

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

# »» Non-Operating Index

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# LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## » Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Personnel Services	469,683	601,641	479,477	-	479,477	491,125
Operating	24,867,916	31,464,918	32,929,376	701,905	33,631,281	34,959,873
Capital Outlay	235,711	150,000	150,000	-	150,000	150,000
Grants-in-Aid	14,988,052	5,971,847	6,442,452	115,000	6,557,452	6,672,894
Budgeted Reserves	-	1,987,540	233,077	-	233,077	1,355,366
Total Budgetary Costs	40,561,362	40,175,946	40,234,382	816,905	41,051,287	43,629,258

<b>Appropriations</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Risk Management	(1,979,063)	-	-	-	-	-
Line Item Funding	100,000	-	-	-	-	-
Fire Control	11,399,534	11,687,105	11,800,991	-	11,800,991	11,979,488
Cost Allocations	-	-	-	-	-	-
Risk Allocations	1,791,481	2,226,238	2,537,006	-	2,537,006	2,545,962
Risk Financing & Workers Comp	4,733,165	6,455,701	6,999,103	-	6,999,103	7,823,623
Communications	3,097,398	5,035,622	5,084,318	153,561	5,237,879	5,255,633
Budgeted Reserves	9,660,648	1,987,540	233,077	-	233,077	1,355,366
Other Non-Operating	8,015,339	8,863,665	9,228,323	663,344	9,891,667	10,138,355
Consolidated Dispatch Agency (CDA)	3,742,860	3,920,075	4,351,564	-	4,351,564	4,530,831
Total Budget	40,561,362	40,175,946	40,234,382	816,905	41,051,287	43,629,258

<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	8,700,337	(1,206,189)	(2,620,076)	816,905	(1,803,171)	(2,006,416)
060 Supervisor of Elections	51,534	89,695	92,233	-	92,233	92,456
106 Transportation Trust	2,149,040	2,505,040	2,853,697	-	2,853,697	2,935,277
110 Fine and Forfeiture	5,511,356	6,287,262	6,602,180	-	6,602,180	6,810,937
111 Probation Services	640,187	749,497	853,563	-	853,563	877,906
114 Family Law Legal Services	10,815	13,678	15,351	-	15,351	15,776
116 Drug Abuse Trust	645	98,135	98,135	-	98,135	98,135
117 Judicial Programs	3,864	2,519	2,654	-	2,654	2,700
120 Building Inspection	473,795	549,260	627,771	-	627,771	645,963
121 Development Support & Environmental Managment Fund	838,427	976,842	1,114,721	-	1,114,721	1,146,662
123 Stormwater Utility	436,988	496,638	575,886	-	575,886	592,543
125 Grants	2,328	94,088	91,807	-	91,807	91,825
130 9-1-1 Emergency Communications	105,000	121,000	139,000	-	139,000	143,170
135 Emergency Medical Services MSTU	1,844,131	3,943,091	3,033,066	-	3,033,066	4,241,080
140 Municipal Service	2,907,525	3,158,123	3,447,169	-	3,447,169	3,571,300
145 Fire Services Fee	11,447,482	11,742,380	11,864,457	-	11,864,457	12,044,814
160 Tourism	298,073	358,231	413,068	-	413,068	432,018
164 Special Assessment - Sewer	231,214	601,502	617,355	-	617,355	617,355
165 County Government Annex	78,218	96,798	102,232	-	102,232	102,961
166 Huntington Oaks Plaza	63,083	67,591	77,666	-	77,666	79,166
401 Solid Waste	718,394	836,703	954,707	-	954,707	981,695
501 Insurance Service	2,806,909	6,516,937	7,069,417	-	7,069,417	7,896,015
502 Communications Trust	1,228,929	2,058,128	2,187,202	-	2,187,202	2,194,704
505 Motor Pool	13,087	18,997	21,121	-	21,121	21,216
Total Revenues	40,561,362	40,175,946	40,234,382	816,905	41,051,287	43,629,258

<b>Staffing Summary</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Other Non-Operating	5.50	4.50	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	5.50	4.50	3.00	-	3.00	3.00

# LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## » Non-Operating

### Line Item Funding Summary

Annually during the budget process (by March 31), staff recommends the amount of funding available for specific outside agencies. For FY 2026, the Board approved the allocation of line item funding as follows:

#### Event Sponsorships

County Tabling at Community Events \$25,000  
 Dr. Martin Luther King Celebration \$6,000  
 Celebrate America 4th of July Celebration \$2,500  
 Frenchtown Soul Santa \$5,000  
 Walker Ford Soul Santa \$5,000  
 Frenchtown Rising \$25,000  
 Shoes4Schools \$5,000  
 Henry Hill Foundation \$15,000

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

#### Office of Human Services and Community Partnerships

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

#### Office of Strategic Initiatives

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

#### Office of Management and Budget

Tallahassee Trust for Historic Preservation \$63,175

#### Office of Intervention and Detention Alternatives

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

#### Parks and Recreation

Tallahassee Senior Citizens Foundation \$179,000

#### Animal Control

St. Francis Wildlife Association \$71,250

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Grants-in-Aid	100,000	-	-	-	-	-
Total Budgetary Costs	100,000	-	-	-	-	-

<b>Appropriations</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Line Item - Human Service Agencies (001-888-569)	100,000	-	-	-	-	-
Total Budget	100,000	-	-	-	-	-

<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	100,000	-	-	-	-	-
Total Revenues	100,000	-	-	-	-	-

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## »» Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Grants-in-Aid	100,000	-	-	-	-	-
Total Budgetary Costs	100,000	-	-	-	-	-
<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	100,000	-	-	-	-	-
Total Revenues	100,000	-	-	-	-	-

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

# LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## » Non-Operating

### Fire Control Summary

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

Billing for these services in the unincorporated area are included on the property tax bill. The increase costs associated with payment to the City of Tallahassee for fire services include: moving the quarterly and monthly direct billing of unincorporated residents to the property tax bill for collection; and new properties resulting in increased collection of fire assessment fees.

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Operating	11,304,354	11,537,105	11,650,991	-	11,650,991	11,829,488
Capital Outlay	67,380	150,000	150,000	-	150,000	150,000
Grants-in-Aid	27,800	-	-	-	-	-
Total Budgetary Costs	11,399,534	11,687,105	11,800,991	-	11,800,991	11,979,488

<b>Appropriations</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Fire Services Payment (145-838-522)	10,985,418	11,204,626	11,318,512	-	11,318,512	11,497,009
Volunteer Fire Department (145-843-522)	414,116	482,479	482,479	-	482,479	482,479
Total Budget	11,399,534	11,687,105	11,800,991	-	11,800,991	11,979,488

<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
145 Fire Services Fee	11,399,534	11,687,105	11,800,991	-	11,800,991	11,979,488
Total Revenues	11,399,534	11,687,105	11,800,991	-	11,800,991	11,979,488

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## » Non-Operating

## Cost Allocations Summary

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

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Operating	-	-	-	-	-	-
Total Budgetary Costs	-	-	-	-	-	-

<b>Appropriations</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Indirect Costs - Building Inspections (120-499-524)	451,000	519,000	597,000	-	597,000	614,910
Indirect Costs - County Government Annex (165-499-519)	24,000	24,000	24,000	-	24,000	24,720
Indirect Costs - Emergency 911 (130-499-525)	105,000	121,000	139,000	-	139,000	143,170
Indirect Costs - EMS (135-499-526)	1,719,000	1,977,000	2,794,173	-	2,794,173	2,877,998
Indirect Costs - Fire Services (145-499-522)	47,000	54,000	62,000	-	62,000	63,860
Indirect Costs - General Fund (001-499-519)	(8,377,000)	(9,624,000)	(11,576,173)	-	(11,576,173)	(11,930,938)
Indirect Costs - Growth Management (121-499-537)	794,000	913,000	1,050,000	-	1,050,000	1,081,500
Indirect Costs - Huntington Oaks Plaza (166-499-519)	50,000	50,000	50,000	-	50,000	51,500
Indirect Costs - Insurance Service (501-499-596)	52,000	60,000	69,000	-	69,000	71,070
Indirect Costs - Judicial Programs (117-499-601)	1,000	1,000	1,000	-	1,000	1,030
Indirect Costs - Municipal Services (Animal Control) (140-499-562)	273,000	314,000	361,000	-	361,000	371,830
Indirect Costs - Municipal Services (Parks & Recreation) (140-499-572)	858,000	987,000	1,135,000	-	1,135,000	1,169,050
Indirect Costs - Probation Services (111-499-523)	605,000	696,000	800,000	-	800,000	824,000
Indirect Costs - Solid Waste (401-499-534)	668,000	768,000	883,000	-	883,000	909,490
Indirect Costs - Stormwater Utility (123-499-538)	412,000	474,000	545,000	-	545,000	561,350
Indirect Costs - Teen Court (114-499-662)	10,000	12,000	14,000	-	14,000	14,420
Indirect Costs - Tourism (160-499-552)	283,000	325,000	374,000	-	374,000	392,700
Indirect Costs - Transportation Trust (106-499-541)	2,025,000	2,329,000	2,678,000	-	2,678,000	2,758,340
Total Budget	-	-	-	-	-	-

<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	(8,377,000)	(9,624,000)	(11,576,173)	-	(11,576,173)	(11,930,938)
106 Transportation Trust	2,025,000	2,329,000	2,678,000	-	2,678,000	2,758,340
111 Probation Services	605,000	696,000	800,000	-	800,000	824,000
114 Family Law Legal Services	10,000	12,000	14,000	-	14,000	14,420
117 Judicial Programs	1,000	1,000	1,000	-	1,000	1,030
120 Building Inspection	451,000	519,000	597,000	-	597,000	614,910
121 Development Support & Environmental Mana	794,000	913,000	1,050,000	-	1,050,000	1,081,500
123 Stormwater Utility	412,000	474,000	545,000	-	545,000	561,350
130 9-1-1 Emergency Communications	105,000	121,000	139,000	-	139,000	143,170
135 Emergency Medical Services MSTU	1,719,000	1,977,000	2,794,173	-	2,794,173	2,877,998
140 Municipal Service	1,131,000	1,301,000	1,496,000	-	1,496,000	1,540,880
145 Fire Services Fee	47,000	54,000	62,000	-	62,000	63,860
160 Tourism	283,000	325,000	374,000	-	374,000	392,700
165 County Government Annex	24,000	24,000	24,000	-	24,000	24,720
166 Huntington Oaks Plaza	50,000	50,000	50,000	-	50,000	51,500
401 Solid Waste	668,000	768,000	883,000	-	883,000	909,490
501 Insurance Service	52,000	60,000	69,000	-	69,000	71,070
Total Revenues	-	-	-	-	-	-

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## » Non-Operating

## Risk Allocations Summary

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

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

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Operating	1,791,481	2,226,238	2,537,006	-	2,537,006	2,545,962
Total Budgetary Costs	1,791,481	2,226,238	2,537,006	-	2,537,006	2,545,962

<b>Appropriations</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Building Inspection (120-495-524)	14,735	18,220	18,153	-	18,153	18,329
County Government Annex - Risk (165-495-519)	54,218	72,798	78,232	-	78,232	78,241
EMS - Risk (135-495-526)	93,906	125,026	146,866	-	146,866	148,195
Fine & Forfeiture - Risk (110-495-689)	654,404	831,117	971,770	-	971,770	973,343
Fleet Maintenance - Risk (505-495-591)	10,202	12,937	14,837	-	14,837	14,900
General Fund - Risk (001-495-519)	669,254	805,109	931,737	-	931,737	935,182
Grants - Risk (125-495-595)	2,328	4,088	1,807	-	1,807	1,825
Growth Management - Risk (121-495-537)	21,682	24,687	24,370	-	24,370	24,594
Huntington Oaks - Risk (166-495-519)	13,083	17,591	27,666	-	27,666	27,666
Insurance Service - Risk (501-495-596)	582	681	759	-	759	767
Judicial Programs - Risk (117-495-569)	2,864	1,519	1,654	-	1,654	1,670
Municipal Services - Risk (140-495-572)	47,731	61,508	63,140	-	63,140	63,405
Probation Services - Risk (111-495-523)	24,908	29,827	28,931	-	28,931	29,173
Solid Waste - Risk (401-495-534)	24,904	33,848	35,891	-	35,891	36,118
Stormwater Utility - Risk (123-495-538)	24,913	22,453	22,408	-	22,408	22,632
Supervisor of Elections - Risk (060-495-513)	32,359	42,070	44,608	-	44,608	44,831
Teen Court - Risk (114-495-662)	815	1,678	1,351	-	1,351	1,356
Tourism - Risk (160-495-552)	6,922	14,996	20,095	-	20,095	20,224
Transportation Trust - Risk (106-495-541)	90,723	104,810	101,265	-	101,265	102,045
VFD Fire Services - Risk (145-495-552)	948	1,275	1,466	-	1,466	1,466
Total Budget	1,791,481	2,226,238	2,537,006	-	2,537,006	2,545,962

<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	669,254	805,109	931,737	-	931,737	935,182
060 Supervisor of Elections	32,359	42,070	44,608	-	44,608	44,831
106 Transportation Trust	90,723	104,810	101,265	-	101,265	102,045
110 Fine and Forfeiture	654,404	831,117	971,770	-	971,770	973,343
111 Probation Services	24,908	29,827	28,931	-	28,931	29,173
114 Family Law Legal Services	815	1,678	1,351	-	1,351	1,356
117 Judicial Programs	2,864	1,519	1,654	-	1,654	1,670
120 Building Inspection	14,735	18,220	18,153	-	18,153	18,329
121 Development Support & Environmental Mana	21,682	24,687	24,370	-	24,370	24,594
123 Stormwater Utility	24,913	22,453	22,408	-	22,408	22,632
125 Grants	2,328	4,088	1,807	-	1,807	1,825
135 Emergency Medical Services MSTU	93,906	125,026	146,866	-	146,866	148,195
140 Municipal Service	47,731	61,508	63,140	-	63,140	63,405
145 Fire Services Fee	948	1,275	1,466	-	1,466	1,466
160 Tourism	6,922	14,996	20,095	-	20,095	20,224
165 County Government Annex	54,218	72,798	78,232	-	78,232	78,241
166 Huntington Oaks Plaza	13,083	17,591	27,666	-	27,666	27,666
401 Solid Waste	24,904	33,848	35,891	-	35,891	36,118
501 Insurance Service	582	681	759	-	759	767
505 Motor Pool	10,202	12,937	14,837	-	14,837	14,900
Total Revenues	1,791,481	2,226,238	2,537,006	-	2,537,006	2,545,962

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## »» Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Operating	4,684,761	6,455,701	6,999,103	-	6,999,103	7,823,623
Capital Outlay	48,404	-	-	-	-	-
Total Budgetary Costs	4,733,165	6,455,701	6,999,103	-	6,999,103	7,823,623

  

<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
501 Insurance Service	4,733,165	6,455,701	6,999,103	-	6,999,103	7,823,623
Total Revenues	4,733,165	6,455,701	6,999,103	-	6,999,103	7,823,623

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

Increases to Program Funding:

1. Payments from Constitutionals increased to properly fund the County's liability for the self insurance of workers' compensation claims. These costs include Leon County Government and all the Constitutional offices. Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences, which has resulted in reduced workers compensation costs for Leon County Government in FY 2026. This reduction is offset by an increase in the workers compensation budget for the Sheriff.



## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## » Non-Operating

## Communications Summary

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

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Operating	2,977,470	5,035,622	5,084,318	153,561	5,237,879	5,255,633
Capital Outlay	119,928	-	-	-	-	-
Total Budgetary Costs	3,097,398	5,035,622	5,084,318	153,561	5,237,879	5,255,633

<b>Appropriations</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Communications Trust (502-900-590)	1,228,929	2,058,128	2,187,202	-	2,187,202	2,194,704
MIS Automation - Animal Control (140-470-562)	3,809	8,685	8,858	-	8,858	8,877
MIS Automation - Building Inspection (120-470-524)	8,060	12,040	12,618	-	12,618	12,724
MIS Automation - EMS Fund (135-470-526)	31,225	63,525	68,950	-	68,950	69,521
MIS Automation - General Fund (001-470-519)	326,397	499,825	507,811	-	507,811	510,744
MIS Automation - Growth Management (121-470-537)	22,745	39,155	40,351	-	40,351	40,568
MIS Automation - Motor Pool Fund (505-470-519)	2,885	6,060	6,284	-	6,284	6,316
MIS Automation - Parks and Recreation (140-470-572)	20,582	10,090	26,815	-	26,815	27,057
MIS Automation - Probation Services (111-470-523)	10,279	23,670	24,632	-	24,632	24,733
MIS Automation - Public Defender (110-470-603)	45,081	94,530	98,897	-	98,897	98,897
MIS Automation - Solid Waste Fund (401-470-534)	25,490	34,855	35,816	-	35,816	36,087
MIS Automation - State Attorney (110-470-602)	30,570	65,770	69,590	-	69,590	69,992
MIS Automation - Stormwater (123-470-538)	75	185	8,478	-	8,478	8,561
MIS Automation - Tourism (160-470-552)	8,151	18,235	18,973	-	18,973	19,094
MIS Automation - Transportation Trust (106-470-541)	33,317	61,230	64,432	-	64,432	64,892
MIS Automation-Risk Fund (501-470-513)	225	555	555	-	555	555
MIS Automation-SOE (060-470-513)	19,175	47,625	47,625	-	47,625	47,625
Radio Communication Systems (800 MHZ) (001-529-519)	1,280,402	1,991,459	1,856,431	153,561	2,009,992	2,014,686
Total Budget	3,097,398	5,035,622	5,084,318	153,561	5,237,879	5,255,633

<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	1,606,799	2,491,284	2,364,242	153,561	2,517,803	2,525,430
060 Supervisor of Elections	19,175	47,625	47,625	-	47,625	47,625
106 Transportation Trust	33,317	61,230	64,432	-	64,432	64,892
110 Fine and Forfeiture	75,651	160,300	168,487	-	168,487	168,889
111 Probation Services	10,279	23,670	24,632	-	24,632	24,733
120 Building Inspection	8,060	12,040	12,618	-	12,618	12,724
121 Development Support & Environmental Mana	22,745	39,155	40,351	-	40,351	40,568
123 Stormwater Utility	75	185	8,478	-	8,478	8,561
135 Emergency Medical Services MSTU	31,225	63,525	68,950	-	68,950	69,521
140 Municipal Service	24,391	18,775	35,673	-	35,673	35,934
160 Tourism	8,151	18,235	18,973	-	18,973	19,094
401 Solid Waste	25,490	34,855	35,816	-	35,816	36,087
501 Insurance Service	225	555	555	-	555	555
502 Communications Trust	1,228,929	2,058,128	2,187,202	-	2,187,202	2,194,704
505 Motor Pool	2,885	6,060	6,284	-	6,284	6,316
Total Revenues	3,097,398	5,035,622	5,084,318	153,561	5,237,879	5,255,633

# LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## »» Non-Operating

### Budgeted Reserves Summary

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

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Grants-in-Aid	9,660,648	-	-	-	-	-
Budgeted Reserves	-	1,987,540	233,077	-	233,077	1,355,366
Total Budgetary Costs	9,660,648	1,987,540	233,077	-	233,077	1,355,366

<b>Appropriations</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Budgeted Reserves - EMS Fund (135-990-599)	-	1,777,540	23,077	-	23,077	1,145,366
Budgeted Reserves - General Fund (001-990-599)	9,660,648	200,000	200,000	-	200,000	200,000
Budgeted Reserves - Transport. Trust (106-990-599)	-	10,000	10,000	-	10,000	10,000
Total Budget	9,660,648	1,987,540	233,077	-	233,077	1,355,366

<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	9,660,648	200,000	200,000	-	200,000	200,000
106 Transportation Trust	-	10,000	10,000	-	10,000	10,000
135 Emergency Medical Services MSTU	-	1,777,540	23,077	-	23,077	1,145,366
Total Revenues	9,660,648	1,987,540	233,077	-	233,077	1,355,366

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## »» Non-Operating

**Budgeted Reserves - Budgeted Reserves - General Fund (001-990-599)**

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Grants-in-Aid	9,660,648	-	-	-	-	-
Budgeted Reserves	-	200,000	200,000	-	200,000	200,000
Total Budgetary Costs	9,660,648	200,000	200,000	-	200,000	200,000
<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	9,660,648	200,000	200,000	-	200,000	200,000
Total Revenues	9,660,648	200,000	200,000	-	200,000	200,000

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

### » Non-Operating

#### Other Non-Operating Summary

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

##### Non-Operating Expenditures - General Fund

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

##### Summer Youth Employment

The Summer Youth Employment Program is funded by the County out of general revenue. The participants in this program are Leon County students between the ages of 14 and 21. For FY 2026, \$80,178 is allocated for the program.

##### Other Non-Operating Expenses

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

##### State Juvenile Detention Payments

The Juvenile Detention payment is a mandate authorized by the legislature in 2004. The mandate requires counties to pay the State for the predisposition of juveniles at detention facilities within their jurisdictions. Based on recent detention costs in Leon County. During the 2016 legislative session, the disagreement between the State and Counties regarding the cost of detention sharing for juveniles was resolved, causing Leon County's share of costs to increase. FY 2026 payments are projected to decrease by \$81,411.

##### Drug Abuse Trust

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

##### 800 MHZ System Maintenance

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

##### Sewer Assessments

This expenditure is a payment to the City of Tallahassee for the maintenance of a sewer system in Killearn Lakes Units I and II, and Belair/Annawood subdivisions. Revenue for the payment is derived by a non-ad valorem assessment charge to individual lots. The County collects the assessments for remittance to the City. The increase in FY 2026 is due to inflationary rate adjustments by the City adjusting rates for Killearn Lakes to fully recover the cost of service.

##### Grant Match Funds

Matching funds are provided for contingent grants that require a certain percent of the funding required to implement or operate a program. The pledged match is contingent on the grant being awarded. For FY 2026, this funding amount remains level.

##### Blueprint

Blueprint personnel costs for the Right-of Way- Assistant are budgeted by the County on an annual basis due to these employees opting for County benefits. The costs are reimbursed from Blueprint. The County shares the funding of Minority, Woman and Small Business Enterprise (MWSBE) with the City, County and Blueprint providing 1/3 of the funding for this program. The Office of Economic Vitality is now fully funded from the 2020 Sales Tax Extension and no longer split funded between the City and the County. Contractual costs in the amount of \$100,000 for the County's portion of funding for the supplier Diversity Study update in FY 2026.

##### Payment to the City of Tallahassee for Parks & Recreation

In 2005, the County and the City entered into a 15-year agreement with automatic 5 year renewals to make City parks, recreational facilities and programs fully accessible to the residents of the unincorporated area of Leon County. For FY 2026, this payment will increase \$75,516 based on the inter-local agreement.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Continuation	FY 2026 Issues	FY 2026 Budget	FY 2027 Budget
<b>Budgetary Costs</b>						
Personnel Services	469,683	601,641	479,477	-	479,477	491,125
Operating	6,088,912	6,210,252	6,657,958	548,344	7,206,302	7,505,167
Grants-in-Aid	1,456,745	2,051,772	2,090,888	115,000	2,205,888	2,142,063
Total Budgetary Costs	8,015,339	8,863,665	9,228,323	663,344	9,891,667	10,138,355

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## » Non-Operating

<b>Appropriations</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Blueprint (001-403-515)	419,637	481,438	643,148	100,000	743,148	663,456
CRA-Payment (001-972-559)	3,276,892	3,276,950	3,518,816	500,000	4,018,816	4,280,031
Drug Abuse (116-800-562)	645	98,135	98,135	-	98,135	98,135
Grant Match Funds (125-991-595)	-	90,000	90,000	-	90,000	90,000
Juvenile Detention Payment - State (110-620-689)	1,038,441	1,375,770	1,110,359	-	1,110,359	1,137,874
Non-Operating General Fund (001-820-519)	1,294,247	1,087,652	1,217,976	63,344	1,281,320	1,240,245
Payment to City - Sewer Services (164-838-535)	231,214	601,502	617,355	-	617,355	617,355
Payment to City- Parks & Recreation (140-838-572)	1,704,403	1,776,840	1,852,356	-	1,852,356	1,931,081
Summer Youth Employment (001-278-551)	49,859	75,378	80,178	-	80,178	80,178
Total Budget	8,015,339	8,863,665	9,228,323	663,344	9,891,667	10,138,355

<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	5,040,636	4,921,418	5,460,118	663,344	6,123,462	6,263,910
110 Fine and Forfeiture	1,038,441	1,375,770	1,110,359	-	1,110,359	1,137,874
116 Drug Abuse Trust	645	98,135	98,135	-	98,135	98,135
125 Grants	-	90,000	90,000	-	90,000	90,000
140 Municipal Service	1,704,403	1,776,840	1,852,356	-	1,852,356	1,931,081
164 Special Assessment - Sewer	231,214	601,502	617,355	-	617,355	617,355
Total Revenues	8,015,339	8,863,665	9,228,323	663,344	9,891,667	10,138,355

<b>Staffing Summary</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Blueprint	5.50	4.50	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	5.50	4.50	3.00	-	3.00	3.00

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## » Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Personnel Services	419,637	481,438	354,474	-	354,474	366,122
Grants-in-Aid	-	-	288,674	100,000	388,674	297,334
Total Budgetary Costs	419,637	481,438	643,148	100,000	743,148	663,456
<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	419,637	481,438	643,148	100,000	743,148	663,456
Total Revenues	419,637	481,438	643,148	100,000	743,148	663,456
<b>Staffing Summary</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Deputy Director - Business Vitality & Intelligence	1.00		-	-	-	-
BluePrint R-O-W Assistant	1.00	1.00	1.00	-	1.00	1.00
Dir of Plan Land Mgmt Com Enh	0.50	0.50	-	-	-	-
Manager of Diversity and Economic Inclusion	1.00	1.00	1.00	-	1.00	1.00
Business Dev Mnger, AppScience	1.00	1.00	-	-	-	-
Business Outreach & Marketing Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	5.50	4.50	3.00	-	3.00	3.00

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

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

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

## Increases to Program Funding:

1. Contractual costs in the amount of \$100,000 for the County's portion of funding for the supplier Diversity Study update in FY 2026.

## Decreases to Program Funding:

1. Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 5% raises for all employees. For budgeting purposes, Blueprint employees may choose either County or City pay and benefits. The personnel budget reflects the new Director of PLACE and Business Development Manager positions opting for City pay and benefits which previously was County.

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## »» Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Personnel Services	-	50,000	50,000	-	50,000	50,000
Operating	1,107,158	963,152	1,093,476	48,344	1,141,820	1,100,745
Grants-in-Aid	187,089	74,500	74,500	15,000	89,500	89,500
Total Budgetary Costs	1,294,247	1,087,652	1,217,976	63,344	1,281,320	1,240,245
<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	1,294,247	1,087,652	1,217,976	63,344	1,281,320	1,240,245
Total Revenues	1,294,247	1,087,652	1,217,976	63,344	1,281,320	1,240,245

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

Increases to Program Funding:

1. As approved by the Board on March 18, 2025, the budget includes \$15,000 in Special Event Funding in support of Henry Hill Foundation Emancipation day event.
2. Additional contractual cost in the amount of \$48,344 to cover increased membership dues for the Apalachee Regional Planning Council, as approved by the Board at the March 18, 2025 meeting.

## LEON COUNTY FISCAL YEAR 2026 ADOPTED BUDGET

## »» Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
Operating	3,276,892	3,276,950	3,518,816	500,000	4,018,816	4,280,031
Total Budgetary Costs	3,276,892	3,276,950	3,518,816	500,000	4,018,816	4,280,031
<b>Funding Sources</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Adopted</b>	<b>FY 2026 Continuation</b>	<b>FY 2026 Issues</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
001 General Fund	3,276,892	3,276,950	3,518,816	500,000	4,018,816	4,280,031
Total Revenues	3,276,892	3,276,950	3,518,816	500,000	4,018,816	4,280,031

For FY 2026, values in the Downtown and Frenchtown Districts have increased the CRA payments by \$241,866.