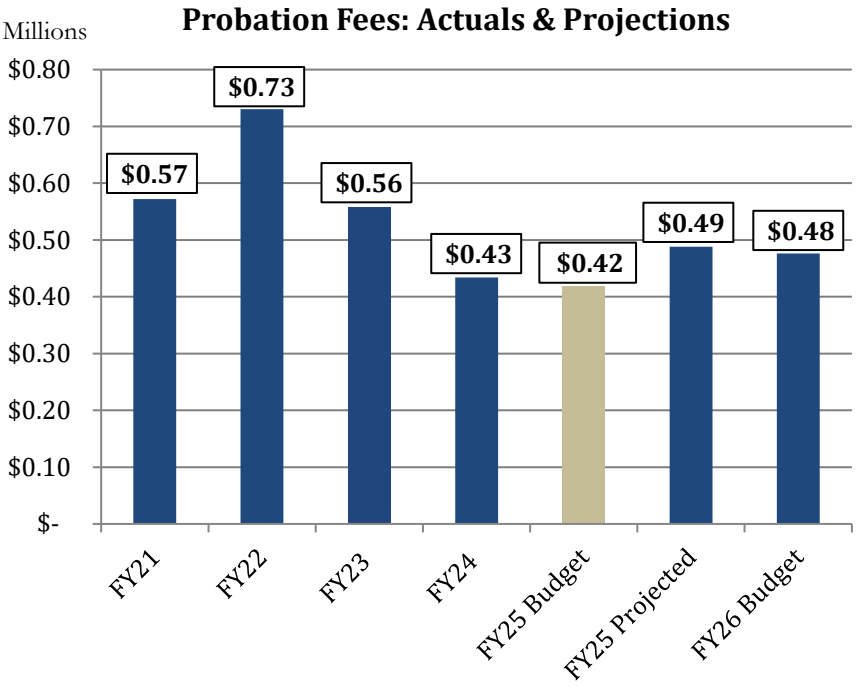


Ambulance Fees:
Leon County initiated its ambulance service on January 1, 2004. Funding for the program comes from patient billings and a Countywide Municipal Services Tax. The amounts shown are the patient billings only.

The Emergency Medical System (EMS) system bills patients based on the use of an ambulance transport to the hospital. As with a business, the County has an ongoing list of patients/insurers that owe the County monies (outstanding receivables).

To estimate revenues more accurately, the forecasting methodology shifted from a collection receivables basis to a cash basis. On April 24, 2018 the Board approved a 24% fee reduction in ambulance fees effective June 1, 2018. The fee reduction did not cause a decline in revenue as anticipated, but increased collection rates due to making patient billings more affordable.

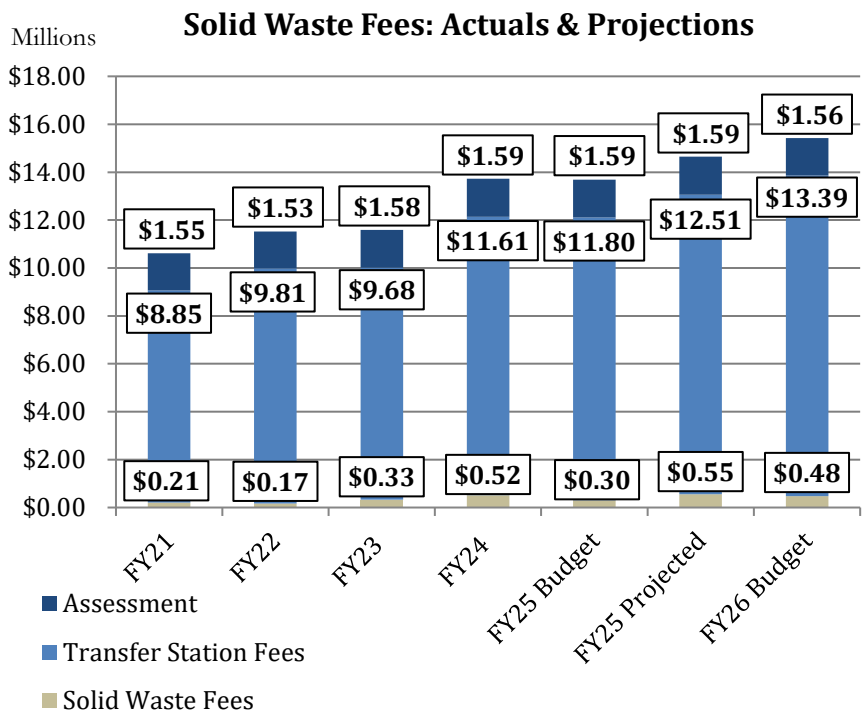
Actual revenues for FY 2025 are projected to increase by 18% over the budgeted amount due to higher than anticipated collection rates of outstanding billings and increased patient transport revenues. FY 2026 estimates are in line with FY 2025 projected revenues.



Probation Fees:
The Probation Fees are a combination of County court probation fees, alternative community service fees, no-show fees (all governed by Florida Statute 948) and Pre-Trial release fees (governed by an Administrative Order). These fees are collected from individuals committing infractions that fall within the jurisdiction of Leon County Courts. The amount of each individual fee is expressly stated in either the Florida Statute or the Administrative Order.

The effects of COVID-19 can be seen in Pre-Trial and Probation Fees in FY 2021, as fees collected declined during COVID closure and spiked in FY 2022 when the courts resumed hearings. FY 2025 projected and FY 2026 estimated revenues are expected to be higher than the FY 2025 budget, due to the increased number of pre and post assignments such as alcohol and urinalysis tests administered. However, the courts continue to authorize the fees to accrue, be waived, or for the probationers to be civil judged which reduces collections further.

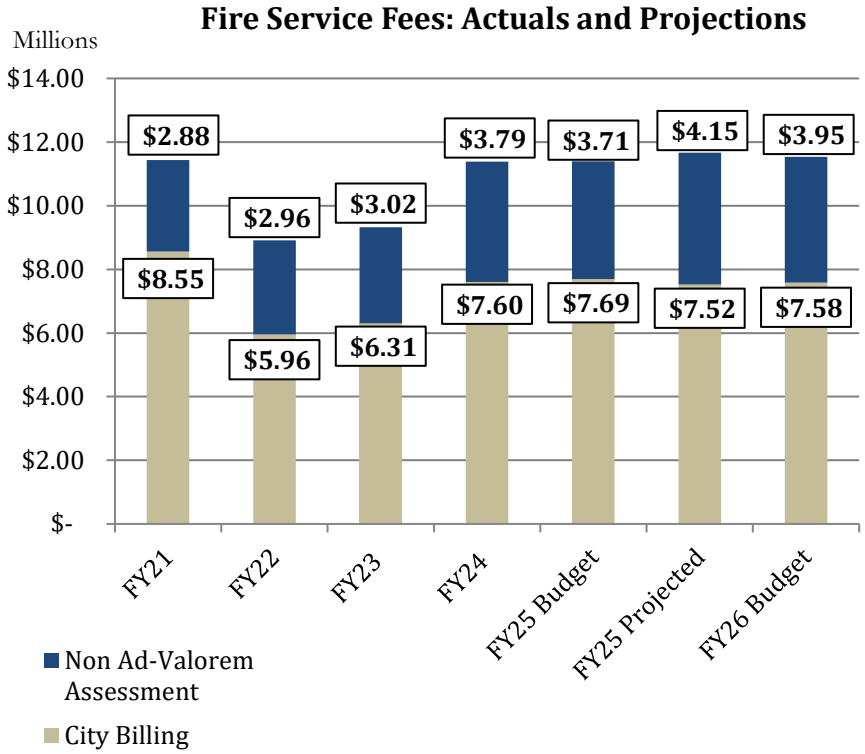
» Major Revenues



Solid Waste Fees:
Solid Waste Fees are collected for sorting, reclaiming, disposing of solid waste at the County landfill and transfer station. Revenues collected will be used for the operation of all solid waste disposal sites.

In October 2008, the County entered into a contractual agreement with Marpan Recycling. The Solid Waste Management Facility stopped accepting Class II waste as of January 1, 2009. This contract caused a decline in revenues at the Solid Waste Management Facility. However, expenditures were adjusted to reflect the change in operations at the facility. Rural Waste Service Center fees were eliminated in FY 2020, removing the financial barrier to allow residents to responsibly dispose of waste.

FY 2025 revenue estimates project an increase of 7% over the budgeted amount due to a rise in material brought to the Transfer Station and an increase in solid waste fee collections. The rise in material brought to the Transfer Station is associated with the damage caused by Hurricane Helene. The FY 2026 budget reflects an 13% increase over the FY 2025 budget as a result of increased transfer station tipping fees due to inflationary costs of operating the transfer station.

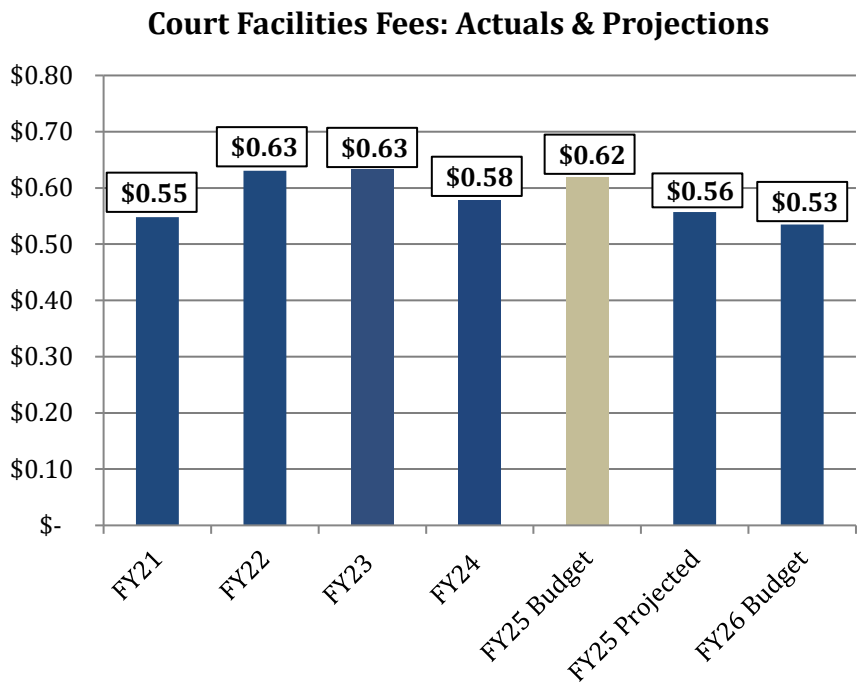


Fire Service Fees:
The fire service fee is collected for enhanced fire protection services in the unincorporated area of Leon County.

This fee was adopted June 9, 2009 and is charged as a flat fee to single family homes and on a square footage basis to businesses in the unincorporated area of the County to pay for fire services. On May 9, 2023, the Board approved a planned increase of the fire services rescue fee to adequately fund the County's share of the Fire Department for the next five years.

Property owners in the unincorporated area, not on city utilities, are billed quarterly. Those who do not pay their bills are transferred to the property tax bill as a non-ad valorem assessment. This accounts for the increase in the non-ad valorem assessment collections.

» Major Revenues



Court Facilities Fees:
Court Facilities Fees are established to fund "state court facilities" as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from $15 to $30. In FY 2024 the County collected $579,236 in these fees but expended more than $11.84 million on behalf of the State Court system in compliance with Article V requirements.

The Board approved the increase in surcharges on August 25, 2009.

Court facility fees are generated through traffic ticket violations, which were impacted by the stay-at-home order and shift to telecommuting due to COVID-19 as reflected in FY 2021. FY 2022, 2023, 2024 reflect a return to pre-covid levels. The FY 2025 projections indicate an 10% decrease from the budgeted amount and the FY 2026 estimates are 4% lower than the prior year budget due to fluctuations in ticket violations.

Recommended Position Changes

Positions Additions and Deletions

Leon County Government	FTE		Impact
Office of Public Safety [1]			
Emergency Medical Services			
Paramedic	7.00	$	721,784
Emergency Medical Technician	3.00	$	253,182
Total EMS	**10.00**	**$**	**974,966**
County Attorney's Office [2]			
Assistant County Attorney	1.00	$	118,589
Total County Attorney	**1.00**	**$**	**118,589**
Total Leon County Government	**11.00**	**$**	**1,093,555**

Judicial and Constitutionals	FTE		Impact
Constitutionals			
Clerk of Court & Comptroller			
Human Resources Coordinator	1.00	$	57,829
Internal Auditor	1.00	$	38,766
Total Clerk of Court & Comptroller	**2.00**	**$**	**96,595**
Sheriff - Law Enforcement			
HOST Deputy	1.00	$	202,345
Sworn Deputy	4.00	$	817,509
Total Sheriff	**5.00**	**$**	**1,019,854**
Total Constitutionals	**7.00**	**$**	**1,116,449**
Total County, Judicial and Constitutionals	**18.00**	**$**	**2,210,004**

Notes:
1. EMS will have an addition of ten positions added to maintain current service levels and ensure adequate resources are available for the increased demand for services.
2. County Attorney's Office will have an additional Assistant County Attorney to maintain current workloads.

Authorized Position Summary

Board of County Commissioners

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
County Commission	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00

Administration

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
County Administration	7.00	6.00	6.00	0.00	6.00	6.00	6.00	6.00	6.00
Strategic Initiatives	15.50	16.00	15.00	0.00	15.00	15.00	15.00	15.00	15.00
Human Resources	12.00	12.00	13.00	0.00	13.00	13.00	13.00	13.00	13.00
Emergency Management	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Purchasing	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
Real Estate	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Volunteer Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	53.50	53.00	53.00	0.00	53.00	53.00	53.00	53.00	53.00

Office of Information and Technology

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Management Information Services	43.34	44.67	45.67	0.00	45.67	45.67	45.67	45.67	45.67
Geographic Information Systems	14.66	13.33	13.33	0.00	13.33	13.33	13.33	13.33	13.33
	58.00	58.00	59.00	0.00	59.00	59.00	59.00	59.00	59.00

County Attorney's Office

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
County Attorney	11.00	11.00	11.00	1.00	12.00	12.00	12.00	12.00	12.00
	11.00	11.00	11.00	1.00	12.00	12.00	12.00	12.00	12.00

Department of Public Works

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
PW Support Services	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Operations	141.00	140.00	138.00	0.00	138.00	138.00	138.00	138.00	138.00
Engineering Services	37.00	37.00	37.00	0.00	37.00	37.00	37.00	37.00	37.00
Fleet Management	8.00	9.00	9.00	0.00	9.00	9.00	9.00	9.00	9.00
	190.00	190.00	188.00	0.00	188.00	188.00	188.00	188.00	188.00

Department of Development Support & Environmental Management

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
DS Support Services	5.65	5.15	5.15	0.00	5.15	5.15	5.15	5.15	5.15
Code Compliance Services	5.35	5.50	4.50	0.00	4.50	4.50	4.50	4.50	4.50
Building Plans Review & Inspection	26.10	26.45	25.95	0.00	25.95	25.95	25.95	25.95	25.95
Environmental Services	16.90	16.90	16.90	0.00	16.90	16.90	16.90	16.90	16.90
Development Services	8.00	8.00	8.50	0.00	8.50	8.50	8.50	8.50	8.50
	62.00	62.00	61.00	0.00	61.00	61.00	61.00	61.00	61.00

Department of PLACE

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Planning Department[1]	23.50	23.50	22.00	0.00	22.00	22.00	22.00	22.00	22.00
	23.50	23.50	22.00	0.00	22.00	22.00	22.00	22.00	22.00

1. The joint Planning Department position costs are split based on the percentage of population in the unincorporated and incorporated area of the County at 32.9% and 67.1% between the County and the City.

Authorized Position Summary

Office of Management and Budget

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Office of Management and Budget	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
Risk Management	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	9.00	9.00	9.00	0.00	9.00	9.00	9.00	9.00	9.00

Division of Tourism

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Tourism	14.00	14.00	15.00	0.00	15.00	15.00	15.00	15.00	15.00
	14.00	14.00	15.00	0.00	15.00	15.00	15.00	15.00	15.00

Office of Library Services

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Library Services	81.70	81.70	81.70	0.00	81.70	81.70	81.70	81.70	81.70
	81.70	81.70	81.70	0.00	81.70	81.70	81.70	81.70	81.70

Office of Public Safety

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Emergency Medical Services	172.60	191.20	188.60	10.00	198.60	198.60	198.60	198.60	198.60
Animal Control	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
	179.60	198.20	195.60	10.00	205.60	205.60	205.60	205.60	205.60

Office of Intervention & Detention Alternatives

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
County Probation	16.00	16.00	17.00	0.00	17.00	17.00	17.00	17.00	17.00
Supervised Pretrial Release	16.00	15.50	15.00	0.00	15.00	15.00	15.00	15.00	15.00
Drug & Alcohol Testing	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	34.00	33.50	34.00	0.00	34.00	34.00	34.00	34.00	34.00

Office of Human Services & Community Partnerships

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Human Services	4.00	4.00	5.00	0.00	5.00	5.00	5.00	5.00	5.00
Veteran Services	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Housing Services	6.00	6.00	6.00	0.00	6.00	6.00	6.00	6.00	6.00
	13.00	13.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00

Office of Resource Stewardship

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Office of Sustainability	2.50	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
Parks and Recreation	35.00	35.00	35.00	0.00	35.00	35.00	35.00	35.00	35.00
Facilities Management	49.00	49.00	49.00	0.00	49.00	49.00	49.00	49.00	49.00
Solid Waste	29.15	29.65	29.65	0.00	29.65	29.65	29.65	29.65	29.65
	115.65	115.65	115.65	0.00	115.65	115.65	115.65	115.65	115.65
County Total	**858.95**	**876.55**	**872.95**	**11.00**	**883.95**	**883.95**	**883.95**	**883.95**	**883.95**

Authorized Position Summary

Constitutional

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Clerk of the Circuit Court	171.00	171.00	173.00	2.00	175.00	175.00	175.00	175.00	175.00
Property Appraiser	52.00	52.00	52.00	0.00	52.00	52.00	52.00	52.00	52.00
Sheriff	682.00	724.50	727.50	5.00	732.50	732.50	732.50	732.50	732.50
Supervisor of Elections	22.00	22.00	27.00	0.00	27.00	27.00	27.00	27.00	27.00
Tax Collector	86.00	86.00	86.00	0.00	86.00	86.00	86.00	86.00	86.00
	1,013.00	1,055.50	1,065.50	7.00	1,072.50	1,072.50	1,072.50	1,072.50	1,072.50

Judicial

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Court Administration	4.00	4.00	4.72	0.00	4.72	4.72	4.72	4.72	4.72
Other Court-Related Programs	5.50	5.50	4.78	0.00	4.78	4.78	4.78	4.78	4.78
	9.50	9.50	9.50	0.00	9.50	9.50	9.50	9.50	9.50

Non-Operating

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Other Non-Operating [2]	5.50	4.50	3.00	0.00	3.00	3.00	3.00	3.00	3.00

Summary

Authorized Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Total Full-Time Equivalents (FTE)	**1,886.95**	**1,946.05**	**1,950.95**	**18.00**	**1,968.95**	**1,968.95**	**1,968.95**	**1,968.95**	**1,968.95**

2. The MWBE Coordinator 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.

Authorized OPS Position Summary

Department of Public Works

OPS Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Operations	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Department of Development Support & Environmental Management

OPS Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Development Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Office of Management and Budget

OPS Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Office of Management and Budget	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Division of Tourism

OPS Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Tourism	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Office of Library Services

OPS Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Library Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Office of Public Safety

OPS Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Emergency Medical Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Office of Resource Stewardship

OPS Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Office of Sustainability	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Solid Waste	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2.00	2.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Constitutional

OPS Positions	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Adopted	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Supervisor of Elections	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Total OPS FTE	**9.00**	**9.00**	**8.00**	**0.00**	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Fund Balance

Org	Fund Title	FY23 Actual	FY24 Actual	FY25 Estimate Rev	FY25 Estimate Exp.	FY25 Estimate Year End	% Change(+/-)
	General & Fine and Forfeiture Funds * (A)						
001	General Fund	46,945,573	41,293,531	141,846,666	96,615,647	45,231,019	9.54%
110	Fine and Forfeiture Fund	7,012,686	11,029,412	133,400,172	124,137,069	9,263,103	-16.01%
	Subtotal:	**53,958,259**	**52,322,943**	**275,246,838**	**220,752,716**	**54,494,122**	**4.15%**

* The combined fund balances for the general and fine and forfeiture funds fall within the allowable range of the County Reserve Policy, which requires a minimum of 15% and a maximum of 30% reserve.

Org	Fund Title	FY23 Actual	FY24 Actual	FY25 Estimate Rev	FY25 Estimate Exp.	FY25 Estimate Year End	% Change(+/-)
	Special Revenue Funds						
106	County Transportation Trust Fund **(B)**	5,312,957	7,464,074	24,573,930	18,273,345	6,300,585	-15.59%
111	Probation Services Fund **(C)**	1,112,741	1,804,539	6,205,370	3,636,599	2,568,771	42.35%
114	Teen Court Fund	0	0	0	66,044	0	0.00%
116	Drug Abuse Trust Fund	198,328	236,969	265,610	98,135	167,475	-29.33%
117	Judicial Programs Fund	531,202	542,976	687,015	147,316	539,699	-0.60%
120	Building Inspection Fund **(D)**	2,951,680	2,892,786	5,061,325	2,936,299	2,125,026	-26.54%
121	Development Support Fund **(D)**	2,028,784	3,412,460	8,007,050	4,119,113	3,887,937	13.93%
123	Stormwater Utility Fund **(E)**	1,920,204	2,931,378	8,023,250	6,249,698	1,773,552	-39.50%
124	SHIP Trust Fund	0	0	2,557,308	2,192,976	364,332	0.00%
125	Grants	0	0	40,047,628	40,476,628	0	N/A
126	Non-Countywide General Revenue Fund **(F)**	2,280,356	331,274	26,990,688	26,990,688	331,274	0.00%
127	Grants **(G)**	188,260	215,672	2,835,064	2,355,770	479,294	122.23%
130	911 Emergency Communications Fund	0	182,820	2,306,228	2,305,696	532	N/A
135	Emergency Medical Services Fund	10,185,066	15,524,853	55,814,831	41,020,285	14,794,546	-4.70%
137	American Recovery Plan Act (ARPA) Fund **(G)**	3,367,584	1,955,725	3,905,674	3,905,674	0	-100.00%
140	Municipal Service Fund **(H)**	1,345,969	3,498,776	14,333,984	10,385,412	3,948,572	12.86%
145	Fire Services Fund	1,307,636	1,521,050	13,487,538	11,645,387	1,842,151	21.11%
160	Tourism Fund (1st-5th Cents) **(I)**	5,882,297	7,345,241	16,866,165	10,765,827	6,100,339	-16.95%
160	Tourism Cultural, Visual Arts, Heritage **(I)**	2,049,072	776,199	790,083	547,561	242,522	-68.76%
162	Special Assessment Paving Fund	0	0	140,133	140,133	0	0.00%
164	Special Assessment Sewer Fund	32,208	43,159	656,775	613,616	43,159	0.00%
165	Bank of America Building Operating Fund **(J)**	2,460,166	2,807,575	4,509,290	2,053,060	2,456,230	-12.51%
166	Huntington Oaks Plaza Fund	555,986	808,928	1,199,355	514,742	684,613	-15.37%
	Subtotal:	**43,710,498**	**54,296,453**	**239,264,294**	**191,440,003**	**48,650,609**	**-10%**
	Capital Projects Funds						
305	Capital Improvements Fund **(K)**	37,986,592	37,046,178	59,602,276	55,450,381	4,151,895	-88.79%
306	Gas Tax Transportation Fund **(L)**	15,088,950	9,912,391	16,014,671	15,569,019	445,652	-95.50%
308	Local Option Sales Tax Fund **(M)**	4,079,332	2,492,633	2,509,427	2,455,059	54,368	-97.82%
309	Local Option Sales Tax Extension Fund **(N)**	1,568,821	933,382	1,074,825	755,580	319,245	-65.80%
324	Supervisor of Elections Building	62,114	47,838	48,138	45,835	2,303	-95.18%
330	911 Capital Projects Fund	4,326,242	4,477,766	4,486,545	2,296,514	2,190,031	-51.09%
351	Sales Tax Extension 2020 **(O)**	12,443,098	13,295,631	19,731,463	17,628,849	2,102,614	-84.19%
352	Sales Tax Extension 2020 JPA Agreement **(O)**	9,389,597	11,252,840	16,466,356	13,167,089	3,299,267	-70.68%
	Subtotal:	**84,944,744**	**79,458,659**	**119,933,701**	**107,368,326**	**12,565,375**	**-84.19%**
	Enterprise Funds						
401	Solid Waste Fund **(P)**	-3,251,042	-2,011,554	24,036,078	38,148,702	-14,112,625	N/A
	Subtotal:	**-3,251,042**	**-2,011,554**	**24,036,078**	**38,148,702**	**-14,112,625**	**N/A**

LEON COUNTY FISCAL YEAR 2026 TENTATIVE BUDGET

Fund Balance

Org	Fund Title	FY23 Actual	FY24 Actual	FY25 Estimate Rev	FY25 Estimate Exp.	FY25 Estimate Year End	% Change(+/-)
	Internal Service Funds						
501	Insurance Service Fund	1,692,926	4,599,522	11,279,502	7,285,091	3,994,411	N/A
502	Communications Trust Fund	160,140	885,678	2,943,806	2,389,655	554,151	N/A
505	Motor Pool Fund	590,560	542,787	6,121,838	4,714,711	1,407,128	N/A
	Subtotal:	**2,443,626**	**6,027,987**	**20,345,146**	**14,389,456**	**5,955,690**	-1.20%
	TOTAL:	**181,806,086**	**190,094,489**	**678,826,057**	**572,099,203**	**107,553,171**	**-43.42%**

Notes:

Balances are estimated as year ending for FY 2025 and may be changed pending final audit adjustments.

A. The FY 2025 budget includes the use of $531,161 in General Fund Balance to balance the budget. The fund balance also reflects the appropriation of $5 million in catastrophe reserve funding for unforeseen events such as hurricanes. Additionally, as approved by the Board at the June 17, 2025 Budget Workshop, $4.0 million in available general fund balance was appropriated in FY 2025 to support the capital improvement program.

B. This decrease in FY 2023 is directly related to the mid-year appropriation of $3.9 million to support the transportation capital program. A review of fund reserves in FY 2025 indicated that $3.9 million in Transportation Trust fund balance above policy minimums were available to support the transportation capital program. To ensure infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, this funding was advanced funded in FY 2025.

C. The increase in the Pre-Trial & Probation Fund is primarily due to the under expenditure of budget due to position vacancies in a tight labor market. To stay within policy limits, $600,000 in dedicated fund balance is recommended in FY 2026 to support the Office of Intervention and Detention Alternatives Services.

D. The Building Inspection Fund and Development and Environmental Services Fund varies from year-to-year depending on the number and size of permitted buildings. The Building fund balance reflects the use of reserves to support operting expenses due to a significant decline in single family building permit revenue due to the Federal Reserve increasing interest rates to counter high inflation, slowing the new home construction market. FY 2025 reflects the use of $1.1 million in Building Inspection fund balance to ensure the continuation of prompt permitting services. The FY 2026 Preliminary Budget recommends using $800,000 in DSEM fund balance to mitigate the amount of general revenue support required for this fund. Fund balances for these funds are used to support operations when permitting activity declines to ensure consistent staffing levels are maintained.

E. As approved by the Board at the June 17, 2025 Budget Workshop, the decrease in the estimated balance of the Stormwater Utility Fund is due to the appropriation of $1.8 million in available fund balance to support stormwater infrastructure and preventative maintenance capital improvement projects.

F. Non countywide general revenue includes State Shared and 1/2 cent sales tax. This fund is used to account for non-countywide general revenue sources. Funds are not expended directly from the fund but are transferred to funds that provide non-countywide services, and to the general fund as required by Florida Statute. The decrease in FY 2024 is directly related to the mid-year appropriation of $2 million in fund reserves as a transfer to the solid waste fund to properly account for the inflationary increase to the closure costs of the landfill as required per the FDEP landfill closure permit. FY 2025 Sales tax revenues are declining in response to economic uncertainty associated, including the commencement of new tariffs. This trend is projected to continue in FY 2026.

G. The grants fund includes projects that are reimbursement grants, such as sewer projects, where Leon County will receive the money after the work has been completed. The ARPA fund is used to separate grants that are interest bearing grants. The ARPA balance reflects the remaining revenue replacement funds, which were transferred to the general fund in FY 2025 to support general government services.

H. The increase in fund balance for the Municipal Services Fund is due to rising utility rates and more residential and commercial development associated with an improved economy. Additionally, as approved by the Board at the June 17, 2025 Budget Workshop, $1.7 million in available fund balance was appropriated in FY 2025 to support the capital improvement program.

I. The Tourist Development Tax is reflected in two separate fund balances. Currently five-cents support the Tourism Division marketing, promotion, and cultural re-granting activities. The fund balance previously established by the one cent for the performing arts center is now dedicated to being expended on cultural, visual arts and heritage funding programs pursuant to the interlocal agreement between the County, City and Community Redevelopment Agency - the FY 2024 balance reflects the Board's allocation of the remaining $2 million in one-cent fund balance for three grant proposals supporting approved programs. The remaining grant funds are expected to be spent in FY 2025. The FY 2025 estimated collections reflect increased revenue due to inventory of hotel rooms, increased hotel room rates, and hosting the 2024 Florida High School Athletic Association Cross County Championships at Apalachee Regional Park.

J. FY 2025 fund balance for the Leon County Annex Building Operating Fund includes appropriated fund balance of $183,249 for Capital Improvements for building renovations, landscaping, and tenant improvements.

K. The Capital Projects balances are accumulated for purposes of funding projects that are often multi-year in nature. Balances reflected are often programmed as part of the five-year plan. To ensure some FY 2026 projects are not delyaed due to supply chain issues $11.4 million in fund balance wa advanced funded in FY 2025 to support FY 2026 parks capital maintenence and improvements.

L. The transportation capital program continues to focus on repaving, sidewalks, and maintaining the transportation stormwater system. Fuel consumption has returned to pre-pandemic levels as more people are resuming working from the office and leisure travel, resulting in more vehicle activity. To ensure some FY 2026 infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, $4.3 million in Transportation Trust fund balance was advanced funded in FY 2025.

M. This fund is still open due to the accumulated funds in the intersection and safety improvement project to support the reconstruction of the Blair Stone Road and Old St. Augustine intersection. The project is proceeding with design and right of way acquisition. Additionally, current interest accrued in the fund in the amount of $374,000 was allocated in FY 2025 to support critical maintenance needs at the Sheriff Facilities.

N. The Sales Tax Extension fund has been extended for another 20 years, creating two new funds, 351 & 352. The remaining sales tax extension funds are derived from the remaining County share of the Blueprint water quality funding and will be used for the Lexington Pond Retrofit project.

Fund Balance

O. Sales Tax Extension projects in FY 2025 include the Sidewalk program, Water Quality and Stormwater improvements, and L.I.F.E. projects (Rural Road and Safety improvements, Street Lighting, Neighborhood Enhancements and Transportation Safety, Boat Landing, Stormwater and Flood Relief, and Recreational Amenities). In addition, the $500,000 transfer to the Municipal Services Fund (Fund 140) is assisting in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.

P. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2025 estimated year-end fund balance includes funding for the Landfill Closure capital improvement project. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance reflects that the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market. As part of the implementation of the FY 2021 Multi-year Fiscal Plan, the County avoided raising the non-ad valorem assessment by increasing the general revenue transfer to support increases in the recycling hauling and the disposal contract and the elimination of the Rural Waste Service Center (RWSC) fees.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Fund Balance

Fund	Fund Title	FY25 Yr Ending Est. Bal. (B)	FY26 Tentative Budget	Policy (A) Minimum 15% Budget	Policy (A) Maximum 30% Budget	FY26: Fund Balance Analysis (B) Budgeted For Spending	Emergency Contingency & Cash Flow	Available for Future Allocation
	General & Fine and Forfeiture Funds							
001	General Fund	45,231,019	102,485,097	15,372,765	30,745,529	0	45,231,019	
110	Fine and Forfeiture Fund	9,263,103	132,356,205	19,853,431	39,706,862	0	9,263,103	
	Subtotal:	**54,494,122**	**234,841,302**	**35,226,195**	**70,452,391**	**0**	**54,494,122**	**0**
	Special Revenue Funds (C)							
106	County Transportation Trust Fund	6,300,585	20,665,829	**3,099,874**	**6,199,749**	500,000	5,800,585	0
111	Probation Services Fund	2,568,771	4,402,469	**660,370**	**1,320,741**	600,000	1,320,741	648,030
114	Teen Court Fund	0	64,363	**9,654**	**19,309**	0	0	0
116	Drug Abuse Trust Fund	167,475	98,135	**14,720**	**29,441**	62,320	29,441	75,714
117	Judicial Programs Fund	539,699	215,099	**32,265**	**64,530**	88,939	64,530	386,230
120	Building Inspection Fund	2,125,026	3,380,390	**507,059**	**1,014,117**	1,307,490	817,536	0
121	Development Support & Environ. Mgmt.	3,887,937	5,093,777	**764,067**	**1,528,133**	800,000	1,528,133	1,559,803
123	Stormwater Utility Fund	1,773,552	7,666,832	**1,150,025**	**2,300,050**	0	1,773,552	0
124	Ship Trust Fund	364,332	759,786	**113,968**	**227,936**	0	227,936	136,396
125	Grants	0	1,063,478	**159,522**	**319,043**	0	0	n/a
126	Non-Countywide General Revenue Fund	331,274	25,451,954	**3,817,793**	**7,635,586**	0	331,274	n/a
127	Grants	479,294	60,000	**9,000**	**18,000**	0	18,000	461,294
130	911 Emergency Communications Fund	532	1,632,166	**244,825**	**489,650**	0	532	0
135	Emergency Medical Services Fund	14,794,546	41,142,336	**6,171,350**	**12,342,701**	247,000	12,342,701	2,204,845
137	American Rescue Plan Act (ARPA)	0	0	**0**	**0**	0	0	0
140	Municipal Service Fund	3,948,572	12,254,963	**1,838,244**	**3,676,489**	0	3,676,489	272,083
145	Fire Services Fund	1,842,151	12,014,843	**1,802,226**	**3,604,453**	0	1,842,151	0
160	Tourism Fund (1st-5th Cents)	6,100,339	10,507,198	**1,576,080**	**3,152,159**	588,053	3,152,159	2,360,126
160	Tourism: Cultural, Visual Arts, Heritage	242,522	0	**0**	**0**	0	0	242,522
162	Special Assessment Paving Fund	0	72,013	**10,802**	**21,604**	0	0	n/a
164	Killearn Lakes Units I & II Sewer	43,159	629,954	**94,493**	**188,986**	0	43,159	0
165	County Government Annex Operating Fund	2,456,230	1,366,772	**205,016**	**410,032**	184,279	410,032	1,861,920
166	Huntington Oaks Plaza Fund	684,613	263,893	**39,584**	**79,168**	0	79,168	605,445
	Subtotal:	**48,650,609**	**148,806,250**	**22,320,938**	**44,641,875**	**4,378,081**	**33,458,118**	**10,814,410**
	Debt Service Funds							
222	Debt Service - Series 2014	0				0	0	n/a
223	Capital Equipment Financing	0				0	0	n/a
224	Supervisor of Elections Building	0				0	0	n/a
225	ESCO Lease	0				0	0	n/a
226	800 MHz Radios	0				0	0	n/a
	Subtotal:	**0**				**0**	**0**	**0**
	Capital Projects Funds (D)							
305	Capital Improvements Fund	4,151,895				0	n/a	4,151,895
306	Gas Tax Transportation Fund	445,652				0	n/a	445,652
308	Local Option Sales Tax Fund	54,368				0	n/a	54,368
309	Local Option Sales Tax Extension Fund	319,245						319,245
330	911 Capital Projects Fund	2,190,031				318,791	n/a	2,190,031
351	351 Sales Tax Extension 2020	2,102,614				0	n/a	2,102,614
352	352 Sales Tax Ext 2020 - JPA	3,299,267				0	n/a	3,299,267
	Subtotal:	**12,563,072**				**318,791**	**0**	**7,161,191**
	Enterprise Funds (D)							
401	Solid Waste Fund (E)	-14,112,625	21,920,504	**3,288,076**	**6,576,151**	0	0	0
	Subtotal:	**-14,112,625**	**21,920,504**	**3,288,076**	**6,576,151**	**0**	**0**	**0**
	Internal Service Funds (D)							
501	Insurance Service Fund	3,994,411	7,336,840	**1,100,526**	**2,201,052**	0	3,994,411	0
502	Communications Trust Fund	554,151	2,187,202	**328,080**	**656,161**	0	554,151	0
505	Motor Pool Fund	1,407,128	4,881,684	**732,253**	**1,464,505**	0	1,407,128	0
	Subtotal:	**5,955,690**	**14,405,726**	**2,160,859**	**4,321,718**	**0**	**5,955,691**	**0**
	TOTAL:	**107,550,868**	**419,973,782**	**62,996,067**	**125,992,135**	**4,696,872**	**93,907,930**	**17,975,601**

Debt Service:
The County transfers the necessary funds to make debt service payments on an as-needed basis. Any balances will be used to support future debt service requirements.

Capital Projects:
Actual project balances will be carried forward into the new fiscal year. Capital projects do not require reserves for cash flow as all funding is accumulated prior to a project commencing. Excess funds in specific capital project funds are available for future capital project needs. Many of the funds have specific constraints based on the revenue source (i.e. 9-1-1 funding, etc.).

The following is the relevant sections of Leon County Policy No. 07-02 "Reserves", the entire policy is contained in the Appendix Section of the budget document:

1. Emergency Reserves
a. The general revenue emergency reserves will be maintained at an amount not to be less than five (5%) and to not exceed ten (10%) of projected general fund and fine and forfeiture fund operating expenditures for the ensuing fiscal year.
b. The reserve for contingency is separate from the reserve for cash balances.
c. Annually, the Board will determine an appropriate amount of reserve for contingency to be appropriated as part of the annual budget. Any funds not included in the budget under this category will be included as part of the unreserved fund balance.

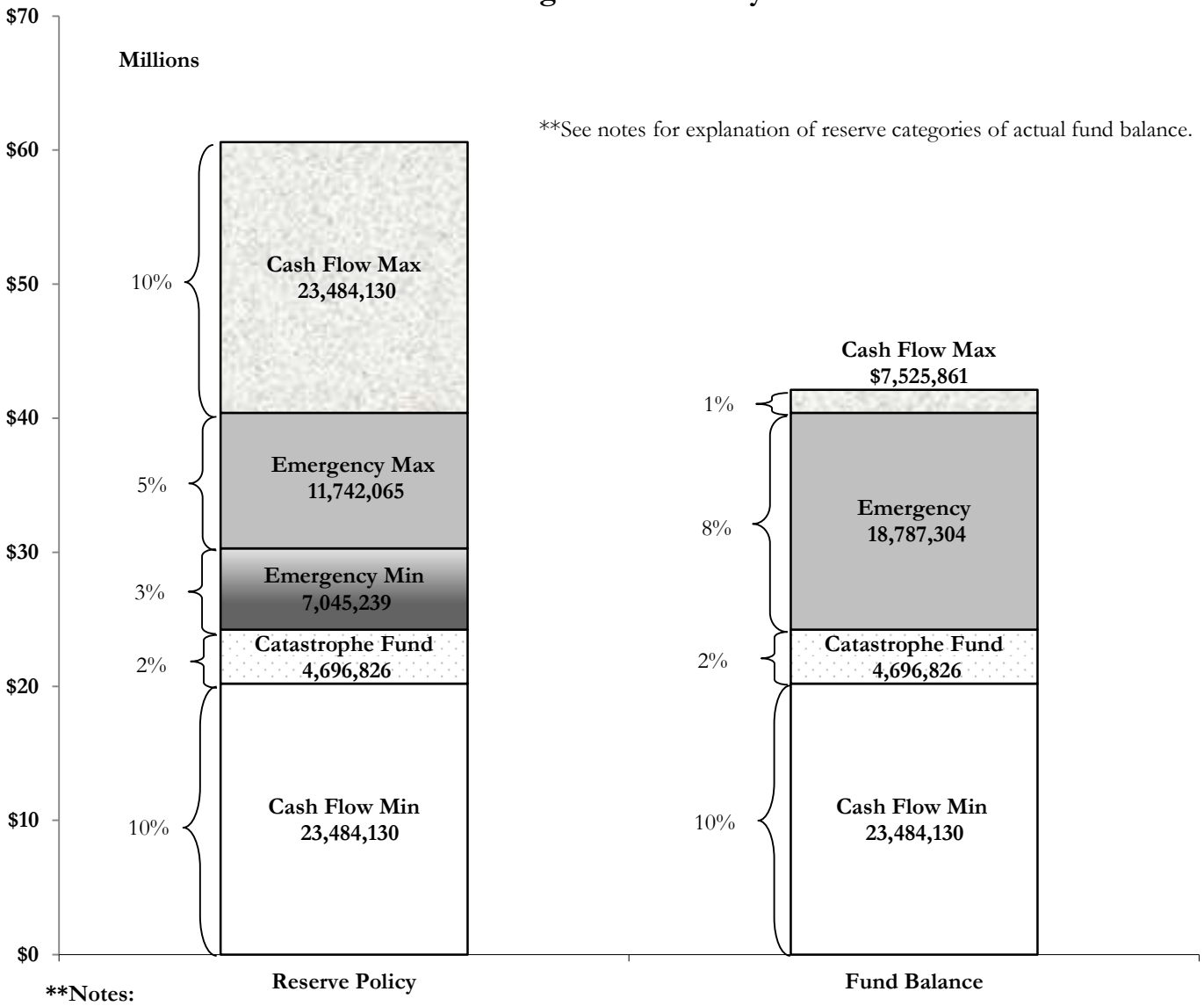
2. Reserve for Cash Balances
a. The County will maintain an annual unappropriated reserve for cash balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing.
b. The unappropriated fund balance shall be no less than ten (10%) and no greater than twenty (20%) of projected general fund and fine and forfeiture fund operating expenditures.
c. The reserve for cash balance shall be separate from the emergency reserves.
d. All major funds will retain sufficient cash balances to eliminate the need for short-term borrowing.
3. Utilization of Fund Balance
a. As part of the annual budget process, a determination will be made of the minimum and maximum amounts of fund balance available based on the requirements set forth in 1 and 2 above.
b. Funds in excess of the minimums established can be utilized to support one-time capital expenses.

Notes:
A. The policy minimums and maximums are based on the total amount of reserves for emergency contingency and cash flow as a percent of the FY 2026 Budget.
B. The "Fund Balance Analysis" reflects three categories. The "Budgeted for Spending" indicates fund balance being utilized in the FY 2026 budget to support operating and capital projects. Except for the General/Fine and Forfeiture fund balance which includes the budgeted Catastrophe Reserves, the "Emergency Contingency & Cash Flow" is the unbudgeted portion of the reserve and the amount dedicated to support these categories. Due to space limitations these categories are shown together. The "Available for Future Allocation" are funds in excess of the policy's recommended maximums; however, they are typically dedicated for specific purposes (i.e. 9-1-1, Transportation, Growth Management). Net the FY 2025 budgeted revenues and expenditures, the sum of the "Emegency Contingency & Cash Flow" and "Available for Future Allocation" categories reflect the FY 2026 estimated year ending fund balance.
C. The Special Revenue Funds are presented based on the County's reserve policies. However, each of the funds has been established for a discrete purpose and often has dedicated revenues that can only be utilized for a specific purpose. The balances may be accruing for a specific purpose (i.e. the Building Inspection fund for the operation of the Building Plans Review and Inspection Division).
D. Capital Projects, Enterprise and Internal Service Funds maintain differing levels of balances depending upon on-going capital project requirements and other audit requirements. The percentages for the other funds are intended to show compliance with the County's policy for maintaining sufficient balances. These reserves are reviewed as part of the annual budget process and allocated to the appropriate projects accordingly.
E. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2025 year end fund balance includes funding for the Landfill Closure capital improvement project. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance reflects that the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market. As part of the implementation of the FY 2021 Multi-year Fiscal Plan, the County avoided raising the non-ad valorem assessment by increasing the general revenue transfer to support increases in the recycling hauling and the disposal contract and the elimination of the Rural Waste Service Center (RWSC) fees.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Fund Balance

General Fund / Fine and Forfeiture Reserve Illustration Using Reserve Policy *



**Notes:

1) The base of the reserves is the minimum required for cash flow purposes. Without these minimums, funds would likely have to be borrowed to meet beginning of the year expenditure obligations.
2) Policy column reflects the minimum and maximum reserves under the existing reserve policy. Total reserves without exceeding policy maximum is $70.5 million.
3) The Policy column shows the catastrophe reserve and the emergency reserve minimums and maximums of 2% and 8%, respectively.
4) The ending FY 2025 fund balance is estimated at $54.5 million. The Fund Balance column shows the current distribution of reserves with the projected beginning FY 2026 fund balance of $54.5 million.
5) Proposed fund balance reflects the distribution of reserve categories under the policy which includes catastrophe reserves.

* Based on estimated beginning FY 2026 Fund Balance

LEON COUNTY FISCAL YEAR 2026 ADOPTEDBUDGET

Debt Service Schedule

Description	Purpose	Pledge/Security	Original Principal Amount	Outstanding Principal Amount	Outstanding Interest Amount	FY25/26 Principal Payment	FY25/26 Interest Payment	Remaining Principal	Final Maturity Date
Series 2020	The Bond Series 2020 Fund is a debt service fund established to account for the debt service associated with the financing of the purchase of a new helicopter for the Sheriff's office. Funding for the repayment of the debt service will be split evenly between the County and the City of Tallahassee.		$1,298,120	$324,967	$4,415	$71,109	$672	$253,858	2026
Series 2021	The Bond Series 2021 is for the purchase of the Supervisor of Elections building accordance with the Board's Real Estate Policy. The property was purchased for $5.4 million and financing for the purchase and repairs, including the roof, will be paid back over a 15-year period.		$5,400,000	$4,475,000	$556,018	$345,000	$76,590	$4,130,000	2036
ESCO Lease	Through this program the County financed $16.5M to pay for energy savings projects. All $16.5M will be recouped by the County through energy savings over the life of the projects, approximately 25 years. The financing of the project is over a 15-year term to take advantage of competitive interest rates. As such, the financing will be serviced through a combination of energy savings and $650,000 in general revenue annually.		$16,500,000	$13,580,000	$1,484,523	$1,045,000	$211,892	$12,535,000	2036
Series 226	The Bond Series 226 is for the replacement of the County's 800 MHz radios. This is due to very favorable interest terms in the market and proposed financing that defers the first-year payment until FY 2023, and the planned use of EMS and Volunteer Fire special revenue fund balances.		$3,400,000	$2,460,000	$96,041	$485,000	$25,542	$1,975,000	2029
TOTAL			**$26,598,120**	**$20,839,967**	**$2,140,996**	**$1,946,109**	**$314,696**	**$18,893,858**	

Note: 1. Payments reflect only Principal and Interest and do not include bank fees.
2. City provided half of the annual payment of debt service to the County through an Interlocal Agreement.

»Summary of Transfers

Governmental accounting requires certain funds (self-balancing sets of accounts) to be created. Each fund has a discrete purpose. However, often, there is a need for one fund to support a portion of another fund's activities. To accomplish this, monies are moved between funds through a process called "interfund transfers". The following provides a brief description of each transfer occurring in the budget.

General Fund

General Fund (001) **from** Transportation Trust Fund (106) **$73,791**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Non-Countywide General Revenue (126) **$8,182,702**: Funds accumulated in the Non-Countywide General Revenue fund are partially available to support unincorporated area only programs, as well as countywide activities. The funds transferred support a portion of the countywide activities in the General Fund and supplement property tax collections.

General Fund (001) **from** Municipal Services (140) **$187,628**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Fire Rescue Services (145) **$3,337**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Tourism Fund (160) **$30,959**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** County Accepted Roadways and Drainage Systems Program (162) **$70,603**: payments for County funded road improvements to private roads improved and provided to the County.

General Fund (001) **from** County Government Annex (165) **$197,177**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Huntington Oaks Plaza (166) **$68,133**: This transfer provides funds for utilities for the Huntington Oaks Plaza.

General Fund (001) **from** Solid Waste (401) **$43,119**: This transfer provides funds for the utility consolidation effort as well as the Waste Pro Recycling Education Fund.

Supervisor of Elections (060) **from** General Fund (001) **$6,906,851**: Funds are transferred from the General Fund to the Supervisor of Elections in order to establish the budget for the fiscal year. This transfer is done on an annual basis. Any remaining budget is returned to the general fund at the end of the fiscal year.

»Summary of Transfers

Special Revenue Funds

Transportation Trust Fund (106) **from** Stormwater Utility Fund (123) **$1,770,470**: The County maintains one engineering division. Within this division are transportation and stormwater engineers. To avoid having gas taxes (which are the main source of revenue contained in the Transportation Fund) support unrelated activities, a transfer from the Stormwater Utility offsets the engineering cost provided to the stormwater utility.

Transportation Trust Fund (106) **from** Non-Countywide General Revenue (126) **$5,580,889**: Gas tax revenues are insufficient to support transportation related activities. This transfer provides additional general revenues to offset the shortfall.

Probation Services (111) **from** General Fund (001) **$3,236,459**: The transfer provides the necessary revenue to offset the gap between the fees generated in pre-trial/probation and the cost of the programs.

Development Services & Environmental Management (121) **from** Non-Countywide General Revenue (126) **$2,998,262**: The County's growth management fees do not provide 100% support for services provided by the Department. The transfer is necessary to fund non-fee related activity and any additional difference.

Stormwater Utility (123) **from** Transportation Trust (106) **$800,000**: The stormwater operations function provides roadside swale maintenance on behalf of the transportation network.

Stormwater Utility (123) **from** Non-Countywide General Revenue (126) **$2,922,907**: This transfer provides the additional revenue to support the county's stormwater utility program not funded through the stormwater non ad valorem assessment. This transfer will offset the discount provided to veterans and low-income seniors and properties receiving stormwater credit discounts.

Grants (125) **from** Non-Countywide General Revenue (126) **$436,654**: This transfer provides matching funds for state and federal grants, including emergency management.

9-1-1 Emergency Communications (130) **from** 9-1-1 Capital Projects Fund (330) **$371,041**: The transfer provides the necessary revenue to support the E9-1-1 System.

Municipal Services (140) **from** 2020 Sales Tax Extension JPA (352) **$500,000**: This transfer provides L.I.F.E funding to support maintenance at park facilities constructed from past and future local sales tax proceeds.

»Summary of Transfers

Debt Service Funds

In accordance with all enabling bond ordinances and resolutions, the County is required to establish separate funds for the purposes of making debt service payments. To avoid "splitting revenues" across multiple funds, the County accrues all the revenues to individual accounts in a particular fund. The County then makes transfers from the applicable funds to the appropriate debt (or other) funds.

Capital Projects Funds

Capital Improvements (305) **from** General Fund (001) **$9,680,015**: This transfer uses regular general revenue fund transfers to support capital projects.

Capital Improvements (305) **from** Building Inspections (120) **$175,000**: This transfer will support the replacement of vehicles for the Building Inspection Department.

Capital Improvements (305) **from** Emergency Medical Services (135) **$305,000**: This transfer will support general maintenance projects at the EMS Operations building.

Capital Improvements (305) **from** Municipal Services (140) **$1,078,306**: This transfer will fund vehicles, equipment and Parks and Recreation Infrastructure.

Capital Improvements (305) **from** Tourism Fund (160) **$470,000**: This transfer will fund improvements at Apalachee Regional Park and Woodville Park in preparation for hosting major sporting events.

Gas Tax Transportation (306) **from** Transportation Trust (106) **$1,419,043**: The transfer is to support transportation fund vehicle and equipment replacements, pavement markings and road-related stormwater capital projects funded from the gas tax.

Enterprise Funds

Solid Waste (401) **from** Non-Countywide General Revenue (126) **$3,849,927**: The transfer is necessary to support the operation of the rural waste collection centers and an increase in yard debris recycling.

Internal Services Funds

Insurance Services (501) **from** Fire Services (145) **$72,000**: The transfer is to cover insurance expenses associated with the Volunteer Fire Departments.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Schedule of Transfers

Fund #	Transfer To	Fund #	Transfer From		Transfer Amount
General Funds					
001	General Fund	106	Transportation Trust Fund		73,791
001	General Fund	126	Non-Countywide General Revenue		8,182,702
001	General Fund	140	Municipal Services		187,628
001	General Fund	145	Fire Rescue Services		3,337
001	General Fund	160	Tourism Fund		30,959
001	General Fund	162	Co. Accepted Roadways & Drainage		70,603
001	General Fund	165	County Government Annex		197,177
001	General Fund	166	Huntington Oaks Plaza		68,133
001	General Fund	401	Solid Waste		43,119
060	Supervisor Of Elections	001	General Fund		6,906,851
				Subtotal	**15,764,300**
Special Revenue Funds					
106	Transportation Trust	123	Stormwater Utility		1,770,470
106	Transportation Trust	126	Non-Countywide General Revenue		5,580,889
111	Probation Services	001	General Fund		3,236,459
121	Dvpmt. Srvcs. & Environ. Mgmt.	126	Non-Countywide General Revenue		2,998,262
123	Stormwater Utility	106	Transportation Trust		800,000
123	Stormwater Utility	126	Non-Countywide General Revenue		2,922,907
125	Grants	126	Non-Countywide General Revenue		435,654
130	9-1-1 Emergency Communications	330	9-1-1 Capital Projects		371,041
140	Muncipal Services	352	2020 Sales Tax Extension		500,000
				Subtotal	**18,615,682**
Debt Service Funds					
223	2020 Bond Series	126	Non-Countywide General Revenue		35,891
224	Supervisor of Elections Building	126	Non-Countywide General Revenue		421,590
225	ESCO Lease	001	General Fund		743,302
225	ESCO Lease	126	Non-Countywide General Revenue		513,590
226	800 MHz Radios	126	Non-Countywide General Revenue		510,542
				Subtotal	**2,224,915**
Capital Projects Funds					
305	Capital Improvements	001	General Fund		9,680,015
305	Capital Improvements	120	Building Inspections		175,000
305	Capital Improvements	135	Emergency Medical Services		305,000
305	Capital Improvements	140	Municipal Services		1,078,306
305	Capital Improvements	160	Tourist Development Trust Fund		470,000
306	Gas Tax Transportation	106	Transportation Trust		1,419,043
				Subtotal	**13,127,364**
Enterprise Funds					
401	Solid Waste	126	Non-Countywide General Revenue		3,849,927
				Subtotal	**3,849,927**
Insurance Service					
501	Insurance Servive	145	Fire Rescue Services		72,000
				Subtotal	**72,000**
			TOTAL		**$53,654,188**