

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Budget by Fund

Fund Types	6-2
Revenue by Source	6-3
Summary of All Funds	6-4
General Funds	6-5
Special Revenue Funds	6-10
Debt Service Funds	6-45
Capital Funds	6-50
Enterprise Funds	6-62
Internal Service Funds	6-65

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Organization of Funds

Basis of Budget

Leon County's Governmental and Fiduciary Funds are prepared on a modified accrual basis.

Revenues are recognized when measurable and available under budgetary basis. The following revenues are considered to be susceptible to accrual: taxes, charges for services, interest, state revenue sharing, federal forestry revenue, insurance agent revenues, 5th & 6th cent gas tax, federal and state grants, planning and zoning revenue, communication services tax, and special assessments.

Obligations are budgeted as expenses and generally recorded when the related fund liability is incurred. An exception is principal and interest on general long-term debt which is recorded when due.

The budgets of the proprietary funds (enterprise and internal service) are prepared on an accrual basis. The revenues are recognized when earned and their expenses are recognized when incurred.

Florida state law requires that receipts from all sources be budgeted at 95% of anticipated receipts.

Funds

The financial activities of the County are recorded in separate funds. Each fund is considered a separate accounting entity. The operations of each fund are accounted for within a set of self-balancing accounts that include assets, liabilities, fund equity, revenues, and expenditures, or expenses, as necessary. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

The various funds are as follows:

Governmental Fund Types

General Fund – The general operating fund of the Board. This fund is used to account for all financial transactions not required to be accounted for in another fund.

Special Revenue Funds – Funds used to account for special assessments and specific governmental revenue sources. Major capital projects that are restricted by law, or administrative action, for expenditures for specific purposes are not considered Special Revenue Funds. Examples of Special Revenue Funds are Building Inspection, Transportation Trust, Emergency Medical Services, Fire Rescue Services, Tourism, and Probation Services.

Debt Service Funds – Funds used to record the funding and payment of principal and interest on debt reported in the General Long-Term Debt Account Group.

Capital Projects Funds – These funds are used to account for the acquisition or construction of major capital facilities other than those financed by the Proprietary Funds. Examples of Capital Projects Funds are the Local Option Sales Tax and Governmental Capital.

Proprietary Fund Types

Enterprise Fund – A fund used to report operations that provide services financed primarily by user charges. An example of an enterprise fund is the Solid Waste Operations Fund.

Internal Service Funds – A fund used to account for goods or services provided by various departments to other departments of the Board on a cost-reimbursement basis. These funds consist of the Motor Pool Fund, the Communication Trust Fund, and the Insurance Service Fund.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Fund Revenue By Source

Fund	Property Tax MSTU or Assmt (1)	State & Local Gas Tax (2)	State Revenue Sharing & 1/2 Cent Sales Tax (3)	Local Sales Tax	PST and CST (4)	Fund Balance (5)	Fees & Licenses (6)	Other Revenue (7)	Transfers	Total Budgeted Revenue	Total Budgeted Revenue (Net Transfers)
001 General Fund	85,387,634	-	90,250	-	-	-	896,314	7,253,450	8,857,449	102,485,097	93,627,648
060 Supervisor of Elections	-	-	-	-	-	-	-	-	6,906,851	6,906,851	-
106 Transportation Trust	-	12,001,920	-	-	-	500,000	267,540	545,010	7,351,359	20,665,829	13,314,470
110 Fine and Forfeiture	130,698,962	-	15,000	-	-	-	624,910	1,017,333	-	132,356,205	132,356,205
111 Probation Services	-	-	-	-	-	600,000	476,235	89,775	3,236,459	4,402,469	1,166,010
114 Teen Court	-	-	-	-	-	-	64,363	-	-	64,363	64,363
116 Drug Abuse Trust	-	-	-	-	-	62,320	30,115	5,700	-	98,135	98,135
117 Judicial Programs	-	-	-	-	-	88,939	126,160	-	-	215,099	215,099
120 Building Inspection	-	-	3,990	-	-	1,307,490	1,993,385	75,525	-	3,380,390	3,380,390
121 Dvlpmnt Svcs & Envrmt Mgmt	-	-	-	-	-	800,000	1,106,275	189,240	2,998,262	5,093,777	2,095,515
123 Stormwater Utility	3,776,250	-	-	-	-	-	-	167,675	3,722,907	7,666,832	3,943,925
124 SHIP Trust	-	-	-	-	-	-	-	759,786	-	759,786	759,786
125 Grants	-	-	452,003	-	-	-	-	175,821	435,654	1,063,478	627,824
126 Non-Countywide Gen Rev	-	-	22,570,717	-	2,440,550	-	228,599	212,088	-	25,451,954	25,451,954
127 Grants - Interest Bearing	-	-	60,000	-	-	-	-	-	-	60,000	60,000
130 9-1-1 Emergency Comm	-	-	1,261,125	-	-	-	-	-	371,041	1,632,166	1,261,125
135 Emergency Medical Svcs	19,481,368	-	-	-	-	247,000	20,381,996	1,031,972	-	41,142,336	41,142,336
140 Municipal Services	-	-	-	-	11,452,157	-	-	302,806	500,000	12,254,963	11,754,963
145 Fire Rescue Service	-	-	-	-	-	-	12,014,843	-	-	12,014,843	12,014,843
160 Tourism	-	-	-	9,115,250	-	588,053	-	803,895	-	10,507,198	10,507,198
162 Special Assess. 2/3 Paving	70,513	-	-	-	-	-	-	1,500	-	72,013	72,013
164 Special Assess Sewer	629,954	-	-	-	-	-	-	-	-	629,954	629,954
165 Bank of America Building	-	-	-	-	-	184,279	59,326	1,123,167	-	1,366,772	1,366,772
166 Huntington Oaks Plaza	-	-	-	-	-	-	-	263,893	-	263,893	263,893
223 Bond Series 2020 Capital Equipment Financing	-	-	-	-	-	-	-	35,890	35,891	71,781	35,890
224 Supervisor of Elections Building	-	-	-	-	-	-	-	-	421,590	421,590	-
225 ESCO Lease	-	-	-	-	-	-	-	-	1,256,892	1,256,892	-
226 800 MHz Radios	-	-	-	-	-	-	-	-	510,542	510,542	-
305 Capital Improvements	-	-	-	-	-	-	-	501,600	11,708,321	12,209,921	501,600
306 Transportation Capital	-	-	-	-	-	-	-	211,660	1,419,043	1,630,703	211,660
330 9-1-1 Capital Projects	-	-	-	-	-	318,791	-	52,250	-	371,041	371,041
351 Sales Tax Extension 2020	-	-	-	6,479,407	-	-	-	107,350	-	6,586,757	6,586,757
352 Sales Tax Ext 2020 - JPA	-	-	-	5,170,882	-	-	-	61,750	-	5,232,632	5,232,632
401 Solid Waste	1,556,180	-	-	-	-	-	15,880,272	634,125	3,849,927	21,920,504	18,070,577
501 Insurance Service	-	-	-	-	-	-	-	7,264,840	72,000	7,336,840	7,264,840
502 Communications Trust	-	-	-	-	-	-	-	2,187,202	-	2,187,202	2,187,202
505 Motor Pool	-	-	-	-	-	-	-	4,881,684	-	4,881,684	4,881,684
TOTAL	241,600,861	12,001,920	24,453,085	20,765,539	13,892,707	4,696,872	54,150,333	29,956,987	53,654,188	455,172,492	401,518,304

Notes:

The \$401,518,304 total budgeted revenue is net of interfund transfers.

- Property tax from ad-valorem is allocated in Fund 001-General Fund and Fund 110-Fine and Forfeiture, while the EMS MSTU is allocated in Fund 135-Emergency Medical Services and the other non-ad valorem assessments are allocated in Fund 123-Stormwater, Fund 145-Fire Services, Fund 162-Paving Assessment, Fund 164-Special Assessments Sewer and Fund 401-Solid Waste.
- State Gas Tax is estimated to provide \$4.2 million and Local Gas Taxes are estimated to provide \$7.8 million in funding to Fund 106 Transportation Trust Fund.
- State Revenue Sharing is estimated to provide \$7.0 million and the Half-Cent Sales Tax is estimated to provide \$15.6 million to Fund 126 Non-Countywide General Revenue.
- Public Services Tax (PST) on utilities is estimated to provide \$11.5 million in funding for Fund 140 Municipal Services. Communications Services Tax (CST) is estimated to provide \$2.4 million in funding for Fund 126 Non-Countywide General Revenue.
- Appropriated Fund Balance is in the amount of \$4.7 million for FY 2026.
- Fees and Assessments account for \$50.8 million of the \$54.2 million in revenue including: licenses for \$3.3 million (\$2 million to Fund 120 Building Inspection, \$1.1 million to Fund 121 Development Services & Environ. Mgmt., and \$0.23 million to Fund 126 Non-Countywide General Revenue). Fees include \$20.4 million for EMS, \$15.9 million for Solid Waste, and \$12.0 million for Fire Services.
- Other Revenue include funding from interest, rents and royalties, fines, grants, intergovernmental reimbursements, departmental billings, and other miscellaneous revenue.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Summary of All Funds

		FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Millage Rates									
General Countywide		8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144
EMS MSTU		0.500	0.750	0.750	0.750	0.750	0.750	0.750	0.750
General Fund	001	101,145,575	97,116,740	108,696,930	102,485,097	108,801,256	110,488,383	114,206,390	117,626,770
Special Revenue Funds									
Supervisor of Elections	060	7,545,057	5,927,098	6,888,050	6,906,851	6,565,057	8,160,677	7,084,144	7,526,232
Transportation Trust	106	15,964,631	20,707,463	22,406,558	20,665,829	20,917,291	24,313,290	24,178,199	24,898,871
Fine and Forfeiture	110	116,189,785	121,695,856	129,454,545	132,356,205	140,513,713	149,659,491	159,617,516	170,460,897
Probation Services	111	3,297,037	4,365,866	4,334,145	4,402,469	4,511,151	4,623,766	4,740,743	4,862,145
Teen Court	114	54,006	64,383	84,026	64,363	64,363	64,363	64,363	64,363
Drug Abuse Trust	116	645	98,135	98,135	98,135	98,135	98,135	98,135	98,135
Judicial Programs	117	148,216	288,047	200,388	215,099	222,584	227,145	231,872	236,779
Opioid Litigation Settlement	118	649,640	0	0	0	0	0	0	0
Building Inspection	120	2,612,703	3,193,690	3,187,523	3,380,390	3,298,713	3,395,289	3,495,511	3,599,428
Dvlpmnt Svcs & Environ. Mgmt.	121	4,109,694	5,021,310	4,937,112	5,093,777	5,235,427	5,382,027	5,533,955	5,691,236
Stormwater Utility	123	5,696,633	7,008,819	7,524,179	7,666,832	7,838,487	8,136,874	8,221,929	8,421,547
SHIP Trust	124	612,995	819,889	840,282	759,786	781,967	804,800	828,307	852,506
Grants	125	19,601,653	1,013,644	1,049,315	1,063,478	1,084,004	1,105,205	1,127,225	1,148,252
Non-Countywide General Revenue	126	27,892,829	26,990,688	27,792,486	25,451,954	26,207,566	26,985,593	27,788,076	28,613,858
Grants	127	279,886	60,000	60,000	60,000	60,000	60,000	60,000	60,000
CARES Act	128	66,416	0	0	0	0	0	0	0
9-1-1 Emergency Communications	130	1,446,196	1,636,778	1,647,303	1,632,166	1,476,091	1,496,607	1,517,840	1,539,285
EMS MSTU	135	33,484,168	38,109,950	40,152,641	41,142,336	43,151,212	45,338,188	47,425,439	49,616,495
American Rescue Plan (ARPA)	137	12,813,237	1,955,725	0	0	0	0	0	0
Municipal Services	140	9,432,551	11,232,665	11,568,959	12,254,963	12,502,954	12,756,298	13,015,118	13,279,535
Fire Rescue Services	145	11,582,902	11,881,736	12,051,755	12,014,843	12,206,000	12,400,584	12,598,661	12,800,297
Tourism	160	9,517,249	9,227,122	9,313,171	10,507,198	9,587,540	9,781,103	9,978,614	10,180,153
Special Assessment Paving	162	138,110	140,133	72,433	72,013	72,013	60,013	55,013	55,013
Special Assessment Sewer	164	235,349	613,616	613,616	629,954	629,954	629,954	629,954	629,954
County Government Annex	165	1,383,017	1,583,730	1,381,223	1,366,772	1,189,012	1,190,205	1,273,626	1,293,945
Huntington Oaks Plaza	166	241,932	306,684	284,673	263,893	264,640	265,409	266,201	267,017
Subtotal		284,996,534	273,943,027	285,942,518	288,069,306	298,477,874	316,935,016	329,830,442	346,195,943
Debt Service Funds									
Series 2014	222	3,269,753	3,270,583	0	0	0	0	0	0
Bond Series 2020-Capital Equipment	223	257,645	257,601	71,781	71,781	0	0	0	0
Supervisor of Elections Building	224	418,893	417,788	421,590	421,590	420,208	418,733	417,165	420,505
ESCO Lease	225	1,258,037	1,255,119	1,256,892	1,256,892	1,258,314	1,254,427	1,255,232	1,255,685
800 MHz Radios	226	512,862	511,734	510,542	510,542	509,286	512,965	511,515	0
Subtotal		5,717,189	5,712,825	2,260,805	2,260,805	2,187,808	2,186,125	2,183,912	1,676,190
Capital Project Funds									
Capital Improvements	305	10,167,402	10,117,259	17,494,255	12,209,921	16,998,481	12,679,717	15,470,738	16,523,158
Transportation Improvements	306	6,569,897	1,769,105	3,862,303	1,630,703	3,750,568	4,401,335	3,788,005	4,025,578
Sales Tax	308	1,798,896	0	0	0	0	0	0	0
Sales Tax - Extension	309	720,928	0	0	0	0	0	0	0
Supervisor of Elections Building	324	16,702	0	0	0	0	0	0	0
9-1-1 Capital Projects	330	122,032	357,128	360,634	371,041	198,754	180,857	162,190	143,735
Sales Tax - Extension 2020	351	6,272,243	5,993,792	6,173,285	6,586,757	6,784,360	6,987,890	7,197,527	7,413,452
Sales Tax - Extension 2020 JPA	352	3,688,673	5,129,086	5,166,092	5,232,632	5,273,361	5,315,312	5,358,521	5,403,026
Subtotal		29,356,773	23,366,370	33,056,569	26,031,054	33,005,524	29,565,111	31,976,981	33,508,949
Enterprise Funds									
Solid Waste	401	22,754,800	19,342,216	20,035,418	21,920,504	23,369,501	23,548,387	24,031,458	24,134,881
Subtotal		22,754,800	19,342,216	20,035,418	21,920,504	23,369,501	23,548,387	24,031,458	24,134,881
Internal Service Funds									
Insurance Service	501	2,987,639	6,764,553	7,369,403	7,336,840	8,168,798	9,099,013	10,139,598	10,957,867
Communications Trust	502	1,228,929	2,058,128	2,078,707	2,187,202	2,194,704	2,202,282	2,209,938	2,217,668
Motor Pool	505	4,675,318	4,961,995	4,987,335	4,881,684	4,928,692	4,976,153	5,031,285	5,087,674
Subtotal		8,891,886	13,784,676	14,435,445	14,405,726	15,292,194	16,277,448	17,380,821	18,263,209
TOTAL		452,862,758	433,265,854	464,427,685	455,172,492	481,134,157	499,000,469	519,610,003	541,405,942
Less Interfund Transfers		55,977,594	55,378,861	53,654,188	53,654,188	56,654,823	60,391,891	62,437,723	65,152,631
NET TOTAL		396,885,164	377,886,993	410,773,497	401,518,304	424,479,334	438,608,578	457,172,280	476,253,311

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» General Fund (001)

Fund Type: General Fund

The General Fund is the general operating fund of the County established by F.S. 129.02(1). Major revenue sources for the County's General Fund include proceeds from ad valorem and other taxes, charges for services, fees, and other miscellaneous revenues. The General Fund is used to account for financial resources and expenditures of general government (except those required to be accounted for in another fund) such as libraries, management information systems, facilities management, etc.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Ad Valorem - General Fund	311110	73,433,870	80,115,784	89,756,720	85,268,884	92,265,894	97,022,965	99,351,157	101,407,369
Delinquent Taxes	311200	-	109,250	125,000	118,750	118,750	118,750	118,750	118,750
Delinquent Taxes 2004	311204	7	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	1	-	-	-	-	-	-	-
Delinquent Taxes 2008	311208	62	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	1	-	-	-	-	-	-	-
Delinquent Taxes 2010	311210	1	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	1	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	1	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	447	-	-	-	-	-	-	-
Delinquent Taxes 2014	311214	1	-	-	-	-	-	-	-
Delinquent Taxes 2015	311215	452	-	-	-	-	-	-	-
Delinquent Taxes 2016	311216	1,440	-	-	-	-	-	-	-
Delinquent Taxes 2017	311217	1,199	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	5,081	-	-	-	-	-	-	-
Delinquent Taxes 2019	311219	5,452	-	-	-	-	-	-	-
Delinquent Taxes 2020	311220	6,003	-	-	-	-	-	-	-
Delinquent Taxes 2021	311221	(10,662)	-	-	-	-	-	-	-
Delinquent Taxes 2022	311222	114,468	-	-	-	-	-	-	-
Tourist Development (4 Cents)	312100	75,162	66,811	72,743	69,106	69,106	69,106	69,106	69,106
Tourist Development (1 Cent)	312110	16,787	16,703	18,186	17,277	17,277	17,277	17,277	17,277
Process Server Fees	329300	10,200	9,500	9,500	9,025	9,025	9,025	9,025	9,025
Irma FEMA Reimbursement	331321	267	-	-	-	-	-	-	-
Hurricane Ian Reimbursement	331323	64,282	-	-	-	-	-	-	-
Hurricane Idalia Reimbursement	331324	540,728	-	-	-	-	-	-	-
Hurricane Michael Reimbursement	332322	320,130	-	-	-	-	-	-	-
Federal Payments in Lieu of Taxes	333000	299,873	268,755	308,900	293,455	302,259	311,326	320,666	330,286
State Library Aid	334710	88,494	93,100	95,000	90,250	90,250	90,250	90,250	90,250
COT Reimbursement for PSC	337220	1,127,107	1,194,311	1,575,327	1,575,327	1,575,327	1,575,327	1,575,327	1,575,327
GIS	337300	1,569,632	1,725,245	1,700,000	1,700,000	1,734,000	1,768,680	1,804,054	1,840,135
CRTPA Reimbursement	337401	(23,093)	-	-	-	-	-	-	-
Blueprint 2000 Reimbursement	337402	103,536	99,600	104,601	104,601	107,739	110,971	114,300	117,729
Payments In Lieu Of Taxes	339100	23,147	23,750	25,000	23,750	23,750	23,750	23,750	23,750
\$2.00 IT Added Court Cost FS 28.24(12)	341160	316,884	317,034	327,500	311,125	314,260	317,395	320,530	323,760
Zoning Fees	341200	5,550	14,250	4,000	3,800	3,800	3,800	3,800	3,800
Medical Examiner Facility Use Fee	343800	220,700	229,964	230,007	218,507	225,062	231,814	238,768	245,931
Parking Facilities	344500	125,993	114,950	131,000	124,450	126,939	129,478	132,067	134,709
Library Parking	344510	114	7,030	6,591	6,261	6,261	6,261	6,261	6,261
Library Fees	347100	57,580	49,115	60,646	57,614	60,495	63,519	66,696	70,030

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» General Fund (001)

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Library Printing	347101	17,367	18,050	19,059	18,106	18,288	18,470	18,655	18,841
FS 29.0085 Court Facilities	348930	579,236	618,450	563,000	534,850	539,557	545,222	561,306	578,370
GAL / Circuit-wide Reimbursement	349501	56,519	26,648	32,898	31,253	31,878	32,516	33,166	33,829
Radio Communications Program	351600	187,662	199,500	184,200	174,990	176,740	178,507	180,292	182,095
Interest Income - Investment	361110	-	100,000	-	-	-	-	-	-
Pool Interest Allocation	361111	3,026,858	2,025,495	1,911,300	1,815,735	1,870,207	1,926,313	1,984,103	2,043,626
Net Incr(decr) In Fmv Of Investment	361300	478,187	-	-	-	-	-	-	-
Rents And Royalties	362000	120	4,750	161,034	152,982	156,401	4,586	4,586	4,586
Gain (loss) On Sale Land	364300	118,116	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	631,999	106,210	290,000	275,500	283,765	292,278	301,046	310,078
Refund Of Prior Year Expenses	369300	61,217	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	145,948	130,625	137,500	130,625	130,625	130,625	130,625	130,625
Volunteer Certificate Training Fees	369930	600	1,425	1,500	1,425	1,425	1,425	1,425	1,425
Transfer From Fund 106	381106	97,192	55,372	73,791	73,791	73,791	73,791	73,791	73,791
Transfer From Fund 126	381126	9,239,679	5,802,127	8,182,702	8,182,702	7,367,437	4,325,776	5,571,335	6,781,733
Transfer From Fund 128	381128	66,416	-	-	-	-	-	-	-
Transfer From Fund 137	381137	-	1,955,725	-	-	-	-	-	-
Transfer From Fund 140	381140	249,966	165,458	187,628	187,628	187,628	187,628	187,628	187,628
Transfer From Fund 145	381145	4,462	4,307	3,337	3,337	3,337	3,337	3,337	3,337
Transfer From Fund 160	381160	28,524	40,121	30,959	30,959	30,959	30,959	30,959	30,959
Transfer From Fund 162	381162	135,583	135,684	70,603	70,603	70,595	58,827	53,923	53,923
Transfer From Fund 165	381165	278,446	206,644	197,177	197,177	197,177	197,177	197,177	197,177
Transfer from Fund 166	381166	109,599	83,255	68,133	68,133	68,133	68,133	68,133	68,133
Transfer From Fund 401	381401	62,487	50,581	43,119	43,119	43,119	43,119	43,119	43,119
Clerk Excess Fees	386100	202,901	-	-	-	-	-	-	-
Property Appraiser	386600	189,664	-	-	-	-	-	-	-
Tax Collector	386700	627,186	400,000	500,000	500,000	500,000	500,000	500,000	500,000
Supervisor Of Elections	386800	941,952	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	531,161	-	-	-	-	-	-
Total Revenues		96,038,783	97,116,740	107,208,661	102,485,097	108,801,256	110,488,383	114,206,390	117,626,770
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
County Commission	100-511	2,006,724	1,991,283	2,037,387	2,112,596	2,179,501	2,248,759	2,320,454	2,394,689
Commissioner Office Budget	101-511	24,324	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioner Office Budget	102-511	20,155	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioner Office Budget	103-511	13,815	23,500	23,500	23,500	23,500	23,500	23,500	23,500

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Commissioner Office Budget	104-511	8,983	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioner Office Budget	105-511	12,314	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioner Office Budget	106-511	19,618	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioner Office Budget	107-511	11,220	23,500	23,500	23,500	23,500	23,500	23,500	23,500
Commissioners' Account	108-511	23,174	24,530	24,530	24,530	24,530	24,530	24,530	24,530
County Administration	110-512	1,917,104	1,790,765	1,922,679	1,733,293	1,781,678	1,831,699	1,883,416	1,936,898
Volunteer Services	113-513	128,063	124,354	125,764	132,884	136,534	140,338	144,305	148,441
Strategic Initiatives	115-513	884,705	941,386	817,358	839,193	855,728	872,876	890,669	909,126
Community and Media Relations	116-513	1,142,559	1,226,616	1,258,617	1,304,919	1,337,346	1,370,998	1,405,919	1,442,142
County Attorney	120-514	2,077,338	2,316,759	2,477,065	2,389,761	2,445,625	2,503,569	2,563,406	2,625,404
Office of Sustainability	127-513	229,692	322,418	312,169	309,179	305,266	318,853	315,271	329,188
Office of Management & Budget	130-513	941,847	1,045,991	1,074,412	1,111,717	1,143,387	1,176,236	1,210,334	1,243,712
Clerk - Finance Administration	132-586	2,642,358	3,037,119	3,185,886	3,289,395	3,449,652	3,617,864	3,794,426	3,979,754
Procurement	140-513	591,653	588,569	624,327	647,515	666,681	686,586	707,266	728,739
Warehouse	141-513	124,852	133,585	133,521	139,154	143,606	148,227	153,179	158,147
Facilities Management	150-519	9,214,266	9,685,965	10,207,407	10,256,146	10,505,011	10,764,037	11,032,960	11,312,232
Facilities - Detention Center	152-519	2,704,126	3,240,005	3,328,826	3,357,708	3,406,518	3,464,190	3,501,485	3,550,180
Real Estate Management	156-519	482,927	575,718	578,084	592,058	602,773	613,886	625,412	637,357
Human Resources	160-513	1,577,722	1,801,238	1,905,528	1,922,377	1,977,132	2,033,936	2,091,190	2,150,416
Management Information Services	171-513	8,911,931	9,876,991	10,435,721	11,074,991	11,658,764	11,867,914	12,204,677	12,467,367
Health Department	190-562	236,224	247,381	247,381	252,260	252,260	252,260	252,260	252,260
Mosquito Control	216-562	559,617	871,685	938,337	847,967	863,053	878,712	894,931	910,324
Lib - Policy, Planning, & Operations	240-571	682,590	693,379	697,757	708,981	726,697	741,635	756,885	772,679
Library Public Services	241-571	5,920,921	6,464,086	6,456,588	6,684,724	6,882,182	7,086,902	7,289,698	7,493,781
Summer Youth Employment	278-551	49,859	75,378	80,178	80,178	80,178	80,178	80,178	80,178
Cooperative Extension	361-537	414,923	514,163	534,573	534,652	555,879	577,952	600,909	624,763
Medical Examiner	370-527	1,001,612	1,039,131	1,056,480	1,056,480	1,056,480	1,056,480	1,056,480	1,056,480
Tubercular Care & Child Protection Exams	370-562	33,250	50,000	50,000	36,000	36,000	36,000	36,000	36,000
Baker Act & Marchman Act	370-563	706,615	765,784	829,598	829,598	829,598	829,598	829,598	829,598
Medicaid & Indigent Burials	370-564	3,687,810	4,295,241	4,438,421	5,038,421	5,124,059	5,211,411	5,300,509	5,391,389
CHSP & Emergency Assistance	370-569	2,045,385	2,083,575	2,164,344	2,182,333	2,196,646	2,211,484	2,226,850	2,242,794
Housing Services	371-569	510,353	628,747	612,094	642,856	660,416	678,662	697,616	717,295
Affordable Housing Gap Financing Program	379-554	-	-	-	250,000	250,000	250,000	250,000	250,000
Veteran Services	390-553	327,702	414,902	419,293	429,615	438,042	446,783	455,855	465,268
Blueprint	403-515	419,637	481,438	540,372	743,148	663,456	684,446	706,145	728,576
Public Safety Complex Facilities	410-529	1,651,898	2,127,216	2,243,179	2,256,559	2,296,032	2,335,432	2,376,082	2,418,003
Public Safety Complex Technology	411-529	236,932	269,105	271,102	253,941	260,289	266,889	273,758	280,900
Geographic Info. Systems	421-539	2,080,396	2,378,500	2,335,212	2,419,253	2,544,320	2,610,251	2,760,526	2,858,485

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
MIS Automation - General Fund	470-519	326,397	499,825	502,678	507,811	510,744	513,706	516,698	516,698
General Fund - Risk	495-519	669,254	805,109	808,127	931,737	935,182	935,182	935,182	935,182
Indirect Costs - General Fund	499-519	(8,377,000)	(9,624,000)	(9,920,000)	(11,576,173)	(11,930,938)	(12,297,720)	(12,673,869)	(13,062,744)
Property Appraiser	512-586	6,066,108	6,712,518	7,044,112	6,875,966	7,363,794	7,729,377	7,729,377	7,729,377
Tax Collector	513-586	6,535,018	6,886,500	7,024,300	7,334,300	7,701,100	8,086,100	8,490,400	8,914,900
Radio Communication Systems (800 MHZ)	529-519	1,280,402	1,991,459	2,009,992	2,009,992	2,014,686	1,866,124	1,866,124	1,866,124
Court Administration	540-601	265,085	353,833	403,405	379,773	391,986	404,701	417,943	431,730
Court Information Systems	540-713	10,015	2,718	2,718	2,718	2,718	2,718	2,718	2,718
Guardian Ad Litem	547-685	10,795	20,238	20,238	20,238	20,238	20,238	20,238	20,238
GAL Information Systems	547-713	1,775	419	419	419	419	419	419	419
Planning Department	817-515	1,089,076	967,224	1,143,714	1,001,228	1,041,277	1,082,928	1,126,245	1,171,295
Non-Operating General Fund	820-519	1,294,247	1,087,652	1,087,651	1,281,320	1,240,245	1,240,245	1,240,245	1,240,245
Tax Deed Applications	831-513	(4,397)	45,000	45,000	25,000	25,000	25,000	25,000	25,000
Line Item - Detention/Correction	888-523	247,759	247,759	247,759	247,759	247,759	247,759	247,759	247,759
Line Item - Human Service Agencies	888-569	100,000	-	-	-	-	-	-	-
COCA Contract	888-573	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Transfers	950-581	20,761,768	19,351,910	28,024,595	20,566,627	24,245,494	24,052,673	25,886,131	27,474,775
Primary Health Care	971-562	1,504,539	1,854,123	1,854,715	1,858,683	1,861,701	1,864,828	1,868,069	1,871,428
CRA-Payment	972-559	3,276,892	3,276,950	3,518,816	4,018,816	4,280,031	4,280,031	4,280,031	4,280,031
Budgeted Reserves - General Fund	990-599	9,660,648	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Appropriations		101,145,575	97,116,740	108,696,930	102,485,097	108,801,256	110,488,383	114,206,390	117,626,770
Revenues Less Appropriations		(5,106,792)	-	(1,488,268)	-	-	-	-	-

Notes:

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.

To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, the Board appropriated \$8.8 million in general fund capital reserves in FY 2025. As a result, the total FY 2026 general fund transfer to the capital fund (Fund 305) is \$10.8 million (\$9.7 million coming from the general fund and \$1.1 million from the Municipal Services Fund).

With increased property tax revenue, and constraining expenditures to the greatest extent possible, there was no use of general fund balance for FY 2026, a \$531,161 reduction from FY 2025. Outyears reflect maintaining the millage rate at the existing 8.3144, and increased property values providing the necessary revenue growth to fund increases in operational expenses.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Supervisor of Elections (060)

Fund Type: General Fund

The Supervisor of Elections Fund is a general fund established as part of the FY 2002 budget process. The Supervisor of Elections requested their appropriation be established in a separate fund to provide discrete accounting of their budget. The revenue is transferred from the General Fund. At the conclusion of the fiscal year, any funds available in the Supervisor of Elections fund are returned to the General Fund as excess fees.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Supervisor Of Elections	341550	53,305	-	-	-	-	-	-	-
Transfer From Fund 001	381001	7,491,752	5,927,098	6,906,851	6,906,851	6,565,057	8,160,677	7,084,144	7,526,232
Total Revenues		7,545,057	5,927,098	6,906,851	6,906,851	6,565,057	8,160,677	7,084,144	7,526,232
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
MIS Automation-SOE	470-513	19,175	47,625	47,625	47,625	47,625	47,625	47,625	47,625
Supervisor of Elections - Risk	495-513	32,359	42,070	42,221	44,608	44,831	44,831	44,831	44,831
Voter Registration	520-513	3,396,978	3,800,849	3,926,340	4,143,654	4,268,690	4,358,526	4,517,471	4,618,797
Elections	520-586	254,327	-	-	-	-	-	-	-
Elections	521-513	3,154,592	2,036,554	2,871,864	2,670,964	2,203,911	3,709,695	2,474,217	2,814,979
Elections	521-586	687,625	-	-	-	-	-	-	-
Total Appropriations		7,545,057	5,927,098	6,888,050	6,906,851	6,565,057	8,160,677	7,084,144	7,526,232
Revenues Less Appropriations		-	-	18,801	-	-	-	-	-

Notes:

The Supervisor of Elections budget varies year to year depending on the election cycles. Funding for the Supervisor of Elections increases for Presidential Preference Primary elections cycles and decreases in general election and off year election cycles. The upcoming FY 2026 cycle includes a general election.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Transportation Trust (106)

Fund Type: Special Revenue

The Transportation Trust Fund is a special revenue fund established by F.S. 129.02(2). Major revenue sources for the Transportation Trust Fund include proceeds from local and state gas taxes. Leon County imposes a total of twelve cents in gas taxes. The County Ninth-Cent, Local Option and Second Local Option are local county taxes. Of those, the Local Option and Second Local Option revenues are split 50/50 with the City of Tallahassee. The 20% Surplus, 5th & 6th Cent and Gas Tax Pour-Over Trust are State gas tax revenues. The fund is used to account for resources dedicated and expenditures restricted to the maintenance/construction of roads and bridges.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
County Ninth-Cent Voted Fuel Tax	312300	1,401,129	1,331,710	1,461,700	1,388,615	1,423,290	1,458,915	1,495,395	1,532,730
Local Option Gas Tax	312410	3,652,248	3,510,060	3,850,300	3,657,785	3,749,270	3,842,940	3,939,080	4,037,500
2nd Local Option Gas Tax	312420	2,841,050	2,735,810	2,937,900	2,791,005	2,860,735	2,932,270	3,005,610	3,080,755
Federal Payments in Lieu of Taxes	333000	50,760	46,930	49,500	47,025	47,025	47,025	47,025	47,025
20% Surplus Gas Tax	335420	593,371	620,635	626,000	594,700	603,621	612,675	621,865	631,193
5th & 6th Cent Gas Tax	335430	2,373,482	2,274,300	2,407,000	2,286,650	2,315,233	2,344,174	2,373,476	2,403,144
Gas Tax Pour-Over Trust	335440	1,283,809	1,322,400	1,346,000	1,278,700	1,310,050	1,343,300	1,376,550	1,410,750
Other Transportation Service Area App Fees	335490	1,479	5,985	4,700	4,465	4,465	4,465	4,465	4,465
FDOT NPDES Reimbursement	343651	1,824	950	1,400	1,330	1,330	1,330	1,330	1,330
DOT Reimbursement-Landscape	343901	108,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Grading Fee Public Works	343917	90,823	70,000	70,000	70,000	70,000	70,000	70,000	70,000
FDOT Street Lighting Reimbursement	343920	86,763	66,880	65,600	62,320	63,878	65,475	67,112	68,790
Traffic Signs	344909	107,131	110,045	110,045	110,045	110,045	110,045	110,045	110,045
Subdivision Fees	344910	1,275	475	1,000	950	950	950	950	950
R-O-W Placement Fees	344911	-	1,900	1,500	1,425	1,468	1,512	1,557	1,604
Pool Interest Allocation	344913	21,900	57,000	22,600	21,470	21,685	21,902	22,121	22,342
Net Incr(decr) In Fmv Of Investment	361111	280,571	280,250	391,700	372,115	383,278	394,777	406,620	418,819
Other Scrap Or Surplus	361300	57,904	-	-	-	-	-	-	-
Other Miscellaneous Revenue	365900	-	95,500	94,600	89,870	89,870	89,870	89,870	89,870
Transfer From Fund 123	369900	85	-	-	-	-	-	-	-
Transfer From Fund 126	381123	1,840,440	1,724,735	1,770,470	1,770,470	1,814,055	1,859,230	1,906,050	1,955,460
Appropriated Fund Balance	381126	3,342,451	6,415,898	5,580,889	5,580,889	6,011,043	9,076,435	8,603,078	8,976,099
	399900	-	-	500,000	500,000	-	-	-	-
Total Revenues		18,136,495	20,707,463	21,328,904	20,665,829	20,917,291	24,313,290	24,178,199	24,898,871
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Support Services	400-541	723,682	745,159	743,013	766,188	785,094	804,647	824,859	845,765
Engineering Services	414-541	3,941,418	4,851,809	4,863,800	5,079,948	5,216,335	5,357,811	5,504,576	5,656,564
Transportation Maintenance	431-541	4,726,745	5,892,370	5,222,733	5,276,619	5,361,640	5,475,785	5,597,539	5,716,814
Right-Of-Way Management	432-541	3,112,537	4,122,238	4,298,907	4,396,543	4,499,261	4,605,980	4,716,523	4,826,601
MIS Automation - Transportation Trust	470-541	33,317	61,230	61,658	64,432	64,892	65,356	65,825	65,825
Transportation Trust - Risk	495-541	90,723	104,810	105,656	101,265	102,045	102,045	102,045	102,045
Indirect Costs - Transportation Trust	499-541	2,025,000	2,329,000	2,399,000	2,678,000	2,758,340	2,841,090	2,926,323	3,014,113
Transfers	950-581	1,311,208	2,590,847	4,701,791	2,292,834	2,119,684	5,050,576	4,430,509	4,661,144

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Transportation Trust (106)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Budgeted Reserves - Transport. Trust	990-599	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Appropriations		15,964,631	20,707,463	22,406,558	20,665,829	20,917,291	24,313,290	24,178,199	24,898,871
Revenues Less Appropriations		2,171,865	-	(1,077,654)	-	-	-	-	-

Notes:

Gasoline taxes are estimated to increase by 2% or \$202,635. Gas taxes, which are consumption based (taxes are per gallon, not a percentage of cost), are only slightly increasing year-over-year due to better vehicle fuel efficiencies and an increase in the use of hybrid and electric vehicles. As a result, \$500,000 in available Transportation Fund balance is appropriated in FY 2026 to provide continued support for roadway maintenance.

Additionally, a review of fund reserves in FY 2025 indicated that \$4.3 million in Transportation Trust fund balance above policy minimums were available to support the transportation capital program in FY 2026 and FY 2027. To ensure infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, \$2 million in funding was advanced funded in FY 2025.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Fine and Forfeiture (110)

Fund Type: Special Revenue

The Fine and Forfeiture Fund is a special revenue fund established by F.S. 129.02(3) and F.S. 142.01. Major revenue sources for the County Fine and Forfeiture Fund include proceeds from ad valorem taxes and other miscellaneous revenues. The fund is used to account for revenues collected in support of and expenditures dedicated to criminal prosecution, court operations, and operations of the Sheriff's Department.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Ad Valorem - Fine/Fore. Fund	311120	111,879,896	120,258,813	137,577,855	130,698,962	138,819,701	147,927,766	157,847,111	168,650,812
Child Support Enforcement	331240	13,847	9,785	11,600	11,020	11,130	11,242	11,354	11,467
Title IV - Child Support Enforcement	331691	-	3,562	4,189	3,980	4,019	4,060	4,100	4,141
Sheriff Fees-Warrants, Fingerprints, Records	341520	335,137	248,539	344,500	327,275	330,548	333,853	337,192	340,564
Sheriff Wrecker Services	341525	30,284	80,655	65,700	62,415	63,663	64,937	66,235	67,560
Room And Board - Prisoners	342300	222,946	217,075	247,600	235,220	239,924	244,723	249,617	254,610
Court Fines	351120	20,624	32,476	30,900	29,355	29,649	29,945	30,244	30,547
Crime Prevention (fs 775.083(2))	351150	39,984	47,500	43,000	40,850	41,259	41,671	42,088	42,509
Pool Interest Allocation	361111	1,297,887	703,760	906,300	860,985	886,815	913,419	940,822	969,046
Net Incr(decr) In Fmv Of Investment	361300	59,389	-	-	-	-	-	-	-
Sheriff F.S. 125.315	361330	2,439	93,691	90,677	86,143	87,005	87,875	88,753	89,641
Transfer From Fund 125	381125	1,519,674	-	-	-	-	-	-	-
Sheriff Excess Fees	386400	3,157,263	-	-	-	-	-	-	-
Total Revenues		118,579,369	121,695,856	139,322,321	132,356,205	140,513,713	149,659,491	159,617,516	170,460,897
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
MIS Automation - State Attorney	470-602	30,570	65,770	66,134	69,590	69,992	70,399	70,809	70,809
MIS Automation - Public Defender	470-603	45,081	94,530	94,530	98,897	98,897	98,897	98,897	98,897
Fine & Forfeiture - Risk	495-689	654,404	831,117	832,272	971,770	973,343	973,343	973,343	973,343
Consolidated Dispatch Agency (CDA)	507-529	3,742,860	3,920,075	4,109,303	4,351,564	4,530,831	4,717,270	4,911,165	5,112,817
Diversionary Programs	508-569	-	100,000	120,000	120,000	120,000	120,000	120,000	120,000
Law Enforcement	510-586	58,966,497	61,261,620	65,362,533	66,499,381	70,774,171	75,700,543	81,070,553	86,924,607
Detention	511-586	44,042,349	47,667,536	50,684,268	52,198,282	55,369,310	58,826,813	62,596,882	66,707,996
Sheriff Grants	515-586	1,519,674	-	-	-	-	-	-	-
Judicial	516-586	5,145,878	5,382,801	5,808,238	5,953,822	6,431,604	6,952,186	7,519,471	8,137,716
State Attorney	532-602	121,746	118,600	98,600	98,600	98,600	98,600	98,600	98,600
State Attorney	532-713	11,680	1,426	1,426	1,426	1,426	1,426	1,426	1,426
Public Defender	533-603	84,677	118,525	118,525	118,525	118,525	118,525	118,525	118,525
Public Defender	533-713	41,600	1,667	1,667	1,667	1,667	1,667	1,667	1,667
Clerk - Article V Expenses	537-614	486,828	498,919	523,779	504,822	529,973	556,382	584,111	613,227
Legal Aid	555-715	257,500	257,500	257,500	257,500	257,500	257,500	257,500	257,500
Juvenile Detention Payment - State	620-689	1,038,441	1,375,770	1,375,770	1,110,359	1,137,874	1,165,940	1,194,567	1,223,767
Total Appropriations		116,189,785	121,695,856	129,454,545	132,356,205	140,513,713	149,659,491	159,617,516	170,460,897
Revenues Less Appropriations		2,389,584	-	9,867,776	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Notes:

The County maintained the countywide millage rate of 8.3144 for FY 2026. Additional information regarding this levy for recurring operating expenditures is located on the general fund page (Fund 001).

The largest expenditure appropriations in this fund are the Sheriff Law Enforcement and Detention budgets. The overall increase to the Sheriff's budget is 9% or \$10.3 million. In addition to normal personnel costs and contractual services increases, the budget includes costs to increase the base pay for sworn officers to \$62,000, four new deputies to support the Uniform Patrol Division, and one additional Homeless Outreach Street Team (HOST) deputy to provide law enforcement support in the engagement of unsheltered individuals.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Probation Services (111)

Fund Type: Special Revenue

The Probation Services Fund is a special revenue fund established in support of the administration of County Probation programs. Major revenue sources for the Probation Services Fund include fees related to pretrial costs, other probation related services, and a transfer from the General Fund. The fund is used to account for resources and expenditures related to the alternative Community Service Work Program, the Pretrial Release Program, urinalysis testing fees and other County Probation programs and services.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
County Court Probation Fees	349120	162,489	145,350	161,000	152,950	154,678	156,411	158,131	159,855
Community Service Fees	349122	61,236	57,950	72,000	68,400	70,300	72,200	75,050	76,950
Probation-no Show Fees	349125	315	760	400	380	380	380	380	475
Pre-trial Fees	349130	71,310	66,025	99,900	94,905	95,816	96,841	97,752	98,778
SCRAM Unit User Fees	349135	5,246	4,465	12,900	12,255	12,373	12,490	12,608	12,725
GPS	349136	26,756	22,135	20,000	19,000	19,570	20,139	20,780	21,420
Alternative Community Service Fees	349140	180	570	200	190	190	190	190	190
UA Testing Fees	349147	73,625	90,250	90,000	85,500	87,400	90,250	93,100	95,950
Alcohol Testing Fees	349148	32,740	30,400	44,900	42,655	43,879	45,204	46,529	47,957
Pool Interest Allocation	361111	76,140	60,135	94,500	89,775	92,468	95,242	98,100	101,043
Net Incr(decr) In Fmv Of Investment	361300	14,814	-	-	-	-	-	-	-
Transfer From Fund 001	381001	3,463,983	3,887,826	3,236,459	3,236,459	3,934,097	4,034,419	4,138,123	4,246,802
Appropriated Fund Balance	399900	-	-	600,000	600,000	-	-	-	-
Total Revenues		3,988,835	4,365,866	4,432,259	4,402,469	4,511,151	4,623,766	4,740,743	4,862,145
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
MIS Automation - Probation Services	470-523	10,279	23,670	23,763	24,632	24,733	24,837	24,940	24,940
Probation Services - Risk	495-523	24,908	29,827	30,090	28,931	29,173	29,173	29,173	29,173
Indirect Costs - Probation Services	499-523	605,000	696,000	717,000	800,000	824,000	848,720	874,182	900,407
County Probation	542-523	1,301,029	1,505,464	1,536,766	1,584,833	1,632,465	1,682,050	1,733,674	1,787,418
Pretrial Release	544-523	1,192,885	1,916,991	1,810,533	1,744,065	1,776,434	1,810,116	1,845,186	1,881,699
Drug & Alcohol Testing	599-523	162,936	193,914	215,993	220,008	224,346	228,870	233,588	238,508
Total Appropriations		3,297,037	4,365,866	4,334,145	4,402,469	4,511,151	4,623,766	4,740,743	4,862,145
Revenues Less Appropriations		691,798	-	98,114	-	-	-	-	-

Notes:

The FY 2026 Probation Services revenues are only estimated to increase slightly from FY 2025 due primarily to increased number of pre and post assignments such as alcohol and urinalysis tests being administered. However, the Courts continue to authorize the fees to accrue, be waived, or for the probationers to be civil judged which reduces collections. As a result of these revenue declines, the general revenue subsidy to the fund has continued to increase. The FY 2026 Budget reflects the use of \$600,000 in available Probation fund balance to support the Probation and Pretrial program. The use of these dedicated reserves allows for reduced general revenue support in FY 2026. If revenues continue to decline, the Board may wish to consider future adjustments to fees or services, or a combination of both.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Teen Court (114)

Fund Type: Special Revenue

Effective July 1, 2005, the Board of County Commissioners authorized a \$3 fee be imposed for certain Court proceedings; the revenue will be used to support the Teen Court program.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Teen Court Fees	351500	57,700	64,383	67,751	64,363	64,363	64,363	64,363	64,363
Total Revenues		57,700	64,383	67,751	64,363	64,363	64,363	64,363	64,363
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Teen Court - Risk	495-662	815	1,678	1,687	1,351	1,356	1,356	1,356	1,356
Indirect Costs - Teen Court	499-662	10,000	12,000	12,000	14,000	14,420	14,853	15,298	15,757
Court Administration - Teen Court	586-662	43,191	50,705	70,339	49,012	48,587	48,154	47,709	47,250
Total Appropriations		54,006	64,383	84,026	64,363	64,363	64,363	64,363	64,363
Revenues Less Appropriations		3,694	-	(16,275)	-	-	-	-	-

Notes:

FY 2026 estimated revenues are anticipated to meet program costs. Outyear revenue projections are anticipated to remain steady.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Drug Abuse Trust (116)

Fund Type: Special Revenue

The Drug Abuse Trust Fund is a special revenue fund established as the repository for the collection of court costs from felony fines. Funding is used to support drug intervention programs.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
County Alcohol Tf (fs 938.13)	348125	3,036	3,325	3,100	2,945	2,945	3,040	3,040	3,135
Felony Drug Intervention	348241	25,639	30,210	28,600	27,170	27,645	28,215	28,785	29,355
Pool Interest Allocation	361111	10,611	7,315	6,000	5,700	5,871	6,047	6,229	6,415
Appropriated Fund Balance	399900	-	57,285	62,320	62,320	61,674	60,833	-	-
Total Revenues		39,286	98,135	100,020	98,135	98,135	98,135	38,054	38,905
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Drug Abuse	800-562	645	98,135	98,135	98,135	98,135	98,135	98,135	98,135
Total Appropriations		645	98,135	98,135	98,135	98,135	98,135	98,135	98,135
Revenues Less Appropriations		38,641	-	1,885	-	-	-	(60,081)	(59,230)

Notes:

The FY 2026 Drug Court program is experiencing a decline in court costs collected for misdemeanor and felony drug cases. Available Drug Abuse Trust fund balance is used to support the program through FY 2028. FY 2029 and FY 2030 reflect a deficit in supporting program expenditures as fund balance will be depleted in FY 2028. A reduction in services may need to be considered if revenues do not increase to support the program.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Judicial Programs (117)

Fund Type: Special Revenue

On June 8, 2004, the Board of County Commissioners authorized the imposition of a \$65.00 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the \$65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be utilized in subsequent fiscal years for the funding of either the State or local requirements.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Court Innovations	348921	33,689	28,595	33,200	31,540	32,205	32,775	33,440	34,105
Local Requirement									
Legal Aid Local Ordinance	348922	33,689	28,595	33,200	31,540	32,205	32,775	33,440	34,105
Law Library Local Ordinance	348923	33,689	28,595	33,200	31,540	32,205	32,775	33,440	34,105
Juvenile Alternative Local Ordinance	348924	33,689	28,595	33,200	31,540	32,205	32,775	33,440	34,105
Leon County	349510	81	-	-	-	-	-	-	-
Pool Interest Allocation	361111	25,154	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	173,667	88,939	88,939	93,764	96,045	98,112	100,359
Total Revenues		159,990	288,047	221,739	215,099	222,584	227,145	231,872	236,779
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Judicial Programs - Risk	495-569	2,864	1,519	1,534	1,654	1,670	1,670	1,670	1,670
Indirect Costs - Judicial Programs	499-601	1,000	1,000	1,000	1,000	1,030	1,061	1,093	1,126
Alternative Juvenile Programs	509-569	69,325	61,343	45,789	49,605	51,291	53,045	54,870	56,771
Law Library	546-714	-	28,595	28,595	28,595	28,595	28,595	28,595	28,595
Judicial Programs/Article V	548-662	31,027	151,590	79,470	90,245	95,998	98,774	101,645	104,617
Legal Aid - Court	555-715	44,000	44,000	44,000	44,000	44,000	44,000	44,000	44,000
Total Appropriations		148,216	288,047	200,388	215,099	222,584	227,145	231,872	236,779
Revenues Less Appropriations		11,773	-	21,351	-	-	-	-	-

Notes:

A decrease in revenues for court required programs are necessitating the use of accumulated fund balance to support these programs. The current use of fund balance is within policy limits. However, the outyears show only nominal increases in revenue and a continued use of fund balance to support programs. A reduction in programs may need to be considered if revenues do not increase to support these discrete programs.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Opioid Litigation Settlement (118)

Fund Type: Special Revenue

The Opioid Litigation Settlement Fund is a special revenue fund established to account for settlement proceeds associated with the multidistrict opioid litigation (MDL).

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	39,692	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	2,509	-	-	-	-	-	-	-
Lawsuit Settlements	369350	220,251	-	-	-	-	-	-	-
Opioid Settlement NWFHN	369351	1,520,366	-	-	-	-	-	-	-
Opioid Settlement CORE	369352	875,000	-	-	-	-	-	-	-
Total Revenues		2,657,818	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Opioid Settlement NWFHN	925019-569	649,640	-	-	-	-	-	-	-
Total Appropriations		649,640	-	-	-	-	-	-	-
Revenues Less Appropriations		2,008,178	-	-	-	-	-	-	-

Notes:

In 2018, the Board authorized the County's participation in multidistrict opioid litigation (MDL) against opioid manufacturers, resulting in significant settlement funds allocated to mitigate opioid impacts. On September 14, 2021, the Board approved a Memorandum of Understanding with the Attorney General to participate in settlement negotiations collectively with the State and other local governments. Based on the litigation and subsequent settlements, the County would receive approximately \$1.9 million over an 18-year period directly from opioid manufacturers and pharmaceutical companies.

The Northwest Florida Health Network (NWFHN) notified the County in 2023 that the County would receive an additional \$11.6 million in settlement funds through the State over an 18-year period for a total of \$13.5 million. Pursuant to the settlement agreement, all proceeds are restricted to abatement and treatment of opioid use disorder and other limited uses such as mental health and substance abuse recovery and support.

The annual amount of funds distributed to the County will vary each year. Due to this uncertainty, anticipated revenues are not included in the adopted budget and settlement proceeds will be realized as received throughout the fiscal year. Actual revenues and expenditures are reflected annually.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Building Inspection (120)

Fund Type: Special Revenue

The Building Inspection Fund is a special revenue fund established to account for fees collected on building permits issued within the unincorporated area of Leon County. The fees are used to fund the operation of the Building Plans Review and Inspection Division.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Building Permits	322000	2,220,314	1,886,700	1,965,000	1,866,750	1,922,566	1,980,051	2,039,452	2,100,636
Manufactured Homes	322005	49,094	42,560	61,300	58,235	59,945	61,750	63,650	65,550
Contractor's Licenses	329140	-	143	200	190	190	190	190	190
Electronic Document Recording Fee	329290	5,725	6,175	5,200	4,940	5,434	5,928	6,504	7,164
Notice of Commencement Fee	329291	20,208	-	-	-	-	-	-	-
State Surcharge Retention	335291	5,682	4,085	4,200	3,990	3,990	4,085	4,085	4,180
Technology Fee	341111	67,396	60,000	63,270	63,270	65,170	67,070	69,065	71,155
Pool Interest Allocation	361111	145,804	77,235	79,500	75,525	77,791	80,124	82,528	85,004
Net Incr(decr) In Fmv Of Investment	361300	39,585	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	1,116,792	1,307,490	1,307,490	-	-	-	-
Total Revenues		2,553,808	3,193,690	3,486,160	3,380,390	2,135,086	2,199,198	2,265,474	2,333,879
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Building Inspection Technology	076055-524	32,407	143,419	146,090	63,270	65,170	67,070	69,065	71,155
Building Plans Review and Inspection	220-524	2,106,501	2,501,011	2,475,894	2,514,349	2,587,580	2,663,702	2,742,820	2,825,076
MIS Automation - Building Inspection	470-524	8,060	12,040	12,140	12,618	12,724	12,831	12,939	12,939
Building Inspection	495-524	14,735	18,220	18,399	18,153	18,329	18,329	18,329	18,329
Indirect Costs - Building Inspections	499-524	451,000	519,000	535,000	597,000	614,910	633,357	652,358	671,929
Transfers	950-581	-	-	-	175,000	-	-	-	-
Total Appropriations		2,612,703	3,193,690	3,187,523	3,380,390	3,298,713	3,395,289	3,495,511	3,599,428
Revenues Less Appropriations		(58,894)	-	298,637	-	(1,163,627)	(1,196,091)	(1,230,037)	(1,265,549)

Notes:

In February 2022, the Board adopted a revised fee schedule based on a 2021 building plan review and inspections fee study. The study found that overall permit costs were commensurate with the services provided 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.

For FY 2026, revenues are estimated to remain relatively flat from FY 2025 based on a stabilization of growth in permitting activity following the low interest rate environment enacted by the Federal Reserve to combat the impacts of the COVID pandemic on the economy. 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.

To ensure Building Inspection continues to provide prompt permitting services, \$1.3 million in fund balance is budgeted in FY 2026. The outyears reflect only nominal increases in revenues and depletion of the Building fund balance in FY 2026. A reduction in services may need to be considered if these revenues do not increase to support these services.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Development Support & Environ. Mgmt. Fund (121)

Fund Type: Special Revenue

The Development Support and Environmental Management Fund is a special revenue fund established to account for the activities related to Development Support and Environmental Management in accordance with the City of Tallahassee/Leon County Comprehensive Plan. The fund is supported by both permitting fees and general revenue. The functions supported by this Fund include Environmental Services, Development Services, Code Compliance Services, and Support Services.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Licenses And Permits	322100	-	1,228,350	1,100,000	1,045,000	1,097,459	1,152,332	1,209,718	1,270,325
Stormwater - Standard Form	329100	415,462	-	-	-	-	-	-	-
Stormwater - Short Form B-High	329110	19,741	-	-	-	-	-	-	-
Stormwater - Short Form B-Low	329111	648,565	-	-	-	-	-	-	-
Stormwater - Short Form A	329112	185,916	-	-	-	-	-	-	-
New Address Assignments	329113	22,788	-	-	-	-	-	-	-
Tree Permits	329120	57,867	-	-	-	-	-	-	-
Vegetative Management Plans	329121	720	-	-	-	-	-	-	-
Landscape Permit Fees	329130	23,994	-	-	-	-	-	-	-
Amend/Resubmittal/Extensions	329150	11,887	-	-	-	-	-	-	-
General Utility Permit	329160	28,380	-	-	-	-	-	-	-
Operating Permit	329170	29,500	-	-	-	-	-	-	-
Subdivision Exemptions	329200	27,234	-	-	-	-	-	-	-
Certificate Of Concurrence	329210	40,548	-	-	-	-	-	-	-
Project Status	329240	78,850	-	-	-	-	-	-	-
PUV - Permitted Use Verification	329250	21,624	-	-	-	-	-	-	-
Site Plan Review	329260	128,161	-	-	-	-	-	-	-
Other Development Review Fees	329270	42,270	-	-	-	-	-	-	-
Electronic Document Recording Fee	329290	1,037	-	-	-	-	-	-	-
Code or Lien Cost Recovery Fee	341300	19,440	19,380	16,500	15,675	16,575	17,624	18,674	19,724
Driveway Permit Fees	343930	38,315	47,975	26,500	25,175	26,406	27,774	29,143	30,580
Environmental Analysis	343941	36,788	-	-	-	-	-	-	-
Boaa Variance Requests	343950	2,100	-	-	-	-	-	-	-
Vacation of Plats	343952	2,880	-	-	-	-	-	-	-
Reinspection Fees	349100	372	-	-	-	-	-	-	-
Code Enforcement Board Fines	354100	82,741	54,245	51,000	48,450	49,889	51,381	52,927	54,531
Pool Interest Allocation	361111	142,107	107,540	148,200	140,790	145,014	149,364	153,845	158,460
Net Incr(decr) In Fmv Of Investment	361300	25,404	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	6,932	-	-	-	-	-	-	-
Abandon Property Registration Fee	369905	19,200	20,330	21,500	20,425	20,900	21,280	21,755	22,135
Transfer From Fund 126	381126	3,332,547	3,543,490	2,998,262	2,998,262	3,079,184	3,962,272	4,047,893	4,135,481
Appropriated Fund Balance	399900	-	-	800,000	800,000	800,000	-	-	-
Total Revenues		5,493,369	5,021,310	5,161,962	5,093,777	5,235,427	5,382,027	5,533,955	5,691,236

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Development Support & Environ. Mgmt. Fund (121)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Environmental Services	420-537	1,459,721	1,806,540	1,698,530	1,787,992	1,835,941	1,885,742	1,937,459	1,991,171
Development Services	422-537	732,035	978,136	1,051,082	1,047,634	1,077,579	1,108,668	1,140,935	1,174,440
Code Compliance Services	423-537	552,113	613,048	522,752	538,362	553,566	569,341	585,705	602,689
DS Support Services	424-537	527,398	646,744	660,471	605,068	621,679	638,950	656,890	675,549
MIS Automation - Growth Management	470-537	22,745	39,155	39,360	40,351	40,568	40,787	41,009	41,009
Growth Management - Risk	495-537	21,682	24,687	24,917	24,370	24,594	24,594	24,594	24,594
Indirect Costs - Growth Management	499-537	794,000	913,000	940,000	1,050,000	1,081,500	1,113,945	1,147,363	1,181,784
Total Appropriations		4,109,694	5,021,310	4,937,112	5,093,777	5,235,427	5,382,027	5,533,955	5,691,236
Revenues Less Appropriations		1,383,676	-	224,850	-	-	-	-	-

Notes:

In FY 2026, permit fee revenue is estimated to decrease slightly from FY 2025 reflecting a stabilization of growth in environmental permitting after the low interest rate environment established by the Federal Reserve as a tool to ameliorate the affects of COVID on the economy. Due to the decline in revenues and to reduce the general revenue support required for this fund, \$800,000 in available DSEM fund balances are appropriated in FY 2026. The outyears reflect general fund support increasing incrementally to maintain service levels and is anticipated to increase up to \$4.1 million in FY 2030. Long term approaches to balancing general revenue support, DSEM fee levels, and the use of fund balances will continue to be evaluated.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Stormwater Utility (123)

Fund Type: Special Revenue

The Stormwater Utility Fund is a special revenue fund established in support of the administration of the unincorporated areas Stormwater Maintenance, Engineering, Facility Improvements, and Water Quality Monitoring programs. Major revenue sources for the Stormwater Utility Fund include: the non ad valorem assessment for stormwater utility and non-restricted revenues (i.e. local half-cent sales, State revenue sharing, etc.).

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Non Ad-valorem Assessment	319100	3,622,148	3,577,130	3,975,000	3,776,250	3,832,894	3,890,387	3,948,743	4,007,974
Delinquent Assessments 2013	319213	182	-	-	-	-	-	-	-
Delinquent Assessments-2015	319215	169	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	628	-	-	-	-	-	-	-
Delinquent Assessments	319219	650	-	-	-	-	-	-	-
Delinquent Assessments - 2020	319220	957	-	-	-	-	-	-	-
Delinquent Assessments - 2021	319221	1,007	-	-	-	-	-	-	-
Delinquent Assessments - 2022	319222	8,091	-	-	-	-	-	-	-
Pool Interest Allocation	361111	178,369	146,680	176,500	167,675	172,705	177,886	183,223	188,720
Net Incr(decr) In Fmv Of Investment	361300	24,487	-	-	-	-	-	-	-
Transfer From Fund 106	381106	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Transfer From Fund 126	381126	2,050,582	2,485,009	2,922,907	2,922,907	3,032,888	3,268,601	3,289,963	3,424,853
Total Revenues		6,687,270	7,008,819	7,874,407	7,666,832	7,838,487	8,136,874	8,221,929	8,421,547
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Stormwater Maintenance	433-538	3,349,136	4,712,678	5,164,968	5,245,708	5,357,121	5,593,408	5,614,214	5,746,470
MIS Automation - Stormwater	470-538	75	185	185	8,478	8,561	8,645	8,729	8,815
Stormwater Utility - Risk	495-538	24,913	22,453	22,678	22,408	22,632	22,632	22,632	22,632
Indirect Costs - Stormwater Utility	499-538	412,000	474,000	488,000	545,000	561,350	578,191	595,536	613,402
Tax Collector	513-586	70,069	74,768	74,768	74,768	74,768	74,768	74,768	74,768
Transfers	950-581	1,840,440	1,724,735	1,773,580	1,770,470	1,814,055	1,859,230	1,906,050	1,955,460
Total Appropriations		5,696,633	7,008,819	7,524,179	7,666,832	7,838,487	8,136,874	8,221,929	8,421,547
Revenues Less Appropriations		990,637	-	350,228	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Notes:

In FY 2014, the County implemented the first increase to the stormwater non ad valorem assessment in 23 years from \$20 to \$85 for each single-family equivalent unit. This allowed for the general revenue subsidy to decrease by \$2.5 million. As specified in the adopted ordinance, the current general revenue subsidy covers the cost of the fee discount for low-income seniors, disabled veterans and properties that receive a stormwater credit discount. The remaining general revenue transfer covers the operating deficit in the program. The transfer of \$800,000 from the Transportation Trust fund provides funding for stormwater maintenance activity related to roadways.

The increase in general revenue support in FY 2026 is related to no growth in the non-ad valorem fee due to the issuance of more stormwater credit discounts and increases in program expenditures. These expenses include inflationary costs associated with fuel and vehicle repair costs. As presented to the Board at the June 20, 2023, April 23, 2024 and the June 17, 2025 Budget Workshops, to ensure the continued long-term fiscal viability of the County and eliminate the general revenue subsidy, a stormwater fee study is intended to be conducted in FY 2027 to be considered as part of the FY 2028 budget process.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» SHIP Trust (124)

Fund Type: Special Revenue

The State Housing Initiatives Partnership (SHIP) Trust Fund is a special revenue fund established in accordance with F.S. 420.9075(5) to account for the distribution of State funds to local housing programs. Expenditures are limited to the administration and implementation of local housing programs.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
SHIP - Doc Stamp Revenue	345100	522,439	759,021	698,493	698,493	719,448	741,031	763,262	786,160
SHIP Loan Repayment	345150	74,485	60,868	61,293	61,293	62,519	63,769	65,045	66,346
Pool Interest Allocation	361111	19,187	-	-	-	-	-	-	-
Total Revenues		616,111	819,889	759,786	759,786	781,967	804,800	828,307	852,506
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
SHIP 2021-2024	932058-554	309,908	-	-	-	-	-	-	-
SHIP 2022-2025	932059-000	(86,816)	-	-	-	-	-	-	-
SHIP 2022-2025	932059-554	95,834	-	-	-	-	-	-	-
SHIP 2023-2026	932080-000	86,816	-	-	-	-	-	-	-
SHIP 2023-2026	932080-554	207,253	-	-	-	-	-	-	-
SHIP 2024-2027	932081-554	-	819,889	780,697	-	-	-	-	-
SHIP 2025-2028	932082-554	-	-	59,585	759,786	781,967	804,800	828,307	852,506
Total Appropriations		612,995	819,889	840,282	759,786	781,967	804,800	828,307	852,506
Revenues Less Appropriations		3,116	-	(80,496)	-	-	-	-	-

Notes:

The State Housing Initiatives Partnership (SHIP) program allocated \$698,493 for local housing programs to Leon County during the FY 2025 legislative session, a slight reduction from the \$759,021 in FY 2025. The County allocates approximately \$125,000 annually in SHIP funds for the Rental Development Program, which provides gap financing to developers that build new affordable rental units for very low- and low-income renters.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Grants (125)

Fund Type: Special Revenue

The Grants Fund is a special revenue fund established to account for grants that are consistently received on an annual basis. The fund also accounts for other restricted revenues such as Friends of the Library and the Driver Education funding. As new grants are received during the fiscal year, appropriate action is taken by the Board of County Commissioners to realize these additional grant proceeds into the budget. This fund includes the corresponding County matching funds for the various grants.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
EMPG Federal Grant	331271	240,730	84,453	85,821	85,821	85,821	85,821	85,821	85,821
Law Enforcement Block Grant	331280	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
USEPA Clean Water Campaign	331351	3,750	-	-	-	-	-	-	-
Urban & Community Forestry Grant	331352	18,835	-	-	-	-	-	-	-
DOT Old Bainbridge CCNW	331418	(7)	-	-	-	-	-	-	-
Silver Lake to SR20 Blountstown Hwy	331419	158,768	-	-	-	-	-	-	-
FDOT Miccosukee Rd Bridge Grant	331420	698,331	-	-	-	-	-	-	-
LATCF Treasury Funds	331505	421,473	-	-	-	-	-	-	-
Small Cities CDBG-CV	331512	1,358,819	-	-	-	-	-	-	-
HUD Grant Concord School	331513	1,000,000	-	-	-	-	-	-	-
FCC Emergency Connectivity Grant	331711	(241)	-	-	-	-	-	-	-
The Big Read Grant	331729	17,880	-	-	-	-	-	-	-
EMPA State Grant	334271	105,806	105,806	105,806	105,806	105,806	105,806	105,806	105,806
Waste Tire Grant	334324	7,398	-	-	-	-	-	-	-
Woodville Sewer Grant	334354	220,598	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer Grant	334356	109,288	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer Grant	334357	4,537,210	-	-	-	-	-	-	-
FDEP - Wilkinson Woods Sewer Project	334368	1,076,413	-	-	-	-	-	-	-
Dep Storage Tank Program	334392	161,783	136,800	174,571	174,571	178,062	181,624	185,256	188,961
Mosquito Control	334610	30,233	38,026	38,026	38,026	38,026	38,026	38,026	38,026
Library Construction Grant	334754	311,657	-	-	-	-	-	-	-
Boating Improvement	334792	44,875	-	-	-	-	-	-	-
City Start Grant	336314	25,000	-	-	-	-	-	-	-
Blueprint 2000 Reimbursement	337402	398,529	-	-	-	-	-	-	-
COT Reimb Magnolia Dr Trail	337405	1,795,781	-	-	-	-	-	-	-
BP 2000 Magnolia Dr Multiuse Trail	337406	1,045,318	-	-	-	-	-	-	-
HFA Emergency Repairs	337502	42,336	75,000	75,000	75,000	75,000	75,000	75,000	75,000
BP 2000 St. Marks Greenway	337702	5,053,437	-	-	-	-	-	-	-
Library of Things	337712	4,246	-	-	-	-	-	-	-
Friends Of The Library	337714	14,588	15,000	15,000	15,000	15,000	15,000	15,000	15,000
BP Comp Wastewater Treatment	343918	13,119	-	-	-	-	-	-	-
Slosberg \$3 Driver Education	348531	79,768	79,610	83,600	83,600	85,310	87,020	88,730	90,535
Capacity Fee	363244	(4,700)	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Grants (125)

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Contributions And Donations	366000	48,867	-	-	-	-	-	-	-
Florida Off Road Grant	366904	40,517	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	232	-	-	-	-	-	-	-
Library E-Rate Program	369910	20,862	-	-	-	-	-	-	-
Transfer From Fund 126	381126	371,257	428,949	435,654	435,654	450,979	466,908	483,586	499,103
Transfer From Fund 305	381305	400,000	-	-	-	-	-	-	-
Total Revenues		19,922,756	1,013,644	1,063,478	1,063,478	1,084,004	1,105,205	1,127,225	1,148,252
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Fred George Park	043007-572	358,330	-	-	-	-	-	-	-
St. Marks Headwaters Greenways	047001-572	3,256,923	-	-	-	-	-	-	-
Springhill Road Bridge Rehabilitation	051008-541	398,529	-	-	-	-	-	-	-
DOT Old Bainbridge Rd @ CC NW	053011-541	(7)	-	-	-	-	-	-	-
Silver Lake to SR20	053012-541	158,768	-	-	-	-	-	-	-
Blountstown Hwy Magnolia Drive Multi-Use Trail	055010-541	2,841,099	-	-	-	-	-	-	-
Intersection and Safety Improvements	057001-541	12,321	-	-	-	-	-	-	-
Miccosukee Road Bridge Replacement	057918-541	698,331	-	-	-	-	-	-	-
Woodville Sewer Project	062003-535	220,598	-	-	-	-	-	-	-
BP Comprehensive Wastewater Treatment Project	062006-535	13,119	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	109,288	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	4,537,210	-	-	-	-	-	-	-
Mosquito Control Grant	214-562	30,233	38,026	38,026	38,026	38,026	38,026	38,026	38,026
Grants - Risk	495-595	2,328	4,088	4,128	1,807	1,825	1,825	1,825	1,825
Emergency Management	864-525	171,141	120,463	120,527	130,698	130,762	130,827	130,894	130,938
DEP Storage Tank	866-524	230,234	254,053	255,503	266,733	274,890	283,337	292,085	301,141
Library E-Rate Program	912013-571	20,862	-	-	-	-	-	-	-
The Big Read 2024 - NEA Grant	912031-571	17,880	-	-	-	-	-	-	-
Main Library	912085-571	311,657	-	-	-	-	-	-	-
Construction Grant	913023-571	48,867	-	-	-	-	-	-	-
Patron Donations- Library	913045-571	14,588	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Friends Literacy Contract 2005	913075-571	4,246	-	-	-	-	-	-	-
City Start Grant	914025-525	25,000	-	-	-	-	-	-	-
Slosberg Drivers Education Grant	915013-529	80,000	79,610	81,225	81,225	82,840	84,455	86,165	86,165
LATCF Treasury Funds	917023-525	421,473	-	-	-	-	-	-	-
Urban & Community Forestry Grant	921016-525	18,835	-	-	-	-	-	-	-
Boating Improvement	921043-572	44,875	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Grants (125)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Waste Tire Grant FY24 - DEP	922049-534	7,398	-	-	-	-	-	-	-
USEPA Clean Water Campaign	927018-535	3,750	-	-	-	-	-	-	-
FDEP Springs Restoration	927128-535	169,413	-	-	-	-	-	-	-
FDEP Springs Restoration Incentive Project	927130-535	907,000	-	-	-	-	-	-	-
HFA Emergency Repairs Program	932019-554	42,336	75,000	75,000	75,000	75,000	75,000	75,000	75,000
CDBG-CV Concord School Grant	932157-572	1,358,819	-	-	-	-	-	-	-
HUD Grant Concord School	932158-572	1,000,000	-	-	-	-	-	-	-
Veteran's Court Transfers	944010-601	-	-	17,922	-	-	-	-	-
EMPA State Grant	950-581	1,519,674	-	-	-	-	-	-	-
EMPG Federal Grant	952030-525	105,806	-	-	-	-	-	-	-
EMPA State Grant	952031-525	90,730	-	-	-	-	-	-	-
EMPG Federal Grant	952032-525	-	170,056	178,636	-	-	-	-	-
EMPG Federal Grant	952033-525	-	117,348	123,348	-	-	-	-	-
EMPG Federal Grant	952035-525	-	-	-	128,557	132,991	137,596	142,378	147,344
EMPA State Grant	952036-525	-	-	-	186,432	192,670	199,139	205,852	212,813
Backup Generator for Orange Avenue	952038-525	300,000	-	-	-	-	-	-	-
FDLE JAG Pretrial FY21-22	982066-521	50,000	-	-	-	-	-	-	-
FDLE JAG FY23-24	982068-521	-	50,000	50,000	-	-	-	-	-
FDLE JAG FY24-25	982069-521	-	-	-	50,000	50,000	50,000	50,000	50,000
Grant Match Funds	991-595	-	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Total Appropriations		19,601,653	1,013,644	1,049,315	1,063,478	1,084,004	1,105,205	1,127,225	1,148,252
Revenues Less Appropriations		321,103	-	14,163	-	-	-	-	-

Notes:

Grant program expenditures for Emergency Management and the Storage Tank Program are greater than the grant allocations, which require increasing the general revenue transfer to maintain program service levels. Since 2012, the Board has allocated additional funding for the Storage Tank Program to ensure all local petroleum facilities are inspected on an annual basis, which is in excess of the Florida Department of Environmental Protection's 50% requirement.

As allowed by the Dori Slosberg Driver Education Safety Act, the Board amended the Leon County Code of Laws related to civil traffic penalties at the January 28, 2020 meeting and increased the civil traffic penalty from \$3 to \$5 to support high school driver education programs. The additional funding supports Leon County Schools' Drivers Education Program.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Non-Countywide General Revenue (126)

Fund Type: Special Revenue

The Non Countywide General Revenue Fund is a special revenue fund originally established as part of the FY 2002 budget process. Prior to FY 2002, the 1/2 Cent Sales Tax, State Revenue Sharing, and other unrestricted resources were directly budgeted into the specific funds they supported. Beginning in FY 2002, the revenues were brought into this fund and budgetary transfers were established to the funds supported by these revenues. This approach allows for the entire revenue to be shown in one place and all funds being supported to be similarly reflected. These revenues are not deposited directly into the General Fund in order to discretely show support for activities not eligible for Countywide property tax revenue.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Local Communication Svcs Tax	315000	2,422,603	2,446,250	2,569,000	2,440,550	2,513,522	2,589,431	2,667,373	2,747,127
State Revenue Sharing	335120	7,266,980	8,338,150	7,378,409	7,009,489	7,219,773	7,436,366	7,659,458	7,890,026
Insurance Agents County	335130	81,228	78,090	82,900	78,755	79,515	80,275	81,130	81,890
Mobile Home Licenses	335140	31,610	28,595	42,431	40,309	41,525	42,769	44,052	45,372
Alcoholic Beverage Licenses	335150	111,263	120,365	115,300	109,535	112,765	116,185	119,605	123,215
Racing Tax F.S. 212.20 (6)	335160	223,250	212,088	223,251	212,088	212,088	212,088	212,088	212,088
Local 1/2 Cent Sales Tax	335180	15,806,814	15,767,150	16,380,240	15,561,228	16,028,378	16,508,479	17,004,370	17,514,140
Total Revenues		25,943,748	26,990,688	26,791,531	25,451,954	26,207,566	26,985,593	27,788,076	28,613,858
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfers	950-000	-	-	-	-	-	-	-	-
Transfers	950-581	27,892,829	26,990,688	27,792,486	25,451,954	26,207,566	26,985,593	27,788,076	28,613,858
Total Appropriations		27,892,829	26,990,688	27,792,486	25,451,954	26,207,566	26,985,593	27,788,076	28,613,858
Revenues Less Appropriations		(1,949,082)	-	(1,000,955)	-	-	-	-	-

Notes:

The State Shared and 1/2 Cent Sales Tax revenues are projected to decline by approximately \$1.5 million for FY 2026. 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.

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.

The Communication Services Tax (CST) has been in decline statewide the past five years due to a decline in cable services as consumers "cord cut" in favor of streaming, and certain demographics and small businesses abandoning telephone landlines. FY 2026 revenues estimate a decrease from FY 2025 due to the redirection of a portion of the communication tax to be allocated to Utility Relocation Reimbursement Grant Program.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Grants - Interest Bearing (127)

Fund Type: Special Revenue

This fund was established independently of the reimbursement grant fund (Fund 125) in order to post interest to grants as may be required by the grant contract and/or special endowment.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
US Treasury - Emergency Rental Assistance	331612	103,847	-	-	-	-	-	-	-
US Treasury - Emergency Rental Assistance	331613	(99,907)	-	-	-	-	-	-	-
DOH-Emergency Medical Services	334201	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000
DOH-State EMS Matching Grant	334202	80,256	-	-	-	-	-	-	-
Tree Bank Donations	337410	8,504	-	-	-	-	-	-	-
Friends Endowment	337716	140,619	-	-	-	-	-	-	-
Van Brunt Library Trust	337725	41,255	-	-	-	-	-	-	-
Parks And Recreation	347200	3,758	-	-	-	-	-	-	-
Pool Interest Allocation	361111	7,529	-	-	-	-	-	-	-
Transfer From Fund 135	381135	21,438	-	-	-	-	-	-	-
Total Revenues		307,298	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Friends Endowment 2005	913115-571	140,619	-	-	-	-	-	-	-
Van Brunt Library Trust	913200-571	41,255	-	-	-	-	-	-	-
Tree Bank	921053-541	8,504	-	-	-	-	-	-	-
Lake Jackson	921166-572	3,758	-	-	-	-	-	-	-
Community Center EMS/DOH - EMS Equipment	961071-526	-	60,000	60,000	-	-	-	-	-
EMS/DOH - CPR Grant	961072-526	23,750	-	-	-	-	-	-	-
EMS/DOH - AED Grant	961073-526	62,000	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961088-526	-	-	-	60,000	60,000	60,000	60,000	60,000
Total Appropriations		279,886	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenues Less Appropriations		27,413	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» CARES Act Fund (128)

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	37,200	-	-	-	-	-	-	-
Total Revenues		37,200	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfers	950-581	66,416	-	-	-	-	-	-	-
Total Appropriations		66,416	-	-	-	-	-	-	-
Revenues Less Appropriations		(29,216)	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» 9-1-1 Emergency Communications (130)

Fund Type: Special Revenue

The 9-1-1 Emergency Communications Fund is a special revenue fund established in accordance with the Florida Emergency Telephone Act F.S. 365.171. Major revenue sources of the 9-1-1 Emergency Communications Fund include proceeds from the wireless Enhanced 9-1-1 fee (50 cents/month per service subscriber) pursuant to F.S. 365.172 - 365.173 and the 9-1-1 fee (50 cents/month per service line) pursuant to F.S. 365.171(13). The fund is used to account for resources and expenditures associated with 9-1-1 emergency services within Leon County.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
State Revenue Sharing	335220	203,965	220,400	221,000	209,950	215,650	222,300	228,950	235,600
Enhanced 911 Fee									
State Revenue Sharing	335221	1,312,272	1,059,250	1,106,500	1,051,175	1,061,687	1,093,450	1,126,700	1,159,950
Enhanced 911 DMS									
Transfer From Fund	381330	122,032	357,128	371,041	371,041	198,754	180,857	162,190	143,735
330									
Total Revenues		1,638,269	1,636,778	1,698,541	1,632,166	1,476,091	1,496,607	1,517,840	1,539,285
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Enhanced E-911- Administration	180-525	1,295,301	1,437,540	1,443,543	1,409,209	1,248,384	1,264,079	1,280,356	1,297,244
MIS Automation	470-525	42,985	74,830	75,318	78,124	78,645	79,171	79,703	79,703
Insurance for E-911	495-525	2,910	3,408	3,442	5,833	5,892	5,892	5,892	5,892
Indirect Costs - Emergency 911	499-525	105,000	121,000	125,000	139,000	143,170	147,465	151,889	156,446
Total Appropriations		1,446,196	1,636,778	1,647,303	1,632,166	1,476,091	1,496,607	1,517,840	1,539,285
Revenues Less Appropriations		192,073	-	51,238	-	-	-	-	-

Notes:

For FY 2026, revenue for this fund is projected to decrease slightly. This trend is anticipated to continue in outyears as consumers continue to switch from landlines to wireless devices. The fund reflects a transfer from the 9-1-1 Capital Project fund to maintain current service levels.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Radio Communication Systems (131)

Fund Type: Special Revenue

In accordance with F.S. 318.21(10) \$12.50 from each moving traffic violation shall be distributed and paid monthly via the Clerk of Court's fine distribution system. The fund is used to account for resources and expenditures associated with Leon County's participation in an intergovernmental radio communications programs that have been previously approved by the State of Florida, Department of Management Services. This program for Leon County is the 800 MHZ radio system.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	8,342	-	-	-	-	-	-	-
Total Revenues		8,342	-	-	-	-	-	-	-
Revenues Less Appropriations		8,342	-	-	-	-	-	-	-

Notes:

In FY 2021, due to the significant decline in revenue and the increasing general revenue subsidy, the budget for the Radio Communications was consolidated in General Fund (001) in organization 529.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Emergency Medical Services MSTU (135)

Fund Type: Special Revenue

The Emergency Medical Services MSTU Fund is a special revenue fund established in FY 2004 for emergency medical and transport services. The primary revenue sources are transport fees paid primarily by medical insurance, Medicare and the Emergency Medical Services Municipal Services Taxing Unit.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
MSTU Ad Valorem	311130	16,717,519	18,074,780	20,506,703	19,481,368	20,845,063	22,095,768	23,200,556	24,360,584
Delinquent Taxes 2004	311204	-	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	-	-	-	-	-	-	-	-
Delinquent Taxes 2008	311208	(107)	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	-	-	-	-	-	-	-	-
Delinquent Taxes 2010	311210	-	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	-	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	-	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	(2,701)	-	-	-	-	-	-	-
Delinquent Taxes 2014	311214	-	-	-	-	-	-	-	-
Delinquent Taxes 2015	311215	27	-	-	-	-	-	-	-
Delinquent Taxes 2016	311216	(173,425)	-	-	-	-	-	-	-
Delinquent Taxes 2017	311217	72	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	306	-	-	-	-	-	-	-
Delinquent Taxes 2019	311219	328	-	-	-	-	-	-	-
Delinquent Taxes 2020	311220	361	-	-	-	-	-	-	-
Delinquent Taxes 2021	311221	(644)	-	-	-	-	-	-	-
Delinquent Taxes 2022	311222	6,248	-	-	-	-	-	-	-
DOH Reimbursement	334200	218,400	-	-	-	-	-	-	-
Ambulance Fees	342600	16,272,475	14,824,750	18,165,491	17,257,216	18,120,077	19,026,081	19,977,386	20,976,255
Medicaid - Ambulance Fees	342601	205,297	200,070	210,600	200,070	200,070	200,070	200,070	200,070
Special Events	342604	330,999	403,845	365,491	347,216	357,632	368,361	379,412	390,794
Patient Transports	342605	14,699	7,600	19,100	18,145	18,635	19,207	19,779	20,434
Medicaid - Fee for Service	342607	4,206,767	3,770,694	2,906,565	2,906,565	2,906,565	2,906,565	2,906,565	2,906,565
Pool Interest Allocation	361111	693,999	512,843	646,100	613,795	632,209	651,175	670,710	690,832
Net Incr(decr) In Fmv Of Investment	361300	72,437	-	-	-	-	-	-	-
Rents And Royalties	362000	27,389	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	11,600	48,000	42,000	39,900	39,900	39,900	39,900	39,900
Other Miscellaneous Revenue	369900	48,395	31,588	32,696	31,061	31,061	31,061	31,061	31,061
Appropriated Fund Balance	399900	-	235,780	247,000	247,000	-	-	-	-
Total Revenues		38,650,442	38,109,950	43,141,745	41,142,336	43,151,212	45,338,188	47,425,439	49,616,495
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Emergency Medical Services Vehicle & Equipment Replacement	026014-526	2,008,322	4,272,209	4,371,000	3,149,000	3,708,000	4,500,000	4,750,000	5,000,000
New Emergency Medical Services Vehicle & Equipment	026021-526	19,902	-	410,000	410,000	-	420,000	-	430,000
Emergency Medical Services Technology	076058-526	31,787	200,500	250,000	448,000	665,000	700,366	806,204	912,305
Emergency Medical Services	185-526	29,558,588	29,329,750	30,426,933	33,406,070	34,138,132	34,819,099	35,637,459	36,489,673
MIS Automation - EMS Fund	470-526	31,225	63,525	64,042	68,950	69,521	70,098	70,681	70,681
EMS - Risk	495-526	93,906	125,026	126,155	146,866	148,195	148,195	148,195	148,195
Indirect Costs - EMS	499-526	1,719,000	1,977,000	2,036,000	2,794,173	2,877,998	2,964,338	3,053,268	3,144,866

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Emergency Medical Services MSTU (135)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Tax Collector	513-586	-	364,400	371,600	391,200	399,000	407,000	415,200	423,500
Transfers	950-581	21,438	-	-	305,000	-	-	-	-
Budgeted Reserves - EMS Fund	990-599	-	1,777,540	2,096,911	23,077	1,145,366	1,309,092	2,544,432	2,997,275
Total Appropriations		33,484,168	38,109,950	40,152,641	41,142,336	43,151,212	45,338,188	47,425,439	49,616,495
Revenues Less Appropriations		5,166,274	-	2,989,104	-	-	-	-	-

Notes:

Property valuations for the EMS MSTU increased 7.78% for the FY 2026 budget. During the FY 2024 budget process, the Board approved the planned millage rate increase from 0.50 to 0.75 to eliminate the general revenue subsidy to the EMS fund. Additionally, the 0.75 millage rate provides for reserves to support future increased staffing and equipment requirements for the program over the next five years. In addition to the increase in property values, the growth in EMS revenues also reflects an increase in ambulance fees and Medicaid reimbursements from the State.

Most of the increase in expenditures is related to the planned replacement of aging ambulances in the EMS fleet. In addition, to maintain current service levels and ensure adequate resources are available for increased call demand, the FY 2026 budget includes the addition of ten full-time positions. Additional increases are associated with inflationary costs of EMS contracts and medical supplies.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» American Rescue Plan Act (ARPA) (137)

The American Rescue Plan (ARPA) Fund is a special revenue fund established to account for funding provided by the Federal Government to remedy the increasing costs to provide critical local government services and the decline in revenues as a result of the COVID pandemic.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	635,077	-	-	-	-	-	-	-
ARP Appropriated	399902	-	1,955,725	-	-	-	-	-	-
Fund Balance									
Total Revenues		635,077	1,955,725	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Woodville Sewer	062003-535	8,507,577	-	-	-	-	-	-	-
Project-ARPA									
Belair Annawood Septic	062007-535	78,037	-	-	-	-	-	-	-
to Sewer-ARPA									
NE Lake Munson	062008-535	2,328,402	-	-	-	-	-	-	-
Sewer-ARPA									
Transfers	950-581	-	1,955,725	-	-	-	-	-	-
American Rescue Plan	952021-525	1,899,220	-	-	-	-	-	-	-
Act									
Total Appropriations		12,813,237	1,955,725	-	-	-	-	-	-
Revenues Less Appropriations		(12,178,160)	-	-	-	-	-	-	-

Notes:

In May 2021, Leon County received \$57.02 million in ARPA funding. Accordingly, as part of the FY 2022 budget process, the Board approved a multi-year ARPA expenditure plan. The plan provided funding to address community nonprofit and human services assistance, public health support, targeted support for the local business community, and funding to complete major wastewater projects.

The expenditure plan also allocated \$25 million of the ARPA funding as revenue replacement to mitigate revenue losses incurred by the County due to the pandemic. These funds were used to support general government services and the capital program from FY 2022 through FY 2025.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Municipal Services (140)

Fund Type: Special Revenue

The Municipal Services Fund is a special revenue fund established in support of various municipal services provided in the unincorporated area of Leon County. These services include: parks and recreation, and animal control. The major revenue sources for the Municipal Services Fund are transfers from the Non-Restricted Revenue Fund (i.e. State revenue sharing, the local cent sales tax, etc.) and the Public Services Tax.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Public Service Tax - Electric	314100	8,697,998	8,403,699	9,669,559	9,186,081	9,369,803	9,557,199	9,748,343	9,943,310
Public Service Tax - Water	314300	1,388,609	1,353,142	1,517,281	1,441,417	1,470,246	1,499,650	1,529,643	1,560,236
Public Service Tax - Gas	314400	778,276	757,330	895,212	850,451	875,965	902,244	929,311	957,191
Public Service Tax - Fuel Oil	314700	642	2,708	2,851	2,708	2,708	2,708	2,708	2,708
Public Service Tax - 2% Discount	314999	(31,033)	28,500	(30,000)	(28,500)	(28,500)	(28,500)	(28,500)	(28,500)
DOT-Reimbursement Route 27	343913	7,176	5,741	5,741	5,741	5,741	5,741	5,741	5,741
Parks And Recreation	347200	10	-	-	-	-	-	-	-
Coe's Landing Park	347201	104,626	101,270	106,800	101,460	105,518	109,739	114,129	118,694
Animal Control	351310	189	-	-	-	-	-	-	-
Education									
Pool Interest Allocation	361111	113,554	137,275	205,900	195,605	201,473	207,517	213,743	220,155
Net Incr(decr) In Fmv Of Investment	361300	15,626	-	-	-	-	-	-	-
Contributions And Donations	366000	9,683	-	-	-	-	-	-	-
Transfer From Fund 352	381352	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Revenues		11,585,357	11,289,665	12,873,343	12,254,963	12,502,954	12,756,298	13,015,118	13,279,535
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Animal Control	201-562	2,088,523	2,215,935	2,286,083	2,565,066	2,632,949	2,453,465	2,471,660	2,490,503
Parks and Recreation Services	436-572	3,571,915	4,634,690	4,915,850	4,976,794	5,225,555	5,336,784	5,451,544	5,536,414
MIS Automation - Animal Control	470-562	3,809	8,685	8,702	8,858	8,877	8,895	8,914	8,914
MIS Automation - Parks and Recreation	470-572	20,582	10,090	10,165	26,815	27,057	27,300	27,549	27,549
Municipal Services - Risk	495-572	47,731	61,508	61,794	63,140	63,405	63,405	63,405	63,405
Indirect Costs - Municipal Services (Animal Control)	499-562	273,000	314,000	323,000	361,000	371,830	382,985	394,474	406,309
Indirect Costs - Municipal Services (Parks & Recreation)	499-572	858,000	987,000	1,017,000	1,135,000	1,169,050	1,204,122	1,240,245	1,277,452
Payment to City- Parks & Recreation	838-572	1,704,403	1,776,840	1,852,356	1,852,356	1,931,081	2,013,152	2,098,711	2,187,906
Transfers	950-581	864,588	1,223,917	1,094,009	1,265,934	1,073,150	1,266,190	1,258,616	1,281,083
Total Appropriations		9,432,551	11,232,665	11,568,959	12,254,963	12,502,954	12,756,298	13,015,118	13,279,535
Revenues Less Appropriations		2,152,806	57,000	1,304,384	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Notes:

For FY 2026, Public Services Tax (PST) revenues are projected to increase slightly which can be attributed to an increase in utility rates and more residential and commercial development associated with an improved economy. Expense increases to the fund are primarily related to inflationary operating costs of trail, playground and ballfield maintenance, increase acreage for mowing contracts, and tree trimming on greenway and park trails.

The transfer to Fund 305 (the Capital Improvement Fund) was increased by approximately \$20,000 from the previous fiscal year (\$1.06 million in FY 2025 to \$1.08 million in FY 2026). This is part of the total \$10.8 million general revenue transfer to the capital fund. The remaining transfer is from the General Fund.

The \$500,000 transfer of revenue from the Sales Tax Extension Joint Project Agreement Fund (Fund 352) assists in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars. This is a level transfer that will occur until 2039.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Fire Rescue Services (145)

Fund Type: Special Revenue

The Fire Services Fund is a special revenue fund established in FY 2010 as a method to fund enhanced fire protection services in the unincorporated area of Leon County. The funding is derived from a fire service fee levied on single family, commercial and governmental properties in the unincorporated area of the County. Homes are charged a flat rate, and commercial and governmental properties pay per square foot. Square footage associated with the worship area of a church is excluded from the fee. In addition, the County provides support to the Volunteer Fire Departments.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Fire Service Fee - City Billing	325201	7,320,221	7,693,099	-	-	-	-	-	-
Fire Service Fee	325202	3,770,359	3,706,158	12,139,331	11,532,364	11,723,521	11,918,105	12,116,182	12,317,818
Delinquent Fees	325203	19,701	-	-	-	-	-	-	-
City VFD Payment	337407	482,479	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Pool Interest Allocation	361111	144,847	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	58,709	-	-	-	-	-	-	-
Total Revenues		11,796,316	11,881,736	12,621,810	12,014,843	12,206,000	12,400,584	12,598,661	12,800,297
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
VFD Fire Services - Risk	495-552	948	1,275	1,275	1,466	1,466	1,466	1,466	1,466
Indirect Costs - Fire Services	499-522	47,000	54,000	56,000	62,000	63,860	65,776	67,749	69,782
Tax Collector	513-586	72,858	75,049	75,049	75,049	75,049	75,049	75,049	75,049
Fire Services Payment	838-522	10,985,418	11,204,626	11,373,615	11,318,512	11,497,009	11,677,257	11,859,078	12,042,256
Volunteer Fire Department	843-522	414,116	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Transfers	950-581	62,562	64,307	63,337	75,337	86,137	98,557	112,840	129,265
Total Appropriations		11,582,902	11,881,736	12,051,755	12,014,843	12,206,000	12,400,584	12,598,661	12,800,297
Revenues Less Appropriations		213,414	-	570,055	-	-	-	-	-

Notes:

With the implementation of the fire service fee the City initially billed all affected properties in the unincorporated area. In FY 2010, the Board approved placing this assessment on the tax bill for property owners who did not pay the fee via the established billing system. As reflected in prior years, direct billing by the City of Tallahassee was the primary source for the collection for this fee, but non-ad valorem assessment collections continued to increase as property owners became delinquent in their payments or chose to have their fee placed on the tax bill. At the September 15, 2025 meeting, the Board approved changes to the methods for collecting the fire services charges for nongovernmental properties in the unincorporated area. Effective FY 2026, the use of the uniform method for the levy, collection, and enforcement of fire services assessments (property tax bill) will be the exclusive method of collection by the County in the unincorporated area for these properties.

In FY 2024, a new fire services fee was implemented to adequately fund the County's share of the Fire Department. Increasing the fire services fee eliminated the general revenue subsidy that was provided to assist funding these services. This fee will remain unchanged for FY 2026.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»»» Tourism (160)

Fund Type: Special Revenue

The Tourism Fund is a special revenue fund established as the repository for the collection of the 5% Local Option Tourist Development Tax on transient lodging sales in Leon County (bed tax). Expenditure of these revenues, as limited by law, is to support tourist development initiatives.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Tourist Development (4 Cents)	312100	7,135,334	6,680,875	7,598,000	7,218,100	7,362,462	7,509,711	7,659,905	7,813,104
Tourist Development (1 Cent)	312110	1,783,827	1,670,680	1,997,000	1,897,150	1,935,093	1,973,795	2,013,271	2,053,536
Pool Interest Allocation	361111	423,590	214,510	249,000	236,550	243,647	250,956	258,485	266,239
Net Incr(decr) In Fmv Of Investment	361300	102,804	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	30,259	-	-	-	-	-	-	-
Merchandise Sales	365000	20,046	40,773	10,311	9,795	10,088	10,391	10,703	11,024
Special Event Grant Reimbursements	366500	-	152,500	150,000	150,000	12,500	12,500	12,500	12,500
Other Miscellaneous Revenue	369900	211,460	35,249	429,000	407,550	23,750	23,750	23,750	23,750
Appropriated Fund Balance	399900	-	432,535	588,053	588,053	-	-	-	-
Total Revenues		9,707,320	9,227,122	11,021,364	10,507,198	9,587,540	9,781,103	9,978,614	10,180,153
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Tourism Development Building	086065-552	17,899	-	-	-	-	-	-	-
Administration	301-552	652,467	798,765	868,614	862,365	890,814	908,934	927,727	947,246
Advertising	302-552	1,139,538	1,600,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Marketing	303-552	3,470,394	3,879,929	3,741,620	4,533,656	3,998,656	4,115,641	4,234,144	4,354,252
Special Projects	304-552	625,011	800,000	800,000	800,000	800,000	800,000	800,000	800,000
1 Cent Expenses	305-552	1,501,512	-	-	-	-	-	-	-
MIS Automation - Tourism	470-552	8,151	18,235	18,347	18,973	19,094	19,215	19,337	19,337
Tourism - Risk	495-552	6,922	14,996	15,150	20,095	20,224	20,224	20,224	20,224
Indirect Costs - Tourism	499-552	283,000	325,000	341,000	374,000	392,700	412,335	432,952	454,599
Council on Culture & Arts (COCA)	888-573	1,783,832	1,646,757	1,679,693	1,897,150	1,935,093	1,973,795	2,013,271	2,053,536
Transfers	950-581	28,524	143,440	30,959	500,959	30,959	30,959	30,959	30,959
Budgeted Reserves - Tourism	990-599	-	-	317,788	-	-	-	-	-
Total Appropriations		9,517,249	9,227,122	9,313,171	10,507,198	9,587,540	9,781,103	9,978,614	10,180,153
Revenues Less Appropriations		190,071	-	1,708,193	-	-	-	-	-

Notes:

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 seen an increase in available rooms 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.

Expenditure increases reflect more funds for the COCA cultural grant programs, as well as additional resources for the Division of Tourism marketing efforts and costs associated with the 2026 World Athletics Cross Country Championship at Apalachee Regional Park. .

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» County Accepted Roadways and Drainage Systems Program (162)

Fund Type: Special Revenue

The County Accepted Roadways and Drainage Systems Program (CARDS) Fund is a special revenue fund established to account for the repayment of special assessments associated with the County's CARDS program (formerly the 2/3 2/3 paving program). The revenue received into this fund is collected as a non ad valorem special assessment on the annual tax bill. These revenues are repaying the County for loans utilized to construct special assessment paving projects. The revenues are transferred annually to the General Fund (001).

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	-	500	526	500	500	500	500	500
Other Interest Earnings	361390	21,097	3,400	1,053	1,000	600	200	-	-
Special Assessments	363000	124,670	136,233	74,224	70,513	70,913	59,313	54,513	54,513
Total Revenues		145,767	140,133	75,803	72,013	72,013	60,013	55,013	55,013
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Tax Collector	513-586	2,527	4,449	942	1,410	1,418	1,186	1,090	1,090
Transfers	950-581	135,583	135,684	71,491	70,603	70,595	58,827	53,923	53,923
Total Appropriations		138,110	140,133	72,433	72,013	72,013	60,013	55,013	55,013
Revenues Less Appropriations		7,657	-	3,370	-	-	-	-	-

Notes:

This fund will continue to see a decline in revenue as special assessments are paid in full and the lack of new assessments being levied due to a decline in projects.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Special Assessment - Sewer (164)

Fund Type: Special Revenue

This Special Assessment Fund was established to account for revenues and expenditures associated with the special assessment levied on property owners to pay for the costs associated with maintaining the new City of Tallahassee sewer service distribution system. These assessments are collected and remitted to the City of Tallahassee in accordance with interlocal agreements with the City of Tallahassee. Areas include Killearn Lakes Units I and II completed in October 2006 and ten units in the Annawood subdivision completed in 2022.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	10,947	-	-	-	-	-	-	-
Special Assessment - Killearn Lakes Sewer	363230	228,665	605,780	652,997	620,347	620,347	620,347	620,347	620,347
Special Assessment - Annawood Sewer	363231	6,688	7,836	10,113	9,607	9,607	9,607	9,607	9,607
Total Revenues		246,300	613,616	663,109	629,954	629,954	629,954	629,954	629,954
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Tax Collector	513-586	4,134	12,114	12,114	12,599	12,599	12,599	12,599	12,599
Payment to City - Sewer Services	838-535	231,214	601,502	601,502	617,355	617,355	617,355	617,355	617,355
Total Appropriations		235,349	613,616	613,616	629,954	629,954	629,954	629,954	629,954
Revenues Less Appropriations		10,952	-	49,493	-	-	-	-	-

Notes:

The amount of sewer special assessments is established by the City of Tallahassee's sewer service rate ordinances, which are adjusted annually based on changes in Consumer Price Index (CPI). The significant increase in FY 2025 revenue for this fund was due to the City of Tallahassee adjusting rates for the Killearn Lakes Sewer special assessment to fully recover the cost of service. FY 2026 revenue reflects CPI rate adjustments and two additional properties receiving sewer service in the Belair/Annawood Area.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

County Government Annex (165)

Fund Type: Special Revenue

On June 26, 2003, the Board of County Commissioners purchased the County Government Annex on Calhoun Street. The operating fund facilitates and account for the ongoing operations of this building. Revenues associated with this fund are primarily generated by leases associated with the tenants of the building. Expenses associated with this fund are comprised of the upkeep, maintenance, and management of the facility.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Parking Facilities	344500	70,752	58,859	62,448	59,326	49,319	41,163	32,804	32,804
Pool Interest Allocation	361111	120,350	72,675	92,700	88,065	90,707	93,428	96,231	99,118
Interest Income - Other	361120	122,926	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	29,474	-	-	-	-	-	-	-
Rents And Royalties	362000	1,377,808	1,017,799	1,089,581	1,035,102	573,843	406,703	369,655	374,008
Refund Of Prior Year Expenses	369300	9,116	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	434,397	184,279	184,279	475,143	648,911	774,936	-
Total Revenues		1,730,427	1,583,730	1,429,008	1,366,772	1,189,012	1,190,205	1,273,626	505,930
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
County Government Annex	086025-519	624,261	651,195	401,511	401,511	206,557	188,905	252,794	252,749
County Government Annex	154-519	402,092	629,093	684,730	665,852	682,317	700,420	719,189	738,766
County Government Annex - Risk	495-519	54,218	72,798	72,805	78,232	78,241	78,241	78,241	78,241
Indirect Costs - County Government Annex	499-519	24,000	24,000	25,000	24,000	24,720	25,462	26,225	27,012
Transfers	950-581	278,446	206,644	197,177	197,177	197,177	197,177	197,177	197,177
Total Appropriations		1,383,017	1,583,730	1,381,223	1,366,772	1,189,012	1,190,205	1,273,626	1,293,945
Revenues Less Appropriations		347,409	-	47,785	-	-	-	-	(788,015)

Notes:

Funding is allocated for general building maintenance and repairs including renovations, mechanical and electrical upgrades, and safety improvements at the Leon County Government Annex. Specific project details are in the Capital Improvements Project Section. In addition, FY 2026 and outyear transfers reflect utility payments to the General Fund (001).

The additional rental revenue in FY 2026 is due to a increase in leasing activity at the Leon County Government Annex. Outyears reflect the programmed expiration of leases, which may or may not be extended or renegotiated. Revenue is only contemplated when a lease is active. FY 2026 through FY 2029 reflect the use of accumulated fund balance to support expenditures, however, based on current leasing trends, it is anticipated that leasing revenue will increase. If leasing activity does not increase expenditure reductions and/or general revenue support may be needed as fund balance will be depleted in FY 2029.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Huntington Oaks Plaza (166)

Fund Type: Special Revenue

This fund was established to account for the maintenance of the Huntington Oaks Plaza purchased by the County in FY 2010 for the expansion of the Lake Jackson store front library and the construction of a community center. Revenue from this fund is derived from lease payments from space rentals and are used for maintaining the property.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	33,912	16,245	26,200	24,890	25,637	26,406	27,198	28,014
Interest Income - Other	361120	21,899	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(980)	-	-	-	-	-	-	-
Rents And Royalties	362000	451,724	290,439	251,582	239,003	239,003	239,003	239,003	239,003
Total Revenues		506,556	306,684	277,782	263,893	264,640	265,409	266,201	267,017
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Huntington Oaks Plaza Bldg Improvement	083002-519	29,607	42,454	30,000	20,916	18,244	-	-	-
Huntington Oaks Plaza Operating	155-519	39,643	113,384	116,949	97,178	99,097	116,565	115,766	114,943
Huntington Oaks - Risk	495-519	13,083	17,591	17,591	27,666	27,666	27,666	27,666	27,666
Indirect Costs - Huntington Oaks Plaza	499-519	50,000	50,000	52,000	50,000	51,500	53,045	54,636	56,275
Transfers	950-581	109,599	83,255	68,133	68,133	68,133	68,133	68,133	68,133
Total Appropriations		241,932	306,684	284,673	263,893	264,640	265,409	266,201	267,017
Revenues Less Appropriations		264,624	-	(6,891)	-	-	-	-	-

Notes:

FY 2026 reflects a decline in leasing activity at the Huntington Oaks Plaza. The expenditure transfers are utility payments to the General Fund (001) for building utilities.

The decline in outyear lease revenue is due to programmed expiration of leases, which may or may not be extended or renegotiated. Revenue is only contemplated when a lease is active. If lease activity does not increase expenditure reductions and/or general revenue support may be needed in the outyears.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Local Provider Participation (167)

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
LPPF Non Ad Valorem Assessment	329501	26,115,055	-	-	-	-	-	-	-
Pool Interest Allocation	361111	157,624	-	-	-	-	-	-	-
Total Revenues		26,272,679	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Local Provider Participation Fund	365-564	26,414,490	-	-	-	-	-	-	-
Total Appropriations		26,414,490	-	-	-	-	-	-	-
Revenues Less Appropriations		(141,811)	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» 2017 Capital Improvement Revenue Refinancing (222)

Fund Type: Debt Service

The Debt Series 2014 Fund is a debt service fund established to account for the debt service associated with the refinancing of the non taxable portion of the Capital Improvement Revenue Refunding Bond Series 2005 with a bank loan. The original bond was issued to fully refund the Parks and Recreation Bond Series 1998A, a portion of the Stormwater Bond Series 1997 and a portion of the Capital Improvement Revenue Bond Series 1999.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfer From Fund 126	381126	3,269,753	3,270,583	-	-	-	-	-	-
Total Revenues		3,269,753	3,270,583	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
2014 Debt Series	979-582	3,269,753	3,270,583	-	-	-	-	-	-
Total Appropriations		3,269,753	3,270,583	-	-	-	-	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

At the April 26, 2017 workshop, the Board approved the refinancing of a FY 2014 bank loan which saved \$489,075 over the life of the loan. The loan reached maturity in FY 2025.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»»» Bond Series 2020-Capital Equipment Financing (223)

Fund Type: Debt Service

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.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
COT Capital	337304	130,000	130,000	35,890	35,890	-	-	-	-
Reimbursement									
Transfer From Fund 126	381126	127,645	127,601	35,891	35,891	-	-	-	-
Total Revenues		257,645	257,601	71,781	71,781	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Bond Series 2020	979-582	257,645	257,601	71,781	71,781	-	-	-	-
Total Appropriations		257,645	257,601	71,781	71,781	-	-	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

The Bond Series 2020 Capital Equipment Financing Fund was established in FY 2020 to pay the debt service payment for a new Sheriff helicopter over a six-year term. Funding for the repayment of the debt service is split evenly between the County and the City of Tallahassee. The County bills the City for their half of the debt service payment.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Supervisor of Elections Building (224)

Fund Type: Debt Service

The Bond Series 2021 Fund is a debt service fund for the Supervisor of Elections Voting Operations Center Building. The purchase and building improvements was made from loan proceeds to be paid back over 15 years. The repayment of the loan is established in a debt service fund beginning in FY 2022 to coincide with the first debt service payment due on December 1, 2021.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfer From Fund 126	381126	418,893	417,788	421,590	421,590	420,208	418,733	417,165	420,505
Total Revenues		418,893	417,788	421,590	421,590	420,208	418,733	417,165	420,505
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Bond Series 2021	979-582	418,893	417,788	421,590	421,590	420,208	418,733	417,165	420,505
Total Appropriations		418,893	417,788	421,590	421,590	420,208	418,733	417,165	420,505
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

The Bond Series 2021 Supervisor of Elections Building Fund was established during the FY 2022 budget to account for the debt service payment for the purchase and renovations of the Supervisor or Elections' Voter Operations Center Building.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» ESCO Lease (225)

Fund Type: Debt Service

The ESCO Lease Fund is a debt service fund established to account for the debt service associated with the obligations relating to the County's Energy Performance Contract with Energy Savings Group (ESG). This lease was entered into to fund upgrades and replacements of critical building infrastructure at County facilities, including the Detention Center, Courthouse and Sheriff's Administration building relating to the County's Energy Performance Contract. These energy efficiency improvements will offset the cost of the lease. Energy Savings Group will pay any balance on the lease not offset by these energy cost savings.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfer From Fund 001	381001	700,633	721,652	743,302	743,302	765,601	788,569	812,226	836,593
Transfer From Fund 126	381126	557,404	533,467	513,590	513,590	492,713	465,858	443,006	419,092
Total Revenues		1,258,037	1,255,119	1,256,892	1,256,892	1,258,314	1,254,427	1,255,232	1,255,685
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
ESCO Lease	977-582	1,258,037	1,255,119	1,256,892	1,256,892	1,258,314	1,254,427	1,255,232	1,255,685
Total Appropriations		1,258,037	1,255,119	1,256,892	1,256,892	1,258,314	1,254,427	1,255,232	1,255,685
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

The ESCO Lease fund (225) was established during the FY 2022 Budget to account for the debt service related to the County's Energy Performance Contract with Energy Savings Group (ESG). The savings generated from this contract for FY 2026 is reflected in the Facilities Management and Facilities Detention Center operating budgets in the General Fund (001).

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» 800 MHz Radios (226)

Fund Type: Debt Service

The 800 MHz Radios Fund is a debt service fund established to account for the debt service associated with the replacement of the County's 800 MHz radios. The loan will be paid back over seven years.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfer From Fund 126	381126	512,862	511,734	510,542	510,542	509,286	512,965	511,515	-
Total Revenues		512,862	511,734	510,542	510,542	509,286	512,965	511,515	-
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
800 MHz Radios	949-582	512,862	511,734	510,542	510,542	509,286	512,965	511,515	-
Total Appropriations		512,862	511,734	510,542	510,542	509,286	512,965	511,515	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

The 800 MHz Fund was established during the FY 2023 budget to account for the debt service related to the County's purchase of replacement radios for the Leon County Sheriff's Office, Emergency Medical Services (EMS), Animal Control and the Volunteer Fire Departments. FY 2029 will be the last year of payment.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Capital Improvements (305)

Fund Type: Capital Projects

The Capital Improvements Fund is a capital project fund established in support of the County's Capital Improvement Program. A major revenue source of the Capital Improvement Fund is a transfer from general revenue dollars. The fund is used to account for resources and expenditures associated with the acquisition or construction of major non-transportation related capital facilities and/or projects other than those financed by Proprietary Funds.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	1,841,067	140,147	528,000	501,600	516,648	532,147	548,112	564,555
Net Incr(decr) In Fmv Of Investment	361300	519,806	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	8,374	-	-	-	-	-	-	-
Transfer From Fund 001	381001	6,090,400	8,815,334	9,680,015	9,680,015	12,980,739	11,069,008	13,851,638	14,865,148
Transfer From Fund 120	381120	-	-	175,000	175,000	-	-	-	-
Transfer From Fund 135	381135	-	-	305,000	305,000	-	-	-	-
Transfer From Fund 140	381140	614,622	1,058,459	1,078,306	1,078,306	885,522	1,078,562	1,070,988	1,093,455
Transfer From Fund 160	381160	-	103,319	470,000	470,000	-	-	-	-
Appropriated Fund Balance	399900	-	-	-	-	2,615,572	-	-	-
Total Revenues		9,074,269	10,117,259	12,236,321	12,209,921	16,998,481	12,679,717	15,470,738	16,523,158
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Non Departmental	000-000	202,879	-	-	-	-	-	-	-
General Vehicle & Equipment Replacement	026003-519	709,499	-	875,000	-	500,000	450,000	300,000	350,000
Stormwater Vehicle & Equipment Replacement	026004-538	591,154	222,000	550,000	-	400,000	500,000	500,000	500,000
Fleet Management Shop Equipment	026010-519	-	45,000	37,000	-	-	37,000	-	-
General Government New Vehicle Requests	026018-519	37,679	-	-	-	-	-	-	-
Apalachee Regional Park	045001-572	92,829	150,000	300,000	450,000	1,275,000	825,000	800,000	700,000
Parks Capital Maintenance	046001-572	592,747	-	650,000	-	300,000	358,000	500,000	750,000
Playground Equipment Replacement	046006-572	305,026	-	-	-	-	-	-	-
New Vehicles and Equipment for Parks/Greenways	046007-572	-	53,319	-	-	-	-	-	-
Greenways Capital Maintenance	046009-572	10,517	-	340,750	-	100,000	100,000	300,000	300,000
Dog Parks - Unincorporated Area	046013-572	-	-	-	90,000	-	-	-	-
Woodville Sewer Project	062003-535	117,018	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	16,854	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	(85)	-	-	-	-	-	-	-
Lexington Pond - Ford's Arm	063005-538	101,090	-	-	-	-	-	-	-
Maylor Road Stormwater Improvements	065005-538	252,718	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Stormwater Pond Repairs	066026-538	68,429	504,823	100,000	100,000	200,000	350,000	100,000	100,000
Leon County Basin Management Plan Updates	067009-538	-	-	250,000	-	250,000	750,000	750,000	750,000
Financial Hardware and Software	076001-519	55,499	278,157	220,762	420,762	279,221	640,744	681,027	1,183,158
Supervisor of Elections Technology	076005-519	46,547	50,000	50,000	50,000	50,000	50,000	50,000	50,000
County Compute Infrastructure	076008-519	(349,372)	700,000	400,000	1,070,000	424,500	329,135	733,909	588,826
Geographic Information Systems	076009-539	349,000	409,000	435,000	449,000	396,000	479,000	556,000	583,000
Library Services Technology	076011-571	208,583	415,030	385,030	385,030	540,030	310,030	270,030	265,000
Permit & Enforcement Tracking System	076015-537	400,633	242,471	255,505	260,000	225,600	242,136	309,674	343,543
Technology In Chambers	076022-519	43,447	25,000	41,480	141,480	141,974	142,484	43,008	43,548
Courtroom Technology	076023-519	196,768	396,305	270,575	391,000	367,230	293,497	394,802	396,146
User Computer Upgrades	076024-519	138,316	224,270	250,000	954,000	650,000	400,000	500,000	750,000
Mobile Devices	076042-519	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
State Attorney Technology	076047-519	168,136	272,141	279,724	285,224	187,567	245,678	354,358	241,417
Public Defender Technology	076051-519	123,225	131,500	111,500	136,733	85,975	98,025	169,282	99,765
Geographic Information Systems Incremental Basemap Update	076060-539	228,500	298,500	298,500	333,500	333,500	333,500	333,500	333,500
Records Management	076061-519	138,352	150,000	157,500	157,500	115,375	173,644	182,326	191,442
E-Filing System for Court Documents	076063-519	40,797	-	100,000	-	100,000	100,000	100,000	100,000
Justice Information System (JIS) Upgrade	076065-519	22,500	350,000	350,000	335,000	337,550	840,177	842,882	1,095,668
Large Application Upgrades	076066-519	-	337,500	234,900	100,000	44,822	200,667	206,687	120,145
Public Safety Complex Technology	076069-529	45,977	100,000	100,000	15,000	15,000	465,000	665,000	15,000
Courtroom Minor Renovations	086007-519	122,097	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Architectural & Engineering Services	086011-519	13,824	60,000	60,000	120,000	50,000	50,000	60,000	60,000
Courthouse Security	086016-519	26,829	35,000	35,000	110,000	35,000	35,000	35,000	35,000
Common Area Furnishings	086017-519	27,326	55,000	55,000	65,000	35,000	35,000	35,000	55,000
Courthouse Renovations	086027-519	360,678	40,000	165,000	165,000	-	-	40,000	40,000
Sheriff Facilities Capital Maintenance	086031-523	2,046,612	1,806,768	4,788,393	1,867,609	1,765,000	1,560,000	2,295,253	2,710,000
Building Roofing Repairs and Replacements	086076-519	419,846	100,000	755,000	100,000	300,000	275,000	400,000	625,000
Building Mechanical Repairs and Replacements	086077-519	740,002	-	794,000	-	716,587	235,000	750,000	750,000
Building Infrastructure Improvements	086078-519	448,954	-	717,800	-	675,000	500,000	715,000	1,300,000

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Building General Maintenance and Renovations	086079-519	455,869	657,475	786,386	558,633	590,000	500,000	500,000	400,000
Solar Arrays on County Buildings	086081-519	-	80,000	80,000	80,000	-	50,000	50,000	50,000
Essential Libraries Initiative	086085-571	(5,227)	1,000,000	1,000,000	1,000,000	4,000,000	-	-	-
Serenity Cemetery Expansion	091002-519	-	-	-	-	-	-	190,000	-
Public Safety Complex	096016-529	47,781	780,000	780,000	1,585,000	700,000	510,000	610,000	500,000
Voting Equipment Replacement	096028-513	28,118	48,000	334,450	334,450	712,550	116,000	48,000	48,000
Transfers	950-581	400,000	-	-	-	-	-	-	-
HMGP LCSO Building	951066-523	79,432	-	-	-	-	-	-	-
Total Appropriations		10,167,402	10,117,259	17,494,255	12,209,921	16,998,481	12,679,717	15,470,738	16,523,158
Revenues Less Appropriations		(1,093,132)	-	(5,257,934)	-	-	-	-	-

Notes:

The FY 2026 general capital improvement program is \$12.2 million. The FY 2026 – FY 2030 Capital Improvement Plan is primarily focused on maintaining the County's infrastructure of buildings, roads, stormwater system, parks, information technology and fleet. To maintain the capital program, 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 ranged from \$5 million to \$9 million. The general revenue transfer increased to \$10.8 million for FY 2026.

A review of fund reserves in FY 2025 indicated that the County had \$11.4 million in available general revenue fund balances above the policy minimums that were available to support the capital program for FY 2026 and FY 2027. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, \$8.8 million in fund balances were appropriated in FY 2025. This funding will support projects associated with the purchase of County vehicles and heavy equipment, facility improvements, Sheriff Facilities improvements, and park facility improvements.

For FY 2026, additional funding is for IT infrastructure, improvements to critical facilities including the Public Safety Complex, and the Essential Libraries Strategic Initiative. The Essential Library Initiative is a process of re-envisioning the Leon County Public Library System to address the changing needs of residents and trends in library use. These funds are for space improvements to the Main Library.

Outyear expenditure projections reflect overall inflation and the rising costs of construction materials and supplies. Due in part to these inflationary pressures, the general revenue transfer is projected to increase to \$16 million by FY 2030.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»»» Transportation Improvements (306)

Fund Type: Capital Projects

The Transportation Improvement Fund is a capital project fund established to account for transportation related capital projects. Major revenue sources for the Transportation Improvement Fund include proceeds from local and state gas taxes from the Transportation Trust Fund (106). Leon County imposes a total of twelve cents in gas taxes.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
COT Capital Reimbursement	337304	148,028	-	-	-	-	-	-	-
City Utility Funding	337320	204,071	-	-	-	-	-	-	-
Pool Interest Allocation	361111	670,736	33,630	222,800	211,660	218,010	224,550	231,287	238,225
Net Incr(decr) In Fmv Of Investment	361300	209,206	-	-	-	-	-	-	-
Transfer From Fund 106	381106	414,016	1,735,475	1,419,043	1,419,043	1,245,893	4,176,785	3,556,718	3,787,353
Appropriated Fund Balance	399900	-	-	-	-	2,286,665	-	-	-
Total Revenues		1,646,057	1,769,105	1,641,843	1,630,703	3,750,568	4,401,335	3,788,005	4,025,578
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Public Works Vehicle & Equipment Replacement	026005-541	1,501,369	230,000	850,000	-	860,000	900,000	1,000,000	1,200,000
Arterial & Collector Roads Pavement Markings	026015-541	217,480	71,200	135,200	135,200	135,200	135,200	135,200	135,200
New Public Works Vehicles & Equipment	026022-541	34,459	-	-	-	-	-	-	-
Baum Road Drainage Improvement	054011-541	6,665	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	-	-	425,000	-	425,000	1,000,000	250,000	250,000
Public Works Design and Engineering Services	056011-541	13,695	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Sidewalk Program	056013-541	2,622,529	1,367,905	1,402,103	1,395,503	1,430,368	1,466,135	1,502,805	1,540,378
Intersection & Safety Improvements	057001-541	100,605	-	-	-	-	-	-	-
Miccosukee Road Bridge Replacement	057918-541	87,786	-	-	-	-	-	-	-
Maylor Road Stormwater Improvments	065005-538	1,906,409	-	-	-	-	-	-	-
Stormwater Infrastructure Preventative Maintenance	067006-538	78,899	-	950,000	-	800,000	800,000	800,000	800,000
Total Appropriations		6,569,897	1,769,105	3,862,303	1,630,703	3,750,568	4,401,335	3,788,005	4,025,578
Revenues Less Appropriations		(4,923,840)	-	(2,220,460)	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Notes:

When originally approved for collection beginning January 2014, the second local option gas tax was split 50/50 for sidewalk projects and general transportation maintenance. In FY 2019, this gas tax was approved for reallocation to stormwater projects for two years (FY 2020 and FY 2021) to fix chronic flooding problems on county roads. However, in the FY 2021 budget, due to COVID and subsequent budget balancing strategies for FY 2021, sidewalk funding was suspended, and transportation and stormwater funding were reduced with sidewalk funding being budgeted solely from Sales Tax Extension (352) funds. The second local option gas tax returned to being split 50/50 between sidewalks and transportation maintenance projects in FY 2022. For FY 2026, \$1.4 million is allocated for the Sidewalk Program.

A review of fund reserves in FY 2025 indicated that \$4.3 million in Transportation Trust fund balances above policy minimums were available to support the transportation capital program in FY 2026 and FY 2027. To ensure infrastructure improvements continue and heavy equipment and vehicle purchases are not delayed due to supply chain issues, \$2 million in funding was advanced funded in FY 2025.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Sales Tax (308)

Fund Type: Capital Projects

The Local Option Sales Tax Fund is a capital project fund established in accordance with a 1989 county-wide referendum, and is used to account for resources and expenditures associated with the construction of transportation and jail facility related projects. The Local Government Infrastructure Surtax includes proceeds from a One-Cent Sales Tax on all transactions up to \$5,000. Pursuant to an interlocal agreement with the City of Tallahassee, the revenue generated by the tax will be split between the County and the City. The County's share of the proceeds is equal to 52.84%, and the City's share is equal to 47.16%. The 1989 referendum approved the sales tax levy for a period of fifteen years; however, through a county-wide referendum passed in November 2000, the sales tax was extended for an additional fifteen years (Note: the extended sales tax is accounted for in Fund 309).

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	155,773	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	56,424	-	-	-	-	-	-	-
Total Revenues		212,197	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Sheriff Facilities Capital Maintenance	086031-523	1,798,896	-	-	-	-	-	-	-
Total Appropriations		1,798,896	-	-	-	-	-	-	-
Revenues Less Appropriations		(1,586,699)	-	-	-	-	-	-	-

Notes:

The current 1-Cent Local Option Sales Tax expired in 2019. On November 4, 2014, Leon County residents approved a ballot initiative to extend the sales tax for another 20 years until 2039. In FY 2020, two new funds (351 and 352) were established for the new sales tax extension that went into effect on January 1, 2020. Previous projects assigned to this fund were moved to Fund 351. 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 and critical maintenance needs at the Sheriff Facilities.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Sales Tax - Extension (309)

Fund Type: Capital Projects

In November of 2000, Leon County residents approved a referendum extending the imposition of the 1 Cent Local Option Sales Tax beginning in FY 2004 for 15 years. The extension commits 80% of the revenues to Blueprint 2000 projects and will be jointly administered and funded by Leon County and the City of Tallahassee. The remaining 20% will be split evenly between the County and the City. The County's share will be used for various road, stormwater and park improvements. The Blueprint 2000 Joint Participation Agreement Revenue supports County projects funded through the County's share of the \$50 million water quality/flooding funding.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	65,087	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	20,402	-	-	-	-	-	-	-
Total Revenues		85,489	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Fred George Park	043007-572	671,499	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	49,429	-	-	-	-	-	-	-
Total Appropriations		720,928	-	-	-	-	-	-	-
Revenues Less Appropriations		(635,439)	-	-	-	-	-	-	-

Notes:

The current 1-Cent Local Option Sales Tax expired in 2019. On November 4, 2014, Leon County residents approved a ballot initiative to extend the sales tax for another 20 years until 2039. Two new funds (351 and 352) were established for the new sales tax revenue beginning in FY 2020 to account for the projects that were programmed in this fund. This fund remains open for expenditures related to the Lexington Pond Retrofit project.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Supervisor of Elections Building (324)

Fund Type: Capital Projects

The Supervisor of Elections Capital Project Fund was established to account for capital expenditures related to the renovations of the Supervisor of Elections Voting Operations Center building. A companion debt service fund (Fund 224) was established to fund the debt service for this capital financing loan.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	2,427	-	-	-	-	-	-	-
Total Revenues		2,427	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
SOE Building Improvements	086084-519	16,702	-	-	-	-	-	-	-
Total Appropriations		16,702	-	-	-	-	-	-	-
Revenues Less Appropriations		(14,275)	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» 800 MHz Radios (326)

Fund Type: Capital Projects

The 800 MHZ Capital Project Fund was established to account for capital expenditures associated with the replacement of the County's 800 MHz radios. A companion debt service fund (Fund 226) was established to fund the debt service for this capital financing loan.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	1,207	-	-	-	-	-	-	-
Total Revenues		1,207	-	-	-	-	-	-	-
Revenues Less Appropriations		1,207	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» 9-1-1 Capital Projects (330)

Fund Type: Capital Projects

The 9-1-1 Capital Projects Fund was established to support the capital needs of the emergency communications system. Major revenue sources of the Emergency Communications Fund include proceeds transferred from the 9-1-1 Emergency Communications Fund which includes: wireless Enhanced 9-1-1 fee (50 cents/month per service subscriber) pursuant to F.S. 365.172 - 365.173; and the 9-1-1 fee (50 cents/month per service line) pursuant to F.S. 365.171(13). The fund is used to account for resources and expenditures associated with capital projects related to the provision of 9-1-1 emergency services.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	215,913	52,250	55,000	52,250	53,818	55,432	57,095	58,808
Net Incr(decr) In Fmv Of Investment	361300	57,643	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	304,878	318,791	318,791	144,936	125,425	105,095	84,927
Total Revenues		273,556	357,128	373,791	371,041	198,754	180,857	162,190	143,735
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfers	950-581	122,032	357,128	360,634	371,041	198,754	180,857	162,190	143,735
Total Appropriations		122,032	357,128	360,634	371,041	198,754	180,857	162,190	143,735
Revenues Less Appropriations		151,524	-	13,157	-	-	-	-	-

Notes:

Revenues are collected in the operating fund (Fund 130). FY 2026 and outyear transfers reflect support for operating expenses for the E-911 System. Funds not utilized for operating the E 9-1-1 System are transferred at fiscal year end to the capital fund for future expenditure on capital upgrades.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Sales Tax - Extension 2020 (351)

Fund Type: Capital Projects

In November 2014, Leon County residents approved a referendum providing a second extension of the 1998 imposed 1-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. The extension commits 80% of the revenues for Blueprint 2020 infrastructure projects, Blueprint 2020 Economic Development Programs, and Livable Infrastructure For Everyone (L.I.F.E.) projects. The remaining 20% is split evenly between the County and the City. The County's 10% share, accounted for in this fund, will be used for transportation resurfacing and intersection improvement projects and other statutorily authorized uses approved by the County Commission.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
1 Cent Sales Tax	312600	5,950,262	5,961,682	6,820,428	6,479,407	6,673,789	6,874,002	7,080,223	7,292,629
Pool Interest Allocation	361111	650,487	32,110	113,000	107,350	110,571	113,888	117,304	120,823
Net Incr(decr) In Fmv Of Investment	361300	158,052	-	-	-	-	-	-	-
Total Revenues		6,758,801	5,993,792	6,933,428	6,586,757	6,784,360	6,987,890	7,197,527	7,413,452
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Open Graded Cold Mix Main/Resurfacing	026006-541	409,590	215,605	215,605	215,605	215,605	215,605	215,605	215,605
DOT Old Bainbridge Road @ CC NW	053011-541	12,252	-	-	-	-	-	-	-
Arterial/Collect/Local Road Resurfacing	056001-541	5,359,196	5,528,187	5,707,680	5,371,152	6,318,755	6,522,285	6,731,922	6,947,847
Intersection and Safety Improvement	057001-541	491,206	250,000	250,000	1,000,000	250,000	250,000	250,000	250,000
Total Appropriations		6,272,243	5,993,792	6,173,285	6,586,757	6,784,360	6,987,890	7,197,527	7,413,452
Revenues Less Appropriations		486,557	-	760,143	-	-	-	-	-

Notes:

This fund was established to account for the County's 10% share of the sales tax extension starting January 1, 2020. The first year of collections was affected by COVID and the associated drop in consumer spending starting in March 2020. The FY 2026 revenue estimates reflect consumer spending returning to more normal levels.

The 10% share supports the County's annual road resurfacing, OCGM maintenance and intersection/safety capital projects.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Sales Tax - Extension 2020 JPA Agreement (352)

Fund Type: Capital Projects

In November 2014, Leon County residents approved a referendum providing a second extension of the 1-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. The extension commits 80% of the revenues for Blueprint 2020 infrastructure projects, and will be jointly administered and funded by Leon County and the City of Tallahassee. The Blueprint 2020 Joint Participation Agreement revenue supports County projects funded through the County's share of the sales tax extension. The BP 2020 JPA revenue, accounted for in this fund, will be used for Water Quality and Stormwater, and Sidewalks. The fund also accounts for the 2% portion of the fund dedicated to Liveable Infrastructure For Everyone (L.I.F.E.) projects.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
LIFE Revenue	312601	1,263,248	1,192,336	1,364,086	1,295,882	1,334,758	1,374,801	1,416,045	1,458,526
BP2000 JPA Revenue	343916	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000
Pool Interest Allocation	361111	347,246	61,750	65,000	61,750	63,603	65,511	67,476	69,500
Net Incr(decr) In Fmv Of Investment	361300	66,423	-	-	-	-	-	-	-
Total Revenues		5,551,916	5,129,086	5,304,086	5,232,632	5,273,361	5,315,312	5,358,521	5,403,026
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Sidewalk Program	056013-541	2,076,649	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
BluePrint 2020 Water Quality and Stormwater	067003-538	-	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000
L.I.F.E. Rural Road Safety Stabilization	091003-541	36,483	100,000	100,000	100,000	100,000	100,000	100,000	100,000
L.I.F.E. Miccosukee Sense of Place	091004-519	920,278	-	-	-	-	-	-	-
L.I.F.E. Street Lighting	091005-541	23,914	125,000	125,000	125,000	125,000	125,000	125,000	125,000
L.I.F.E. Neighborhood Enhancements & Transportation Safety	091006-541	17,131	175,000	175,000	175,000	175,000	175,000	175,000	175,000
L.I.F.E. Boat Landing Enhancements & Upgrades	091007-572	27,466	75,000	85,000	85,000	85,000	85,000	85,000	85,000
L.I.F.E. Private to Public Dirt Road Improvement Program	091008-541	-	-	-	50,000	50,000	50,000	50,000	50,000
L.I.F.E. Stormwater and Flood Relief	091009-538	-	295,460	333,270	349,810	321,386	434,194	407,671	452,176
L.I.F.E. Recreational Amenities	091010-572	86,751	483,626	472,822	472,822	541,975	471,118	540,850	540,850
Transfers	950-581	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Total Appropriations		3,688,673	5,129,086	5,166,092	5,232,632	5,273,361	5,315,312	5,358,521	5,403,026
Revenues Less Appropriations		1,863,243	-	137,994	-	-	-	-	-

Notes:

On November 4, 2014, Leon County residents approved a ballot initiative to extend the current 1-Cent Local Option Sales Tax for another 20 years until 2039. This fund has been established to account for the 2% sales tax share dedicated to the L.I.F.E. program, and the County's share of the Blueprint JPA revenue.

For FY 2026, Sales Tax Extension revenue estimates reflect consumer spending returning to more normal levels. The Blueprint JPA revenue is consistent in FY 2026 and the outyears since this is a lump sum payment from Blueprint specified in the interlocal agreement.

Sales Tax Extension projects in FY 2026 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, Private to Public Dirt Road Improvements, Stormwater and Flood Relief, and Recreational Amenities). In addition, the \$500,000 transfer to the Municipal Services Fund (Fund 140) will assist in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Solid Waste (401)

Fund Type: Enterprise

The Solid Waste Fund is an enterprise fund established in support of the County's waste management programs. Major revenue sources for the Solid Waste Operations Fund include the Non-Ad Valorem Assessment, and Transfer Station Tipping Fees. The fund is used to account for resources and expenditures related to the operation of the County Solid Waste Management Facility and the provision of the County Waste Management program.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Solid Waste	313700	269,664	407,473	398,951	379,003	379,003	379,003	379,003	379,003
Public Service Tax - 2% Discount	314999	(1,000)	-	-	-	-	-	-	-
Waste Disposal Special Assessment	319150	1,590,372	1,585,010	1,638,084	1,556,180	1,602,865	1,650,951	1,700,480	1,751,494
Delinquent Assessments 2013	319213	142	-	-	-	-	-	-	-
Delinquent Assessments-2015	319215	133	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	432	-	-	-	-	-	-	-
Delinquent Assessments	319219	455	-	-	-	-	-	-	-
Delinquent Assessments - 2020	319220	647	-	-	-	-	-	-	-
Delinquent Assessments - 2021	319221	755	-	-	-	-	-	-	-
Delinquent Assessments - 2022	319222	4,643	-	-	-	-	-	-	-
Operating Income - Class I	343410	68,496	-	-	-	-	-	-	-
Transfer Station Receipts	343411	11,610,411	11,799,710	14,091,018	13,386,467	13,788,061	14,201,703	14,627,754	15,066,587
Marpan Administrative Fee	343412	-	950	1,000	950	950	950	950	950
Marpan Class III Residuals	343413	1,640,578	1,253,766	1,689,795	1,605,305	1,653,464	1,703,068	1,754,160	1,806,785
Operating Income - Tires	343415	57,590	68,328	77,920	74,024	76,245	78,532	80,888	83,315
Operating Income - Electronics	343416	-	475	500	475	475	475	475	475
Operating Income - Yard Trash Clean	343417	240,130	136,800	247,334	234,967	242,016	249,277	256,755	264,458
Operating Income - Yard Trash	343418	102,653	36,718	108,905	103,460	106,564	109,760	113,053	116,445
Operating Income - Landfill Yard Trash Bagged	343420	-	393	414	393	393	393	393	393
Resource Recovery (metals, etc)	343451	(197,150)	-	-	-	-	-	-	-
Hazardous Waste	343453	50,858	61,547	65,240	61,978	63,837	65,752	67,725	69,757
Recycling Promotional Services	343461	35,000	33,250	35,000	33,250	33,250	33,250	33,250	33,250
Interest Income - Investment	361110	275,957	-	-	-	-	-	-	-
Pool Interest Allocation	361111	21,925	419,710	600,000	570,000	578,550	587,228	596,037	604,977
Net Incr(decr) In Fmv Of Investment	361300	26,626	-	-	-	-	-	-	-
Rents And Royalties	362000	-	23,444	-	-	-	-	-	-
Equipment Buyback	364100	56,846	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	-	60,600	67,500	64,125	-	-	-	-
Transfer From Fund 001	381001	3,015,000	-	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Solid Waste (401)

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Transfer From Fund 126	381126	4,669,757	3,454,042	3,849,927	3,849,927	4,843,828	4,488,045	4,420,535	3,956,992
Total Revenues		23,540,920	19,342,216	22,871,587	21,920,504	23,369,501	23,548,387	24,031,458	24,134,881
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Solid Waste Facility Heavy Equip. & Vehicle Replacement	036003-534	-	256,000	350,000	100,000	560,000	85,000	55,000	75,000
Transfer Station Heavy Equip Replacement	036010-534	1,034,000	252,500	200,000	165,000	535,000	55,000	175,000	200,000
HHW Collection Center	036019-534	-	50,000	150,000	80,000	80,000	500,000	500,000	500,000
Transfer Station Improvements	036023-534	196,631	350,000	350,000	1,255,000	615,000	695,000	880,000	900,000
Rural Waste Service Center Improvements	036025-534	-	-	-	-	300,250	304,750	373,000	-
Rural/Hazardous Waste Vehicle and Equipment Replacement	036033-534	238,350	14,000	175,000	142,000	440,000	650,000	400,000	400,000
Hazardous Waste Vehicle and Equipment Replacement	036042-534	36,950	60,000	60,000	65,000	55,000	60,000	55,000	60,000
Capital Landfill Closure	036043-534	181,774	-	-	-	-	-	-	-
Yard Waste	416-534	557,675	484,040	547,379	548,434	561,642	574,977	588,680	602,766
Rural Waste Service Centers	437-534	875,376	941,800	1,008,832	1,009,888	1,033,010	1,056,911	1,081,327	1,106,564
Transfer Station Operations	441-534	13,020,605	14,373,332	14,659,800	15,897,351	16,195,203	16,499,635	16,782,880	17,072,663
Solid Waste Management Facility	442-534	571,931	710,483	681,156	672,264	950,756	963,740	977,183	991,099
Hazardous Waste	443-534	755,769	926,064	913,230	951,028	982,113	1,014,287	1,045,922	1,080,377
MIS Automation - Solid Waste Fund	470-534	25,490	34,855	35,117	35,816	36,087	36,362	36,638	36,638
Enterprise Fund Fixed Asset Allocation	494-534	4,474,161	-	-	-	-	-	-	-
Solid Waste - Risk	495-534	24,904	33,848	34,072	35,891	36,118	36,118	36,118	36,118
Indirect Costs - Solid Waste	499-534	668,000	768,000	791,000	883,000	909,490	936,775	964,878	993,824
Tax Collector	513-586	30,698	36,713	36,713	36,713	36,713	36,713	36,713	36,713
Transfers	950-581	62,487	50,581	43,119	43,119	43,119	43,119	43,119	43,119
Total Appropriations		22,754,800	19,342,216	20,035,418	21,920,504	23,369,501	23,548,387	24,031,458	24,134,881
Revenues Less Appropriations		786,120	-	2,836,169	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

Notes:

The Solid Waste fund is an enterprise fund and is supported by a non-ad valorem assessment and tipping fees collected at the Transfer Station. During the FY 2020 budget process, the Board adopted a multi-year fiscal plan that reallocated \$4.1 million in FY 2021 debt services savings to avoid future tax and fee increases for as long as possible.

The plan allowed for the elimination of the rural waste center collection fees and avoided the need to raise the non-ad valorem assessment. For FY 2021, the plan called for the reallocation of \$1.11 million in debt service savings to the solid waste fund to support the Rural Waste Service Centers and the recycling contract. This general revenue transfer increased to \$2.7 million and \$3.5 million in FY 2024 and FY 2025 respectively.

For FY 2026, the general revenue transfer increased to \$3.8 million and continues to support recycling, and the rural waste collection centers. The increase in revenue and expenditures for the Transfer Station is related to a contractual increase in hauling and disposal rates associated with transferring waste from the transfer station to the regional landfill in Jackson County. FY 2026 capital funding is included for Solid Waste Facility, Transfer Station and Rural Waste Heavy Equipment Replacements, Hazardous Waste Collection and Transfer Station Improvements.

As presented to the Board at the June 20, 2023, June 18, 2024 and June 17, 2025 Budget Workshops, the \$40 non-ad valorem assessment no longer pays the full cost of disposing of solid waste or operating the rural waste service centers. To ensure the continued long-term fiscal viability of the County and eliminate the general revenue subsidy, a solid waste fee study was conducted in FY 2025 and considered as part of the FY 2026 budget process. However, 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.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

» Insurance Service (501)

Fund Type: Internal Services

The Insurance Service Fund is an internal service fund established in support of general County operations. Major revenue sources of the Insurance Service Fund include proceeds from interdepartmental billings. The fund is used to account for resources and expenditures associated with assessed premiums, claims, and administration of the County's Risk Management Program related to auto and property liability, workers' compensation, and other types of insurance.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	397,317	31,242	20,889	19,845	20,242	20,646	21,060	21,480
Transfer From Fund	381145	58,100	60,000	72,000	72,000	82,800	95,220	109,503	125,928
145									
Vehicle Insurance	396100	558,123	735,832	915,065	915,065	1,052,326	1,210,174	1,391,701	1,600,455
General Liability	396200	731,104	802,385	901,605	901,605	1,036,758	1,192,272	1,371,228	1,576,913
Aviation Insurance	396300	90,204	98,700	113,500	113,500	130,525	150,104	172,619	198,512
Property Insurance	396400	1,667,785	1,427,260	1,641,234	1,641,234	1,805,357	1,985,893	2,184,482	2,402,931
Workers Compensation	396600	2,386,602	3,609,134	3,673,591	3,673,591	4,040,790	4,444,704	4,889,005	5,031,648
Insurance									
Total Revenues		5,889,235	6,764,553	7,337,884	7,336,840	8,168,798	9,099,013	10,139,598	10,957,867
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Non Departmental	000-000	(24,732)	-	-	-	-	-	-	-
Risk Management	132-513	205,462	247,616	270,798	267,423	272,783	278,325	283,540	288,951
MIS Automation-Risk	470-513	225	555	555	555	555	555	555	555
Fund									
Enterprise Fund Fixed	494-596	(1,979,063)	-	-	-	-	-	-	-
Asset Allocation									
Insurance Service - Risk	495-596	582	681	688	759	767	774	782	782
Indirect Costs -	499-596	52,000	60,000	62,000	69,000	71,070	73,202	75,398	77,660
Insurance Service									
Workers' Comp Risk	821-596	4,733,165	6,455,701	7,035,362	6,999,103	7,823,623	8,746,157	9,779,323	10,589,919
Management									
Total Appropriations		2,987,639	6,764,553	7,369,403	7,336,840	8,168,798	9,099,013	10,139,598	10,957,867
Revenues Less Appropriations		2,901,596	-	(31,519)	-	-	-	-	-

Notes:

The FY 2026 insurance budget reflects an increase to properly fund the County's insurance premium coverages for property and general liability. Leon County continues to have an aggressive safety and risk avoidance program, which has resulted in reduced workers compensation costs for Leon County Government.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Communications Trust (502)

Fund Type: Internal Services

The Communications Trust Fund is an internal service fund established to account for the resources and expenditures associated with the County's communications network, which includes the telephone and internet systems. The individual departments and agencies are assessed based on the number of internet connections, data lines, and telephone usage within their individual areas.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Departmental Billings	394000	1,360,064	1,089,395	1,102,769	1,102,769	1,110,271	1,117,849	1,125,505	1,133,235
Departmental Billings - MIS Automation	394200	650,226	968,733	1,084,433	1,084,433	1,084,433	1,084,433	1,084,433	1,084,433
Total Revenues		2,010,290	2,058,128	2,187,202	2,187,202	2,194,704	2,202,282	2,209,938	2,217,668
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Communications Trust	900-590	1,228,929	2,058,128	2,078,707	2,187,202	2,194,704	2,202,282	2,209,938	2,217,668
Total Appropriations		1,228,929	2,058,128	2,078,707	2,187,202	2,194,704	2,202,282	2,209,938	2,217,668
Revenues Less Appropriations		781,361	-	108,495	-	-	-	-	-

Notes:

The FY 2026 communications budget reflects inflationary increases in the cost for communication services (phone and internet) primarily associated with outside billing costs for the Constitutional Officers.

LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

»» Motor Pool (505)

Fund Type: Internal Services

The Motor Pool Fund is an internal service fund established to account for the costs associated with operating and maintaining the County's fleet of vehicles and heavy equipment. This internal service fund generates its revenues from direct billings by the Fleet Management Department to other departmental users. Fuel purchased by the Fleet Management Department is supplied to departmental users at cost plus a minor surcharge. Repairs and maintenance performed by the Fleet Management Department are charged to users at the costs of parts plus an applicable shop rate.

Revenue Sources	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Pool Interest Allocation	361111	23,219	-	-	-	-	-	-	-
Departmental Billings - Fleet	394100	2,140,756	2,040,195	2,245,697	2,245,697	2,268,346	2,291,234	2,314,350	2,337,709
Gas And Oil Sales	395100	2,465,765	2,921,800	2,635,987	2,635,987	2,660,346	2,684,919	2,716,935	2,749,965
Vehicle Insurance	396100	2,989	-	-	-	-	-	-	-
Workers Compensation Insurance	396600	(184)	-	-	-	-	-	-	-
Total Revenues		4,632,546	4,961,995	4,881,684	4,881,684	4,928,692	4,976,153	5,031,285	5,087,674
Appropriations by Department/Division	Acct #	Actual FY 2024	Adopted FY 2025	Requested FY 2026	Budget FY 2026	Planned FY 2027	Planned FY 2028	Planned FY 2029	Planned FY 2030
Fleet Maintenance	425-591	4,662,231	4,942,998	4,968,254	4,860,563	4,907,476	4,954,906	5,010,005	5,066,394
MIS Automation - Motor Pool Fund	470-519	2,885	6,060	6,089	6,284	6,316	6,347	6,380	6,380
Fleet Maintenance - Risk	495-591	10,202	12,937	12,992	14,837	14,900	14,900	14,900	14,900
Total Appropriations		4,675,318	4,961,995	4,987,335	4,881,684	4,928,692	4,976,153	5,031,285	5,087,674
Revenues Less Appropriations		(42,773)	-	(105,651)	-	-	-	-	-

Notes:

The FY 2026 budget for this fund reflects inflationary growth in the costs of parts to maintain the County fleet, offset by a modest decrease in the overall projected cost of fuel.