



ADOPTED ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM

FY 2026/2027

People Focused. Performance Driven. ■ Leon County, FL



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

LEON COUNTY BOARD OF COUNTY COMMISSIONERS



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

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

www.leoncountyfl.gov

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Introduction

Christian Caban, Chairman, District 2



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

A lifelong Floridian, Commissioner Caban was born in Miami and raised in Ocala, FL as one of six children. He attended Florida State University earning a bachelor's degree in chemical science and a minor in entrepreneurship.

David O'Keefe, Vice-Chairman, District 5



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

Bill Proctor, District 1



Commissioner Proctor represents the citizens of Leon County District 1 which includes the central city and southside areas. Commissioner Proctor served as Chairman in 2006, 2015, and 2022. His priorities as the District 1 Commissioner are affordable housing, quality healthcare, education, and economic development. Commissioner Proctor attended FAMU High School from 1st through 12th grade. After earning an undergraduate degree from Howard University School of Communications he furthered his studies and obtained his Juris Doctorate from Howard University School of Law where he also served on the University's Board of Trustees as the graduate student member. Commissioner Proctor furthered his studies at Boston University School of Theology, ITC in Atlanta and Wesley Seminary in Washington, D.C.. Commissioner Proctor has engaged in many diverse activities providing leadership, creativity, and vision for our community. The breadth of his service includes church, community, higher education, federal, state, and local government. He has served on several community advisory boards and has received numerous awards and recognitions for public service. Commissioner Proctor is a much sought-after

speaker, commentator, and writer of political commentaries. He is an Associate Minister at Bethel A.M.E. Church in Tallahassee, Florida where he entered the ministry in 1985. He served as a pastor in the A.M.E. Church for nine years. Currently, he is a Political Science instructor at Florida A&M University. He also serves as the advisor to the College Democrats student organization and mentors numerous students. He is currently serving as interim Pastor of Salem A.M.E Church, Greensboro, Florida. Commissioner Proctor's professional political career began as a Staff Assistant to United States Senator Bob Graham of Florida. He went on to serve as a Special Assistant to Governor Lawton Chiles before winning a special election to the Leon County Commission. Commissioner Proctor serves District 1 constituents with a "Clear Voice" addressing the needs of the community. Commissioner Proctor has achieved several accomplishments worthy of noting; Widening of Crawfordville Road (US Hwy 319 South) and the widening of Orange Avenue, assisted with the building of the B.L. Perry Branch Public Library and the southside Richardson-Lewis Health Center, chaired the 50th Anniversary of the Tallahassee Bus Boycott in 2006, led the charge to keep the Bond Elementary School in the community at its current site, chaired the Social and Political Action Committee of the Florida Conference of the A.M.E. Church for several years, and represented the county as the chief negotiator of the Fallschase Development Settlement Agreement. Over one billion dollars has been invested in District 1 under Commissioner Proctor's tenure. The Commissioner has continued with each passing year to chronicle seasons of success within District 1.



Introduction

Rick Minor, District 3



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

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

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

For much of his career, Rick has developed public policy for state and local governments, and he has also spent a great deal of time in the private sector, running the financial operations of a small business, managing accounts, and making payroll for employees. In addition, Rick spent nearly a decade as a business and information technology consultant, working on numerous private and public sector projects throughout the United States as well as in Germany, Hong Kong, Canada, South Africa, and Denmark. A native Floridian, he is a member of Leadership Tallahassee Class 26 and, as a Knight Creative Communities Institute catalyst, he served as President of Tallahassee Music Week in 2015 and 2016.

Rick majored in Computer Science and graduated with honors while earning a Bachelor of Science degree in Business. He also earned a Master's in Public Administration from Harvard University's Kennedy School of Government. Rick and his wife Jessica are the proud parents of two young daughters, and the four of them often spend their time hiking along Leon County's trails or kayaking on Lake Jackson.

Brian Welch, District 4



Brian Welch was elected to the Leon County Commission in November of 2020 to represent the residents of Northeast Leon County in District 4. Brian's priorities are to protect the quality of life and property values of our NE neighborhoods and to provide adequate recreational and transportation infrastructure to the growing NE community, while also protecting our environment and keeping our communities safe. Brian is a member of Leadership Tallahassee, Class 36 as well as serving on the board of the Foundation for Leon County Schools and the Centerville Conservation Community homeowners association from 2017-2020. Brian has lived in NE Tallahassee since 1997 and has been a Social Studies teacher at Chiles High School since 2007. A diehard Timberwolf, Brian has served in many roles during his tenure at Chiles, including as the "Voice of the Timberwolves" football team, Key Club sponsor, Youth Leadership Tallahassee coordinator, Business Advisory Council coordinator and Vice President and Founding member of the Chiles High School Foundation. At Chiles, Brian has had the opportunity to lead many community service endeavors, including the March of Dimes men-in-labor program, the annual Wolf

Dash 5k and numerous canned food drives benefitting Second Harvest. Brian has had the pleasure of traveling the world with his students, leading six international educational tours, including trips to France, Italy, England, Ireland, Scotland, Wales, Australia, and New Zealand, among others. Brian received an Associate's degree from Tallahassee Community College in 1999. He received a Bachelor's degree in Political Science from the Florida State University in 2001, followed by a Master's degree in the renowned Applied American Politics and Policy (MAPP) program at FSU in 2003. Brian subsequently received an additional Master's degree in Educational Leadership from the University of West Florida in 2016. Brian is supported by his wonderful wife Kim, who he met while working at the Killbuck Country Club in 1998. Brian and Kim were married on the old North course tee box in 2003. They have three beautiful children, Chloe, Cameron, and Carter, who all attend the amazing public schools in the NE.



Introduction

Carolyn D. Cummings Esq., At-Large



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

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

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

Nick Maddox, At-Large



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

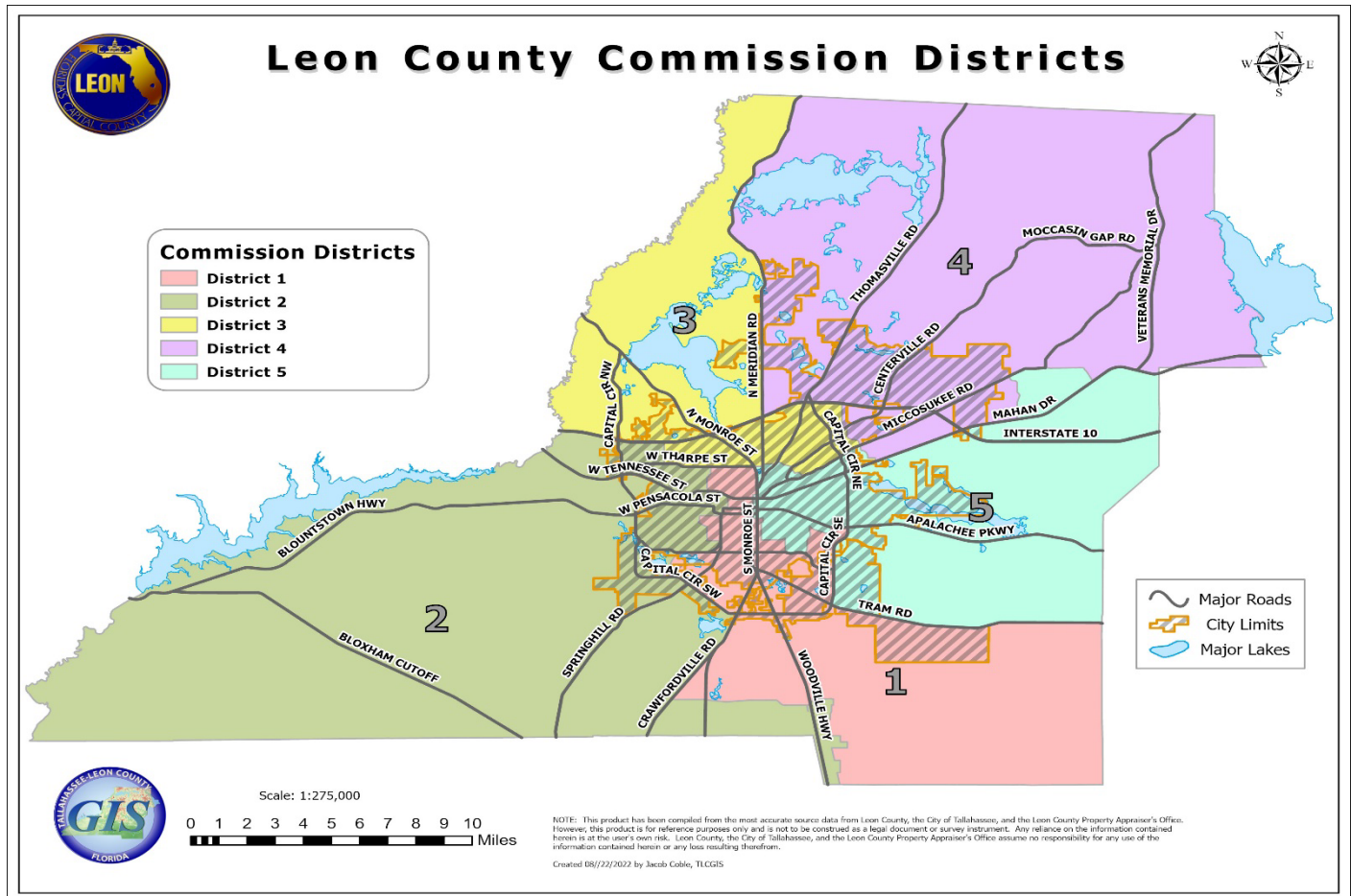
Born in Kannapolis, North Carolina, Maddox came to Tallahassee as a student-athlete at Florida State University, where he played on the 1999 national championship football team before spending two seasons in the NFL. From the gridiron to the Commission chamber, his leadership journey has been marked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

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

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

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

» Introduction



LEON COUNTY, FLORIDA

Leon County is approximately 702 square miles. It has a population of approximately 305,866 people, with 100,243 living in the unincorporated area of the County and 205,623 living within the city limits.

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

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

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

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

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

»» Introduction



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Leon County, Florida** for its annual budget for the fiscal year beginning **October 1, 2025**.

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

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

On behalf of the County Administrator as adopted by the Board, the Office of Management & Budget provided the County's Operating Budget, Capital Improvement Program, and the Budget in Brief on the Internet for better accessibility to the public and received the Government Finance Officers Association award for the 36th consecutive year.

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»» Introduction

PREPARED BY:
Leon County
Board of County Commissioners

Vincent S. Long
County Administrator

Kenneth Morris
Assistant County Administrator

Shington Lamy
Assistant County Administrator

Nawfal Ezzagaghi
Assistant County Administrator

Office of Management & Budget

Roshaunda Bradley
Director, Management and Budget

Georgette Daniels
Budget Manager

Eryn Calabro
Principal Budget & Grants Coordinator

Michelle Johnson
Senior Management & Budget Analyst

Amy Weeks
Senior Management & Budget Analyst

Demetrius Jones
Management & Budget Analyst

Siara Johnson
Management & Budget Analyst

Shawnya Hernandez
Management Analyst

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

The purpose of the GFOA is to enhance and promote the professional management of governments for public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership. The association has more than 30,000 members throughout North America.

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LEON COUNTY GOVERNMENT ORGANIZATIONAL CHART



BOARD OF COUNTY
COMMISSIONERS



VINCENT S. LONG
County Administrator



CHASITY H. O'STEEN
County Attorney



MATHIEU CAVELL
Director, Community Relations and Resilience



KEVIN PETERS
Director

| Emergency Management

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



KIANNA GILLEY
Manager

| Community and Media Relations

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



KERRI POST
Director

| Tourism

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



CANDICE WILSON
Director, Human Resources



SHINGTON LAMY
Assistant County Administrator



CHAD ABRAMS
Chief

| Office of Public Safety

- Emergency Medical Services
- Consolidated Dispatch Agency
- Animal Control



TERESA BROXTON
Director

| Office of Intervention and Detention Alternatives

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



PAMELA MONROE
Director

| Library Services

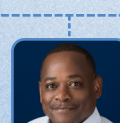
- Branch Libraries
- Ask a Librarian and Reference
- Community Programming
- Learning Resources
- Technology and Media



ABIGAIL THOMAS
Director

| Human Services and Community Partnerships

- Health and Human Services
- Housing Services
- Veterans Services



BEN BRADWELL
Manager

| Veterans Services

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



JELANI MARKS
Manager

| Housing Services

- Affordable Housing
- Down Payment Assistance
- Rehabilitation



KEN MORRIS
Assistant County Administrator



ROSHAUNDA BRADLEY
Director

| Office of Management and Budget

- Budget Development
- Grants
- Fiscal Planning
- Risk Management



MICHELLE TAYLOR
Chief Information Officer

| Office of Information and Technology

- Management Information Services
- Geographical Information Systems



NICKI HATCH
Assistant to the County Administrator

| Legislative and Strategic Initiatives

- Strategic Planning
- Legislative Affairs

| Purchasing | Real Estate



NAWFAL R. EZZAGGHI
Assistant County Administrator



BRENT PELL
Director

| Public Works

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



MAGGIE THERIOT
Director

| Office of Resource Stewardship

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



SCOTT BROCKMEIER
Director

| Development Support and Environmental Mgmt.

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



ARTIE WHITE
Director

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

- (Planning, Land Management and Community Enhancement)
- Planning
- Blueprint
- Office of Economic Vitality
- MWSBE



Leon County

Board of County Commissioners

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

Commissioners

CHRISTIAN CABAN
District 2
Chairman

DAVID T. O'KEEFE
District 5
Vice Chairman

BILL PROCTOR
District 1

RICK MINOR
District 3

BRIAN WELCH
District 4

CAROLYN D. CUMMINGS
At-Large

NICK MADDOX
At-Large

VINCENT S. LONG
County Administrator

CHASITY H. O'STEEN
County Attorney

October 1, 2026

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

Honorable Members of the Board of County Commissioners:

I am pleased to formally present the Board with the FY 2026/2027 Adopted Budget. The Adopted Budget of \$420,311,201 represents an 4.7% increase from last fiscal year. The development of the FY 2026/2027 annual budget reflects the Board of County Commissioners' consistent fiscally conservative approach to budgeting, holding the property tax millage rate constant for the fifteenth consecutive year, and the County's continuous commitment to maximizing efficiency, driving performance, and delivering results for our community – all core practices of Leon County Government.

In developing the annual budget, Leon County recognizes that budgeting is not only a year-round process, but an ongoing process that reflects the Board's longer term fiscal policies and priorities for the community and requires necessary decision making through the annual budget adoption process. Each budget is interdependent on prior actions and influences the future financial condition of the County as well as the options available to address conditions in future budgets. As such the FY 2027 Adopted Budget serves as a conservative transition year budget which has been carefully developed in anticipation of a drastic loss in revenue the following year (FY 2028) due to the constitutional amendment on property tax reform.

As the County begins this transition phase, the FY 2027 Adopted Budget reflects an intentional focus on budget constraint and year-round internal efforts that drive innovation, produce efficiencies, and realize cost savings and avoidances. Additionally, I implemented immediate stop gap measures for FY 2026 and FY 2027, including freezes on hiring for all non-essential personnel, non-essential travel and training, and discretionary community event sponsorships. These measures are intended to optimize liquidity and best position the Board for the larger fiscal and organizational restructuring process necessary should voters approve the constitutional ballot measure in early FY 2027.

In addition to property tax reform, the FY 2027 Adopted Budget is also developed in a climate with continued economic uncertainty with national forecasts projecting economic and job growth to slow down, rising energy costs, tariff policies, and continued price instability of goods and services. These inflationary pressures continue to add additional stresses to local government expenses, especially related to the cost of fuel supporting the County fleet, supplies for road and parks repair and maintenance, and most significantly the increased cost of bids for construction projects.

Even with these challenges, due to the responsible fiscal planning by the County the Adopted Budget continues to maintain essential services and the community's infrastructure, ensures a high performing workforce with fair and equitable practices and invests in making the community stronger by leveraging partnerships and supporting those most in need. The major elements and strategies of the FY 2027 Adopted Budget include:

- No increase in the Countywide property tax rate for the fifteenth consecutive year.
- No increase in the stormwater non-ad valorem assessment.
- An increase in the solid waste non-ad valorem assessment for the first time since the inception of the fee in 1996 to reduce and ultimately eliminate the general revenue subsidy supporting the enterprise fund.
- No use of general revenue fund balances.
- Funding for ten additional Emergency Medical Service (EMS) employees to address increased call volumes, paid from dedicated EMS MSTU revenues.
- Funding for a new Parks and Recreation position to coincide with the opening of the Northeast Park in FY 2027.
- Funding for contractual obligations and inflationary cost increases.
- Funding for public safety and statutory obligations of Constitutional and Judicial Officers budget requests.
- Continued funding for primary healthcare and community health service partners.
- Capital funding to maintain strategic, long-term investments in infrastructure and equipment and enhance the County's resiliency to future storm events.

Even with the continued economic uncertainty, the FY 2026/2027 budget process continues to follow the County's strategic framework of aligning the optimized resources of the County to address the highest priorities of the County. As such, the FY 2026/2027 budget also aligns department and division resources with Strategic Plan priorities ranging from: septic to sewer in the Primary Springs Protection Zone, the construction of sidewalks and trails, parks and community center enhancements, supporting affordable housing, and reducing homelessness.

As in previous years, Leon County's FY 2026/2027 Adopted Budget continues to exceed efficiency metrics with among the lowest budget and lowest number of employees per capita for all comparable counties, while the organization continues to strive to set the standard for performance for all local governments to follow.

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

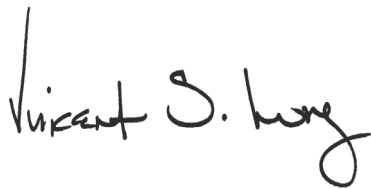
The County's strong financial foundation was established over many previous budget cycles with budget discipline, sound financial planning and an organization-wide focus on innovation, cost avoidance and

efficiency. During the previous recession and downturns in the economy, the County maintained fees and passed on significant property tax savings. Similarly, this budget does not include any millage increases. In the same way the County came out of the Great Recession and the COVID-19 pandemic, the County again is addressing significant fiscal issues in a deliberate and fiscally constrained manner. It bears repeating that these actions provide the necessary resources to continue maintaining the County as a financially viable organization with the ability to withstand the impacts and rebound from the current economic and financial pressures to local government expenses.

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

In the following pages, you will find budget summary information presented for ease of use, as well as detailed revenue and expenditure data for a fully transparent and comprehensive view of the Adopted FY 2026/2027 operating and capital budgets.

Sincerely,

A handwritten signature in black ink, reading "Vincent S. Long". The signature is written in a cursive, flowing style with a large initial "V" and a long, sweeping underline.

Vincent S. Long
County Administrator

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Reader's Guide

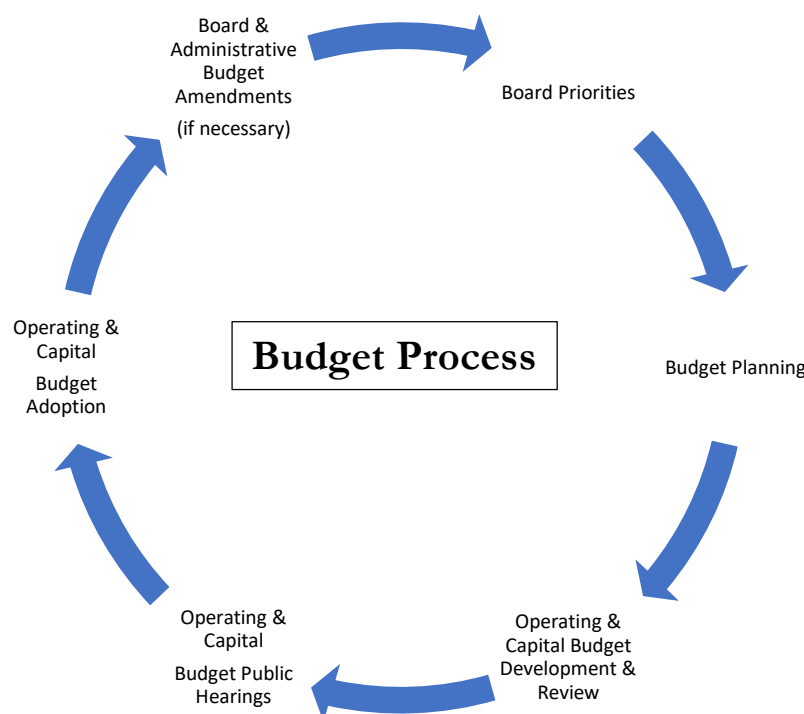


Figure 1: Budget Process: The budget process is a formalized effort that involves collaboration and coordination among the respective County departments, the Office of Management and Budget, the County Administrator, the Constitutional and Judicial Officers, and the Leon County Board of County Commissioners.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

OPERATING AND CAPITAL BUDGET PLANNING

Board Priorities

Annually, the Board conducts a retreat facilitated by the County Administrator. The January 26, 2026 Board Retreat provided the opportunity to review progress towards the County's strategic initiatives, bold goals and five year targets, and update the current FY2022 – FY2026 Strategic Plan. The Board formally adopted the FY2022 – FY2026 Strategic Plan on February 8, 2022. More information about the County's Strategic Plan can be found in Section 4.

Budget Planning

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

At the January 27, 2026 Board meeting the Board formally approved a budget calendar. Subsequently, at the February 10, 2026 Board meeting, the Board ratified the actions from the January 2026 Board Retreat and approved the FY2022 – FY2026 Strategic Plan and new strategic initiatives. In March 2026, the Board established the Maximum Discretionary Funding Levels for outside agencies.

OPERATING AND CAPITAL BUDGET DEVELOPMENT, REVIEW, ADOPTION AND ADMINISTRATION

Operating Budget Development and Review

Each department, including the constitutional and the judicial officers are responsible for the development of their respective operating budget requests. The departmental budget requests are submitted to OMB during the month of March. Constitutional officers submit their budgets in May and June as specified by Florida Statute and local requirements. During the months of February through June, all budgetary requests are analyzed, and revenue estimates are updated. A Board policy guidance workshop was conducted on June 16, 2026 to enable OMB to complete the proposed budget. While the capital improvement budget is also developed and reviewed during this time, it has a separate process as described in the following section.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Reader's Guide

Capital Improvement Program

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

Budget Adoption

The County Administrator presented the proposed budget to the Board at the June 16, 2026 meeting. The Board also established the maximum millage rate at the June 16, 2026 meeting. During the month of September, the Board will adopt the budget at the second of the two statutorily required public hearings, which allows for citizen input. As a result of feedback from citizens and/or Board actions, it may be necessary to modify the tentative budget prior to final adoption. At the final public hearing, the Board adopts the final millage rates and budget by resolution.

Budgetary Structure

Chapter 129, Florida Statute requires local county government to adopt balanced budgets. The FY 2026/2027 Budget for Leon County is balanced with the use of a variety of revenue sources and fund balances.

Amendment Request (BAR)

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Budget Calendar

January 2026

*Date**Activity**Participants*

Friday, January 9, 2026	Internal Service Requests Matrix Distributed to Departments/Constitutional/Judicial Officers	Facilities Management/ Management Information Systems/Human Resources/ Office of Management and Budget (OMB)
Friday, January 23, 2026	Departments/Constitutional/Judicial Officers submit Internal Service Requests	Facilities Management/ Management Information Systems/Human Resources/ Office of Management and Budget (OMB)
Monday, January 26, 2026	Board Retreat	Board of County Commissioners (BOCC) Executive Staff
Friday, January 30, 2026	New CIP Request forms to Departments	OMB/All Departments

February 2026

Thursday, February 12, 2026	GovMax Training	OMB
Friday, February 13, 2026	GovMax Open to Departments	OMB/All Departments
Friday, February 20, 2026	Deadline for New Capital Project Requests	OMB/All Departments
Friday, February 27, 2026	Memo to Constitutionals with updated FRS, Health Care and Worker Comp Rates	OMB

March 2026

Tuesday, March 10, 2026	Establish maximum funding levels for outside agencies at regular meeting	Board of County Commissioners (BOCC)
Friday, March 13, 2026	GovMax Closes, existing and new CIP submissions in GovMax	OMB/All Departments

April 2026

Thursday, April 2, 2026 10:00 am - 4:00 pm	Executive Administrative Hearing (if necessary)	County Administrator/ OMB/All Departments
Tuesday, April 28, 2026 9:00 am - 3:00 pm	Budget Workshop	BOCC/County Administrator/ OMB/All Departments

January 2026

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February 2026

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March 2026

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April 2026

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LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Budget Calendar

May 2026

Date

Activity

Participants

Friday, May 1, 2026	Constitutional Officers budgets are due	Constitutional Officers
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June 2026

Monday, June 1, 2026	Receive Tentative Certified Values from Property Appraiser	Property Appraiser
Monday, June 1, 2026	Notice to Property Appraiser regarding possible Non-Ad Valorem assessments for TRIM Notice	Public Works/OMB/ Property Appraiser
Tuesday, June 16, 2026 9:00 am - 3:00 pm	Budget Workshop (Including presentation of the Mid-year report)	BOCC/County Administrator/ OMB/All Departments

July 2026

Wednesday, July 1, 2026	Certified Taxable Values provided by Property Appraiser	Property Appraiser
Wednesday, July 1, 2026	Non-Ad Valorem assessments to be included on TRIM due to Property Appraiser	BOCC/ County Administrator/OMB/ Property Appraiser
Tuesday, July 14, 2026 9:00 am - 3:00 pm (If Necessary)	Budget Workshop	BOCC/ County Administrator/OMB/All Departments
Tuesday, July 14, 2026	Regular Board Meeting Establishment of Maximum Millage Rate	BOCC/ County Administrator/ OMB/ Departments/ Citizens

August 2026

Tuesday, August 4, 2026	TRIM Maximum Millage Notice due to Property Appraiser and Department of Revenue	County Administrator/OMB/ Property Appraiser
Monday, August 24, 2026	Last day for Property Appraiser to mail TRIM notices	Property Appraiser

May 2026

S M T W T F SA

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24	25	26	27	28	29	30
31						

June 2026

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28	29	30				

July 2026

S M T W T F SA

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August 2026

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23	24	25	26	27	28	29
30	31					

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Calendar

September 2026

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Tuesday, September 15, 2026	BOCC 1st Public Budget Hearing on Adoption of Tentative Millage Rates and Tentative Budgets for FY 2026/2027	BOCC/County Administrator/OMB/ Departments/Citizens
Tuesday, September 15, 2026	Certification of Non-Ad Valorem assessment roll due to Tax Collector	County Administrator/OMB/ Property Appraiser
Tuesday, September 22, 2026	BOCC 2nd Public Budget Hearing on Adoption of Final Millage Rates and Final Budgets for FY 2026/2027	BOCC/ County Administrator/OMB/ Departments/Citizens
Friday, September 25, 2026	Submit Adopted Budget Resolutions to Property Appraiser and Tax Collector	County Administrator/OMB

<i>September 2026</i>						
S	M	T	W	T	F	SA
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2026

Thursday, October 1, 2026	Beginning of New Fiscal Year	OMB
Thursday, October 22, 2026	30 day deadline to publish the adopted budget online	OMB
Thursday, October 22, 2026	Final day to submit TRIM Compliance Certification to Department of Revenue (DOR)	County Administrator/OMB

<i>October 2026</i>						
S	M	T	W	T	F	SA
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Reader's Guide

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

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

BUDGET MESSAGE

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

LEADS/Strategic Plan

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

BUDGET SUMMARY & ANALYSIS

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

BUDGET BY FUND

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

LEON COUNTY GOVERNMENT

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

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

ELECTED OFFICIALS

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

NON-OPERATING OR OTHER BUDGETS

This section summarizes the funding of county programs that are not unique to one department but generally benefit the entire community.

DEBT PROFILE

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

CAPITAL IMPROVEMENT PROGRAM

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

APPENDIX

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

» Reader's Guide

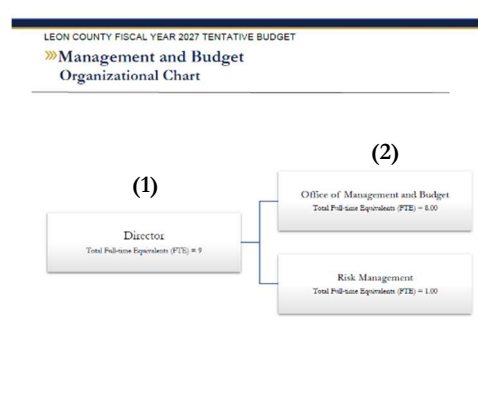
If you have this question	Refer to Tab(s)	Page(s)
What is the total adopted budget?	Administrator's Budget Message Budget Summary & Analysis / Budget Overview Budget by Fund	10 58 157, 158
What is the County's millage rate?	Budget Summary & Analysis / Financial Indicators Budget by Fund	104 157
What is the County's budget process timeline?	Reader's Guide	18
How to read budget forms?	Reader's Guide	23
Where can I find the breakdown of County services by function?	Budget Summary & Analysis / Budget Overview	76
Where the money comes from and where the money goes?	Budget Summary & Analysis / Revenues v. Expenditures	109
Where can I find Discretionary Line-Item Funding Agencies and outside agency contracts?	Non-Operating / Department Budgets	565
Where can I find Leon County's population?	Budget Summary/Analysis: Community Economic Profile Appendix	87 734
Where are the County's financial policies?	Appendix	701
Where can I learn about the capital budget?	Budget Summary/Analysis: Expenditures v. Revenues Capital Improvement Program	112 587
What are the priorities of Leon County?	LEADS/Strategic Plan	28

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Reader's Guide

HOW TO READ BUDGET FORMS

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



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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

» Management and Budget
Executive Summary (3)

The Management and Budget section of the Leon County FY 2027 Annual Budget is comprised of the Office Management & Budget and Risk Management.

The Office of Management & Budget provides financial management and guidance to the Board, County Administrator and other departments. Risk Management manages the County's activities in an effort to minimize total long-term cost associated with accidental losses. Leon County follows an annually updated five-year planning cycle, as reflected in LEADS/Strategic Plan Section. As part of the Leon LEADS Strategic Planning process, the Office of Management & Budget Business Plan communicates the continued alignment of the Board's strategic priorities and initiatives with department's actions and performance measures. The Business Plan is a road map and a broad plan of action accomplishing the Board's priorities and serves as a gauge to assist the department in measuring outcomes of the Strategic Plan.

Highlights (4)

The Office of Management & Budget (OMB) developed a balanced Operating and Capital Improvement Program budget on behalf of the County Administrator, as adopted by the Board. The annual Operating and Capital Improvement Program and Budget in Brief are available on the County's web page. To advance Strategic Initiative (2022-39), the budget realizes more than \$1 million in new cost savings and cost avoidances, including \$600,000 in cost avoidance by identifying an opportunity to update the underlying infrastructure service that makes up the enterprise telephone system by switching to a hosted environment; \$190,000 in savings associated with extensive technology requirements required to host the World Class Country Championships; and \$175,000 in design cost savings for several Parks and Recreation projects utilizing in-house staff, eliminating outside consulting costs. Provided an additional \$3.3 million in Capital Improvement funds for replacement vehicles and equipment, and stormwater infrastructure improvements; Public Safety Complex facility maintenance; statutory technology requirements for the courts; and intersection and safety improvements. OMB received the Government Finance Officers Association of the U.S. and Canada's Distinguished Budget Award for the 3 consecutive year.

Risk Management continues to strive to protect the County against the financial consequences of accidental losses by establishing, implementing, and monitoring a cohesive county-wide safety program. Reduced accident and injury rates has a direct correlation to insurance premiums paid to protect the County's resources. To safeguard the safety and well-being of Leon County employees, Risk Management continues to enhance and foster a culture of safety, working together with Departments to identify workplace hazards and develop innovative training programs. Risk Management coordinated twenty safety training sessions, including conducting monthly site visits. The Florida Municipal Safety Excellence Initiative presented a Certificate of Safety Recognition to Leon County Risk Management in recognition of outstanding achievement in Safety Excellence. Additionally, Leon County was nominated for the 2023 Florida Municipal Insurance Trust Partnership Award. The National Association of Counties recognized Risk and Safety Management Enhancements with a 20

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

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Reader's Guide

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

» Division of Tourism

Business Plan (5)

MISSION STATEMENT

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

STRATEGIC PRIORITIES (6)

ECONOMY

 EC1 - Do well-designed public infrastructure which supports business, attracts private investment, and has long term economic benefits.

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

QUALITY OF LIFE

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

STRATEGIC INITIATIVES (7)

ECONOMY

1. (EC4) Implement the Division of Tourism's Strategic Plan. (2022-5)

2. (EC4) To further promote Leon County as a biking community, pursue the State's "Trail Town" designation and continue to coordinate with the City, Blueprint, State, and U.S. Forest Service to leverage capital improvements in

ACTIONS (8)

ECONOMY

1. The Board approved the Division's Plan on March 8, 2022. The Division of Tourism provided an annual report to the TDC in the fall of 2023 and 2024, and 2025. (Ongoing)

2. a) Blueprint provided information on future bicycle and pedestrian facility construction to TLCFD and Tourism staff for inclusion in applications for the "Trail Town" designation application, and will assist further, as needed. (Ongoing)
b) Stakeholder meetings are being held to coordinate action items in the Rock Solid Master Plan to achieve IMB Designation. (Ongoing)

BOLD GOALS & 5-YEAR TARGETS (9)

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	TOTAL
Tourism Economic Growth (billions)	\$1.15	\$1.25	\$1.29	\$1.47	\$1.50	\$6.66

1. Note: Leon County currently contracts with the research firm Downs & St. Germain for tourism research services, including determining the quarterly tourism economy. For FY 2025, the economic impact of tourism in Leon County is estimated to reach \$1.47 billion, which brings the total tourism economy over the last four years to \$5.16 billion, 103% of the County's Bold Goal.

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET	
» Management and Budget	
(10)	
Budgetary Costs:	
Personnel Services:	
Operating:	
Capital Outlay:	
Grants-in-Aid:	
Total Budgetary Costs:	
(11)	
Appropriations:	
Office of Management and Budget:	
Risk Management:	
Total Budget:	
(12)	
Funding Sources:	
001 General Fund:	
501 Insurance Service:	
Total Revenues:	
(13)	
Staffing Summary:	
Office of Management and Budget:	
Risk Management:	
Total Full-Time Equivalents (FTE):	
OPS Staffing Summary:	
Office of Management and Budget:	
Total OPS Full-Time Equivalents (FTE):	

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

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

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

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

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

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

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

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

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Reader's Guide

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET						
» Administration						
Strategic Initiatives - Strategic Initiatives (001-115-513)						
Budgetary Costs (14)	FY 2025	FY 2026	FY 2027	FY 2027	FY 2027	FY 2028
	Actual	Adopted	Continuation	Budget	Budget	Budget
Personnel Services	480,020	549,331	545,056	-	545,056	560,044
Operating	312,086	289,872	289,897	-	289,897	289,897
Total Budgetary Costs	792,107	839,193	834,953	-	834,953	850,501
Funding Sources (15)	FY 2025	FY 2026	FY 2027	FY 2027	FY 2027	FY 2028
	Actual	Adopted	Continuation	Issues	Budget	Budget
001 General Fund	792,107	839,193	834,953	-	834,953	850,501
Total Revenue	792,107	839,193	834,953	-	834,953	850,501
Staffing Summary (16)	FY 2025	FY 2026	FY 2027	FY 2027	FY 2027	FY 2028
	Actual	Adopted	Continuation	Issues	Budget	Budget
Assistant to the County Administrator	1.00	1.00	1.00	-	1.00	1.00
Director of Community Relations & Resilience	0.50	0.50	0.50	-	0.50	0.50
Management Intern	1.00	1.00	1.00	-	1.00	1.00
Agenda Coordinator	1.00	1.00	1.00	-	1.00	1.00
Management Analyst	1.00	1.00	1.00	-	1.00	1.00
Customer Service Liaison	1.00	1.00	1.00	-	1.00	1.00
Executive Assistant	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	6.50	6.50	6.50	-	6.50	6.50

The major variances for the FY 2027 Strategic Initiatives budget are as follows:

Decreases to Program Funding:

1. Costs associated with personnel changes offset by increased costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 4% raises for all employees.

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

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

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

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET

Office of Resource Stewardship

Parks and Recreation Services (140-436-572)

Goal	The goal of the Division of Parks & Recreation Services is to provide for the safety, comfort, and convenience of the public by creating and maintaining infrastructure and programs supporting recreation, parks, and open space.
Core Objectives	<ol style="list-style-type: none">1. Responsible for the development, preservation and management of recreational, safe and aesthetically pleasing parks and recreation facilities across Leon County for its citizens and visitors.2. Responsible for the maintenance of all county park facilities, including community centers, ball fields, boat landings, nature trails, greenways, and open spaces.3. Provide passive recreation activities through access to fishing, hunting, picnicking, and nature trails.4. Develop and maintain active recreation facilities, including ball fields, tennis courts, and basketball courts.5. Facilitate the expansion, promotion, and implementation of recreation programs and activities through community-based recreation providers.6. Pursue outside funding for facilities and services through grants, partnerships, and other programs to complement existing budgets.7. Operate an multi-purpose community centers.8. Prepare facilities and fields for state and local tournaments.
Statutory Responsibilities	Leon County Code of Laws, Chapter 13 "Parks and Recreation"; Leon County Code of Laws 12 - 12, Leon County Comprehensive Plan, Section 7 "Parks and Recreation"
Advisory Board	None

Benchmarking				
Strategic Priorities	Benchmark Data	Leon County	Benchmark	
	Total Park Acres per 1,000 Population	14.43	10.2	
	Total FTE per 10,000 Residents	1.44	8.6	
	Total Operating Expenditures per Capita	\$7.3	\$103.13	

Benchmark Sources: National Recreation and Park Association (NRPA) 2021 Agency Performance Review; a Parks and Recreation Agency Performance Benchmarks. Benchmarks reflect the median data points for licensed jurisdictions. Total Operating Expenditures per Capita benchmark data includes all operating expenditures for Parks & Recreation. Community Centers, Open-space sites are public space - such as areas at County facilities - not designated as parks, but whose maintenance and/or operation costs are a part of the park and recreation agency's budget.

FY 2022-2026 Strategic Plan							
Bold Goals and Five-Year Targets		FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	TOTAL
	Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (711)	2.2	8	5	0	1.5	17.7

Notes:
1. This only reflects the number of miles measured by Parks & Recreation Services. Other program areas, such as Blueprints and Public Works Engineering, also contribute to this target. Continued progress towards this target will be achieved through the continued implementation of the dedicated County Sidewalk program, the Blueprints program, trails capital project and other transportation capital projects. Project locations include St. Marks Highway, Lakeview Community Park, Community Center, JR. Alfred Greenway, and Edgeland Greenway.
Bold Goal & Target figures for FY 2023 are estimates. Actuals for FY 2022 will be reported at the Annual Board Report in January 2023.

Performance Measures					
Strategic Priorities	Performance Measures	FY 2024 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
	Number of acres of invasive species plants removed from greenways/open spaces ¹	1,450	2,233	1,050	1,200
	Number of greenway acres maintained ²	2,902	2,902	2,902	2,902
	Number of youths participating in sports activities ³	2,430	2,600	2,650	2790
	Most economically significant events at the Apalachicola Regional Park ⁴	13	13	13	11
	Community center usage by estimated attendees ⁵	98,089	77,383	98,000	100,000

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

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

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

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

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

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

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Reader's Guide

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

LEON COUNTY FISCAL YEAR 2027 TENTATIVE BUDGET						
» Administration						
Strategic Initiatives - Community and Media Relations (001-116-513)						
Budgetary Costs (24)	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	816,660	862,394	893,651	-	893,651	921,496
Operating	316,107	342,525	334,797	-	334,797	334,855
Total Budgetary Costs	1,132,767	1,304,919	1,228,448	-	1,228,448	1,256,353
Funding Sources (25)	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,132,767	1,304,919	1,228,448	-	1,228,448	1,256,353
Total Revenues	1,132,767	1,304,919	1,228,448	-	1,228,448	1,256,353
Staffing Summary (26)	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Director of Community Relations & Resilience	0.50	0.50	0.50	-	0.50	0.50
Public Information Specialist	2.00	2.00	1.50	-	1.50	1.50
Public Information Specialist III	1.00	1.00	1.00	-	1.00	1.00
Public Information and Communications Manager	1.00	1.00	1.00	-	1.00	1.00
Graphics and Web Design Lead	1.00	1.00	1.00	-	1.00	1.00
Graphic Design Strategist	2.00	2.00	1.50	-	1.50	1.50
Public Information Specialist II	1.00	1.00	1.00	-	1.00	1.00
Community Engagement Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	9.50	9.50	8.50	-	8.50	8.50

The major variances for the FY 2027 Community and Media Relations budget are as follows:

Decrease to Program Funding: (27)
 1. Costs associated with personnel changes related to the split funding of a Graphic Design Strategist position with Library Services offset by increased costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 4% raises for all employees.

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

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

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

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

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

LEON COUNTY FISCAL YEAR 2026 – 2030 CAPITAL IMPROVEMENT PROGRAM

» Culture & Recreation Overview

Overview

The Culture & Recreation section contains capital improvement projects designed to facilitate the provision, maintenance, and operation of culture and recreation facilities and activities. Major Culture & Recreation capital projects funded in FY 2026 include Parks Capital Maintenance, Playground Equipment Replacement, Greenways Capital Maintenance, Library Services Technology, Essential Libraries Initiative and Livable Infrastructure for Everyone (L.I.F.E.) projects.

Funding Sources (29)

Chart 25.4 illustrates that 77% or \$1,900,030 of Culture & Recreation projects are funded in FY 2026 by general revenue, or the Capital Improvements Fund (Fund 305). The L.I.F.E. Fund (Fund 352) is funding the remaining 23% at \$557,882.

Chart 25.4

FY 2026 Culture & Recreation Projects by Funding Source

Funding Source	Percentage
Fund 305	77%
Fund 352	23%

Managing Divisions (28)

Table 25.7 shows Parks & Recreation will manage 8 projects, or 73% of the FY 2026 Culture & Recreation capital improvement projects. Facilities Management, Fleet Management and Management Information Services will each manage one project for the remaining 27% of the Culture & Recreation capital improvement projects for FY 2026.

Table 25.7

FY 2026 Culture & Recreation Projects by Managing Division

Managing Division	# of Projects	FY 2026 Budget
Parks & Recreation	8	\$1,097,822
Facilities Management	1	\$1,000,000
Management Information Services	1	\$360,030
Fleet Management	1	\$0*
Total	11	\$2,457,852

*To ensure that some FY 2026 projects are not delayed due to supply chain issues, select projects were advance funded in FY 2025.

Operating Budget Impacts (30)

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

Table 25.8 Culture & Recreation Operating Budget Impacts

Project	Project #	FY 2026 Budget	FY 2027 Estimate	FY 2028 Estimate	FY 2029 Estimate	FY 2030 Estimate
Library Services Technology	076011	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total		\$25,000	\$25,000	\$25,000	\$25,000	\$25,000

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

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

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Reader's Guide

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

LEON COUNTY FISCAL YEAR 2027 - 2031 CAPITAL IMPROVEMENT PROGRAM

»» Essential Libraries Initiative

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

Project Description/Justification

This project is to implement the Essential Libraries Initiative, a re-envisioning of the Leon County Public Library System, to address the changing needs of residents and trends in library use. The plan includes several enhancements to the Library such as new programs and services, capital improvements, existing position reclassifications, and policy revisions to support the initiative. Phase I (Second Floor) of this project was completed in FY 2025. \$1 million was programmed FY 2026 with an additional \$200,000 to support renovations to the first floor restrooms to ensure ADA compliance.

(32)

Strategic Initiative

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

(33)

Financial Summary:

	Life To Date	Adjusted Budget FY 2026	Year To Date FY 2026	FY 2027 Budget	FY 2028 Planned	FY 2029 Planned	FY 2030 Planned	FY 2031 Planned	5-Year Total	Total Project Cost
Funding Source	FY 2025	FY 2026	FY 2026							
305 Capital	0	1,000,000	0	200,000	0	0	0	0	200,000	1,200,000
Improvements										
(34)	0	1,000,000	0	200,000	0	0	0	0	200,000	1,200,000

Policy/Comprehensive Plan Information

N/A

(35)

Operating Budget Impact

(36)

N/A

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

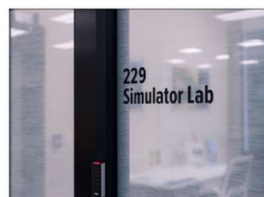
(32) Project Description/Justification - This section describes the project and provides a brief justification for its overall purpose.

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

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

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

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



LEON COUNTY FY2022-2026
STRATEGIC PLAN



UPDATED JANUARY 2026

LEON COUNTY BOARD OF COUNTY COMMISSIONERS



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

VISION

A community that is safe, healthy and vibrant.

MISSION

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

OUR VALUE PROPOSITION

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

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

MESSAGE FROM THE COUNTY ADMINISTRATOR



VINCENT S. LONG,
County Administrator

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

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

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

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

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

LEON COUNTY CORE PRACTICES

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



FY2022-2026 STRATEGIC PLAN

VISION

A community that is safe, healthy and vibrant.

MISSION

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

CORE VALUES

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

STRATEGIC PRIORITIES

Economy

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

Environment

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

Quality of Life

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

Governance

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

**STRATEGIC
INITIATIVES**

**BOLD GOALS
AND TARGETS**

Vision

A community that is safe, healthy and vibrant.

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

Mission

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

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

Core Values

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

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

Strategic Priorities

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

Strategic Initiatives

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

Bold Goals and Targets

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

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

ECONOMY

► PRIORITY

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



Do well-designed public infrastructure which supports business, attracts private investment, and has long term economic benefits. (EC1)



Support programs, policies and initiatives to attract, create, and promote expansion of business, entrepreneurship, job creation, workforce development, economic equity and mobility. (EC2)



Leverage university and community partnerships to increase entrepreneurial, technology transfer and commercialization opportunities. (EC3)



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

BOLD GOAL

**Grow the
five-year
tourism
economy to
\$5 billion.** (BC1)

103%
\$5.16 billion





5-YEAR TARGETS

PROGRESS TO DATE

- ▶ Attract 100 State, Regional or National Championships Across All Sports
- ▶ Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures
- ▶ Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development Initiatives
- ▶ Increase the Number of Certified MWSBEs by 30%

73%

(73 Championships)

New Jobs: **90%** (9,000+)

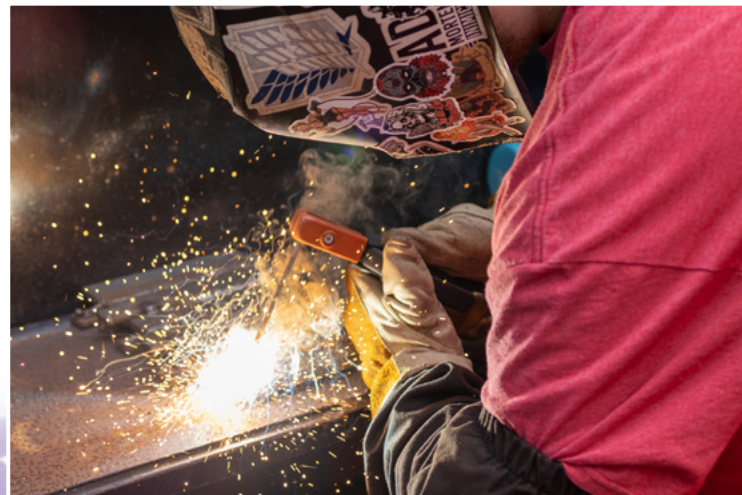
Entrepreneurial Ventures: **89%** (445)

107%

(Connected 7,500 students)

94%

(Certified 163 new MWSBEs)



ENVIRONMENT

► PRIORITY

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



Protect the quality and supply of our water. (EN1)



Conserve and protect environmentally sensitive lands and our natural ecosystems. (EN2)



Promote orderly growth and sustainable practices. (EN3)



Reduce our carbon footprint. (EN4)

BOLD GOAL

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

116%

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





5-YEAR TARGETS

PROGRESS TO DATE

- | | |
|--|--|
| ▶ Reduce Greenhouse Gas Emissions Stemming from County Operations by 25% | 92%
(Reduced GHG emissions by 23%) |
| ▶ Double Solar Power Generation at County Facilities | 37%
(Increased generation by 50 kW) |
| ▶ Divert 3 Million Pounds of Household Hazardous Waste from Landfill | 96%
(Diverted 2.88 million+ pounds of waste) |
| ▶ Increase the Number of Fully Electric Vehicles in the County's Fleet by 500% | 60%
(16 electric vehicles) |



QUALITY OF LIFE

► PRIORITY

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



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



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



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



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



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



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



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

BOLD GOAL

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

(BG3)

84%

190 placements



5-YEAR TARGETS

- ▶ Secure More Than \$150 Million in Federal, State, and Local Benefits for Leon County Veterans and Their Families
- ▶ Support 900 Community Events, Sporting Competitions, Festivals, Performances and Cultural Programing That Will Attract Visitors and Residents
- ▶ Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes
- ▶ Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater

PROGRESS TO DATE

99%

(Secured \$149.4 million)

91%

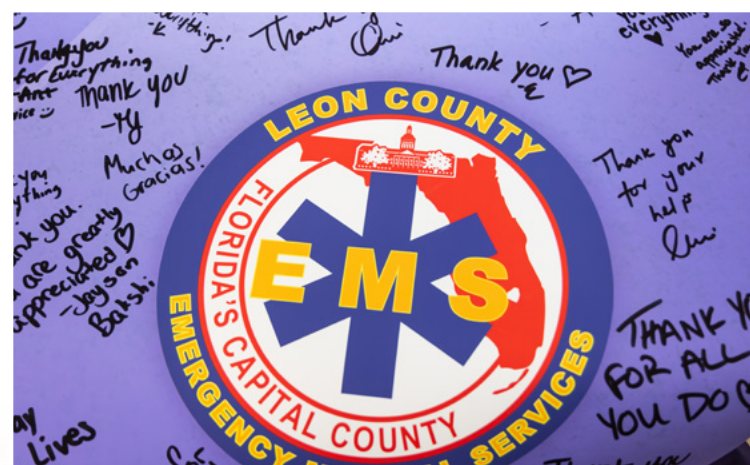
(Supported 820 community events)

56%

(Constructed nearly 50 miles)

105% (104,500

residents and visitors)



GOVERNANCE

► PRIORITY

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



Sustain a culture of transparency, accessibility, accountability, civility, and the highest standards of public service. (G1)



Sustain a culture of performance, and deliver effective, efficient services that exceed expectations and demonstrate value. (G2)



Inform and engage citizens through multiple outreach platforms to ensure consistent, high-value, transparent communication on our most important issues. (G3)



Retain and attract a highly skilled, diverse and innovative County workforce, which exemplifies the County's Core Practices. (G4)



Exercise responsible stewardship of County resources, sound financial management, and ensure that the provision of services and community enhancements are done in a fair and equitable manner. (G5)

BOLD GOAL

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

77%

464 citizen ideas





5-YEAR TARGETS

- ▶ Connect 50,000 Volunteers with Service Opportunities Communitywide
- ▶ Reach 100,000 More Citizens Across All County Platforms and Programming
- ▶ Offer 100% Online Permitting for Licensed Contractors, Engineers and Architects
- ▶ Communicate More Than 2 Million Disaster Preparedness Messages to Create Resilient Households, Businesses and Nonprofits

PROGRESS TO DATE

77%
(Connected 38,650 volunteers)

119%
(Reached 119,300 more citizens)

100%

201%
(Communicated 4.02 million messages)



STRATEGIC INITIATIVES – ECONOMY



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



- » (EC1) Engage local, regional, state, and federal partners to encourage the restoration of passenger rail service along the Gulf Coast by leveraging federal dollars under the Infrastructure Investment and Jobs Act. (2023-47)
- » (EC1) Through the Blueprint Intergovernmental Agency, evaluate opportunities to advance the construction of the Tharpe Street project. (2023-48)
- » (EC2, EC3) Collaborate with regional partners in the building and technical trades to increase entry-level apprenticeship opportunities. Target specifically training on-the-job upon hiring positions. (2023-49)
- » (EC2) Continue efforts to promote opportunities for youth training and development with the County. (2023-50)
- » (EC4) As part of the Bicentennial year and beyond, expand outreach and promotion of the County's new Visitor Information Center at the Historic Amtrak Station. (2024-68)
- » (EC4) Implement the statewide planning, coordination, and fundraising efforts to successfully host the 2026 World Cross Country Championships at Apalachee Regional Park. (2024-69)
- » (EC2, EC3) Expand our economic competitiveness by hosting the 2025 Motor, Drive Systems, and Magnetics Conference and explore opportunities to attract future magnetic conferences as part of our broader efforts to establish Tallahassee-Leon County as the magnetic capital of the world. (2025-86)
- » (EC2) Coordinate with the Local Technology Planning Teams to evaluate areas lacking reliable broadband and cellular services and additional opportunities to work with industry stakeholders to direct investments in these areas. (2025-87)
- » (EC4) Explore opportunities to attract Top 100 Billboard artists for concerts and performances at various local venues throughout the year. (2025-88)
- » (EC4) Evaluate recreational amenities in Southwest Leon County, including Lake Talquin, J. Lewis Hall Sr. Park, and the St. Marks Trail, for opportunities to host annual events and competitions. (2025-89)
- » (EC4) Initiate the FY 2027 – 2031 Division of Tourism's Strategic Plan to establish the County's tourism priorities, economic goals, and efforts to further grow the region's visitor economy and quality of life over the next five years. (2026-103)
- » (EC4) Support Florida's coordinated U.S. Semiquincentennial (250th) campaign by aligning County communications and event planning with national and state messaging, leveraging local history and assets to drive engagement and visitation. (2026-104)
- » (EC4) Evaluate the feasibility of a Leon County film incentive program by analyzing peer models, projected economic impacts, administrative requirements, funding options, and performance metrics. (2026-105)
- » (EC4) Establish Leon County's Apalachee Regional Park as the permanent home of the World Athletics Cross Country Championships by building on the defining success of the 2026 Championships and strengthening the County's relationship with World Athletics to position the global showcase of Leon County's natural beauty and world-class facilities as a catalyst for continued growth in sports tourism. (2026-106)

STRATEGIC INITIATIVES – ENVIRONMENT



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



STRATEGIC INITIATIVES – QUALITY OF LIFE

- » (Q1) Implement the Tallahassee-Leon County Greenways Master Plan. (2022-20)
- » (Q2) Implement the Leon County Essential Libraries Initiative. (2022-21)
- » (Q3) Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)
- » (Q3) Identify and evaluate pretrial alternatives to incarceration for low level and non-violent offenders and support reentry through regional partnerships and state and national efforts. (2022-23)
- » (Q4) Continue County support of primary healthcare through participation in Carenet in order to increase access to affordable healthcare for those in need. (2022-24)
- » (Q4) In coordination with the Leon County Health Department, work to identify an operator for a local Syringe Exchange Program. (2022-25)
- » (Q5) Continue to work with the Florida Department of Transportation for safety improvements on State and County roadways to include accessibility enhancements, street lighting installations, sidewalk additions, safety audits, and intersection improvements. (2022-26)
- » (Q7) Continue coordination of local COVID-19 response and recovery including leveraging State and federal funds to support individual and business assistance as well as vaccination and testing efforts. (2022-27)
- » (Q3) Support the Sheriff in the implementation of the Council on Men and Boys to address the issues brought forth in the Sheriff's Anatomy of a Homicide Project report. (2022-28)
- » (Q3, Q4) Partner with the Children's Services Council of Leon County on opportunities to collaborate and coordinate on the funding, program delivery, program evaluation, and outcome measures for children and family services. (2022-29)
- » (Q5) Implement the recommendations of the Citizen's North Monroe Street Task Force to reduce crime and improve conditions along the North Monroe Corridor. (2022-30)
- » (Q4) Coordinate with America's Second Harvest of the Big Bend and the City of Tallahassee to conduct community meetings in the neighborhood block groups with greatest food insecurity to identify and address their specific barriers to food security. (2022-31)
- » (Q3) Partner with the Leon County Sheriff's Office in raising community awareness on issues such as child abuse and prevention programs, human trafficking, sexual abuse and exploitation and domestic violence. (2022-32)
- » (Q2, Q5) Work with the City of Tallahassee on the development and implementation of the Neighborhood First Program to engage residents and develop plans to address poverty and inequity in targeted neighborhoods including 32304. (2022-33)
- » (Q3) Support law enforcement and community partners' programs and initiatives to address the causes and impacts of drug related crimes in our community. (2022-34)
- » (Q4) Continue to explore policies such as inclusionary housing and mixed housing developments to increase the stock of affordable housing throughout Leon County. (2023-52)
- » (Q5) Building on the Citizens North Monroe Task Force Final Report, host an intensive, multi-day design charrette to work with the community to identify and evaluate a variety of land use/planning strategies and other proposals for the continued improvement of the North Monroe Corridor area.(2023-53)
- » (Q4) Work with the City of Tallahassee, Big Bend Continuum of Care, Kearney Center, and other local stakeholders to enhance engagement and awareness of resources available for individuals and families experiencing homelessness in order to support safe, stable, and inclusive neighborhoods. (2023-54)
- » (Q4) Evaluate the reimbursement structure of the Leon County Health Care Program to better reflect the cost for diagnostic and ancillary costs such as laboratory and X-ray services and ensure continued access to affordable health care for low-income individuals and families. (2023-55)
- » (Q4) Enhance the partnership with Capital Area Healthy Start Coalition, Inc. to implement its Service Delivery Plan to improve women and children's health and health care access in Leon County. (2023-56)
- » (Q5) Develop an interactive community web-based tool that documents planned improvements, tracks investments, and identifies enhancement strategies for the North Monroe Corridor area. (2023-57)
- » (Q4) Partner with the Children's Services Council to address Black maternal and children's health through the coordination of data sharing, collaboration with partners on available community resources, and opportunities to maximize investment in outreach and awareness to improve health outcomes. (2023-58)
- » (Q1) Design and construct the new Northeast Park. (2023-59)
- » (Q4, Q5) Work with the City of Tallahassee, Big Bend

Continuum of Care, and street outreach teams to develop corridor plans for North Monroe, Downtown, and Pensacola Street/Highway 20 for outreach to unsheltered homeless individuals and to engage residents and businesses to address community aesthetics and neighborhood safety along the corridors. (2023-60, rev. 2024)

- » (Q4) Continue to leverage County funding in partnership with local stakeholders to secure state and federal funding to build affordable rental housing for very low- and low-income families. (2023-61)
- » (Q4) Leverage federal funding and new proposed State Housing Initiative Partnership (SHIP) legislation, in partnership with local service providers and stakeholders, to increase the number of rental units for individuals and families exiting homelessness. (2023-62, rev. 2024)
- » (Q4) Continue to identify opportunities to increase the number of mental health beds in the community by working with mental health treatment providers and academic institutions in the community. (2023-63)
- » (Q4) Work with the City of Tallahassee, FSU Askew School, and human service agencies to utilize and refine the Community Human Services Partnership (CHSP) Outcome Measures to ensure that the CHSP continues to address the highest human service needs in the community. (2023-64)
- » (Q4) Implement efforts to enhance access and delivery of human services in the community in partnership with 2-1-1 Big Bend through the 24-hour Helpline, Lyft Transportation Program, Community Information Exchange System, and other efforts. (2024-71)
- » (Q4) Establish and implement line-item funding for local emergency homeless shelters in coordination and collaboration with community stakeholders including the City of Tallahassee and Children's Services Council of Leon County. (2024-72)
- » (Q6) In commemoration of the tenth flight of Honor Flight Tallahassee, expand opportunities to promote the event and engage even more volunteers and veterans both on the flight and at the Welcome Home celebration. (2024-73)
- » (Q3) In collaboration with law enforcement agencies, identify and implement solutions to immediately combat crime and nuisance activity in the Pensacola Street and Highway 20 corridor. (2024-74)
- » (Q5) Enhance Citizen Safety and Accessibility by evaluating the County's Private Road Repair and Maintenance Policy and Programs. (2024-75)
- » (Q4) Enhance the County's State Housing Initiative Partnership (SHIP) program to provide legal assistance and consultation to residents with their property issues and estate planning needs that will preserve affordable housing for low-

income families. (2024-76)

- » (Q4) Continue to coordinate with DISC Village, Inc. and the Leon County Sheriff's Office in leveraging opioid settlement funding to provide substance abuse treatment and ancillary services for individuals with opioid and substance use disorders in the community. (2025-93)
- » (Q4) Continue to support the Big Bend Continuum of Care in the coordination and implementation of the annual Point-In-Time Count to collect homeless data critical to securing state and federal funding. (2025-94)
- » (Q3, Q4) Support the Children's Services Council of Leon County in hosting Family Resource Centers at county facilities. (2025-95)
- » (Q3) Explore innovative strategies to enhance pedestrian safety, including traffic safety studies and utilizing automated speed detection technology in school zones. (2025-96)
- » (Q3) Develop a Woodville Rural Community Sense of Place Plan to evaluate land uses and guide future improvements in the Woodville area and coordinate with County Public Works in developing a 5-year improvement plan to include vehicular and pedestrian safety. (2025-97)
- » (Q4) Evaluate the adoption of a local property tax exemption to incentivize greater development of multifamily affordable rental units for low-income households. (2026-107)
- » (Q4) Implement the Affordable Housing Gap Finance Program to increase the stock of affordable housing for very low and extremely low-income households. (2026-108)
- » (Q4) Explore opportunities for additional collaboration with the Children Services Council of Leon County to further support women and children experiencing homelessness. (2026-109)
- » (Q2, Q3) Support the Children Services Council of Leon County in establishing a Family Resource Center in Griffin Heights and Frenchtown. (2026-110)
- » (Q3, Q4) Identify opportunities to support the findings of the Community Health Needs Assessment Report to improve overall health outcomes by addressing the community's most significant health-related needs. (2026-111)
- » (Q4) Evaluate the Comprehensive Plan and Land Development Code to identify and implement regulatory incentives that support the reuse of vacant big-box commercial sites, near jobs and transit along major corridors, for affordable housing and mixed-use development. (2026-112)
- » (Q4) Support the efforts of Florida A&M University, Second Harvest of the Big Bend, Feeding Florida and other stakeholders to establish a food council to coordinate the local food system and food resources. (2026-113)

STRATEGIC INITIATIVES – GOVERNANCE



- » (G1) Alongside The Village Square, the Knight Creative Communities Institute (KCCI), and other community partners, continue to engage citizens of diverse backgrounds with innovative programs like Created Equal, the Citizen Engagement Series, Build Your Bucket, and so much more. (2022-35)
- » (G2) Continue to set the benchmark for local governments everywhere by earning national, state and local awards for County programs, hosting Florida Association of Counties events like Innovation Day, and sharing best practices with peers, all while remaining committed to learning and improving as an organization. (2022-36)
- » (G3) Launch the internationally recognized Zencity communications platform to address social media misinformation, proactively address citizen concerns, and increase transparency and accountability. (2022-37)
- » (G4) Continue to invest in the professional development of County staff including participation in Certified Public Manager training and enhancements to the County's Management Training. (2022-38)
- » (G5) Continue to pursue cost savings through the County's Innovator & Inspirator (I²) Program. (2022-39)
- » (G3) Further enhance the use of social media neighborhood apps to notify citizens of development projects occurring in their neighborhoods. (2022-40)
- » (G5) Continue to support updates to the Comprehensive Plan that encourage annexation of southside properties within the Urban Services Area. (2022-41)
- » (G5) Pursue Federal funding to provide broadband to underserved rural communities. (2022-42)
- » (G5) Pursue working with Leon County Schools to acquire the Ft. Braden Community Center. (2022-43)
- » (G5) Engage an industry expert to identify jail population management strategies to proactively mitigate the need for additional infrastructure at the Leon County Detention Center and evaluate long term space needs of the facility. (2023-65)
- » (G3) Develop a touch-screen kiosk at the County Courthouse showcasing "200 Years of Representation and Progress" highlighting current and past County officials, significant County achievements/projects by decade, and a historical overview of Leon County. (2023-66)
- » (G4) Support the Sheriff in implementing a step pay plan for sworn officers to achieve and maintain recruitment and retention efforts. (2023-67)
- » (G3) Upgrade the Citizens Connect mobile application to ensure the best user experience and technical reliability for the next 10 years of readiness. (2024-77)
- » (G5) Begin implementing next generation 9-1-1 technology and infrastructure so as to ensure regional connectivity, call taker functionality, and the most resilient infrastructure during future disasters. (2024-78)



- » (G3) Launch a digital public noticing portal for use by Leon County Government, the City of Tallahassee, and other local governments that aims to enhance transparency, accessibility, and engagement in civic matters by providing a centralized platform for public announcements. (2024-79)
- » (G3) Launch a comprehensive overhaul of the County's website, featuring a modern user-friendly and intuitive design, connecting citizens with County services and information. (2024-80)
- » (G3, Q3) Increase awareness and education on Human Trafficking by posting signage at County campgrounds. (2024-81)
- » (G1) Expand the County's existing Build Your Bucket training to include year-round neighborhood-level emergency preparedness workshops to increase awareness and resilience. (2024-82)
- » (G3) Host community outreach events on the Vision 2025 Comprehensive Plan Land Use and Mobility Elements Update to share information and solicit input from citizens, advocacy groups, and neighborhood representatives. (2024-83)
- » (G5) Evaluate future opportunities to acquire eligible, non-conservation, federal lands for the provision of affordable housing and public services. (2024-84)
- » (G4) Continue to support the Sheriff in offering competitive compensation and benefits to ensure the recruitment and retention of sworn officers. (2024-85)
- » (G5) Coordinate with the Public Safety Coordinating Council, the Judiciary, Court Administration, and other partners in implementing the jail population management strategies identified by the Leon County Detention Facility Needs Assessment Report. (2025-98)
- » (G2) Execute all 41 after-action recommendations from 2024, addressing key findings and lessons learned from the Bicentennial Storm, the May 2024 Tornado Outbreak, and Hurricane Helene to strengthen County preparedness, response, and recovery efforts. (2025-99)
- » (G3) Expand efforts to build public awareness of the County's Code Compliance Program through ongoing neighborhood engagement and public information efforts. (2025-100)
- » (G1) Establish a Citizen Charter Review Committee to review the County's Home Rule Charter and propose any amendments or revisions ahead of the 2026 General Election. (2025-101)
- » (G2) Expand effort to reduce graffiti and roadside littering by coordinating with the Leon County Sheriff's Office and the State Attorney's Office to explore the development of a new anti-graffiti/anti-littering program that would install Capital Region Real-Time Crime Center (CRRTCC) cameras in selected areas, on a rotating basis, where graffiti and roadside littering are severe. (2025-102)
- » (G1) Develop a comprehensive, organization-wide County Artificial Intelligence policy and procedures to guide ethical, legal, secure, and effective AI use, including standards for procurement, data protection, transparency, human oversight, workforce training, and risk management. (2026-114)
- » (G5) Evaluate the County's revenue structure and identify opportunities to diversify revenue streams in anticipation of the Florida Legislature's property tax reform initiatives. (2026-115)
- » (G5) Assess the replacement of the County's Banner System software for finances, human resources, and other core operations to support the Board and Constitutional Offices. (2026-116)
- » (G3) Launch a digital literacy education initiative in partnership with local stakeholders for residents to strengthen online safety, scam awareness, and practical artificial intelligence skills through accessible workshops, clear branding, and coordinated outreach. (2026-117)
- » (G1, G2) Evaluate the implementation of a new centralized County Digital Performance Dashboard to showcase real-time performance metrics on County government functions to support data-driven decision-making and continuous improvement throughout the organization. (2026-118)
- » (G3, Q7) Partner with FSU's Applied Politics and Policy Learning Experience Program to enhance the County's Disaster Survival Guide with practical home-preparedness guidance, highlighting Library of Things resources and other tools to strengthen community disaster readiness. (2026-119)

FY2022-2026 STRATEGIC PLAN

BOLD GOALS & TARGETS

PRIORITY AREAS	BOLD GOAL	PROGRESS TO DATE	5-YEAR TARGETS	% ATTAINED
ECONOMY	Grow the Five-Year Tourism Economy to \$5 Billion	103% (\$5.16 billion)	» Attract 100 State, Regional or National Championships Across All Sports	73% (73 Championships)
			» Grow the Job Market by 10,000 New Jobs and Co-Create 500 Entrepreneur Ventures	New Jobs: 90% (9,000+) Entrepreneurial Ventures: 89% (445)
			» Connect 7,000 Students to Skilled Job Opportunities through Leon Works and Other Talent Development Initiatives	107% (Connected 7,500 students)
			» Increase the Number of Certified MWSBEs by 30%	94% (Certified 163 new MWSBEs)
ENVIRONMENT	Upgrade or Eliminate 500 Septic Tanks in the Primary Springs Protection Zone	116% 580 septic upgrades and/or conversions completed or in progress to date	» Reduce Greenhouse Gas Emissions Stemming from County Operations by 25%	92% (Reduced GHG emissions by 23%)
			» Double Solar Power Generation at County Facilities	37% (Increased generation by 50 kW)
			» Divert 3 Million Pounds of Household Hazardous Waste from Landfill	96% (Diverted 2.88 million+ pounds of waste)
			» Increase the Number of Fully Electric Vehicles in the County's Fleet by 500%	60% (16 electric vehicles)
QUALITY OF LIFE	Support Community Partners to Place 225 Residents Experiencing Chronic Homelessness in Permanent Supportive Housing	84% (190 placements)	» Secure More Than \$150 Million in Federal, State and Local Benefits for Leon County Veterans and Their Families	99% (Secured \$149.4 million)
			» Support 900 Community Events, Sporting Competitions, Festivals, Performances and Cultural Programing That Will Attract Visitors and Residents	91% (Supported 820 community events)
			» Construct 90 Miles of Sidewalks, Greenways, Trails and Bike Lanes	56% (Constructed nearly 50 miles)
			» Host 100,000 Residents and Visitors through County-Supported Performances at the Amphitheater	105% (104,500 residents and visitors)
GOVERNANCE	Implement 600 Citizen Ideas, Improvements, Solutions and Opportunities for Co-Creation	77% (464 Citizen Ideas)	» Connect 50,000 Volunteers with Service Opportunities Communitywide	77% (Connected 38,650 volunteers)
			» Reach 100,000 More Citizens Across All County Platforms and Programming	119% (Reached 119,300 more citizens)
			» Offer 100% Online Permitting for Licensed Contractors, Engineers and Architects	100%
			» Communicate More Than 2 Million Disaster Preparedness Messages to Create Resilient Households, Businesses and Nonprofits	201% (Communicated 4.02 million messages)

OUR VALUE PROPOSITION

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

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



Leon County needs your help
in shaping our future together.

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

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

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



LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Reporting Results: Target and Bold Goal Tracking

With the formal adoption of the FY 2022 – FY 2026 Strategic Plan, the Board approved 43 Strategic Initiatives. More recently, at the January 26, 2026 Board Retreat, an additional 17 Strategic Initiatives were adopted by the Board for a current total of 119 Strategic Initiatives.

In support of Board approved Strategic Initiatives, the FY 2027 Budget:

- Continue to support the Sheriff in offering competitive compensation and benefits to ensure the recruitment and retention of sworn officers. (2024-85)
- Continue to implement catalytic public infrastructure projects through Blueprint and the County's five-year CIP that provide connectivity and leverage public and private investments. (2022-1)
- Continue to work with the Florida Department of Transportation for safety improvements on State and County roadways to include accessibility enhancements, street lighting installations, sidewalk additions, safety audits, and intersection improvements (2022-26)
- Continue to evaluate emergency medical response strategies to improve medical outcomes and survival rates. (2022-22)
- Implement the Leon County Essential Libraries Initiative. (2022-21)
- Implement the comprehensive Action Plan for Lake Munson to support the long-term water quality of the lake and surrounding water bodies. (2023-51)
- Establish and implement line-item funding for local emergency homeless shelters in coordination and collaboration with community stakeholders including the City of Tallahassee and Children's Services Council of Leon County. (2024-72)
- Initiate Basin Management Plan updates for the unincorporated area once the state adopts new stormwater standards. (2022-17)
- Implement efforts to enhance access and delivery of human services in the community in partnership with 2-1-1 Big Bend through the 24-hour Helpline, Lyft Transportation Program, Community Information Exchange System, and other efforts. (2024-71)
- Continue to leverage County funding in partnership with local stakeholders to secure state and federal funding to build affordable rental housing for very low- and low-income families. (2023-61)
- Explore innovative strategies to enhance pedestrian safety, including traffic safety studies and utilizing automated speed detection technology in school zones. (2025-96)
- Expand the Biochar Pilot Program at the Leon County Solid Waste Management Facility into a full-scale, sustainable, and carbon reducing processing facility for the community's yard waste. (2024-70)
- Enhance Citizen Safety and Accessibility by evaluating the County's Private Road Repair and Maintenance Policy and Programs. (2024-75)
- Enhance the County's State Housing Initiative Partnership (SHIP) program to provide legal assistance and consultation to residents with their property issues and estate planning needs that will preserve affordable housing for low-income families. (2024-76)
- Develop a Woodville Rural Community Sense of Place Plan to evaluate land uses and guide future improvements in the Woodville area and coordinate with County Public Works in developing a 5-year improvement plan to include vehicular and pedestrian safety. (2025-97)
- Implement the Affordable Housing Gap Finance Program to increase the stock of affordable housing for very low and extremely low-income households. (2026-108)

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

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

NOTE: Bold Goal & Target figures for FY 2026 are estimates. Actuals for FY 2026 will be reported at the Annual Board Retreat in January 2027.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Reporting Results: Target and Bold Goal Tracking

ECONOMY

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Grow the five-year tourism economy to \$5 billion. (BG1) ¹	\$1.15 billion	\$1.25 billion	\$1.29 billion	\$1.47 billion	\$1.48 billion	\$6.64 billion
Targets	Attract 100 state, regional, or national championships across all sports. (T1) ²	21	23	19	10	20	93
	Grow the job market by 10,000 new jobs... (T2) ³	6,064	2,355	1,887	1,000	1,000	12,306
	...Co-create 500 entrepreneur ventures. (T2) ³	100	100	100	100	100	500
	Connect 7,000 students to skilled job opportunities through Leon Works and other talent development initiatives. (T3) ⁴	3,781	972	1,571	1,230	1,033	8,587
	Increase the number of certified MWSBE's by 30% (T4) ⁵	6%	8%	5%	9%	6%	34%

Notes:

1. Leon County currently contracts with the research firm Downs & St. Germain for tourism research services, including determining the quarterly tourism economy. Since the start of the County's five-year plan, Downs & St. Germain estimated the total economic impact of tourism in Leon County at \$1.15 billion for FY 2022, \$1.25 billion for FY 2023, and \$1.29 billion for FY 2024 and 1.47 billion for FY 2025. For the first two quarters of FY 2026, Downs & St. Germain has estimated the economic impact of tourism in Leon County at \$740 million, which brings the total tourism economy over the last three and a half years to \$5.9 billion, 118% of the County's five-year Bold Goal.
2. The Division of Tourism's continued success with sporting event bidding, leveraging community assets related to sports tourism, and strengthening partnerships with local universities, clubs and community organizations, drives the County's progress in securing and hosting youth and adult sport competitions. Since the start of the County's five-year plan, 21 championship sporting events were held in Leon County in FY 2022, 23 additional championship sporting events held in FY 2023, 19 additional championship sporting events were held in FY 2024, and 10 additional championship sporting events were held in FY 2025. Since the start of FY 2026, 10 additional championship sporting events have been held bringing the total to 83 championships since the start of the County's five-year plan, 83% of the County's five-year Target. Events hosted in FY 2026 include National Association of Intercollegiate Athletics Cross Country National Championships, the Florida High School Athletic Association Regional Wrestling Championships, and the Southwestern Athletic Conference Cross Country Championships.
3. As of the completion of FY 2025, local employment grew by over 9,000 jobs with the addition of 445 new entrepreneurial ventures being co-created locally, 90% and 89%, respectively, of the County's five-year Target. An entrepreneurial venture is a new business formation that is in the early stages of getting capitalized and then developing, organizing and managing a business toward initial profitability. New entrepreneurial ventures are reported to OEV by partner organizations such as Domi Station and Innovation Park. In addition, the total new jobs reported under this Target is based upon the Local Area Unemployment Statistics (LAUS) published by the Department of Economic Opportunity (DEO) which is published on an annual basis. Similar to the last five-year plan, OEV will report progress toward this Target annually and will provide an update for FY 2026 at the Annual Board Retreat in January.
4. Since the start of FY 2022, over 8,000 students have been connected to skilled job opportunities, 114% of the County's five-year Target. This progress was achieved largely in part to the County's addition of the Leon Works Fall Preview hosted virtually in the Fall of 2021 following the cancellation of the expo due to the COVID-19 pandemic in the previous fiscal year. The Leon Works Fall Preview, an extension of the Leon Works Expo typically held in the Spring, was a one-time event which accounted for 73% of the student connections achieved in FY 2022. The Leon Works Expo has since been hosted annually in-person each Spring at the FSU Civic Center. Through both events, the County continued its commitment to expanding the Leon Works Expo regionally with student attendance from Leon, Gadsden, Wakulla, Madison, and Liberty counties. Additional initiatives contributing to this progress include the Junior Apprenticeship Program and the launch of the new EMT to Paramedic Trainee Program within the EMS Division.
5. Since the start of FY 2022, OEV has achieved 167 new MWSBE certifications, 96% of the County's five-year Target.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Reporting Results: Target and Bold Goal Tracking

ENVIRONMENT

	Measures	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Upgrade or eliminate 500 septic tanks in the Primary Springs Protection Zone. (BG2) ¹	195	98	81	206	70	650
Targets	Reduce Greenhouse Gas Emissions stemming from County operations by 25%. (T5) ²	2%	13%	7%	1%	5%	28%
	Double solar power generation at County facilities. (T6) ³	50 kW	0 kW	0 kW	0 kW	13 kW	63 kW
	Divert 3 million pounds of household hazardous waste from the landfill. (T7) ⁴	794,836	679,375	725,789	675,961	658,354	3,534,315
	Increase the number of fully electric vehicles in the County's fleet by 500%. (T8) ⁵	0%	0%	175%	125%	0%	300%

Notes:

- During the FY 2022-2026 Strategic Plan, an additional 500 septic tanks will be upgraded or eliminated as part of Phase 1A and 1B of the Woodville Septic to Sewer Project and continuation of the Advanced Septic System Pilot Program. At the end of FY 2026, the County has 650 septic upgrades and/or conversions completed or in progress, 120% of the County's five-year Bold Goal. This includes the septic to sewer conversions supported through the Woodville Phase 1A Septic to Sewer Project, as well as system upgrades supported through the Advanced Septic System Pilot Program and Septic Upgrade Incentive Program.
- In 2019, the Board adopted Leon County's Integrated Sustainability Action Plan (ISAP) which sets out to reduce greenhouse gas (GHG) emissions by 30% by the end of FY 2030. To achieve this, the County will need to reduce GHG by 25% over the next five years. Since the start of the County's five-year plan in FY 2022, the County has achieved a 23% GHG reduction, or 92% of the five-year Target. Given that progress on this Target is measured on an annual basis, an update reflecting progress made in FY 2026 will be provided at the Annual Board Retreat in January.
- Prior to the start of FY 2022, the County had solar arrays installed at five County facilities, providing a total solar power generation capacity of 135.7 kW (Kilowatts). Since the start of FY 2022, the County has increased its solar power generation by 50 kW, 37% of the five-year Target through the installation of solar panels at the County's Public Works Fleet Division. While the County anticipated achieving an additional 25 kW increase in solar power generation in prior years, County staff has found that availability of vendors within the region to install and maintain commercial solar is limited. Recognizing this, staff has explored opportunities for solar installation beyond traditional roof or ground mounted installation options, such as floating solar arrays, which may offer the potential to expand the County's investments in solar and solicit a broader set of contractors. To advance the County's Strategic Target, the Board authorized a continuing services contract with a Florida-based solar vendor in 2025, positioning the County to complete significant solar expansion in FY 2026. Future solar expansion sites include the B.L. Perry Branch Library, Chaires Community Center, Public Works Department building, and the Courthouse Annex on Thomasville Road, among others.
- Annually, Leon County's Household Hazardous Waste Division processes a million pounds of waste including chemicals, batteries, paint, and small electronics. Over the next five years, the Division will work to maintain this recycling rate and divert a total of 3 million pounds of waste from the landfill. In FY 2022, the County enhanced services for its Household Hazardous Waste (HHW) program with the creation of a new centrally located drop off site at the Public Works complex at the corner of Blair Stone and Miccosukee Roads. In addition, at the new centrally located drop off site, the County now offers drop off seven-days a week, a vast service enhancement from the prior once a month offering. As a result of these enhancements, the County continues to experience a steady increase in hazardous waste material collected. Since the start of FY 2022, the County has diverted a total of 3.2 million pounds of waste, 107% of the five-year Target.
- Leon County's ISAP establishes a goal to convert 30% of the light duty vehicles in the County's fleet to fully electric by FY 2030. To stay on track to accomplish this goal, the County will need to increase the number of fully electric vehicles in its fleet by 500%, for a total of 24 vehicles by FY 2026. It should be noted that due to shortages and shipping delays resulting from the long-term economic impacts of COVID, the arrival of electric vehicles ordered by the County have been significantly delayed. In addition, increasing electric vehicles also involves a continuous evaluation of the County's existing fleet recognizing the need to utilize the full life of existing County vehicles as well as the increase in automobile costs in recent years. Notwithstanding this, since the start of FY 2022, the County has achieved 65% of the County's five-year Target by increasing the County's electric vehicle fleet by 300% for a total of 17 electric vehicles purchased and received to date. The County will continue evaluating available electric vehicle options and future models while prioritizing fuel-efficient, cost-effective vehicles that meet operational needs.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Reporting Results: Target and Bold Goal Tracking

QUALITY OF LIFE

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Support community partners to place 225 residents experiencing chronic homelessness in permanent supportive housing. (BG3) ¹	23	130	23	14	25	215
Targets	Secure more than \$150 million in federal, state, and local benefits for Leon County Veterans and their families. (T9) ²	\$32,400,000	\$37,200,000	\$38,800,000	\$41,000,000	\$42,200,000	\$191,600,000
	Support 900 community events, sporting competitions, festivals, performances, and cultural programming. (T10) ³	135	111	404	170	160	980
	Construct an additional 90 miles of sidewalks, greenways, trails, and bike lanes. (T11) ⁴	7.88	16.12	21.38	6.07	30.83	82.28
	Host 100,000 residents and visitors through County-supported performances at the Amphitheater. (T12) ⁵	23,500	25,000	25,000	31,000	25,000	129,500

Notes:

- To work toward this Bold Goal, the County, in partnership with the City of Tallahassee, made a historic \$6.2 million investment of American Rescue Plan Act (ARPA) funding to expand the availability of permanent supportive housing through the Big Bend Continuum of Care (BBCoC) and County-City Community Human Services Partnership (CHSP). In FY 2022, FY 2023, FY 2024, and FY 2025, a total of 190 permanent supportive housing placements were made. Since the start of FY 2026, an additional 10 permanent supportive housing placements have been made for a total of 200 placements made to date, or 89% of the County's five-year Bold Goal.
- The Department of Veterans Affairs (VA) for Leon County annually calculates and publishes the amount of Veterans Compensation & Pension and Medical Care Expenditures which indicates the number of unique clients served by the County's Division of Veterans Services each year. For FY 2022, \$32.4 million in benefits were secured for Leon County veterans and their families. For FY 2023, \$37.2 million in benefits were secured. For FY 2024, \$38.8 million in benefits were secured for Leon County veterans and their families. For FY 2025, \$41 million in benefits were secured. For FY 2026, the County's Division of Veteran Services estimates \$42.2 million in benefits will be secured, for a total of \$191.6 million in secured benefits or 128% of the County's five-year Target.
- In FY 2022, the County hosted 135 events, sporting competitions, festivals, performances, and cultural programming with Tourism Development Tax (TDT) funds. The County hosted an additional 111 events in FY 2023, 404 events in FY 2024, and 170 events in FY 2025. Within the first half of FY 2026, the County hosted an additional 137 events bringing the total to 957 events hosted, 106% of the County's five-year Target.
- As of the end of FY 2025, the County enhanced the community's local recreational offerings with the construction of nearly 50 miles of sidewalks, greenways, trails, and bike lanes – with an additional 30 miles anticipated to be constructed in FY 2026, 89% of the County's five-year Target. This progress has been achieved through the continued implementation of the dedicated County Sidewalk Program, the Blueprint greenways/trails capital project and other transportation capital projects. Project locations include the Magnolia Drive, the Ft. Braden History Trail, Debbie Lightsey Nature Park, Pedrick Pond Playground Sidewalk, Lake Jackson Greenway, the Capital Cascades Trail, and Apalachee Regional Park Hiking/Biking Trails.
- In FY 2022, nearly 23,500 residents and visitors attended County-Supported Performances at the Amphitheater in Cascades Park across 11 County-supported performances. In FY 2023, an additional 11 County-supported performances were hosted with over 25,000 residents and visitors in attendance. In FY 2024, an additional 12 County-supported performances hosted over 25,000 residents and visitors. In FY 2025, an additional 11 County-supported performances hosted over 31,000 residents and visitors. Since the start of FY 2026, over 10,000 residents and visitors have hosted County-supported performances including Gladys Knight, the Tallahassee Symphony Orchestra John Williams Concert, TOTO, Lake Street Dive, Earth Wind & Fire, and Alabama Shakes. To date, the County has achieved 114% of the County's five-year Target.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Reporting Results: Target and Bold Goal Tracking

GOVERNANCE

Measures		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL
Bold Goal	Implement 600 citizen ideas, improvements, solutions and opportunities for co-creation. (BG4) ¹	138	74	94	158	100	564
Targets	Connect 50,000 volunteers with service opportunities communitywide. (T13) ²	7,460	9,590	9,700	11,900	12,500	51,150
	Reach 100,000 more citizens across all County platforms and programming. (T14) ³	26,000	23,000	21,600	48,700	19,000	138,300
	Offer 100% online permitting for licensed contractors, engineers, and architects. (T15) ⁴	25%	100%	100%	100%	100%	100%
	Communicate more than 2 million disaster preparedness messages to create resilient households, businesses, and nonprofits. (T16) ⁵	613,000	787,000	1,890,000	730,000	300,000	4,320,000

Notes:

- Since the start of FY 2022, staff has implemented 526 citizen ideas, improvements, solutions and opportunities for co-creation, 88% of the County's Bold Goal. Included in this list are 175 actionable recommendations provided during the 2022 and 2025 LEADS Listening Sessions. The County will continue its progress through all methods of citizen engagement (i.e. Citizen Advisory Boards/Committees, Citizen's Connect, etc.) used across the organization to reach the goal of 600 citizen ideas implemented through FY 2026.
- Since the start of FY 2022, the County has made over 41,830 volunteer connections, 84% of the five-year Target. The County is continuing its progress by connecting citizens with internal volunteer opportunities with the County libraries, internships, and special events, and other opportunities with community service partners to reach the five-year Target of 50,000 volunteer connections.
- Since the start of FY 2022, the County increased the number of citizens engaged through County platforms subscriptions and programming attendance by nearly 128,000 citizens, 128% of the County's five-year Target. Within the first two quarters of FY 2026, the County reached 8,700 citizens through subscription platforms and programming attendance. This includes over 5,300 citizens reached in programs at the libraries, with the Citizen Engagement Series, Created Equal programs, as well as nearly 3,400 social media, bulletin and email subscribers.
- Prior to the start of the FY 2022 – 2026 Strategic Plan, approximately 75% of the County's permitting process could be completed online. However, several steps of the process were still paper based including most applications and associated support materials. In April 2024, the County launched and completed its transition to a new system software allowing for 100% online permitting for licensed contractors, engineers, and architects.
- Since FY 2022, Leon County Emergency Management communicated disaster preparedness messages approximately 4.14 million times, 207% of the County's five-year Target. This number reflects the County's increased level of communication associated with the COVID-19 pandemic, such as promotion of the Leon CARES and COVID-19 Vaccine campaigns, as well the County's preparation and response efforts related to Hurricane Ian (September 2022) and Hurricane Idalia (August 2023). At the January 2024 Retreat, the Board approved increasing the five-year Target to communicate more than 2 million disaster preparedness messages (was previously 1.4 million); however, this increase did not account for any future incidents that may take place and the associated increase in disaster preparedness messaging/impressions. Most recently, the County led an increased level of communication in response to the squall line of storms in January 2024, the Bicentennial Storm in April 2024, the severe tornadoes that hit the community on May 10, 2024, as well as Hurricane Debby and Helene preparedness messaging.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» **Budget Summary/Analysis**

Budget Overview	5-2
Budget Overview	5-2
Budget Overview Highlights	5-20
Community Economic Profile	5-31
Comparative Data	5-39
Comparative Data- Like Sized Counties	5-39
Comparative Data - Surrounding Counties	5-42
Comparative Data- All Florida Counties	5-45
Financial Indicators	5-48
Revenues v. Expenditures	5-53
Revenues v. Expenditures	5-53
Revenues by Source	5-54
Expenditures by Function	5-55
Programs by Function and Funding Source	5-57
Department Funding Sources	5-58
Expenditures by Division	5-62
Expenditures by Service Type Requirement	5-69
Major Revenues	5-72
Positions	5-82
Summary of Fund Balance	5-87
Debt & Transfers	5-93
Long Term Debt	5-93
Summary of Transfers	5-94
Schedule of Transfers	5-97

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

Budget Overview

The total FY 2027 budget is \$420,311,201, a 4.7% increase over last fiscal year. The **operating budget** of \$385,571,556 represents an increase of 4.4% from last year's adopted budget. The **capital budget** of \$34,739,645 represents a 10.4% increase from last year.

Funding

The FY 2027 budget was developed with a continued focus on annual budget constraint and continuous year-round internal efforts that drive innovation, produce efficiencies, and realize cost savings and cost avoidance. The FY 2027 budget reflects a continued investment in the highest needs of the community while constraining increases in costs to the smallest levels necessary to ensure stable funding for our most critical public safety services.

The FY 2027 budget also practices and maintains sound financial stewardship with:

- No increase in the countywide property tax rate, or increases to the stormwater non-ad valorem assessments;
- Funding for ten new planned EMS positions to maintain service levels
- A reduced use of general fund balances;
- Restoring reserves;
- Maintaining strategic, long-term investments in infrastructure; and
- New cost savings and avoidances of \$1 million.

Figure Two: FY 2026/2027 Revenues

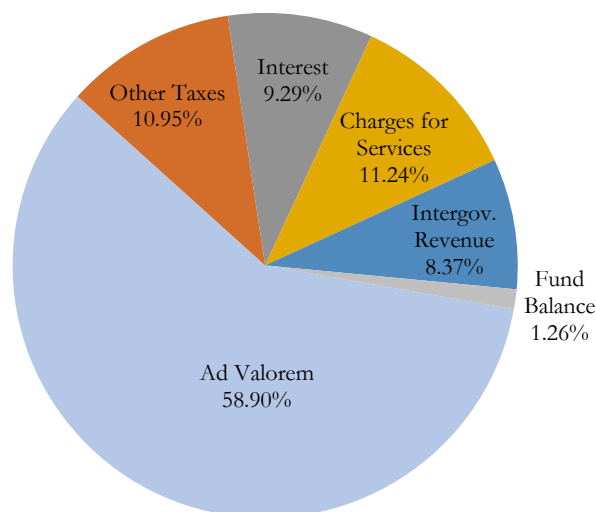


Figure One: FY 2026/2027 Expenditures

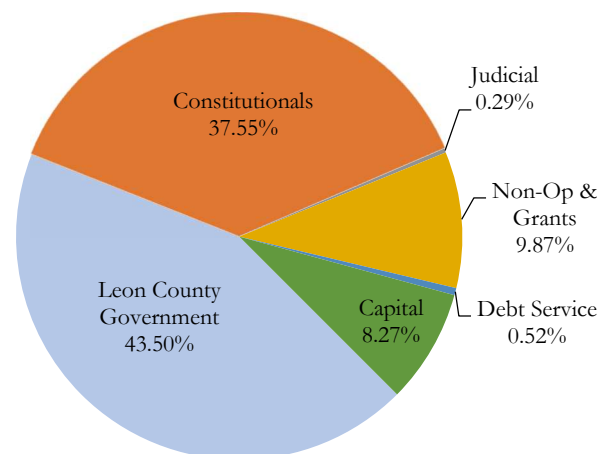


Figure One depicts the budget as it is reflected by governmental category. The FY 2026/2027 budget shows the Leon County Government and the Constitutional Officers make up 81% of the total budget.

Florida Statutes require all local government budgets to be balanced. Leon County's FY 2027 budget of \$420,311,201 is balanced with the use of a variety of revenue sources including: property taxes, fees, gas taxes and state shared revenue. As depicted in Figure 2, slightly more than half of Leon County's revenue is derived from property taxes.

Figure Two displays the major classifications of revenue sources used in support of the FY 2027 tentative budget. In the Budget Summary/Analysis section - Revenue v. Expenditures, the major individual revenue sources are presented and summarized in more detail.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

The following is an overview of the County's FY 2027 Adopted Budget that includes policy guidance and budget balancing strategies.

The development of the FY 2027 Adopted Budget reflects a continued focus on annual budget constraint and the year-round internal efforts that drive innovation, produce efficiencies, and realize cost savings and cost avoidances. Leon County recognizes that budgeting is not only a year-round process, but an ongoing multiyear process that reflects the Board's longer term fiscal policies and priorities for the community and requires necessary decision making through the annual budget adoption process. Each budget is interdependent on prior actions and influences the future financial condition of the County as well as the options available to address conditions in future budgets.

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

While each year presents new and unique budget challenges, the early development of the County's FY 2027 budget coincides with the highest level of fiscal uncertainty and instability since the COVID-19 pandemic in 2020, due primarily to the Legislature's priorities to provide statewide property tax relief. A constitutional amendment has been placed on the November 2026 ballot, and if passed by voters, would result in a reduction of approximately \$71 million, or 30%, in property tax revenue in the first two years of implementation (FY 2028 and FY 2029). As such, the FY 2027 Budget serves as a transition year to larger structural and financial changes as the County begins the phased in approach to mitigate the projected deficits. In addition to uncertainty surrounding property tax reform, the FY 2027 budget development process is also impacted by continued fluctuations in state shared sales tax revenue, rising healthcare costs, inflation for contractual services and capital improvement projects, and, most recently, rising oil and gasoline prices due to the military conflict in Iran.

These ongoing factors present short- and long-term budgetary pressures for preparing a fiscally responsible budget for the Board's consideration that continues to provide the highest level of public services to taxpayers. As such, the FY 2027 budget limits increases in operating costs to the smallest levels necessary to ensure stable funding to maintain current service levels and continued investment in the highest needs of the community.

The following budget highlights reflect a continued investment in the highest needs of the community while constraining increases in costs to the smallest levels necessary to ensure stable funding for our most critical public safety services:

- No increase in the Countywide millage rate for the 15th consecutive year;
- No increase in the County's Stormwater assessment;
- An increase in the Solid Waste assessment for the first time since the inception of the fee in 1996 to reduce and ultimately eliminate the general revenue subsidy supporting the enterprise program;
- Ten new planned EMS positions to address increased call volumes;
- No general fund balances;
- Restoring reserves;
- Maintaining strategic, long-term investments in infrastructure; and

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

- Optimizing resources and aligning organizational efforts to continuously fulfill our vision of a community which is safe, healthy, and vibrant.

Initial FY 2027 Policy Guidance

Throughout the fiscal year, the Board establishes priorities and provides policy guidance to direct the development of the Preliminary Budget. Each year begins with a strategic planning session and adoption of a formal budget calendar outlining the County budget process for the year ahead.

To ensure the budget was developed in a strategic and transparent manner, the Board adopted the annual Budget Calendar at the January 27, 2026 meeting. After the adoption of the Budget Calendar, the Board provided initial policy direction by establishing maximum discretionary funding levels at the March 10, 2026 meeting, including:

- Maintaining the Community Human Services Partnership funding level at \$1.445 million.
- Providing \$89,500 for special events funding.
- Providing \$820,434 in outside agency funding.

Cost Avoidance and Savings

The County systematically and strategically identifies efficiencies and cost savings year-round. This deliberate approach occurs throughout the year, not only during the formal budget process. Through specific and targeted practices, such as LEADs listening sessions, the Employee Innovation Awards Program - I² (squared), employees are continuously empowered to seek and implement cost saving measures throughout the organization. For FY 2026, the total new cost savings and avoidances are \$1 million. Current year examples of savings include:

- Telephone System Infrastructure Update – The Office of Information Technology identified an option to update the underlying infrastructure service that makes up the enterprise telephone system by switching to a hosted environment, which avoided \$600,000 in immediate compute environment expansion costs. By migrating to a hosted environment, Leon County not only accomplished an affordable alternative to requiring additional server space and compute power to expand the existing compute environment but also created a highly redundant telephone service that is able to handle future upgrades and patching without requiring an outage for County agencies and providing 24/7 service.
- Apalachee Regional Park Networking Requirements for the World Cross Country Championship – IT requirements for the World Cross Country Championships were extensive, with specialized networking for anti-doping, broadcasting, media, multiple video walls, timing, medical, VIP areas, operations, security, ticketing, law enforcement, and athlete management, plus dedicated Internet on site, high-speed copiers, and separate Wi-Fi networks for athletes and the public. Initial costs for dedicated Internet, needed for broadcasting, exceeded \$100,000, but staff were able to deliver it at a \$70,000 savings by leveraging existing County fiber infrastructure. Existing dark fiber infrastructure throughout the course allowed broadcast crews to strategically place cameras for complete coverage. Additionally, OIT found an alternative to purchasing needed network equipment for the event and found a rental solution, saving \$120,000 for the IT needs of the event. The cost to purchase the necessary equipment was \$130,000, whereas the cost for the rental was \$10,000.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

- Gil Waters Restroom – A temporary structure was being used for restroom facilities at the Gil Waters Park that was beyond its useful life. A design consultant developed a design for a permanent restroom building and bids came in over budget, with the lowest bid totaling \$341,482. Design for the project was rescoped in-house, and Leon County would act as Owner/Builder under the County Construction Manager's General Contractor license resulting in a total project cost of approximately \$200,000, resulting in \$140,000 in savings.
- Coe Landing Bunk House– The bunk house at Coe Landing was in need of repair, with project estimates totaling approximately \$65,000 from private contractors. The Office of Resource Stewardship (ORS) was able to reduce costs by utilizing in-house staff to install equipment and make the necessary repairs. By identifying in-house skills and resources, ORS was able to reduce the cost of the project by more than half and come in under budget, saving \$35,000.
- Mobile Digital X-Ray Services for the Medical Examiner (ME) – The service agreement for the Mobile Digital X-Ray machine for the ME's Office expired. The ME was utilizing an out-of-town vendor which often resulted in delayed service requests. In researching the service, ORS determined that there was a local service provider capable of performing the required preventative maintenance for only \$3,000 per year, with repairs billed separately if and when needed. This change in service provider resulted in annual savings of \$23,232 without impacting service quality. The closer proximity of the new provider means potential repairs can be completed more quickly and efficiently when they arise.
- Increase Participation in the Public Works Workday Program – Since the COVID-19 pandemic the Leon County Work Program, operated through the Public Works Division, which offers tasks such as roadside litter removal, landscaping, and painting to individuals required to perform court-mandated community service hours, has experienced a significant decline in participation. Individuals are allowed to perform court-mandated community service hours at statutorily approved organizations and often select clerical tasks at not-for-profit agencies. Therefore, the Office of Intervention and Detention Alternatives coordinated with Court Administration to provide individuals with two hours credit for every one hour of mandatory community service completed at a County department. This "double credit" incentive applies exclusively to community service hours performed with County departments. The incentive was implemented in January 2026. Since then, the Public Works Division has experienced a nearly 300% percent increase in community service hours which has resulted in an estimated cost savings of more than \$11,800 in salary and compensation to the County

In summary, including the above, since 2013 the County has saved or avoided costs totaling nearly \$100 million. These cost-saving efforts occur prior to any new taxes, fees, positions, equipment, etc. are brought to the Board for consideration.

Adopted FY 2027 Budget

The County continues to approach its annual budget process by identifying opportunities to constrain budgetary growth, while ensuring the County's limited resources continue to be aligned with the highest priorities of the Board. As presented, the FY 2027 Adopted budget totals \$420,311,201 which is a 4.7% increase from the FY 2026 budget. The following section provides an overview of the adopted balanced budget.

Normal expense growth includes Leon County Government's and Constitutional Officers' personnel costs (e.g., retirement, health insurance), mandatory state payments, and inflationary increases related to contracts and the procurement of materials and supplies. According to the Government Finance Officers Association (GFOA), there are several different indexes that can be used to evaluate government inflation, including the

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Budget Overview

Municipal Cost Index (MCI). The MCI estimates the rate of inflation for government purchases and incorporates various factors, including labor costs, commodity prices, and construction contract costs. The MCI over the past six years (2020-2026) reflects an increase of approximately 34%. A review of the County government general services budget growth over this same period, excluding self-supporting funds such as EMS, Tourism, Building, and the Constitutional Officers, shows a consistent trend with the MCI of approximately 34% as well. Additionally, the MCI from 2026-2027 shows a 4.66% year-over year inflationary growth. Excluding the County's FY 2027 proposed budgets for self-supporting funds and Constitutionals, the County's growth is lower than the MCI at 4.13%.

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

The following Table details the tentative forecasts for revenue and expenditure changes for the entire budget from FY 2026 to FY 2027. A brief description and explanation of the changes in each revenue and expenditure category follows the table.

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LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» **Budget Overview**

Adopted Estimated Changes in Revenues	Change from Fiscal Year 2026
Property Taxes with current millage rate (8.3144 mills)	\$11,004,062
Solid Waste Revenues (e.g., Tipping Fees)	\$3,248,967
EMS Fees/Medicaid Reimbursement	\$2,562,672
Other General Revenue	\$1,192,875
EMS Municipal Service Tax Unit (0.75 mills)	\$992,621
Gas Taxes	\$518,510
½ Cent Sales, State Revenue Sharing	\$494,333
Special Revenue Fund Balance	\$271,785
DSEM Fees	\$199,215
Other Non-General Revenue (e.g., Courts, SHIP, E-911, Rental Income)	\$111,651
Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE)	\$0
Public Services Tax (PST) & Communications Services Tax (CST)	(\$47,564)
Building Inspection and Permitting Fees	(\$216,795)
Departmental Internal Billing (Insurance, Fleet, and Communications)	(\$303,063)
Interest Earnings	(\$605,570)
Tourism Revenue	(\$630,802)
Total Change in Revenue	\$18,792,897
Adopted Estimated Changes in Expenditures	
Sheriff Personnel and Operating Expenses	\$7,320,095
Capital Projects	\$3,279,935
EMS Personnel and Operating Costs	\$3,210,849
Contractual Obligations, Maintenance, Utilities, other Operating	\$2,720,376
County Government Personnel Costs	\$1,703,543
Community Redevelopment Area (CRA) Payment	\$681,459
Other Constitutional Offices	\$452,437
City Interlocal Agreements (CDA, Parks, Animal Control, Planning, Sewer, ALS)	\$329,230
Medicaid & Other Mandatory Payments (Med Examiner, DJJ, Baker/Marchman)	\$283,655
Debt Service Payments	(\$72,997)
Division of Tourism	(\$339,728)
Workers Compensation/Insurance	(\$775,957)
Total Change in Expenses	\$18,792,897
Budget Shortfall	\$0

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

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

Adopted Estimated Changes in Revenues

As reflected in Table #1, the following section provides a summary of the projected changes to general revenues between the FY 2026 and FY 2027 budgets.

Property Taxes (\$11 million): The Leon County budget is balanced without increasing the current 8.3144 millage rate. For FY 2027 property values increased by 5.10%, providing an additional \$11 million in property tax revenue. Last year taxable values increased 7.78%. 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; reduction in net new taxable values (new construction) from \$661 million in 2025 to \$456 million in 2026; 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. The Save-Our-Homes cap limits the increase of homestead residential property values to the change in CPI or 3%, whichever is lower. In January 2026, the CPI change resulted in homesteaded property values increasing no more than 2.7%. Lastly, the annual inflationary adjustment to the exempt value of homestead properties resulted in approximately \$38 million being removed from the tax roll for a fiscal impact of approximately \$300,000.

Property taxes growth was offset by increases in personnel costs for retirement and healthcare, funding for 4% raises for all employees, including Constitutional Officers, and inflationary costs for contractual services, fuel, and materials and supplies.

Solid Waste Fees (\$3.2million): Most of this increase is related to the increase in the solid waste assessment from \$40 to \$80, which will generate an additional \$1.6 million in revenue. Other increases are due to a projected increase in the hauling rate of \$7.66/ton in FY 2027 and increased costs to operate the Transfer Station. The tipping fee at the Transfer Station is adjusted annually to recover most of these costs for waste processed at the facility. The Board approved the FY 2027 Tipping Fee rates at the May 12, 2026 meeting.

EMS Fees/Medicaid Reimbursement (\$2.6 million): Growth in EMS transport revenues is directly related to continued projected growth in patient transports. In addition, Medicaid fees, which are the direct result of a distribution formula established by the federal government, are also projected to increase.

Other General Revenues (\$1.2 million): These increases are primarily related to miscellaneous revenues for equipment buyback sales, warrants, surplus auction sales and camping fees. Additionally, the 50% reimbursement from the City of Tallahassee for operating costs of the Public Safety Complex is estimated to increase to cover increased capital improvement needs for the facility. These revenues can fluctuate based on differing levels of activity year-over-year.

EMS Municipal Services Tax Unit (MSTU) (\$992,621): The MSTU revenue reflects the 5.10% increase in property values and anticipates no change to the 0.75 millage rate.

Gas Taxes (\$518,510): Gasoline taxes are estimated to increase slightly by 4%. In FY 2022, as the economy rebounded from the effects of COVID and travel dramatically increased, gas tax collections increased over 8%. Prior to COVID, gas taxes, which are based on consumption per gallon rather than a percentage of cost, were only slightly increasing year-over-year due to better vehicle fuel efficiencies and an increase in the use of hybrid and electric vehicles. In FY 2023, gas taxes collections declined by 4%, and remained relatively flat in FY 2024. This is largely due to the continued fluctuations in the market for crude oil and the shift in consumers driving more fuel-efficient or electric cars and trucks. While owners of electric vehicles use the road network, they do not pay gas taxes which support the maintenance of the local transportation system.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» **Budget Overview**

State Shared Revenue and 1/2 cent Sales Tax (\$494,333): County governments receive certain revenues from the State of Florida which are largely based on sales tax collections. State shared revenues are projected to increase slightly into FY 2027, which are offset by 4% decline in 1/2 cent sales tax revenue. Year-over-year growth for these sales tax generated revenues continue to fluctuate due to consumer spending activity.

Special Revenue Fund Balance (\$271,785): This revenue accounts for all non-general fund balances. Rather than transferring additional general revenue to support programs such as DSEM, Probation, and Transportation, available fund balances are used when they are above policy minimums. The use of special revenue fund balances allowed the general revenue that would have otherwise been appropriated to these funds, to address immediate capital improvement needs and other inflationary increases in the budget.

DSEM Fees (\$199,215): As part of the post-COVID economic recovery, development services and environmental permitting fee collections increased as development permitting increased including the new Amazon facility. The pace of the permitting activity has returned to more sustained levels, resulting in the collection of fewer development and permitting fees.

Other Non-General Revenue (\$111,651): This summary reflects other dedicated revenues such as: State Housing Initiative Partnership (SHIP) funding, Court programs, state E-911 revenue, special assessments related to paving or sewer assessments.

Blueprint Infrastructure Sales Tax (10% infrastructure, 2% LIFE) (\$0): This local sales tax has benefited from the economic rebound and increased consumer spending over the past few years. However, FY 2027 revenues are projected to remain flat with FY 2026 projections, indicating slower growth. This revenue is deposited into specific accounts and can only be used for specific capital expenditures such as resurfacing, sidewalks, intersection improvements, and the LIFE infrastructure projects.

Public Service Tax (PST) and Communications Services Tax (CST) (-\$47,564): The PST revenue is subject to many variables including rates and usage. FY 2027 revenues are projected to decline slightly by \$133,000 (1%) based on current collection trends. This decline could be tied to residents using more energy-efficient appliances, despite increases in utility rates. The decline is offset by a projected \$85,500 increase in CST revenues.

Building Permitting and Inspection Fees (-\$216,795): Building inspections fees are projected to decline due to a reduction in single family permitting for large residential development projects in the unincorporated Leon County area. Additionally, recent legislation (HB 803), prohibits local governments from requiring owners of single-family dwellings or their contractors to obtain permits to perform work valued at \$7,500 or less. The elimination of permits for work valued at \$7,500 or less is projected to reduce the County's permitting fee revenues by approximately \$100,000 annually.

Departmental Billings (Insurance, Fleet and Communications (-\$303,063): This revenue accounts for charges to Departments and Constitutional Offices for the provision of insurance coverages including workers' compensation, fuel, and maintenance for the fleet, and to fund the phone system. The decrease is primarily associated with an approximately 8% reduction in insurance premiums experienced for the 2026 insurance coverage renewals.

Interest Earnings (-\$605,570): As the Federal Reserve aggressively increased interest rates to fight high inflation following the COVID pandemic, the County experienced multiple years of increased interest and investment earnings. However, interest rates are currently lower in FY 2026, resulting in reduced yields on interest

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» **Budget Overview**

earnings. As a result, interest and investment earnings are estimated to decrease by approximately \$605,570 in FY 2027.

Tourism Revenue (-\$630,802): Downs and St. Germain Research, Inc., the County's research firm on record, has projected a slight reduction in TDT revenue in FY 2027 (\$194,000) due, in part to, economic uncertainty (tariffs, gas prices, etc.) changing consumer spending habits. The remaining decline is attributed to a reduction in Tourism miscellaneous revenue budgeted in FY 2026 for anticipated sponsorships for the World's Cross-Country Championships held in January 2026. The expenditure section also reflects a corresponding reduction in increased expenditures budgeted in FY 2026 to host the event. Leon County continues to target events that attract overnight stays, which will continue to result in greater tourism revenue collection in future years.

Adopted Estimated Changes in Expenses

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

Sheriff Personnel and Operating Expenses (\$7.3 million): Historically, the Sheriff's budget has trended slightly above annual property tax growth. The estimated growth in the Sheriff's budget (6%) is currently slightly higher than the projected property tax growth rate (5.10%). The largest component (78%) of the Sheriff's budget is personnel expenses. These costs are driven by the negotiated collective bargaining agreement for sworn officers, and the statutory FRS contribution rates for special risk members which increased from 7% to 8%. For FY 2027, the collective bargaining agreement was renegotiated to include a retroactive step credit for bargaining members with prior sworn law enforcement and corrections experience from other agencies. The Board approved an increase to the base pay for sworn officers from \$60,000 to \$62,000 per the collective bargaining agreement for FY 2026; these pay scales remain unchanged for FY 2027. Employees who completed an additional year of service advanced to the next step, resulting in pay increases of approximately 2% to 3%, except for those already at the top of their salary range. Other increases to the Sheriff's budget are associated with medical and food services to operate the Leon County Detention Facility, which are expected to rise by \$484,000. Due to the uncertainty regarding property tax reform, the Sheriff did not request any new positions for FY 2027.

Capital Projects (\$3.3 million): The overall capital budget for FY 2027 is \$34.7 million, an increase of \$3.3 million from the FY 2026 budget. This increase contemplates \$3.8 million of additional general revenue used to support the general revenue supported capital program, offset by other changes in the gas tax, and EMS capital programs. In addition to overall inflation and the rising costs of construction materials and supplies, increased costs are attributed to funding: the replacement of Public Works heavy duty vehicles and equipment; stormwater infrastructure improvements; Public Safety Complex facility maintenance; statutory technology requirements for the courts, and intersection and safety improvements. As discussed in greater detail in the capital section, \$6.4 million in dedicated general revenue and transportation fund balances was appropriated in the current fiscal year as part of the "fund sweep" to support the capital improvement approved last year. These reserves were appropriated to support the capital program in FY 2026 and FY 2027.

EMS Personnel and Operating Costs (\$3.2 million): To maintain current service levels and ensure adequate resources are available for increased call demand, the FY 2027 Budget includes the addition of ten full-time EMS positions. Additional increases are associated with inflationary costs of EMS contracts and medical supplies. The increase in the EMS millage rate in FY 2024 provided for reserves to support future increased staffing and equipment requirements for the program over the next few years.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

Contractual Obligations, Repairs and Maintenance, Utilities (\$2.7 million): All projected increases are associated with contractual and inflationary adjustments and include:

- County software maintenance licensing agreements including: the NEOGOV Human Resources management system, Microsoft Office 365 licensing, Banner Document Management, and network security applications.
- Annual contractual and operating supplies increase in Facilities Management for security, custodial, HVAC, and building and grounds maintenance services.
- Utilities costs are projected to increase due to CPI adjustments for City of Tallahassee rates.
- Solid Waste hauling contract, inflationary costs of yard debris processing, and operating the transfer station. These increases are covered by an annual adjustment to the Solid Waste Tipping Fee (approved by the Board at the May 12th meeting) and an increase in the solid waste assessment.
- Parks and Recreation mowing, trail, playground, and ballfield maintenance, which includes costs for the opening of the Northeast Park.
- Public Works stormwater maintenance.
- Contractual increases associated with the County's phone and internet networks.
- Other miscellaneous increases related to rentals and leases, and operating supplies.

Leon County Employee Related Expenses (\$1.7 million): The largest operating expense in the Leon County Government budget is associated with personnel costs. These costs include employee salaries, health insurance, retirement contributions and workers' compensation. The budget includes a Board approved 4% across the board pay increase for all County and Constitutional Officer employees. The continued investment in the current workforce helps the County maintain its competitiveness as an employer of choice in the marketplace. It also allows the County to retain its most talented employees amid economic and legislative uncertainty.

Community Redevelopment Agency (CRA) (\$681,459): The increase in FY 2027 is attributed to projected increases in the Frenchtown CRA payment and the County's Tax Increment Finance payment for the Cascades Joint Ventures development and 4Forty North properties. The County will receive final values from the Property Appraiser on July 1st which may adjust next year's required payment. Pursuant to an interlocal agreement with the City of Tallahassee, the County's funding for the Downtown CRA terminated in FY 2023. The Frenchtown CRA is scheduled to terminate in 2038. The constitutional amendment on property taxes, if approved by voters, will greatly impact the values of properties within the Frenchtown CRA and the required annual payments to the CRA.

Other Constitutional Officers (\$452,437): Other Constitutional Officer increases include:

- Supervisor of Elections (SOE): The SOE's budget decreased by \$467,419. The SOE's budget varies year-to-year depending on the election cycle. It increases for the presidential preference primary and decreases in general election and off-year election cycles.
- The Clerk of the Courts and Comptroller: The Clerk's budget increased by \$209,205. The increase is associated with cost-of-living adjustments, increased retirement rates, and other operating costs to support the Clerk's Finance duties to the County.
- Tax Collector: Funding for the Tax Collector is through commissions based on the amount of property tax collected on behalf of the County and the statutory requirement that the County pay commissions for the Leon County School Board's ad valorem collections. Based on the estimated 5.07% increase in property values, this budget will increase by \$551,844.
- Property Appraiser: This budget is submitted directly to the Department of Revenue for approval on June 1. The anticipated increase is \$158,807. The increase is associated with personnel salary increases, increases in healthcare rates, and inflationary contractual costs.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» **Budget Overview**

Interlocal Agreements (\$329,230): Funding includes annual budgetary increases related to County interlocal agreements with the City of Tallahassee for the Consolidated Dispatch Agency, Animal Services, Parks and Recreation, ALS, Planning, and the 800 MHz radio system. These increases are offset by a reduction for the Animal Services interlocal agreement, which included \$250,000 in additional funding in FY 2026 to replace the roof at the Animal Shelter.

The primary increase in this category is associated with the final payment for the replacement of the 800 MHz Radio Communications virtual prime site, which is the redundancy server for all the 800 MHz radios used by public safety agencies including the Leon County Sheriff's Office and Leon County Emergency Medical Services, which was phased in over three years. Additionally, funding in the amount of \$53,196 is included to replace radio consoles at the Consolidated Dispatch Agency that are approaching end-of-life, and incapable of supporting new technology. The total project is estimated at \$3.5 million and will be financed over the next ten years. The County will pay 50% of the costs pursuant to the Interlocal agreement.

Medicaid, Medical Examiner, DJJ Payments, and Baker/Marchman Act (\$283,655): The County is required by Section 409.915, Florida Statutes, to contribute to the State's share of matching funds for the Medicaid Program. The annual contribution decreased slightly by \$73,091. This reduction is offset by additional funding in the amount of \$51,144 for autopsy services provided by the Medical Examiner due to higher caseloads from Leon County, and a \$305,602 projected increase for the FY 2027 Department of Juvenile Justice payment. These payments can vary year over year as County costs are determined by the total number of secure detention days used by juveniles residing in the county over the most recent 12-month period.

Debit Services Savings (-\$72,997): The County made the final payment for debt service associated with financing of the purchase of a new helicopter for the Sheriff's Office. These savings were used to offset reductions in general revenue and other inflationary increases related to Constitutional budgets, contractual services, materials and supplies, and the capital improvement program.

Division of Tourism (-\$339,728): This decrease is associated with a reduction in expenditures appropriated in FY 2026 to host the World's Cross-Country Championship. This decrease is offset by funding for the COCA cultural grant programs (funded by the 1-cent of the bed-tax), as well as additional resources to support Tourism marketing.

Workers' Compensation/Insurance (-\$775,957): Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences. This decrease reflects a reduction in insurance premium coverages for property and general liability, which came in lower than previously budgeted in FY 2026. The County's insurance coverages are competitively procured annually by the County's insurance broker.

Adopted Staffing Discussion

Leon County government continues to approach the annual budget process by identifying opportunities to constrain budgetary growth and to ensure the limited resources of the County continue to be aligned with the Board's highest priorities. The same efforts continue during the annual position review to ensure the organization is optimizing personnel resources. Prior to recommending adding positions to the budget, an organizational review occurs to determine if there are available efficiency measures Departments could make before adding positions. This includes whether other positions, especially vacant positions, are still needed. Two new Parks positions are required to coincide with the opening of the Northeast Park in FY 2027. One of the positions is being offset by a reduction in OPS/temporary staffing funding and the second will be absorbed by realigning a vacant position within the organization.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

The budget includes funding for ten planned EMS positions to meet service demands. To assist with ever increasing call volume, six new EMS positions (half a crew) are recommended to fill the current ambulance schedule. Funding for these six new positions has a budget impact of \$562,518. Four additional positions and an ambulance are planned for FY 2027 to complete the addition of a full crew and ambulance. These costs were planned and are paid for by existing EMS MSTU revenue.

During the FY 2023 - FY 2026 budget development processes, due to the surge of high inflation the Board determined that a 5% across the board COLA increase was warranted for all County and Constitutional employees. The FY 2027 budget includes a Board approved 4% across the board pay increase for all County and Constitutional Officer employees.

Fund Balances

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

As recognized by bond rating agencies like Fitch and Moody’s, sufficient fund balances are considered a sign of fiscal stability and influence bond ratings. In addition, as noted in Policy No. 07-2, the use of fund balance more than the policy minimums should support one-time capital project funding and/or other one-time expenditures to address unforeseen revenue shortfalls. Moving toward the elimination of using recurring fund balance aligns with industry best practices, is consistent with County policy, and provides greater long-term financial stability for the County. However, if voters approve the property tax constitutional amendment in November, the County may be in a position where a portion of these balances may be required to provide a transition to funding core services as the Board navigates policy decisions on how to address the need to reduce services and/or increase millage rates and/or fees.

General Fund

Due to increased property values and the County’s intentional conservative approach of constraining expenditures to the greatest extent possible, the FY 2027 Budget used no general revenue fund balance for balancing the budget. However, as stated previously, as the Board considers options and recommendations related to the delivery of fire services in the unincorporated area, there could be potential budget implications and expenditures, including the use of one-time reserves, in the latter part of FY 2027 depending on Board direction.

When fund balance use is reduced or not appropriated at all, fund balances can start to grow and be used as part of a “fund balance sweep” to fund one-time capital projects. This approach avoids the need to issue debt to support future capital project needs. In addition to one-time capital projects, fund balances are also used to maintain the County’s catastrophe reserves, which were most recently used for Hurricane Idalia, the May 2024 tornadoes, Hurricane Debby and Hurricane Helene. Since 2016, the County has responded to and recovered from the impacts of nine presidentially declared events, including seven Hurricanes, COVID-19, and the May 2024 Tornadoes. Based on presidential declarations, the County has benefited from all being made eligible for Public Assistance (PA) funding through the Federal Emergency Management Agency (FEMA). However, the current administration has indicated a desire to restructure FEMA and shift greater responsibility for disaster recovery to each State and has tasked a FEMA Oversight Committee with suggesting policy reforms to achieve that objective. This potential policy shift introduces uncertainty regarding current and future recovery efforts, which could significantly impact reserve levels.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

Although not considered official policy, the Oversight Committee's report was released and includes major reforms to the Public Assistance (PA) process. One of the main goals is to issue fewer Federal Disaster Declarations, which the report suggests could be done by raising the monetary thresholds for federal disaster assistance at the state and local levels. Based on this goal, the State of Florida would not have received a Presidential Declaration for the impacts of the 2024 May tornadoes, leaving the County responsible for covering the full cost of recovery and restoration. Florida does have an Emergency Preparedness and Response Fund; however, it is limited and must be allocated by the Florida legislature.

The report proposes using a parametric model with pre-estimated damages as a basis for declarations. In this system, the Governor would submit a declaration if a weather event met certain criteria (for example, a Category 3 or higher hurricane). If approved, states would receive funding covering 50-75% of the projected damages from the parametric models for that event, and they would decide how to allocate these funds across the state. This approach could restrict the County's ability to be reimbursed for lower-impact storms in the region and might result in most or all available funds being directed to severely affected areas within the State.

Hurricanes Idalia, Helene, and Debby illustrate this approach, and, considering these potential shifts, the County would have faced millions in unbudgeted damages. Without a clear path for reimbursement, the County's reserve funds could be exhausted, significantly impairing its capacity to perform crucial repairs, infrastructure projects, and maintain service levels if future storms hit Leon County.

Traditionally, reimbursement disbursement allocations have been 75% from FEMA, 12.5% from the Florida Division of Emergency Management (FDEM), and the remaining 12.5% as the local cost share. However, this process can be cumbersome and may take several years for the County to recover these funds and deposit them into the appropriate reserve account. Along with the complicated and lengthy reimbursement process, not all incidents will qualify for a presidential declaration, which means they won't be eligible for the PA process. Additionally, FEMA will not reimburse all expenses incurred under previous declarations. Across the country, there have been many cases in declared events where expenses were denied due to changing eligibility guidelines, most notably expenses related to COVID-19.

Special Revenue Funds

As discussed in the preceding revenue and expenditure section, based on current revenue and expenditure forecasts, the FY 2027 Budget recommends appropriating fund balance in three special revenue funds that receive general revenue support; the Probation Fund, Development Service & Environmental Management Fund and Transportation Trust Fund. Fund balances are typically accumulated to support cash flow, emergency needs, one-time capital projects, and unforeseen revenue downturns. As detailed in the item, County revenues supporting the Probation, DSEM, and Transportation funds are projected to decline or only experience modest increases. During times of economic uncertainty and revenue declines, the County is able to manage these ups and downs through the very limited use of dedicated fund balances without increasing the millage rate.

The use of \$800,000 in dedicated Probation fund balance is recommended to support the Office of Intervention and Detention Alternatives program. Over the past several years, probation fees have continued to decline leading to an increase in general revenue support for the Probation Fund to maintain current service levels. This decrease can be attributed to the reduced number of pre and post assignments such as alcohol and urinalysis tests administered. Additionally, the courts continue to authorize the fees to accrue, be waived, or convert outstanding fees for probationers to civil judgement which further reduces fee collections. These dedicated Probation fund balances accumulate over time to sustain the fund during periods of revenue decline. Use of fund balance brings the excess accumulated Probation fund balance into policy limits. Additionally, the current Probation fee schedule has not been reviewed or updated since 2008.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

Considering this and the significant threats to property tax revenue, the Revenue Diversification Study recommends a comprehensive review of the probation fee schedule for current misdemeanor supervision fees, collection rates, and program costs against peer models to offset general revenue subsidies. As these revenues have continued to decline, the Board may wish to consider future adjustments to fees or services, or a combination of both.

The use of \$975,000 of DSEM dedicated fund balance reduces the amount of general revenue support required for this fund. DSEM permit fee revenue had previously increased significantly following the pandemic due to builders taking advantage of the low-interest rate environment and the one-time permitting applications for the Amazon Fulfillment Center. Rather than transferring additional general revenue to support DSEM, fund balances in the DSEM fund are used when they are above policy minimums. As mentioned previously in the item, the Revenue Diversification Study also recommends a rate study for DSEM fees to ensure fees are set at an appropriate rate based on service levels.

In addition, fund balances above policy minimum limits were available to support operating and capital improvement needs for the County's Transportation program. The use of \$600,000 of Transportation Trust Fund balance allows for continued funding to support transportation maintenance.

Building Inspection Fund

Building Inspection is entirely funded by permitting and inspection fees and does not receive any general revenue support. To ensure Building Inspection continues to provide prompt permitting services when revenues decline, available fund balances are used to support funding these services. For FY 2027, it is recommended to use \$1.3 million in available Building Inspection fund balance. Like DSEM, after several years of increased construction activity, permitting levels are ebbing due to higher interest rates which have suppressed new construction and related permitting activity. Building Inspection fund balances are available due to increased revenues generated during the recent robust construction market. If this downward trend in fee collections continue, expenditures for these services may need to be reduced in outyears or an evaluation of the current fee structure methodology may be needed to ensure it is adequate to cover the cost of building inspection services.

Other Fund Balances

Other funds entirely supported by fee revenue that do not receive general revenue support sometimes use accumulated fund balances to support special projects or continued operations from balances accumulated in previous years. The use of these dedicated fund balances allows the Board to maintain a long-standing practice of mitigating and/or delaying any fee increases until necessary.

Due to declines in court revenues, the Judicial funds (e.g., Drug Court and Judicial Programs) will use available fund balances totaling \$199,898 to continue to support their operations. In addition, to provide the necessary funding for E-911, it is recommended to appropriate \$130,005 in dedicated E-911 fund balance to support this program.

Capital Program

Each fiscal year, pursuant to Florida Statutes and County policy, the County is required to adopt a five-year capital improvement plan. The capital improvement budget maintains core infrastructure including road resurfacing, stormwater facilities, parks and greenways, technology infrastructure and upgrades to the detention facility. In addition, the capital budget includes funding for parks facilities, major building maintenance and vehicle and equipment replacements.

Due to uncertainty surrounding property tax reform and capital project requests exceeding available revenues, the development of the FY 2027 capital program focused on life, health, and safety requirements

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

and maintaining existing infrastructure. Projects were evaluated based on whether they added capacity versus provided core maintenance. Expanding physical capacity (i.e., new construction, building expansions, etc.) drastically increases recurring operating and maintenance costs. With property tax reform threatening the County's primary revenue source, the County won't be able to afford the increased staffing or recurring maintenance costs. Instead of increasing capacity, the County's limited capital dollars were redirected toward maintaining and repairing existing infrastructure.

A comprehensive review of all capital projects requests was performed to determine critical vs non-essential infrastructure. This analysis determined which projects would continue as planned or with a modified project scope or deferred. Projects to continue focused on critical infrastructure maintenance needs and projects with dedicated funding sources including grant-funded projects. The complete five-year capital program focused on maintaining the County's aging infrastructure (i.e., buildings, IT infrastructure, parks, and stormwater systems).

Capital Program Fund Sweep

As a financial best practice and to avoid the costs associated with borrowing, Leon County annually evaluates fund balance levels to determine the availability of funds to support the capital program. Limiting the use of available fund balance for one-time expenditures for capital projects, if needed, is considered a best practice. As part of the FY 2026 budget process, the Board approved the use of \$16 million in available fund balances that were above policy minimums to support the capital program for FY 2026 and FY 2027.

To ensure that the critical facility capital maintenance projects continue, and vehicles purchases necessary for service delivery are not delayed due to continued supply chain difficulties, it is recommended that the Board appropriate the reserves for certain capital projects related to judicial technology needs, Detention Center, vehicle replacement, stormwater infrastructure and park facility maintenance needs in FY 2026. While some vehicle and equipment purchases may not proceed at this time due to the reprioritization of critical needs, certain heavy equipment replacements may be required due to contractual buy-back obligations. As the fund balances are currently available for appropriation, there is no requirement to wait for the new year to budget these funds

Highlights

Essential Library Initiative: Phase One renovations at the Main Library were completed in September 2025. The project transformed more than 30,000 square feet on the second floor of the Main Library into modern, flexible, and inspiring spaces for learning, collaboration, and community connection. Leon County invested \$3.5 million in the Main Library second floor renovation, including \$400,000 from a Florida Department of State Public Library Construction Grant. An additional \$1 million was allocated in FY 2026 to begin the second phase of improvements for the first floor, and \$4 million was initially programmed for FY 2027 to complete the construction bringing the total project costs to \$5 million for the second phase.

As part of the strategic development of the FY 2027 capital improvement program which avoids adding capacity and redirects capital funds to address the most immediate County infrastructure needs, this renovation/expansion project scope has been modified to allow previous programmed funds to be reallocated to address the most immediate County infrastructure needs. The FY 2027 Budget for this project has been reduced to \$200,000 and will be used to complete renovations of existing restroom facilities that are required for ADA compliance.

Building Infrastructure and Mechanical Maintenance: The Building Infrastructure and Mechanical Maintenance capital program continues to focus on maintaining the County's aging infrastructure. Major projects for FY 2027 include facility maintenance and mechanical improvements (HVAC, Elevator upgrades,

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

restroom upgrades to meet ADA compliance, building automation system replacement, etc.) at the Leon County Detention Facility, Public Safety Complex, and Leon County Courthouse.

Transportation: The transportation capital program continues to focus on repaving, sidewalks, and intersection and safety improvements.

Emergency Medical Services Ambulances: To ensure the County continues to deploy state-of-the-art equipment in the delivery of EMS services, ambulances with significant mileage that have reached the end of their planned useful life are completely replaced while some are refurbished with new chassis. For FY 2027, five ambulances are scheduled for purchase and three are recommended for new chassis with a remounted “box” to replace eight existing ambulances. The total cost for vehicle and equipment replacement for EMS is \$3 million. Additionally, one new ambulance is being purchased to support the new EMS crew. Due to the lag time for ambulances, the ambulance for the new crew in the amount of \$420,000 was advanced funded in FY 2026 utilizing existing EMS reserves which have accumulated for this purpose.

Livable Infrastructure for Everyone (LIFE) Program: In January of FY 2020, Leon County began collecting its share of the Blueprint 2020 sales tax extension. A component of the 2020 sales tax extension is the two percent dedicated to Livable Infrastructure for Everyone (L.I.F.E.). Annually, the Board considers a five-year L.I.F.E. Program schedule during the budget process. The schedule continues to implement the County’s adopted LIFE Policy (Policy #16-6) and previous Board direction on the allocation of these funds. Additionally, the LIFE Program allocates annual funding in the amount of \$250,000 over the next five years to implement the Woodville Sense of Place.

Woodville Sense of Place

The Woodville Sense of Place project is a Board Strategic Initiative with funding beginning in FY 2027. This initiative is a partnership between the County and the Woodville community to address long-standing community needs by making extraordinary infrastructure improvements and providing an outlet for proactive and positive change to strengthen the connection among residents in rural Woodville. Currently, there are millions of dollars in funding dedicated to septic upgrades and septic to sewer to conversions in the Woodville area. By establishing dedicated funding through the L.I.F.E. plan, in the amount of \$250,000 per year, this project seeks to address several Woodville Community needs in addition to sewer. The proposed L.I.F.E. project addresses infrastructure and beautification efforts through a multitude of projects planned across a five-year capital improvement plan such as:

- Improvements at Woodville Park
- Trail hub at Oak Ridge Road and Woodville Highway
- Gateway and Wayfinding signage
- Woodville Highway at Natural Bridge Road Intersection Improvements
- Beautifying sections of the St. Marks Trail
- Various streetscaping efforts at identified intersections in the community
- Oak Ridge Road Multi-use Trail

Multiyear Fiscal Planning

Leon County engages in multiyear fiscal planning to ensure the long-term fiscal viability of the County and to ensure the resources available are used in the most prudent manner. Through these efforts, the County has deliberately been able to save taxpayers millions of dollars by deferring increases in property taxes and

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview

fees. In addition, during this time, guided by the Strategic Plan, the County has increased its investment in areas such as public safety, human services, park amenities, etc. At the same time, the County has also maintained hundreds of miles of roadways, hundreds of thousands of square feet of building space, and thousands of acres of parks while paying down debt and maintaining adequate levels of reserves.

Recent economic conditions including the recovery from the pandemic, the response and recovery costs associated with severe weather impacts to our community, and the ongoing threats impacting the County's major revenue sources (i.e., property taxes) and significant cost shifts by the Florida Legislature have reinforced the limitations of the County's existing revenue diversification. In recent budget cycles, a Multiyear Fiscal Plan was presented to the Board which provided a phased approach to conduct fee studies to establish recommended rates for both Solid Waste and Stormwater, and to conduct a Revenue Diversification Study.

Conducted in FY 2026, the Study included an assessment of the County's current revenue structure in comparison to peer counties, examined the reliability of alternative revenue sources that may align with the County's operational needs, and identified trends among other Florida local governments to diversify their revenue base and exhaust available revenues consistent with Florida Statutes. Most of the Study recommendations to increase non-ad valorem require further analysis to develop appropriate fee and assessment schedules which will be considered by the Board as part of the FY 2028 budget development process in early 2027. However, the following recommendations were approved as part of the FY 2027 Budget process:

- Implement a five-year phased increase to the solid waste non-ad valorem assessment rates beginning in FY 2027, to fully eliminate the general revenue subsidy.
- Fully recover the costs for existing enterprise fund programs to be financially self-sufficient, to include a rate study in FY 2027 to determine the appropriate stormwater non-ad valorem assessment levels which reflect the actual cost of services and thereby reduces the general revenue subsidy (to be implemented in FY 2028).
- Modernize proprietary and regulatory fee schedules to reduce general revenue subsidies and lessen the cost-recovery gap, to include a fee study in FY 2027 to adjust DSEM development review and permitting fees to reflect actual service delivery costs, thereby reducing the general revenue subsidy (to be implemented in FY 2028).

Conclusion

The development of the FY 2027 Budget reflects a continued focus on annual budget constraint and the year-round internal efforts that drive innovation, produce efficiencies, and realize cost savings and cost avoidances. While each year presents new and unique budget challenges, the development of the County's FY 2027 budget coincides with the highest level of fiscal uncertainty and instability related to the County's property tax base to date due to the Governor's and Legislature's priority to provide statewide property tax relief without identifying a revenue replacement. As discussed throughout the item, if the constitutional amendment is passed by voters, the County would lose approximately \$71 million, or 30%, in property tax revenue in the first two years of implementation (FY 2028 and FY 2029). As such, the FY 2027 Budget serves as a transition year to larger structural and financial changes as the County begins the phased in approach to mitigate the projected deficits.

In the same way the County came out of the Great Recession and the COVID-19 pandemic, the County again is addressing significant fiscal issues in a deliberate and fiscally constrained manner. It bears repeating

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Budget Overview

that these recommended actions provide the necessary resources to continue maintaining the County as a financially viable organization with the ability to withstand the impacts and rebound from the current economic and financial pressures to local government expenses, especially related to the cost of materials, supplies and construction of capital projects. Even with the continued economic uncertainty, due to this long-term fiscal planning, Leon County Government's fiscal resilience has not gone unrecognized. As acknowledged by Moody's Investor Service, the County has maintained an extremely high Aa2 credit rating.

With the continued leadership of the Board, the dedication of our talented employees and the active engagement of citizens and partners, the FY 2027 budget will continue to strive to best position the organization and provide the Board with the maximum fiscal options and flexibility to continue to meet the current and foreseeable (and unforeseeable) challenges and opportunities facing our organization and community.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Budget Overview Highlights

Culture & Recreation	5-21
Transportation	5-22
Public Safety	5-23
Human Services	5-24
Physical Environment	5-25
Economic Environment	5-26
Court Related Services	5-27
General Government	5-28
Other Expenses & Debt Services	5-29

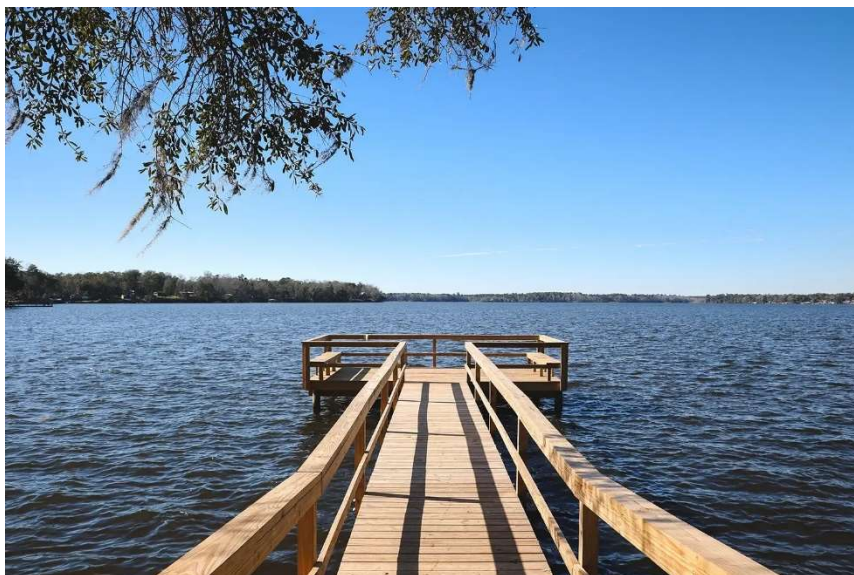
LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview Highlights

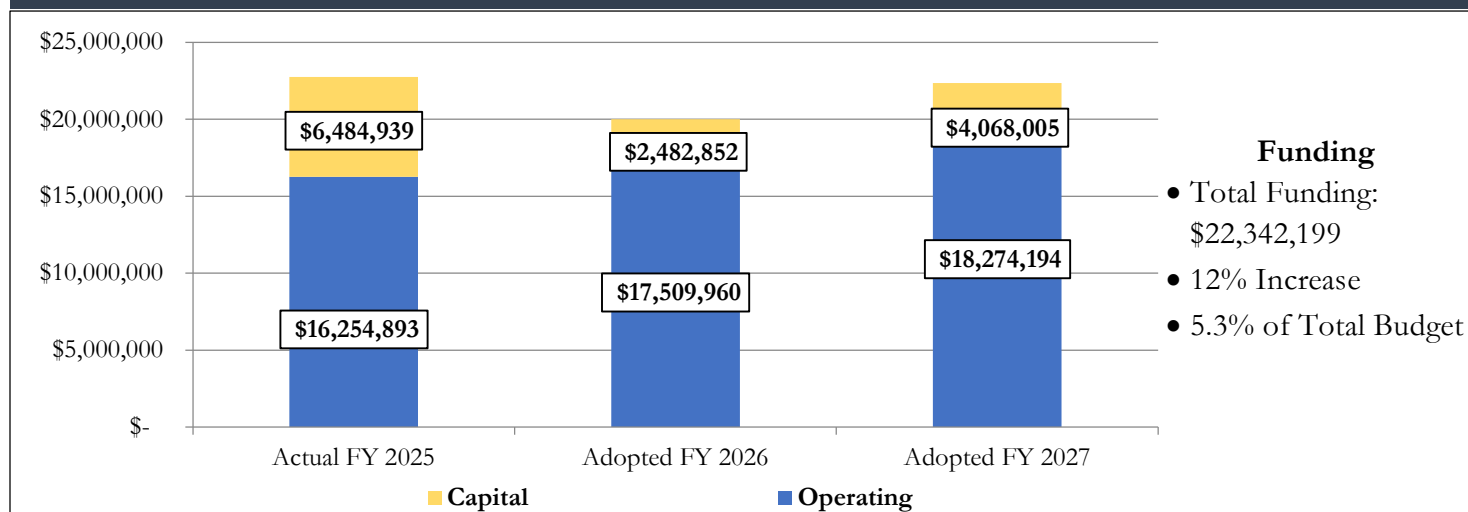
Culture & Recreation

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

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



Culture & Recreation Funding FY 2025 thru FY 2027



FY 2027 Culture & Recreation Highlights

- \$2.2 million for Parks and Greenways Capital Maintenance.
- \$200,000 in support of the Essential Libraries Initiative for capital improvements at the Main Library.
- \$541,975 for recreational amenities and playground equipment replacements.
- \$500,000 for continued improvements to the Apalachee Regional Park.
- \$470,030 in capital funding for Library technology, including public computers, security cameras and radio frequency identification (RFID) equipment leases.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview Highlights

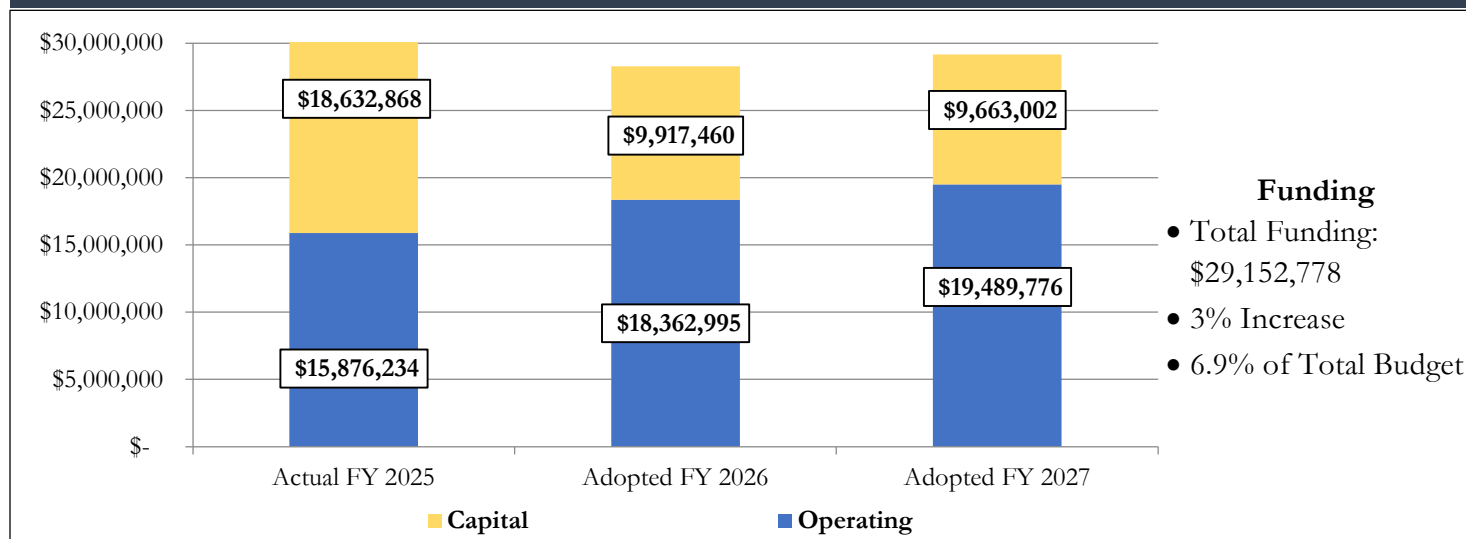
Transportation

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

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



Transportation Funding FY 2025 thru FY 2027



FY 2027 Transportation Highlights

- \$2.4 million in fund balance was advanced funded to support Transportation projects including vehicle and equipment replacement and road paving.
- \$4.8 million for resurfacing portions of the County's arterial/collector and local roads system.
- \$1.5 million for Intersection and Safety Improvements.
- \$2.7 million for the Sidewalk Program in the unincorporated areas of the county.
- \$150,000 in Livable Infrastructure for Everyone (L.I.F.E.) funding to support Neighborhood Enhancements and Transportation Safety, \$125,000 for the County's Street Lighting Program, \$60,000 for Rural Road Safety Stabilization in the unincorporated area, and \$50,000 for the Private to Public Dirt Road Improvement Program.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

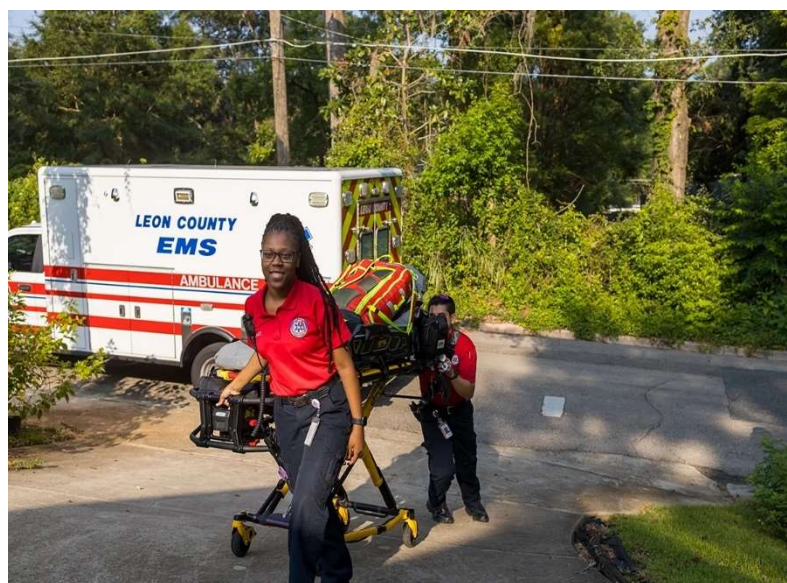
» Budget Overview Highlights

Public Safety

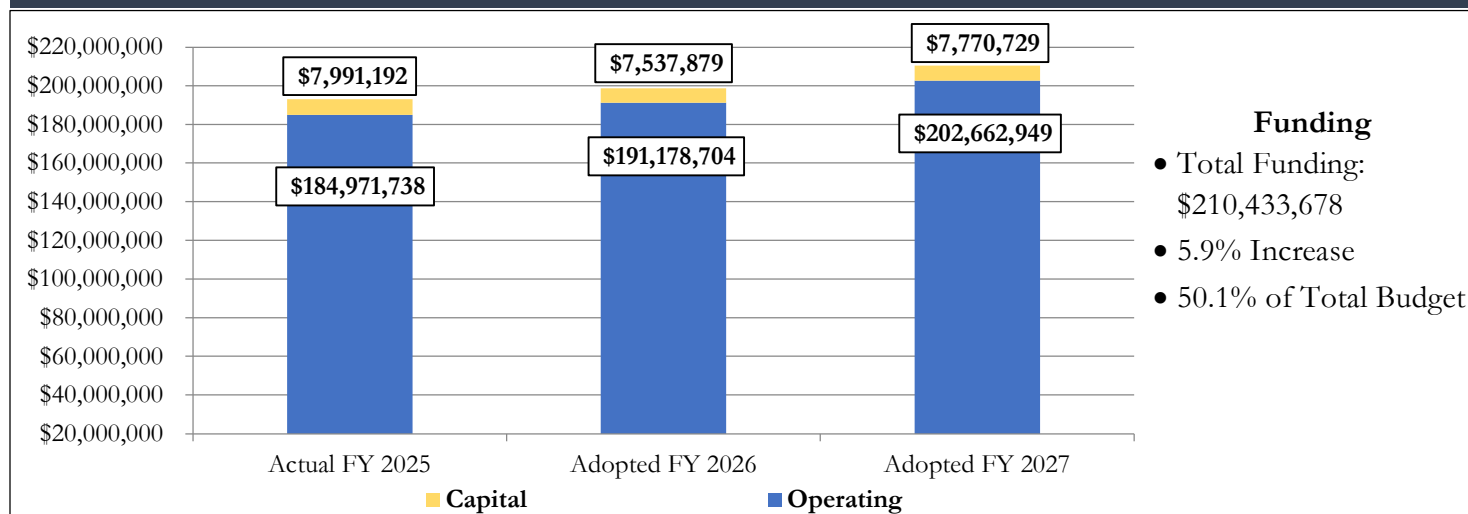
A broad range of services that ensure the security of both persons and property, provided by Leon County, including:

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

County Fact: Over 20 years, our EMS team has become one of the best services in the nation, responding to nearly 850,000 calls for service, transporting 550,000 patients, and most importantly, delivering a cardiac survival rate double that of the national average.



Public Safety Funding FY 2025 thru FY 2027



FY 2027 Public Safety Highlights

- 62.5% of the total FY 2027 Public Safety budget is allocated in support of Leon County Sheriff operations, including \$71 million for Sheriff Law Enforcement, \$54.9 million for Detention/Corrections and \$5.8 million for Judicial. The budget includes a retroactive step credit for collective bargaining members with prior sworn law enforcement and corrections experience from other agencies.
- \$2.4 million for Emergency Management and Enhanced E-911 services.
- \$3.6 million in capital fund balance was advanced funded including \$817,000 for Sheriff Capital Facilities repairs and improvements.
- \$40.5 million for Emergency Medical Services, including funding for ten new positions, and the replacement of aging ambulances to ensure adequate resources are available to meet increased demands.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview Highlights

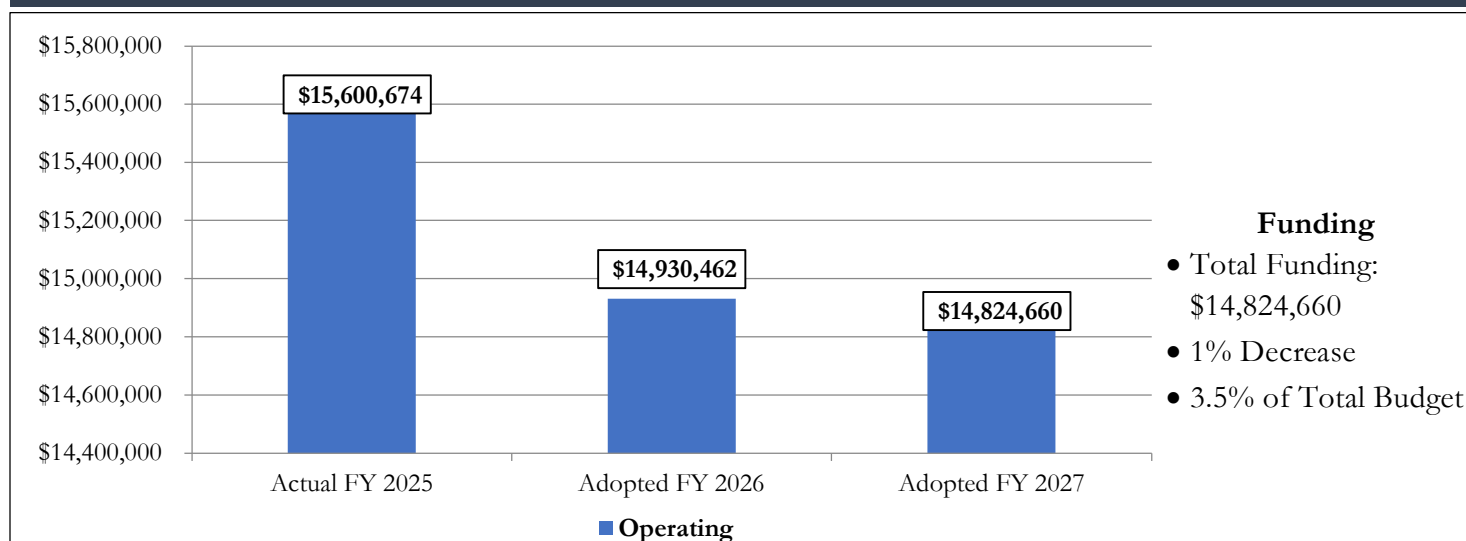
Human Services

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

County Fact: Provided a local match of \$753,290 to Low Income Pool funding that allowed Apalachee Center, Bond Community Health Center, and Neighborhood Medical Center to leverage an additional \$1,005,599 to support healthcare and behavioral health services for citizens.



Human Services Funding FY 2025 thru FY 2027



FY 2027 Human Services Highlights

- \$2 million to Community Human Services Partnership (CHSP) agencies to address the highest human service needs in the community.
- \$1,862,217 in continued support of Primary Health Care.
- \$5 million for the continued support of Medicaid.
- \$760,744 in State Housing Initiatives Partnership (SHIP) funding to support affordable housing.
- \$250,000 in Affordable Housing Gap Funding
- \$256,161 in support of the Health Department.
- \$112,500 in support for the 2-1-1 Big Bend (Lyft & Hotline) to advance Strategic Initiative 2024-71.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview Highlights

Physical Environment

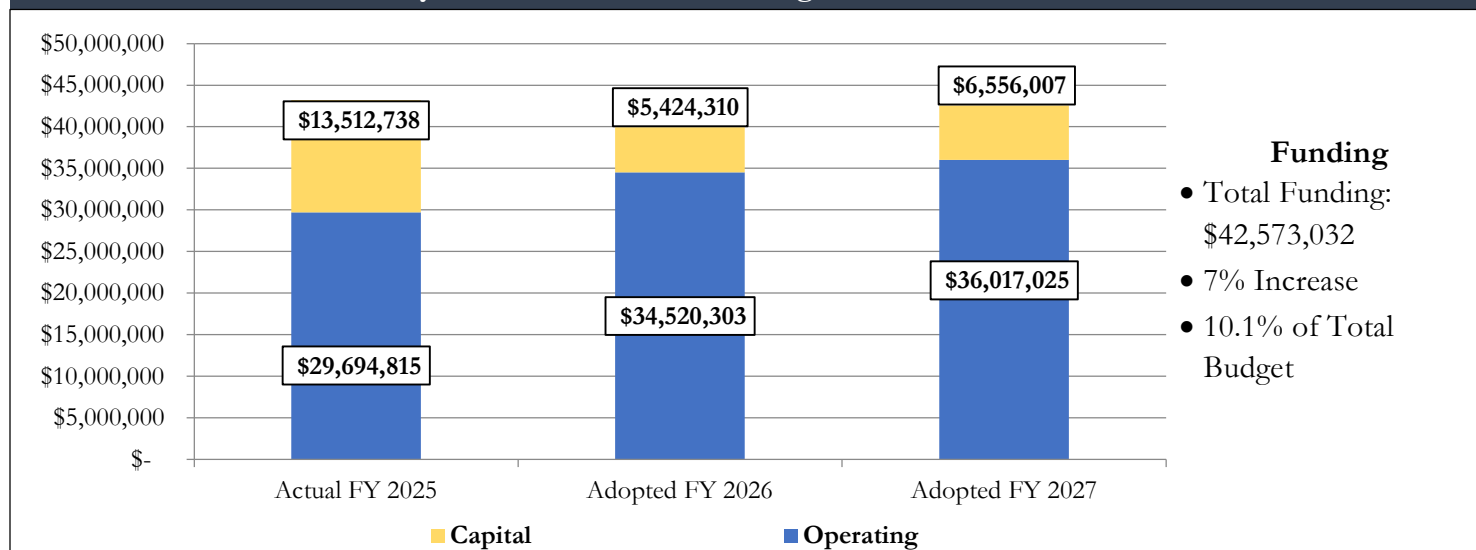
A broad range of services provided by Leon County that achieve a satisfactory living environment by controlling and utilizing elements of the environment, including:

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

County Fact: Development Support and Environmental Services performed 28,456 building, electrical, plumbing and mechanical inspections, completing the associated plan reviews and issued approximately 5,980 building permits.



Physical Environment Funding FY 2025 thru FY 2027



FY 2027 Physical Environment Highlights

- \$1,070,000 for Transfer Station Heavy Equipment Replacement and Improvements.
- \$631,408 for Stormwater Vehicle and Equipment replacements and \$800,000 for Stormwater preventative maintenance and infrastructure which advanced funded in FY 2026 to ensure projects are not delayed in FY 2027 due to national supply chain difficulties.
- \$560,648 for continued funding for Cooperative Extension.
- \$333,500 for GIS Incremental Basemap Updates.
- \$300,250 for Rural Waste Service Center Improvements.
- \$200,000 for Stormwater Pond Repairs.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview Highlights

Economic Environment

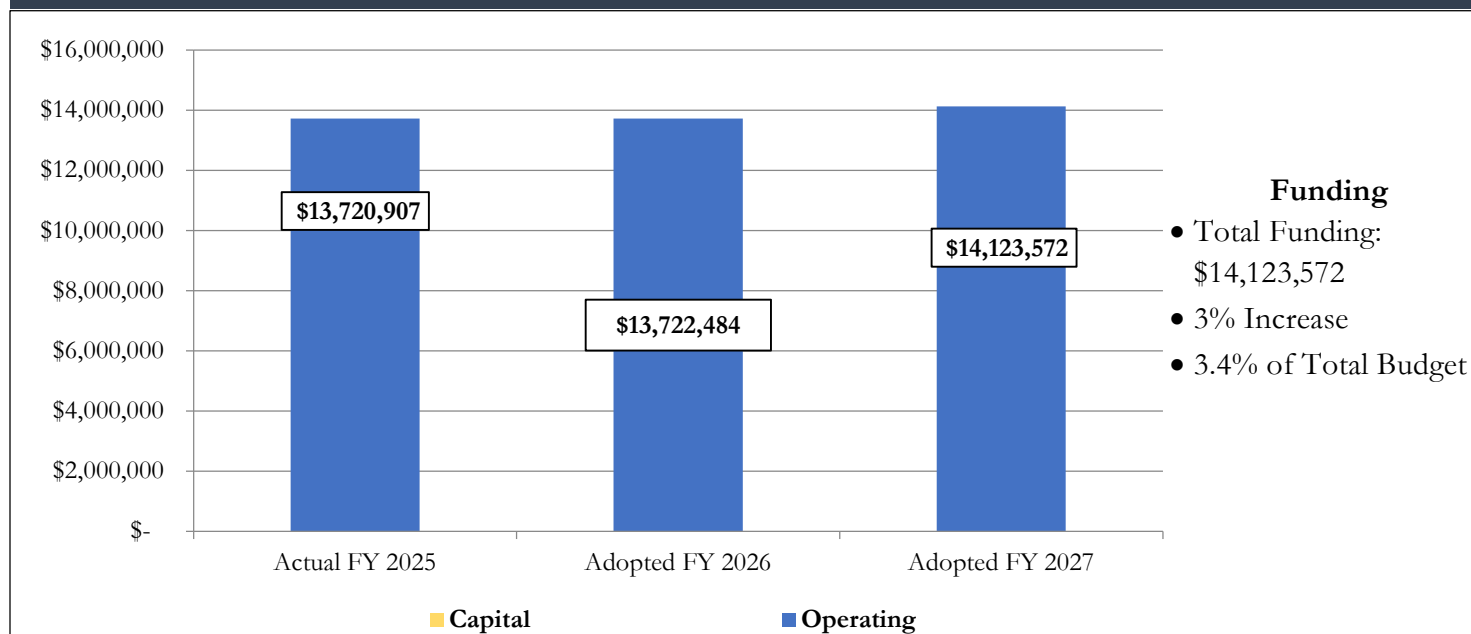
A broad range of services provided by Leon County designed to develop and improve the economic condition of the community and its citizens, including:

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

County Fact: Veteran Services completed 4,950 benefit counseling contacts for veterans and their dependents.



Economic Environment Funding FY 2025 thru FY 2027



FY 2027 Economic Environment Highlights

- Tourist Development Tax (TDT) revenue is projected to be \$1.78 million per penny in FY 2027.
- \$980,000 allocated for Tourism Legacy, Signature/Emerging Signature, Special and Sports Events grant programs.
- \$760,744 in State Housing Initiatives Partnership (SHIP) funding to support affordable housing.
- \$437,333 for continued funding for the Veteran's program.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview Highlights

Court Related Services

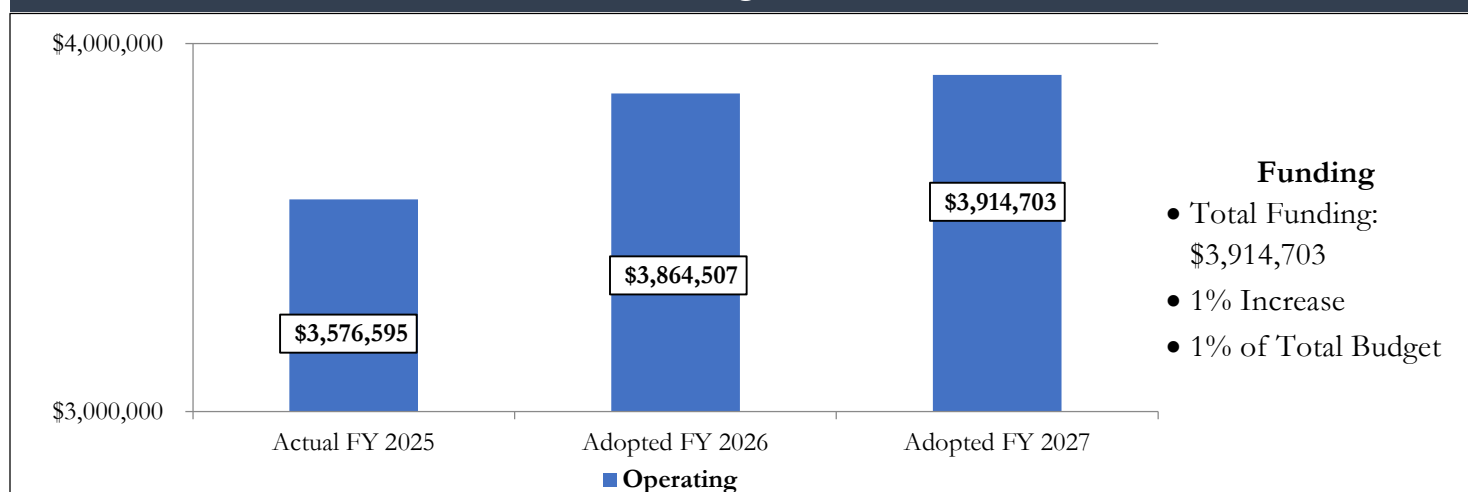
A broad range of services provided by the Judicial Branch of Leon County government in accordance to Article V of the state constitution, including:

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

County Fact: Supervised pretrial release diverted an estimated 322,880 inmate days from the Leon County Detention Facility, resulting in a cost savings of more than \$37.5 million.



Court Services Funding FY 2025 thru FY 2027



FY 2027 Court Services Highlights

- Advance funded \$200,000 in FY26 for the replacement of State Attorney Technology
- \$1,415,961 in funding for the state Juvenile Justice detention payment.
- A \$218,560 for technology for the State Attorney and Public Defender, including an additional \$200,000 which was advance funded in FY 2026 to ensure critical projects were not delayed.
- \$359,230 for courtroom technology and \$285,000 for Courthouse security.
- \$80,000 for courtroom minor renovations.
- \$337,550 for the Justice Information System (JIS) Upgrade.
- Continued funding of Teen Court, Law Library, Legal Aid, and the Guardian Ad Litem (GAL) program.
- The actuals and budgets do not reflect all costs related to Article V, which was \$12.4 million in FY 2025. Costs related to facilities, communications, and information technology are budgeted separately in Facilities Management and the Office of Information Technology's operating and capital budgets.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview Highlights

General Government

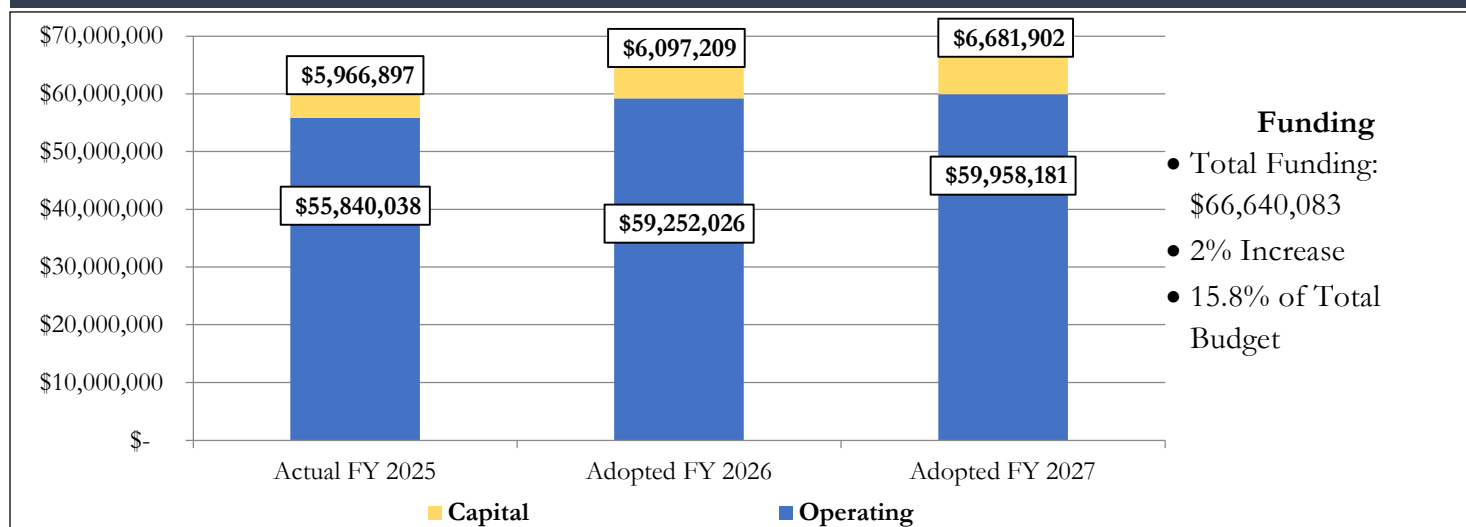
A broad range of services associated with operating the Leon County government, including:

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



County Fact: As part of the County's Essential Libraries Initiative, the County completed renovations to the Main Library which transformed more than 30,000 square feet to expand opportunities for residents to learn, connect, and grow. With a flexible, forward-thinking design, new technology, and enhanced accessibility features, the second floor strengthens the library's role as a cornerstone of community life—supporting students, job seekers, families, and lifelong learners alike.

General Government Funding FY 2025 thru FY 2027



FY 2027 General Government Highlights

- \$21,859,855 in support of Constitutional Officers including: Property Appraiser (\$7,034,773); Tax Collector (\$8,477,883); and the Supervisor of Elections (\$6,347,199).
- To ensure projects are not delayed in FY 2026 due to national supply difficulties, \$672,000 for general vehicle and equipment replacements, and \$1.29 million for building mechanical repairs and replacements, and general maintenance and renovations was advanced funded in FY 2026.
- \$1 million for compute infrastructure and financial hardware and software, including updates for the digital phone system, network infrastructure and Security and Banner Replacement Study.
- \$250,000 from L.I.F.E. funding for the Woodville Sense of Place projects.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Budget Overview Highlights

Other Expenses & Debt Service

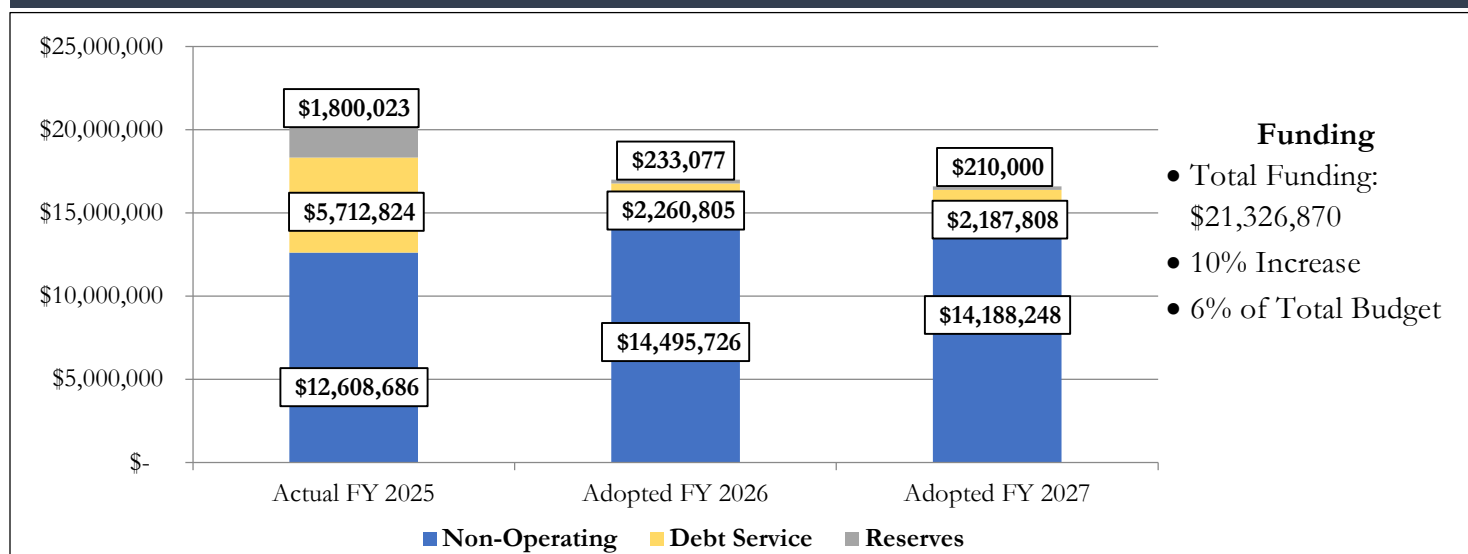
Non-operating funding is for those activities for which costs do not apply solely to any specific County department's function, but are either applicable to the operation of County government as a whole, or are provided for the public good. Non-Operating expenditures support:

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



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

Non-Operating & Debt Service Funding FY 2025 thru FY 2027



FY 2027 Debt Service/Reserves Highlights

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

In FY 2027, Leon County budgeted \$2,187,808 for debt service. The decrease over FY 2026 is a result of the 2020 Series bonds being fully paid off. Leon County's aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences resulted in reduced workers compensation and property and liability insurance for Leon County Government in FY 2027. The total decrease in non-operating expenditures is offset by inflationary growth in the cost of fuel and parts to maintain the County's fleet and workers compensation claims for the Leon County Sheriff's Department. The County budgeted \$210,000 for reserves in FY 2027 to account for unforeseeable events and/or changes in market conditions such as rising fuel and energy costs.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

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

The following table shows the monthly costs for County Government services paid for with property tax revenue. The example depicts the FY 2027 average taxable value¹ (\$186,938) of an average assessed² home (\$236,938) with a \$50,000 homestead exemption as specified in the January 2008 voter approved property tax reform referendum.

Services	FY 2027 Ad Valorem Tax Bill \$1,695	FY 2027 Monthly Cost	FY 2027 Percent of Ad Valorem Taxes
Sheriff - Law Enforcement	476.71	39.72	28.12%
Sheriff - Corrections	340.61	28.38	20.10%
Emergency Medical Services	140.25	11.68	8.28%
Facilities Management	90.99	7.58	5.37%
Capital Improvement	86.96	7.25	5.13%
Health & Human Services	75.26	6.27	4.44%
Management Information Services	62.83	5.24	3.71%
Library Services	47.78	3.98	2.82%
Tax Collector	47.69	3.97	2.81%
Other Non-Operating/Communications	45.96	3.83	2.71%
Property Appraiser	43.57	3.63	2.57%
Supervisor of Elections	39.74	3.31	2.34%
Administrative Services ³	35.65	2.97	2.10%
Other Criminal Justice (Probation, DJJ, Diversion)	31.33	2.61	1.85%
Community Redevelopment - Payment	29.11	2.43	1.72%
Veterans, Volunteer, Planning, Economic Development	15.01	1.25	0.88%
Board of County Commissioners	14.35	1.20	0.85%
800 MHz Radio Communication System	13.76	1.15	0.81%
Geographic Information Systems	11.52	0.96	0.68%
Clerk of Circuit Court	10.98	0.92	0.65%
Court Administration and Other Court Programs ⁴	9.22	0.77	0.54%
Risk Allocations	8.59	0.72	0.51%
Sustainability/Cooperative Extension	5.46	0.46	0.32%
Mosquito Control	5.38	0.45	0.32%
Office of Management and Budget	5.06	0.42	0.30%
Budgeted Reserves	1.24	0.10	0.08%
Total	\$ 1,695.00	\$ 141.24	100.00%

1. The Taxable Value is the value the millage rate is multiplied against to calculate taxes (Assessed Value less \$50,000 homestead exemption).

2. The Assessed Value is the value of property as calculated under the Save Our Homes (SOH) cap, which for FY 2027 is 2.7%.

3. Administrative Services include: County Administration, the County Attorney's Office, Strategic Initiatives, Community and Media Relations, Human Resources, Purchasing and Real Estate Management.

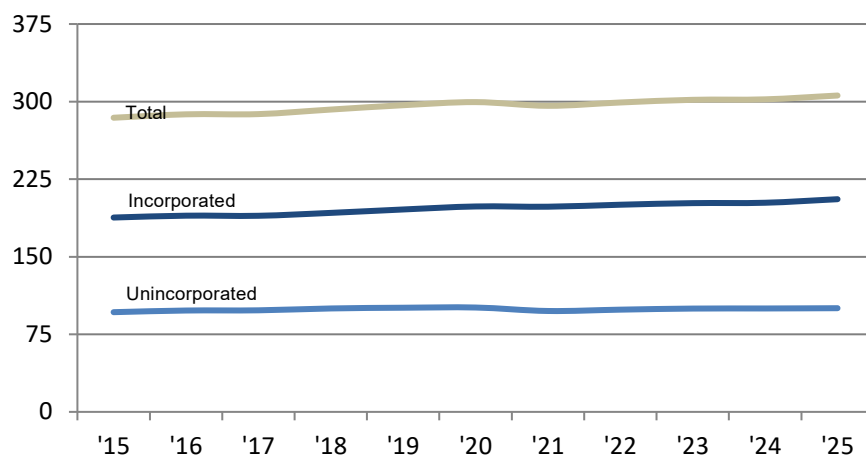
4. Other Court Programs include: the State Attorney, the Public Defender, and funding for the Jail Detention/Mental Health Coordinator positions and diversionary programs.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Community Economic Profile

Population

Thousands



According to the 2025 estimates from the Tallahassee-Leon County Office of Economic Vitality, the current Leon County population is 305,866 where 67% represents the incorporated area and 33% represents the unincorporated area. The total county population estimates grew by 2.13% from the 2020 census.

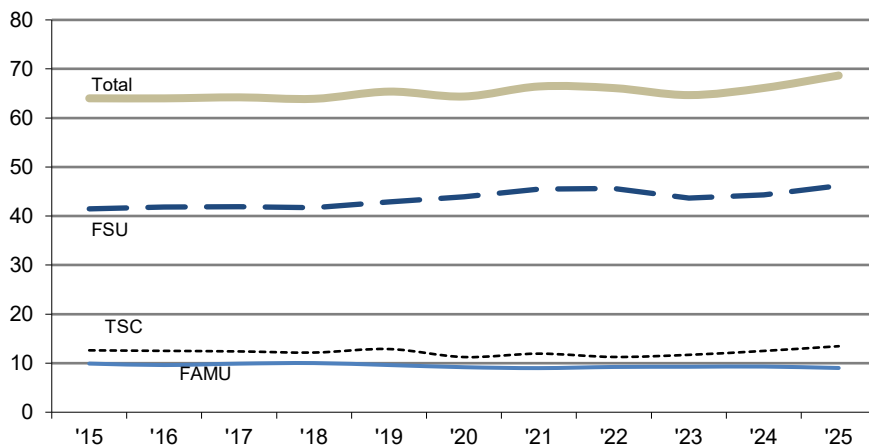
Leon County had the third highest growth rate of neighboring counties at (4.68%) since the 2020 Census. Jefferson (8.62%), Wakulla (13.11%), and Gadsden (2.20%).

Source:

2025 Population Estimates and Projections from Tallahassee/Leon County Office of Economic Vitality

Higher Education Enrollment

Thousands



Three institutions of higher learning are located in Tallahassee: Florida State University (FSU), Florida Agricultural & Mechanical University (FAMU), and Tallahassee State College. Total enrollment for Fall 2025 was 68,661, an increase of 2,589 students from Fall 2024.

Fall 2025 shows an increase in enrollment for FSU of 4.23% and a decrease for FAMU of -3.12%, respectively.

Source:

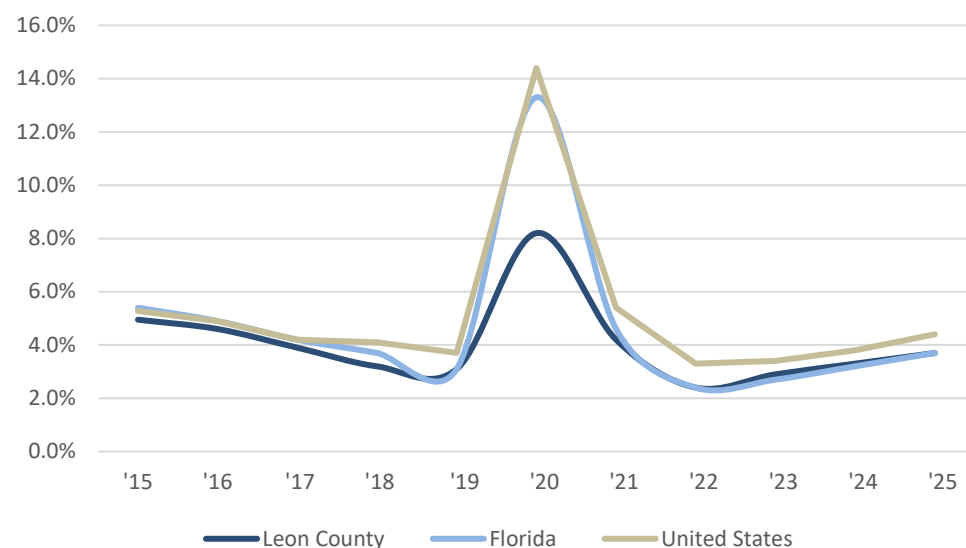
2025 Education Higher Education Institutions Enrollment from Tallahassee/Leon County Office of Economic Vitality

*Prior year enrollment numbers for FAMU and TSC reflect revised data received from the Leon County Office of Economic Vitality.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»Community Economic Profile

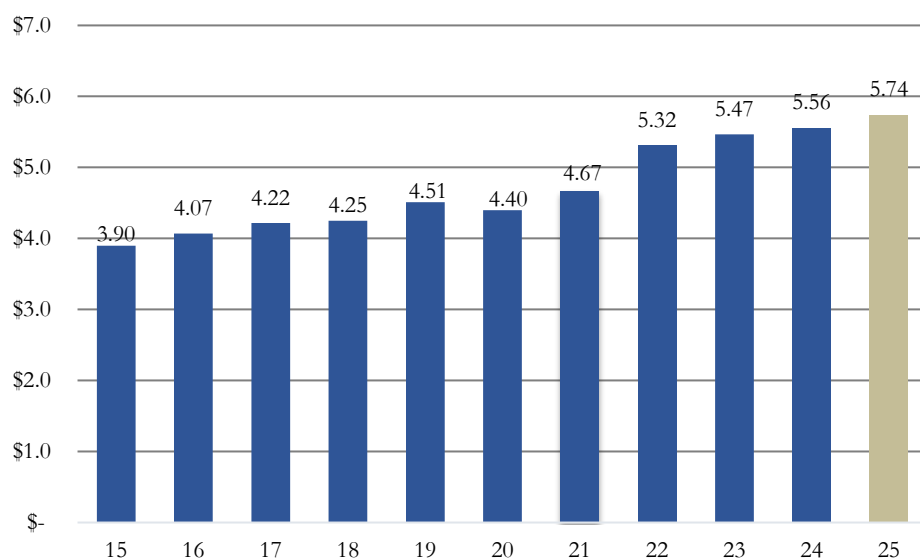
Unemployment Statistics



Source:
2025 Office of Economic Vitality, Workforce, and Income Unemployment Rate Annual Average

Taxable Sales

Billions



Source:
2025 Office of Economic Vitality, Statistical data, Taxable Sales

Unemployment rates are a traditional indicator of economic health. Leon County's unemployment rate has mostly remained below the state and national averages for the past ten years.

The COVID-19 pandemic and the sustained global economic disruption surrounding the public health emergency impacted governments, businesses, and individuals across the world. Local Area Unemployment Statistics data shows that FY 2020 MSA unemployment rates increased to 8.2%, while the State increased to 13.3%. Preliminary unemployment rate for MSA is 3.7% in 2025, equal to the State rate of 3.7%, and 0.7 points below the US unemployment rate of 4.4%.

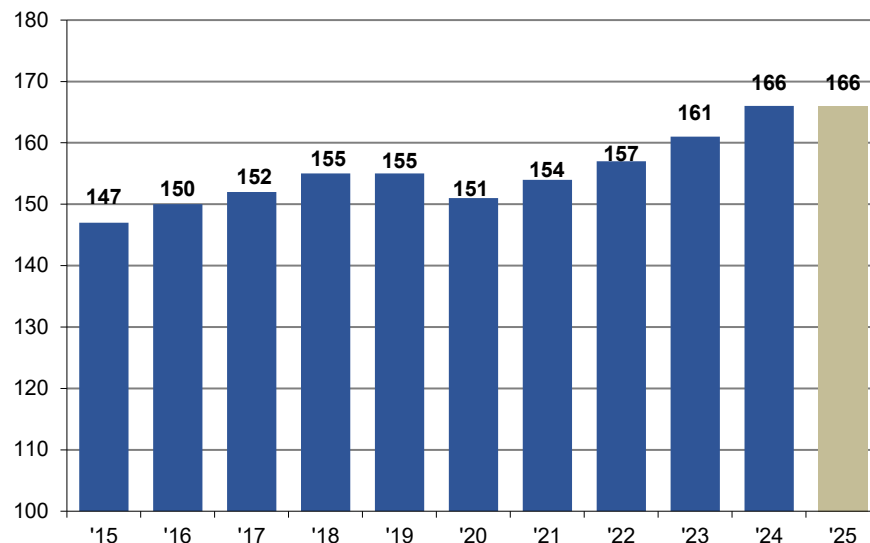
Taxable sales data is commonly used as one indicator of regional economic activity. The data is derived from sales tax returns filed monthly by retail establishments with the Florida Department of Revenue. In 2025, taxable sales increased by 3.31% to \$5.74 billion, due to increased prices and higher consumer spending.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Community Economic Profile

Total Leon County Labor Force

Thousands



Source: 2025 Office of Economic Vitality, Workforce and Income, Labor Force

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

The County labor force remained relatively stable between 2015 and 2016. As the economy strengthened, the labor force expanded from 2017 through 2019. In 2020, however, the total labor force declined to 151,021, representing a 2.88% decrease from 2019, consistent with the economic disruptions caused by the COVID-19 pandemic. Following this decline, the labor force gradually recovered, with a 2.94% increase recorded in 2024, likely driven by continued population growth. The labor force remained relatively flat in 2025.

MSA Employment by Industry – 2015 vs. 2025

Industry	Employees 2015	% Employment	Employees 2025	% Employment	% Change Employees
Government	61,600	35%	59,382	29%	-4%
Education and Health Services	21,400	12%	31,594	15%	48%
Leisure and Hospitality	19,700	11%	18,193	9%	-8%
Professional and Business Services	19,400	11%	32,156	16%	66%
Trade, Transportation, and Utilities	25,100	14%	27,555	13%	10%
Other Services	8,900	5%	7,341	4%	-18%
Financial Activities	7,000	4%	9,896	5%	41%
Construction	7,000	4%	11,448	6%	64%
Manufacturing	3,000	2%	4,429	2%	48%
Information	3,400	2%	4,896	2%	44%
Total	176,500	100%	206,890	100%	17%

Source: 2025 Office of Economic Vitality, Workforce and Income, Projected Employment by Industry

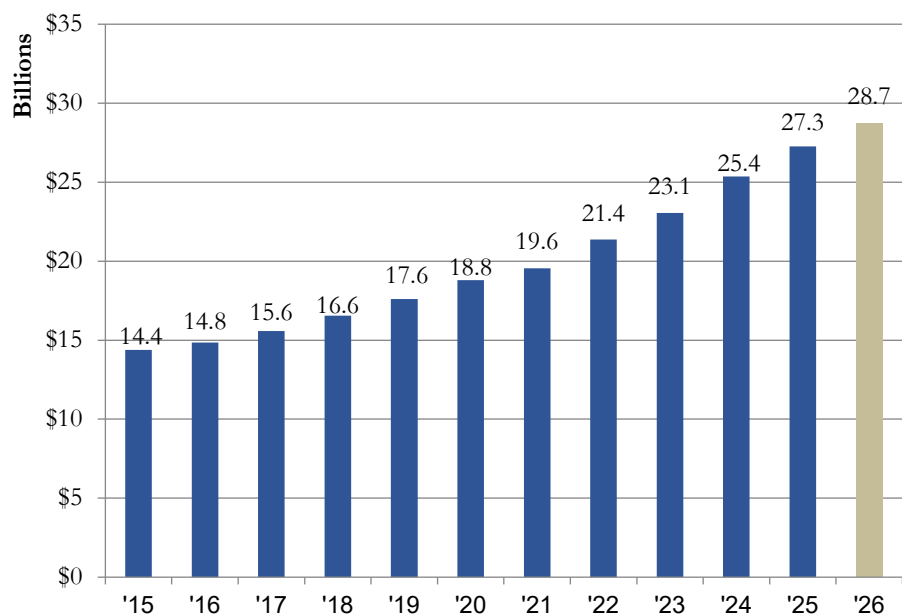
Over the past ten years, Leon County's major industries have included Government, Education and Health Services, Leisure & Hospitality, and Professional and Business Services. This is attributed to the support needed for the large government and higher education infrastructure in the Tallahassee Metropolitan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

The largest increases over the past decade (in terms of percentage) has been in Professional and Business Services and Construction. The Other Services industry has seen the largest decrease. Other Services encompasses a variety of industries not classified elsewhere, including repair services, personal care, religious organizations, and private household services. Education and Health Services and Manufacturing industries increased nearly 50% since 2015 which is attributed to the newly established Amazon Fulfillment Center.

LEON COUNTY FISCAL YEAR 2027 ADOPTED! BUDGET

Community Economic Profile

Taxable Value

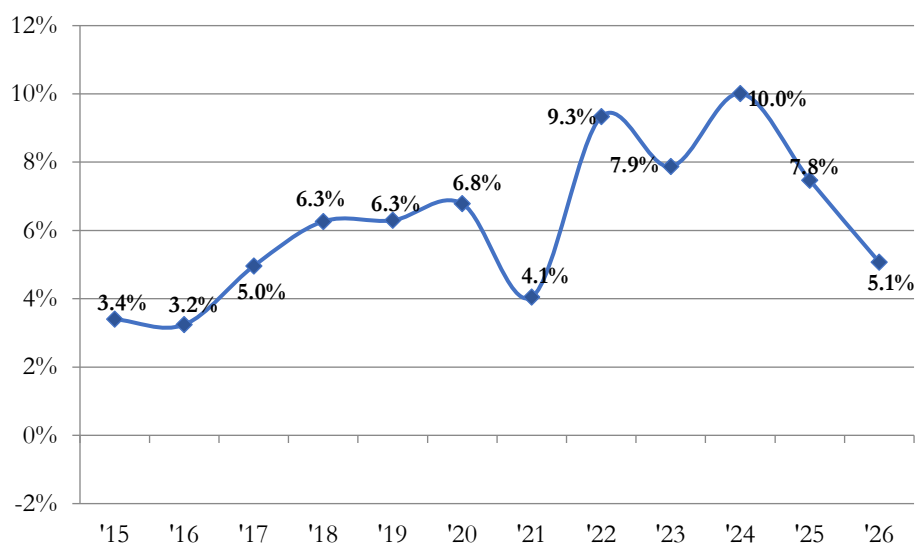


Valuations remained flat in 2015, largely due to the lingering effects of the recession and a suppressed housing market. As the housing market improved, property values began to increase steadily in the years that followed. In FY 2018, property values rose by 6.3%. During the height of the economic rebound, values increased by 9.3% in FY 2022 and 7.9% in FY 2023. In FY 2024, values rose by 10%, driven primarily by new construction, followed by a 7.78% increase in 2025. Valuations provided on July 1, 2026, indicate a 5.10% increase.

Valuations from the prior year ending December 31 are used to develop the next year budget (i.e. 2025 valuations are used to develop the FY 2026/2027 budget).

Source: Certification of Final Taxable Value, Forms DR-403v; 2026 figures based on Final Taxable Values provided by Leon County Property Appraiser (July 1, 2026)

Annual Percentage Change in Taxable Value



Taxable values increased modestly by 3.4% in 2015 and 3.2% in 2016. From 2017 through 2020, taxable values experienced steady growth. In FY 2021, values rose by 4.1%, reflecting fluctuations influenced by factors such as property tax exemptions and changes in property values. Final figures for 2025 show an increase of 7.8%, a significant decline from the 10% growth experienced in 2024. Final taxable values for 2026 indicate a 5.10% increase.

Source: Certification of Final Taxable Value, Forms DR-403v; 2026 figures based on Final Taxable Values provided by Leon County Property Appraiser (July 1, 2026)

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Community Economic Profile

Principal Taxpayers

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

2025		
Name	Total Taxable Value	Total Taxes
CF Uakaris TLH LLC (Amazon)	\$386,247,639	\$5,716,002
Smith Interest General Partnership	\$177,328,447	\$3,405,770
Tallahassee Medical Center, Inc.	\$136,283,497	\$2,586,839
Presbyterian Retirement Communities, Inc.	\$89,267,705	\$1,321,055
510 West Virginia Street, LLC	\$87,903,591	\$1,688,276
Talquin Electric Cooperative, Inc	\$83,407,637	\$1,234,333
District Joint Venture, LLC	\$80,380,326	\$1,543,785
CSDC 440 N. Monroe Street, LLC (Industry Tallahassee)	\$79,731,862	\$1,531,330
LMP Tallahassee Property Owner, LLC	\$76,806,602	\$1,475,148
Chapel Drive East, LLC	\$70,167,088	\$1,347,629
Total	\$1,267,524,394	\$21,850,167

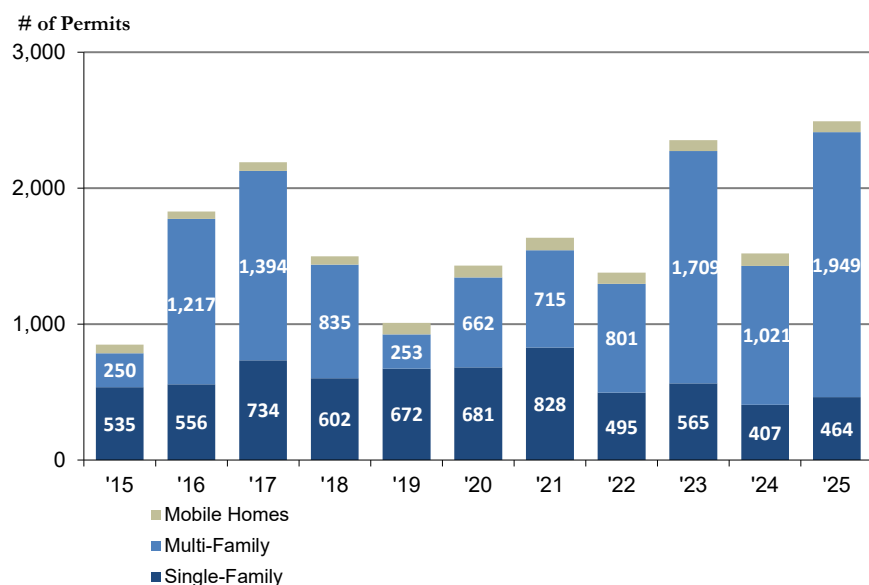
Notes:

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Community Economic Profile

Residential Building Permits



Source: Tallahassee-Leon County Office of Economic Vitality, 2025 Statistical Digest.

Multi-family permitting activity began to rise in FY 2015 and reached its peak in FY 2016 and FY 2017, driven by significant increases associated with major developments such as The Lumbyard, Players Club, Stadium Enclave, Quantum on West Call, College Town Phase III, and Lullwater.

The effects of the COVID-19 pandemic led to historically low mortgage rates, enabling more buyers to enter the housing market. However, the notable decline in single-family permits in 2022 reflects a stabilization in permitting activity following the surge created by the low-interest-rate environment implemented to counteract the economic impacts of the pandemic.

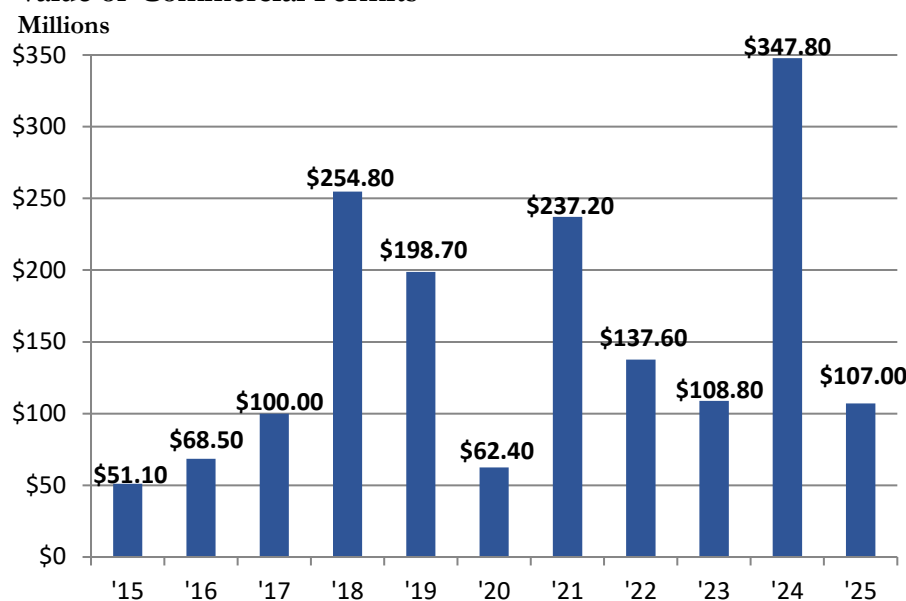
In 2023, multi-family development in Leon County increased due to a combination of state legislation, local government initiatives, and rising housing demand. Florida's Live Local Act provided funding and zoning flexibility to support affordable housing development. Continued population growth further intensified the need for higher-density, more affordable housing options.

The downward trend observed in 2024 aligns with national patterns. In 2025, multi-family permitting rebounded significantly, increasing by more than 900 permits, largely driven by sustained demand for affordable housing.

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

Over the past decade, the number and total value of commercial permits have fluctuated significantly. In 2018, the value of permits surged to \$254 million—an increase of 155% compared to 2017—marking the first time commercial permitting reached this level. By 2021, the value of permits issued for new construction totaled \$237.2 million, driven largely by a rebounding economy, low interest rates, and pent-up demand. This upward trend continued into 2024, when the total value rose to \$347.8 million, supported by major projects such as the Leigh Perkins Conservation and Education Center, Cawthon Commercial Development, and the expansion of Second Harvest of the Big Bend. However, in 2025, the value of commercial permits for new construction dropped sharply to \$107 million. This decline is attributed to slower job growth and rising unemployment, both of which have reduced demand for new commercial space.

Value of Commercial Permits

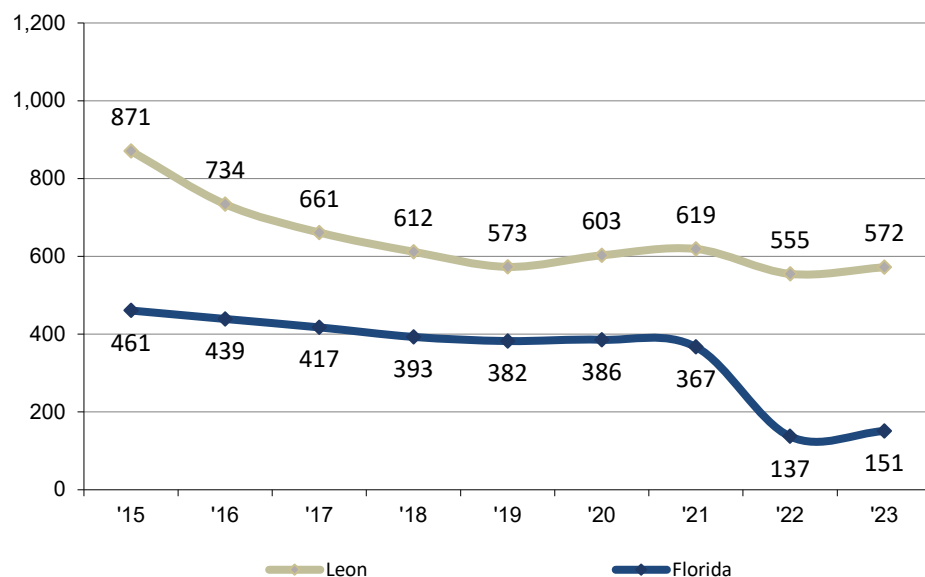


Source: Tallahassee-Leon County Office of Economic Vitality, 2025 Statistical Digest.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Community Economic Profile

Violent Crime Rate



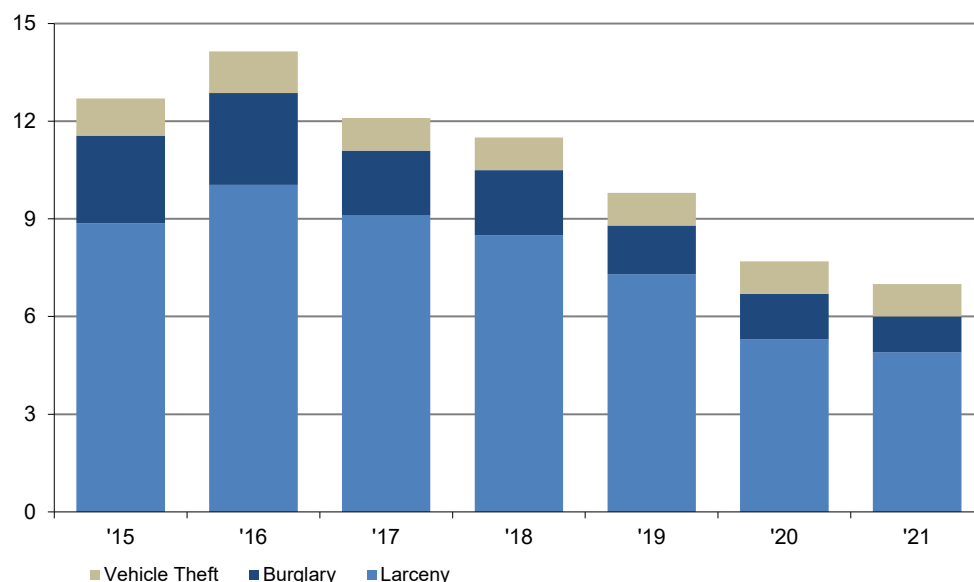
Violent Crime consists of murder, sex offenses, robbery, and aggravated assault. The 2020 rates saw a 5.2% increase from the 2019 index. The 2021 figure stands at 619 Violent Crimes per 100,000 residents, a 2.7% increase from 2020. However, even with the 2.7% increase over 2020, Leon County moved to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

The 2024 and 2025 data is unavailable.

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

Crimes Against Property in Leon County

Thousands



From 2015 to 2021, property crimes have averaged 10,743 per year. Since 2016, Leon County has continued to see a decrease in property crimes with a 52% decrease in the Property Crime Index during this period.

*2022, 2023, 2024, and 2025 data is unavailable.

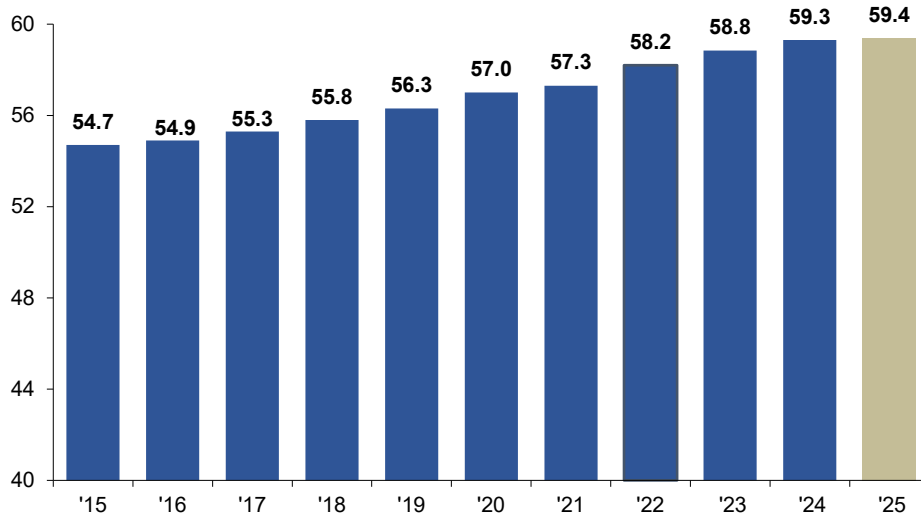
Source Tallahassee/Leon County Office of Economic Vitality/Florida Statistical Analysis Center, FDLE

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»»Community Economic Profile

Homestead Parcels

Thousands



Source: Property Appraiser, Official Tax Roll Certification

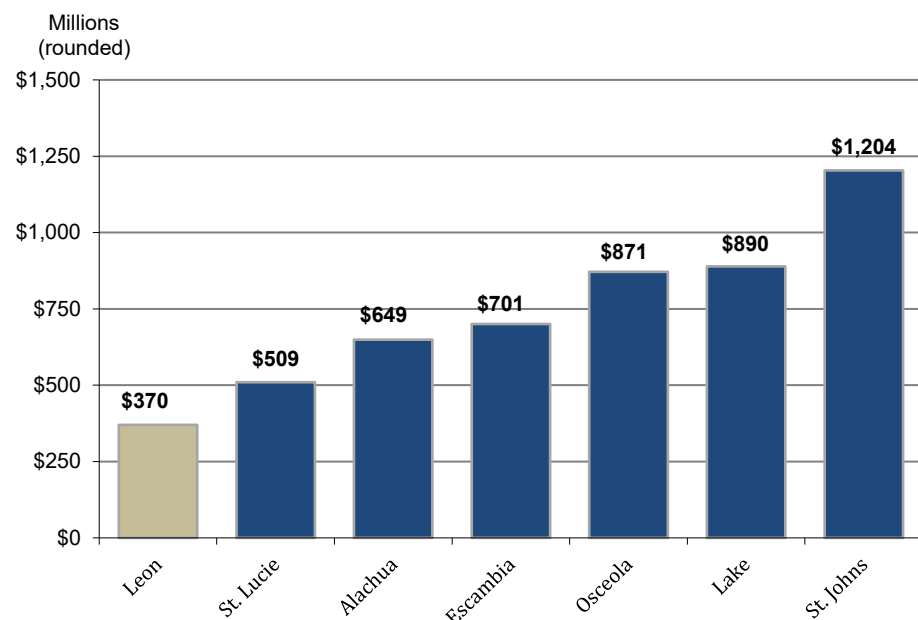
Since 2016 homestead parcels have gradually increased. The economic impact of the COVID-19 pandemic drove mortgage rates to record lows which allowed additional buyers to enter the home buying market.

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Comparative Data – Like-Sized Counties

Total Net Budget (FY26)

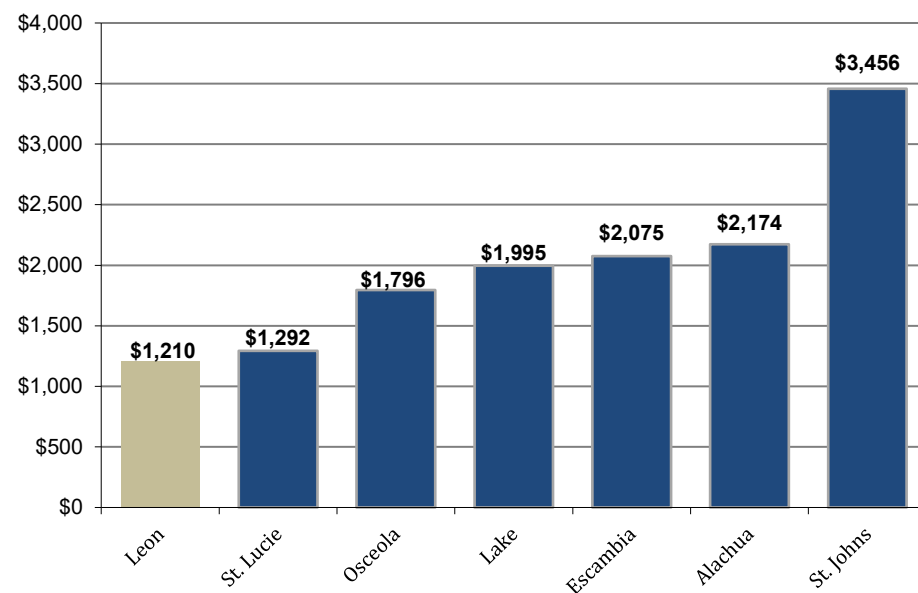


Leon County has the lowest operating budget among like-sized counties, with a net budget of \$370 million. St. Lucie County's net budget is 38% higher than Leon County's.

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

Source: FY 2026 Leon County Office of Management and Budget Survey

Net Budget per Countywide Resident (FY26)



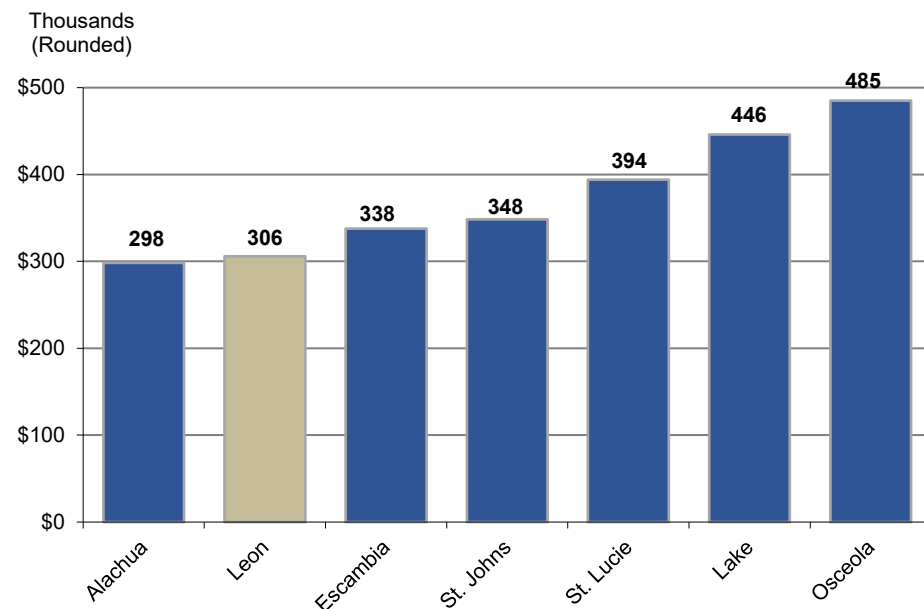
Leon County spends the least dollars per county resident of all like-sized counties. The next closest County's net budget per capita is 7% higher than Leon County's (St. Lucie County). St. Johns County spends 186% more per resident than Leon County does.

Source: Florida Office of Economic & Demographic Research, 4/1/2026 & FY 2026 Leon County Office of Management and Budget Survey

LEON COUNTY FISCAL YEAR 2027 ADOTPED BUDGET

» Comparative Data – Like-Sized Counties

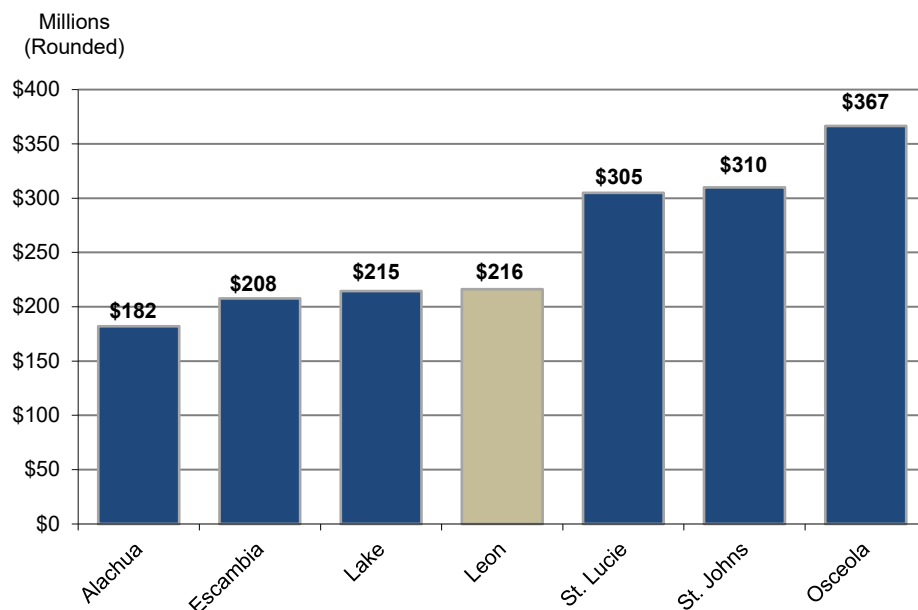
Countywide Population (2025)



Leon County Office of Economic Vitality estimated Leon County 2025 population at 305,866 residents. The selection of comparative counties is largely based on population served.

Source: Office of Economic Vitality, 4/28/2026

Anticipated Ad Valorem Tax Collections (FY26)



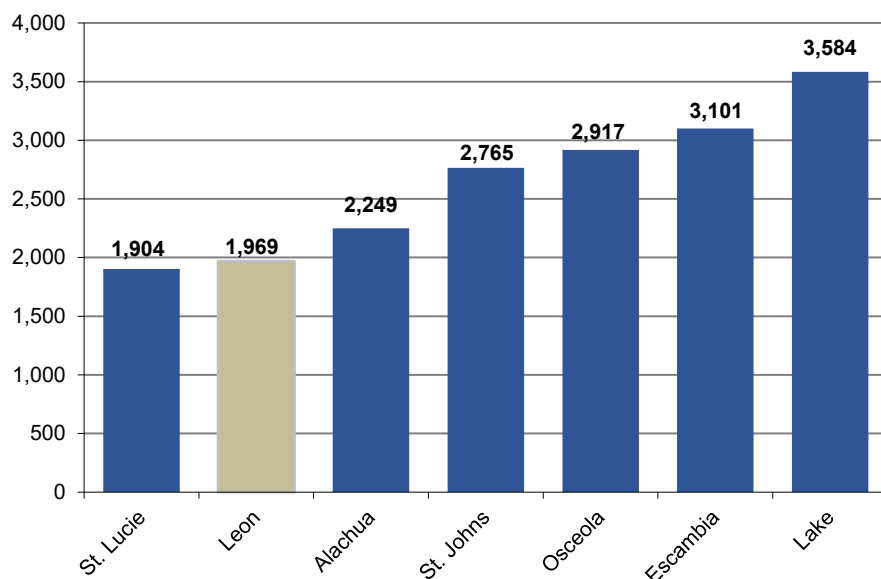
Among the like-sized counties, Leon County collects \$216 million in ad valorem taxes. Leon County collects \$41 million less than the mean collection (\$257 million). In addition, increased property valuations associated with a favorable market will further affect collections in the near term. Ad valorem taxes account for 58% of the County's operating revenue.

Source: Florida Department of Revenue 2025 Taxable Value by County

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Comparative Data – Like-Sized Counties

Total Number of County Employees (FY26)

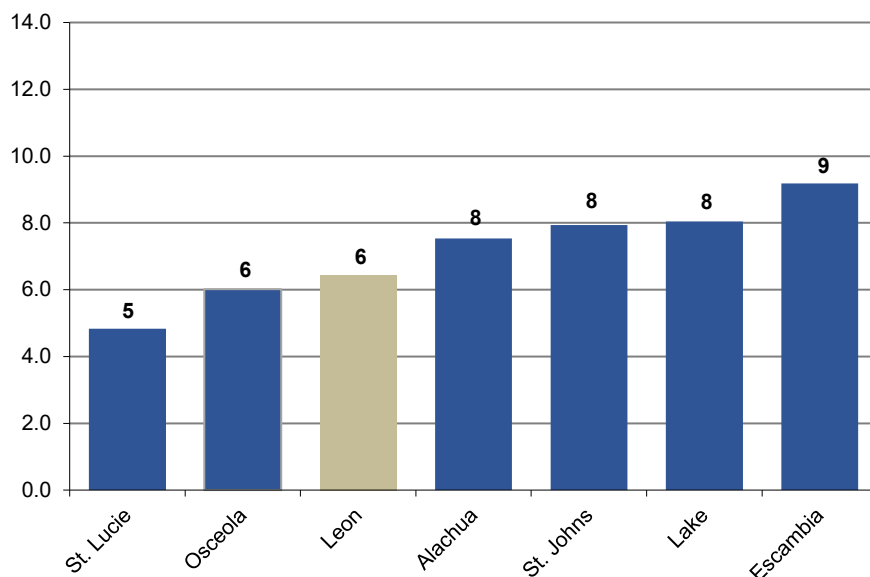


County employees consist of Board, Constitutional, and Judicial Offices. Leon County continues to rank the second lowest number of county employees among like-size counties.

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

Source: FY 2026 Leon County Office of Management and Budget Survey

County Employees per 1,000 Residents (FY26)



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

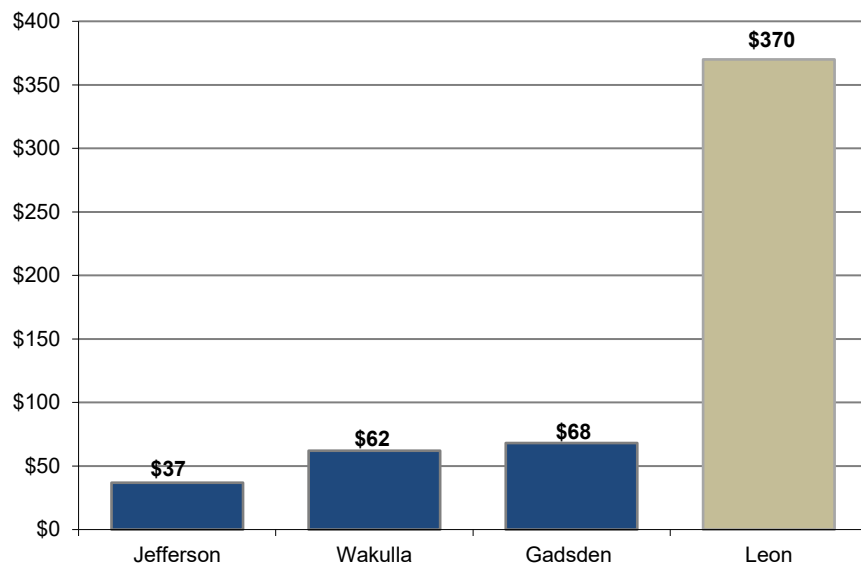
Source: University of Florida, Bureau of Economic and Business Research & FY 2026 Leon County Office of Management and Budget Survey

* Comparative Counties updated based on 2025 population estimates. Source: University of Florida, Bureau of Economic and Business Research.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Comparative Data – Surrounding Counties

Total Net Budget (FY26) Millions

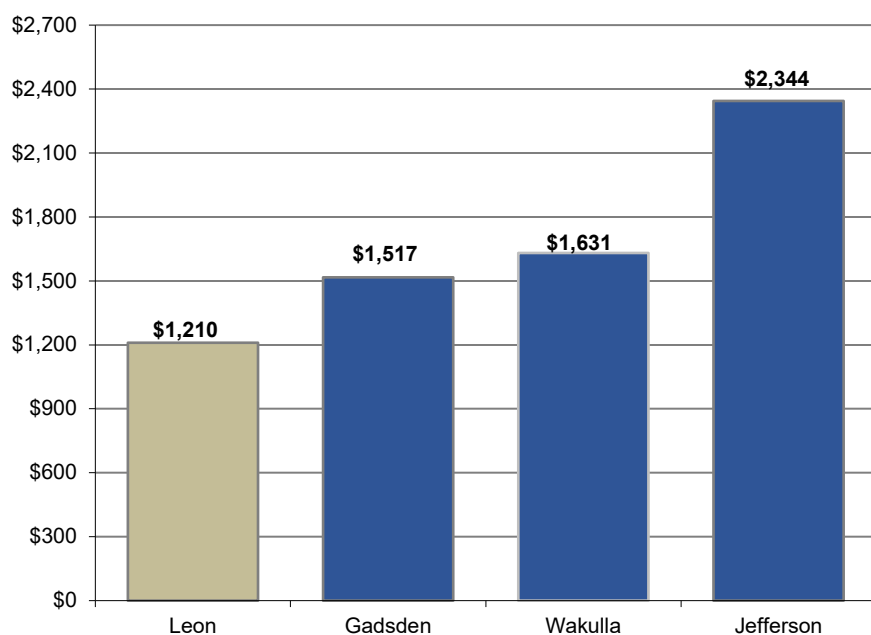


Among surrounding counties, Leon County has the highest operating budget with a net budget of \$370 million. Jefferson and Wakulla County have the lowest with a net budget.

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

Source: FY 2026 Leon County Office of Management and Budget Survey

Net Budget Per Countywide Resident (FY26)



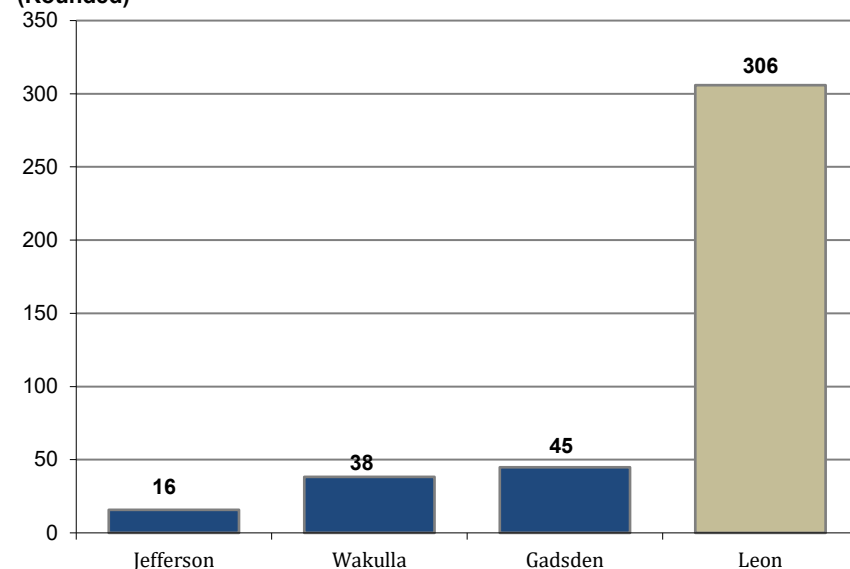
Leon County is the lowest for dollars spent per county resident when compared to surrounding counties. Jefferson County spends 94% more per county resident.

Source: University of Florida: Bureau of Economic and Business Research & FY 2026 Leon County Office of Management and Budget Survey

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Comparative Data – Surrounding Counties

Countywide Population (2025)

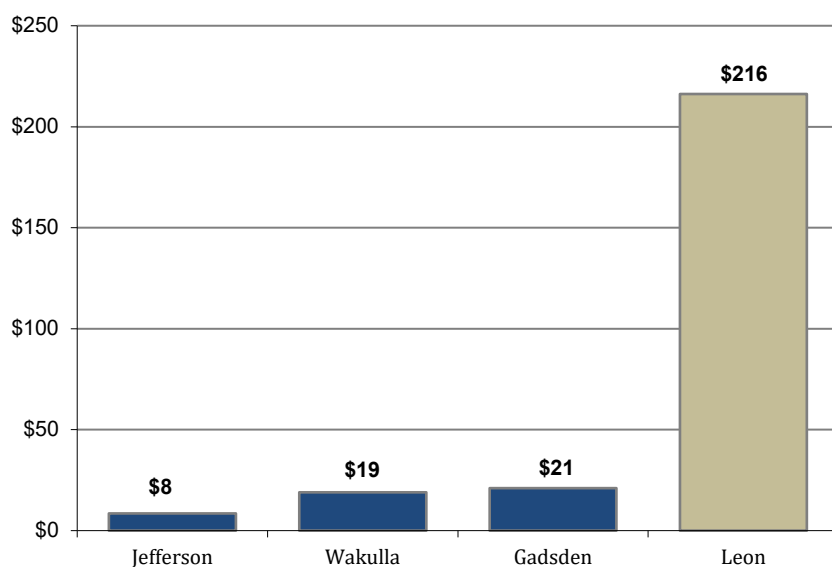
Thousands
(Rounded)

The University of Florida Bureau of Economic and Business Research estimated the 2025 Leon County population at 305,866. Leon County has 261,076 more residents than neighboring Gadsden County which has the next highest population. Of the surrounding counties, Wakulla has the highest projected population growth rate since the 2020 census at 13.11% compared to Gadsden (2.20%), Leon (4.68%), and Jefferson (8.62%).

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

Anticipated Ad Valorem Tax Collections (FY26)

Millions

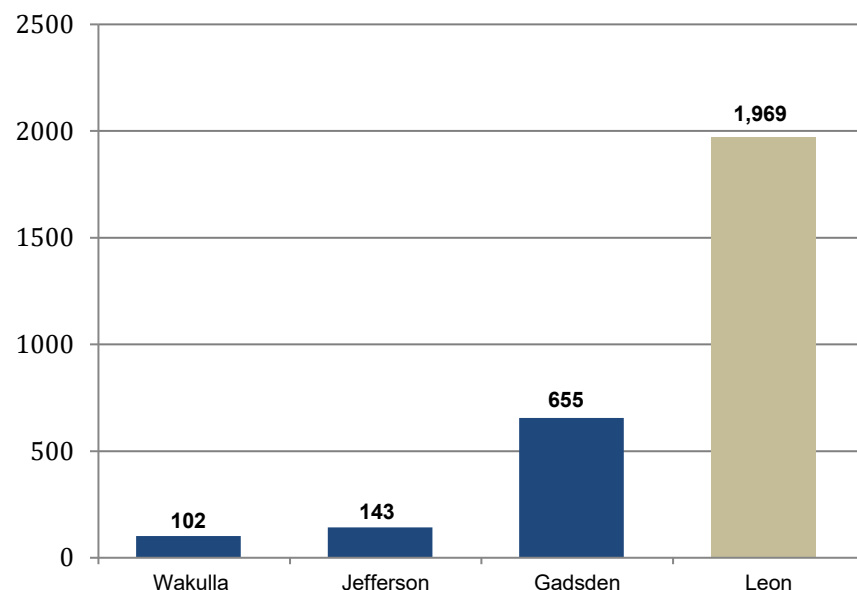


Among the surrounding counties, Leon County collects the highest amount of ad valorem taxes.

Source: Florida Department of Revenue
2025 Taxable Value by County

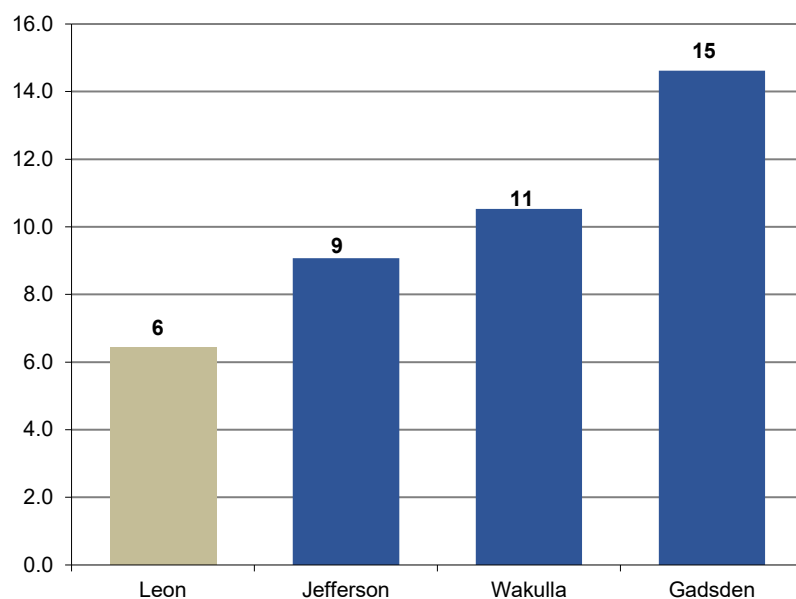
LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Comparative Data – Surrounding Counties

Total Number of County Employees (FY26)


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

Source: FY 2026 Leon County Office of Management and Budget Survey

Total County Employees per 1,000 Residents (FY26)


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

Source: University of Florida, Bureau of Economic and Business Research & FY 2026 Leon County Office of Management and Budget Survey

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Comparative Data – All Counties

Net Budget per Countywide Resident

County	Net Budget Per Capita	Staff Per 1,000
Okeechobee	\$ 394	12.60
Volusia	\$ 514	4.02
Flagler	\$ 684	6.67
Union	\$ 693	7.31
Santa Rosa	\$ 1,053	5.67
Okaloosa	\$ 1,106	8.10
Putnam	\$ 1,161	14.95
Leon	\$ 1,210	6.44
St. Lucie	\$ 1,292	4.83
Seminole	\$ 1,399	6.57
Citrus	\$ 1,433	7.99
Columbia	\$ 1,460	9.34
Lee	\$ 1,474	6.75
Bradford	\$ 1,494	11.57
Highlands	\$ 1,507	14.29
Gadsden	\$ 1,517	14.62
Holmes	\$ 1,536	11.38
Levy	\$ 1,573	17.44
Brevard	\$ 1,611	11.22
Madison	\$ 1,611	11.72
Wakulla	\$ 1,631	10.53
Clay	\$ 1,663	8.23
Baker	\$ 1,695	11.15
Hendry	\$ 1,768	10.34
Sumter	\$ 1,777	5.38
Osceola	\$ 1,796	6.02
Washington	\$ 1,827	9.04
Polk	\$ 1,850	6.28
Marion	\$ 1,858	7.96
Hardee	\$ 1,913	14.21
Hillsborough	\$ 1,932	7.04
Glades	\$ 1,947	13.02
Nassau	\$ 1,963	9.66
Lake	\$ 1,995	8.04

County	Net Budget Per Capita	Staff Per 1,000
Pinellas	\$ 2,008	5.48
Hernando	\$ 2,011	3.49
Duval	\$ 2,055	7.29
Desoto	\$ 2,068	16.69
Escambia	\$ 2,075	9.18
Pasco	\$ 2,127	16.04
Alachua	\$ 2,174	7.54
Broward	\$ 2,247	6.51
Jefferson	\$ 2,344	9.07
Palm Beach	\$ 2,448	8.20
Bay	\$ 2,470	7.47
Gilchrist	\$ 2,499	12.35
Orange	\$ 2,503	13.14
Jackson	\$ 2,509	9.35
Indian River	\$ 2,668	15.89
Lafayette	\$ 2,817	10.58
Calhoun	\$ 2,866	95.42
Collier	\$ 2,931	10.45
Manatee	\$ 2,931	9.25
Miami-Dade	\$ 3,046	11.37
Charlotte	\$ 3,061	12.26
Martin	\$ 3,259	11.78
Hamilton	\$ 3,327	12.93
Walton	\$ 3,397	16.60
St. Johns	\$ 3,456	7.94
Sarasota	\$ 3,724	8.52
Suwannee	\$ 3,823	10.28
Dixie	\$ 4,059	22.01
Monroe	\$ 4,372	15.76
Taylor	\$ 4,579	9.40
Liberty	\$ 4,732	15.36
Gulf	\$ 5,276	15.63
Franklin	\$ 8,413	19.35

Notes:

1. Population data source: University of Florida, Bureau of Economic and Business Research
2. The following counties were non-responsive to survey requests; however, information was obtained via published budget documents: Baker, Calhoun, Duval, Flagler, Franklin, Hardee, Hillsborough, Levy, Monroe, Okeechobee, Sumter, Suwannee, Taylor, and Volusia.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Comparative Data – All Counties

Percent of Exempt Property

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Walton	7%	\$ 3,397	16.60
Collier	8%	\$ 2,931	10.45
Martin	11%	\$ 3,259	11.78
Palm Beach	12%	\$ 2,448	8.20
Miami-Dade	12%	\$ 3,046	11.37
Monroe	12%	\$ 4,372	15.76
Manatee	12%	\$ 2,931	9.25
Sarasota	13%	\$ 3,724	8.52
Lee	13%	\$ 1,474	6.75
Indian River	13%	\$ 2,668	15.89
St. Johns	14%	\$ 3,456	7.94
Broward	14%	\$ 2,247	6.51
Seminole	15%	\$ 1,399	6.57
Sumter	15%	\$ 1,777	5.38
Hardee	16%	\$ 1,913	14.21
Charlotte	16%	\$ 3,061	12.26
Osceola	16%	\$ 1,796	6.02
Nassau	17%	\$ 1,963	9.66
Bay	17%	\$ 2,470	7.47
Pinellas	18%	\$ 2,008	5.48
Lake	18%	\$ 1,995	8.04
Gulf	18%	\$ 5,276	15.63
Pasco	19%	\$ 2,127	16.04
Okaloosa	19%	\$ 1,106	8.10
Polk	19%	\$ 1,850	6.28
Flagler	19%	\$ 684	6.67
Orange	19%	\$ 2,503	13.14
St. Lucie	19%	\$ 1,292	4.83
Hillsborough	20%	\$ 1,932	7.04
Suwannee	21%	\$ 3,823	10.28
Hamilton	21%	\$ 3,327	12.93
Marion	21%	\$ 1,858	7.96
Volusia	21%	\$ 514	4.02
Citrus	22%	\$ 1,433	7.99

County	% Exempt	Net Budget Per Capita	Staff Per 1,000
Madison	23%	\$ 1,611	11.72
Duval	23%	\$ 2,055	7.29
Gilchrist	23%	\$ 2,499	12.35
Desoto	23%	\$ 2,068	16.69
Highlands	24%	\$ 1,507	14.29
Franklin	24%	\$ 8,413	19.35
Putnam	24%	\$ 1,161	14.95
Santa Rosa	24%	\$ 1,053	5.67
Taylor	25%	\$ 4,579	9.40
Hernando	25%	\$ 2,011	3.49
Clay	25%	\$ 1,663	8.23
Bradford	25%	\$ 1,494	11.57
Jefferson	25%	\$ 2,344	9.07
Escambia	26%	\$ 2,075	9.18
Levy	26%	\$ 1,573	17.44
Brevard	27%	\$ 1,611	11.22
Washington	28%	\$ 1,827	9.04
Okeechobee	28%	\$ 394	12.60
Columbia	29%	\$ 1,460	9.34
Leon	31%	\$ 1,210	6.44
Dixie	31%	\$ 4,059	22.01
Gadsden	31%	\$ 1,517	14.62
Baker	32%	\$ 1,695	11.15
Wakulla	32%	\$ 1,631	10.53
Hendry	32%	\$ 1,768	10.34
Jackson	33%	\$ 2,509	9.35
Alachua	33%	\$ 2,174	7.54
Lafayette	34%	\$ 2,817	10.58
Holmes	35%	\$ 1,536	11.38
Calhoun	40%	\$ 2,866	95.42
Union	41%	\$ 693	7.31
Glades	51%	\$ 1,947	13.02
Liberty	53%	\$ 4,732	15.36

Note: The following counties were non-responsive to survey requests; however, information was obtained via published budget documents: Baker, Calhoun, Duval, Flagler, Franklin, Hardee, Hillsborough, Levy, Monroe, Okeechobee, Sumter, Suwannee, Taylor, and Volusia.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Comparative Data – All Counties

Total County Employees per 1,000 Residents

County	Staff Per 1,000	Total FTE Positions	Population
Hernando	3.49	743	212,849
Volusia	4.02	2,432	604,533
St. Lucie	4.83	1,904	394,074
Sumter	5.38	874	162,493
Pinellas	5.48	5,301	966,933
Santa Rosa	5.67	1,199	211,445
Osceola	6.02	2,917	484,915
Polk	6.28	5,318	846,896
Leon	6.44	1,969	305,866
Broward	6.51	12,981	1,993,535
Seminole	6.57	3,255	495,106
Flagler	6.67	938	140,714
Lee	6.75	5,668	839,223
Hillsborough	7.04	11,094	1,575,637
Duval	7.29	7,868	1,079,044
Union	7.31	123	16,821
Bay	7.47	1,494	199,950
Alachua	7.54	2,249	298,485
St. Johns	7.94	2,765	348,336
Marion	7.96	3,452	433,765
Citrus	7.99	1,331	166,500
Lake	8.04	3,584	445,881
Okaloosa	8.10	1,833	226,193
Palm Beach	8.20	12,767	1,556,161
Clay	8.23	1,965	238,605
Sarasota	8.52	4,155	487,640
Washington	9.04	243	26,876
Jefferson	9.07	143	15,761
Escambia	9.18	3,101	337,728
Manatee	9.25	4,320	466,845
Columbia	9.34	676	72,388
Jackson	9.35	465	49,728
Taylor	9.40	207	22,011
Nassau	9.66	1,034	107,053

County	Staff Per 1,000	Total FTE Positions	Population
Suwannee	10.28	486	47,274
Hendry	10.34	487	47,085
Collier	10.45	4,317	413,314
Wakulla	10.53	402	38,189
Lafayette	10.58	91	8,601
Baker	11.15	325	29,139
Brevard	11.22	7,493	667,900
Miami-Dade	11.37	31,996	2,814,927
Holmes	11.38	228	20,042
Bradford	11.57	320	27,668
Madison	11.72	221	18,859
Martin	11.78	1,960	166,281
Charlotte	12.26	2,739	223,430
Gilchrist	12.35	243	19,716
Okeechobee	12.60	508	40,314
Hamilton	12.93	183	14,155
Glades	13.02	170	13,055
Orange	13.14	20,182	1,536,045
Hardee	14.21	370	26,042
Highlands	14.29	1,543	107,976
Gadsden	14.62	655	44,790
Putnam	14.95	1,145	76,600
Liberty	15.36	125	8,140
Gulf	15.63	260	16,621
Monroe	15.76	1,335	84,707
Indian River	15.89	2,750	173,013
Pasco	16.04	10,397	648,369
Walton	16.60	1,504	90,547
Desoto	16.69	600	35,947
Levy	17.44	807	46,270
Franklin	19.35	259	13,383
Dixie	22.01	379	17,217
Calhoun	95.42	1,303	13,655

Note:

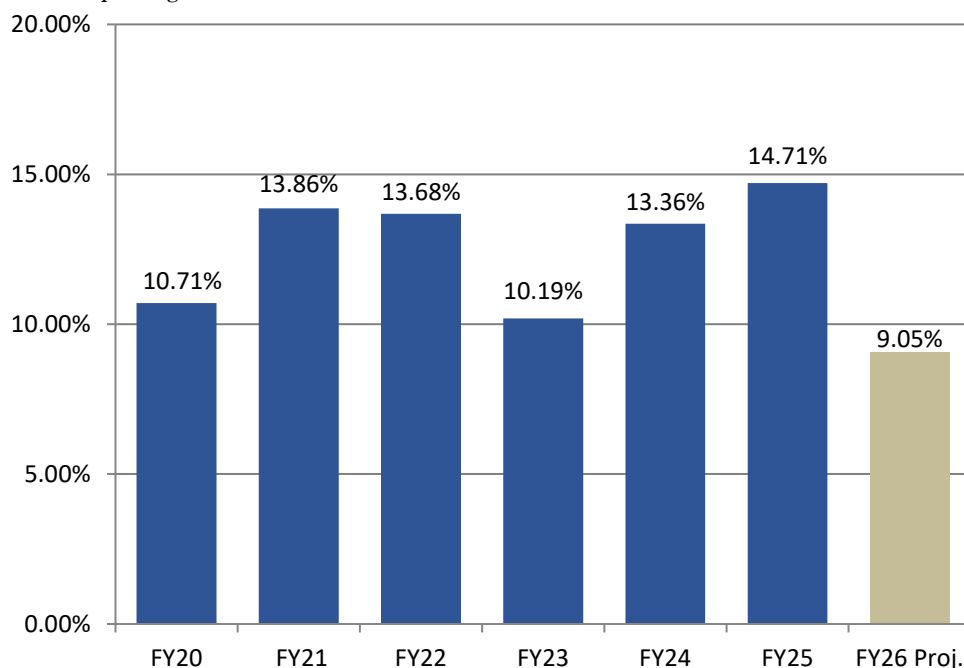
The following counties were non-responsive to survey requests; however, information was obtained via published budget documents: Baker, Calhoun, Duval, Flagler, Franklin, Hardee, Hillsborough, Levy, Monroe, Okeechobee, Sumter, Suwannee, Taylor, and Volusia.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Financial Indicators

Intergovernmental Revenue

Percent of Operating Revenue



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

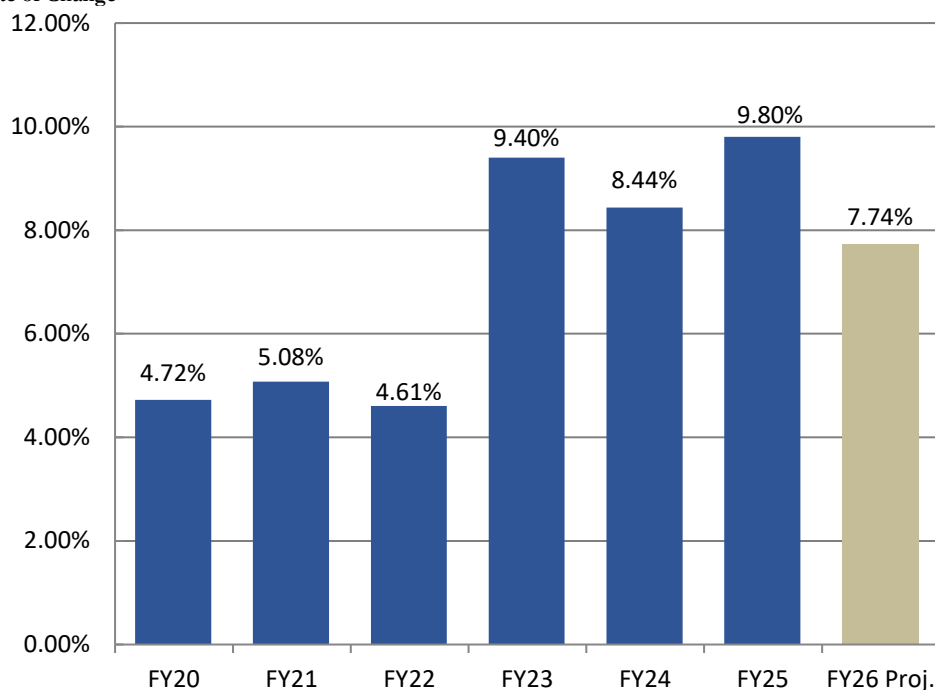
Grants are not generally included in intergovernmental revenue projections; however, grants are included in this projection and account for a significant portion of actual intergovernmental revenue. COVID-19 and FEMA reimbursement revenues, which include CARES and ARPA funding, are reflected in the increase for FY 2021 and FY 2022. The FY 2025 increase is mainly attributed to grant reimbursements for Capital Improvement Projects including, Woodville and Northeast Lake Munson septic to sewer, Miccosukee Road bridge replacement and Miccosukee Community Center renovations. In FY 2026 Intergovernmental revenue is expected to account for 9.05% of operating revenues.

Formula: Intergovernmental Revenues divided by Total Operating Revenues.

Source: FY 2026 Budget Summary

Property Tax Revenue

Rate of Change



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

The Board maintained the 8.3144 millage rate through FY 2026. However, property tax revenue is expected to increase by 7.74% or \$15.7 million in FY 2026.

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

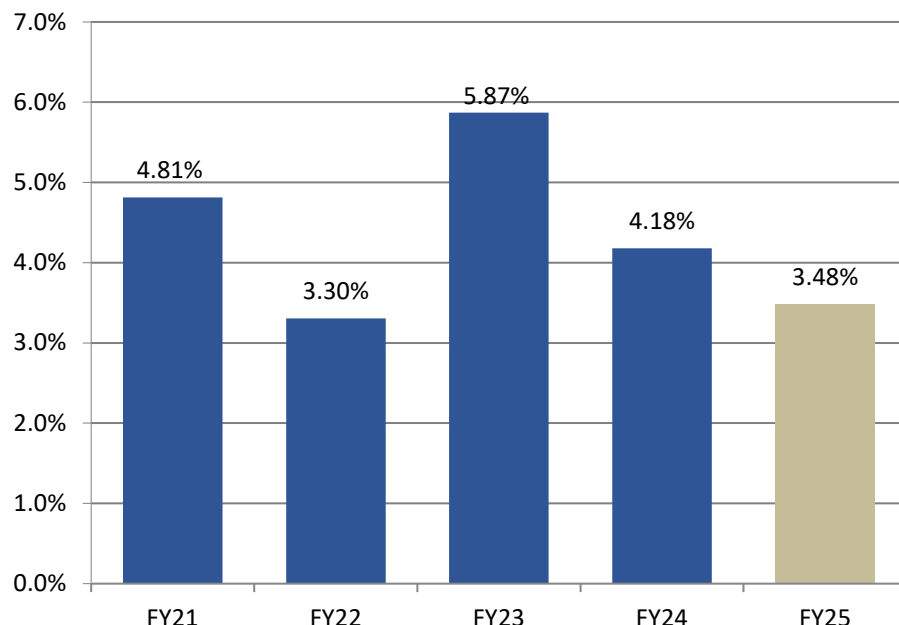
Source: The 2025 Revised Recapitulation of the Ad Valorem Assessment Roll, 2025 Certification of Final Taxable Value and Statistical Digest.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Financial Indicators

Revenue Projections

Budgeted v. Actual Revenues



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

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

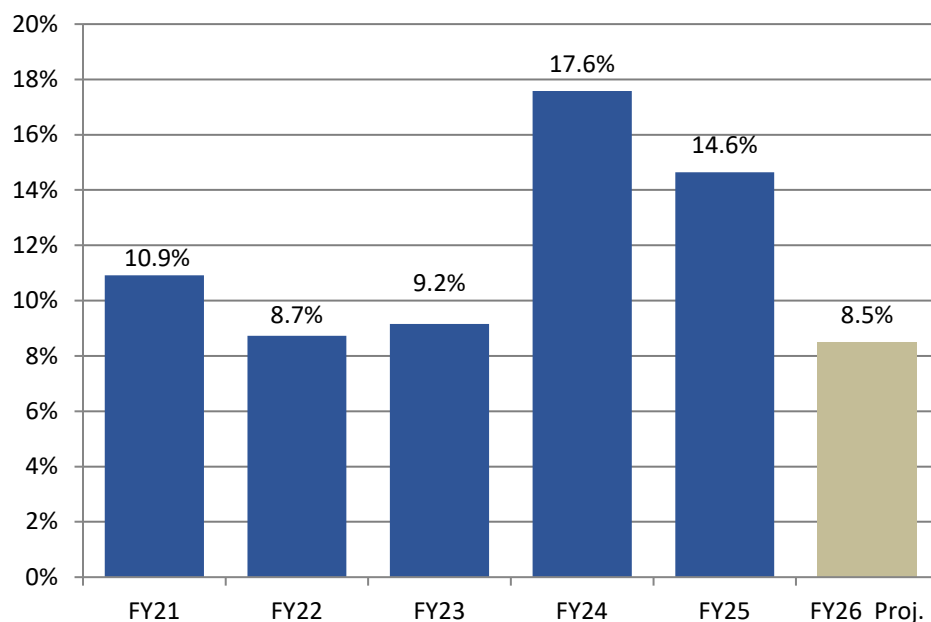
FY 2023 show increases in building permitting for new construction development. FY 2024 and FY 2025 returned to normal levels.

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

Source: FY 2025 Revenue Summary Report and FY 2026 Budget Summary.

Capital Outlay

Percentage of Total Expenditures



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

The FY 2021 through FY 2023 ratio remained flat. The FY 2024 increase is related to expenditures for the Woodville and Northeast Lake Munson sewer projects, in addition to sidewalk constructions, and improvements on Magnolia Drive. FY 2025 projects include the Main library construction (ELI), wind retrofit at the Detention Center, NE Lake Munson, Woodville, and the Miccosukee Road Bridge replacement.

The FY 2026 projection is based upon what has been budgeted for the current fiscal year and does not include funds appropriated in previous fiscal years that have been carried forward to provide continued project funding.

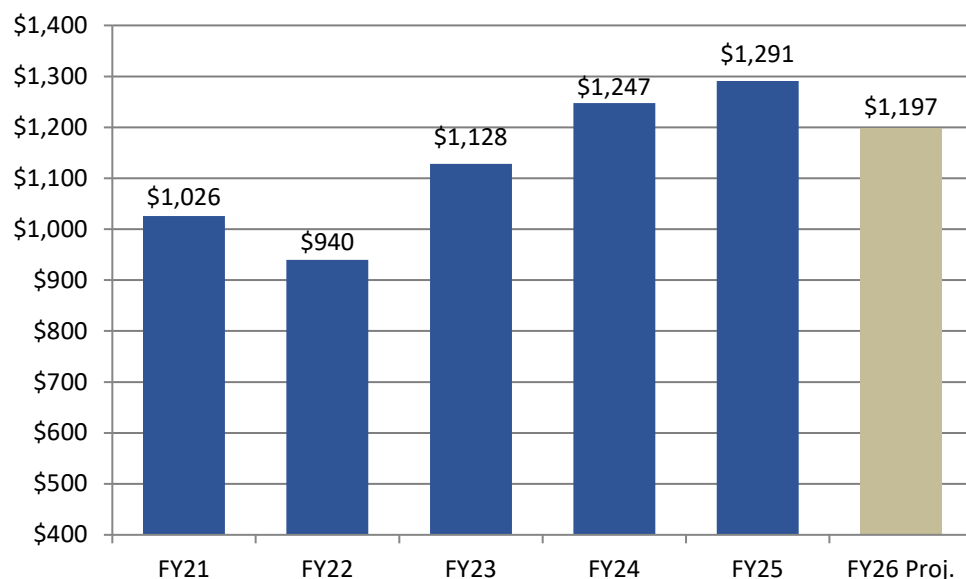
Formula: Capital Outlay Divided by Total Operating Expenditures.

Source: FY 2025 Expenditure Summary Report and FY 2026 Budget Summary.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Financial Indicators

Revenue Per Capita



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

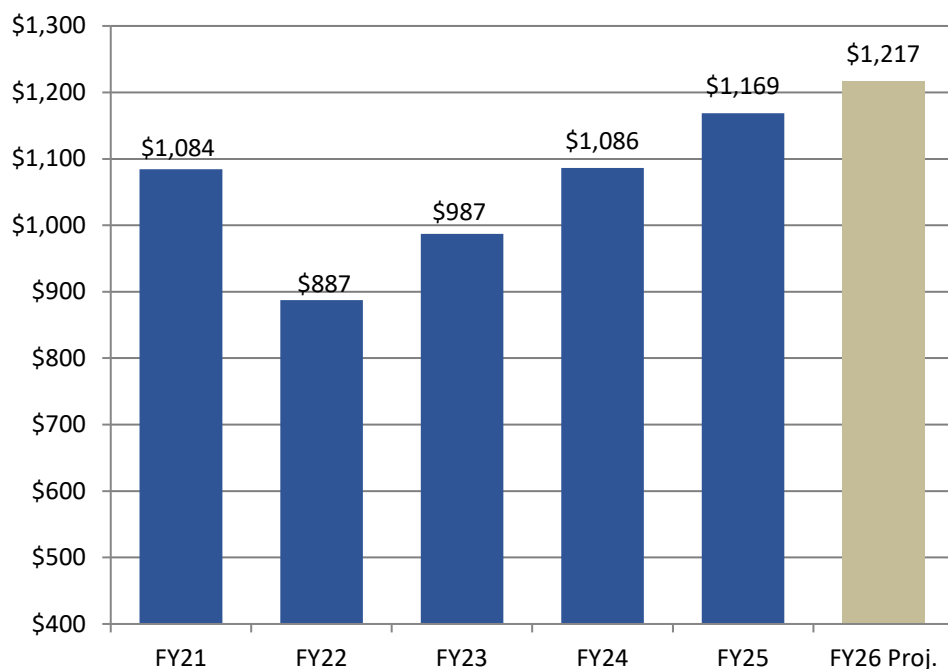
FY 2021 includes an additional \$76.7 million in federal funding received from the U.S. Treasury, \$57 million from the American Recovery Plan Act (ARPA) funds and \$19.7 million for the Emergency Rental Assistance (ERA) programs. The FY 2024 is reflective of additional revenues associated with the EMS MSTU and increases of the fire services fee.

FY 2025 reflect an increase in Transfer station fees, increase in property values, and ambulance fees.

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

Source: FY 2025 Revenue Summary Report and the FY 2026 Budget Summary.

Expenditures Per Capita



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

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

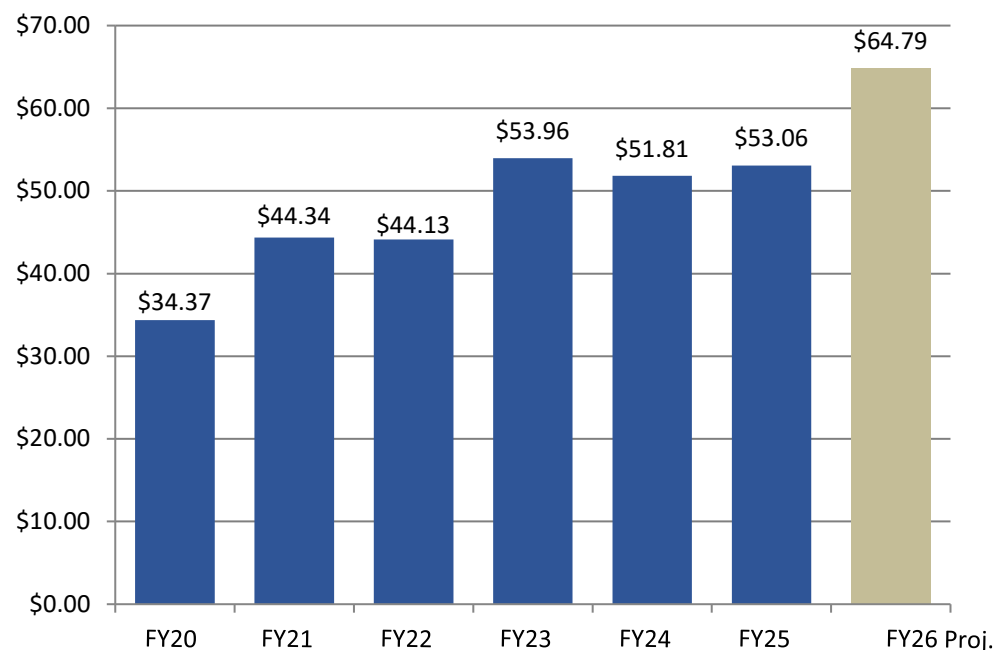
Source: FY 2025 Expenditure Summary Report, Office of Economic Vitality, and FY 2026 TRIM Ad and the FY 2026 Budget Summary.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Financial Indicators

General/Fine & Forfeiture Fund Balance

Millions



Analysis: Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 was \$44.34 million and the year ending fund balance for FY 2022 was \$44.13 million. The increase in FY 2021 reflects the remaining \$5.2 million of the \$7.75 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. \$2.1 million of the remaining ARPA revenue loss funding was appropriated in FY 2023 to support the capital improvement program. The FY 2026 estimated fund balance of \$64.79 million reflects 26% of FY 2026 operating expenditures. The increase in fund balance reflects \$8.7 million in anticipated FEMA reimbursements for County recovery costs for Hurricane Debby, Hurricane Helene, and the May 2024 Tornadoes.

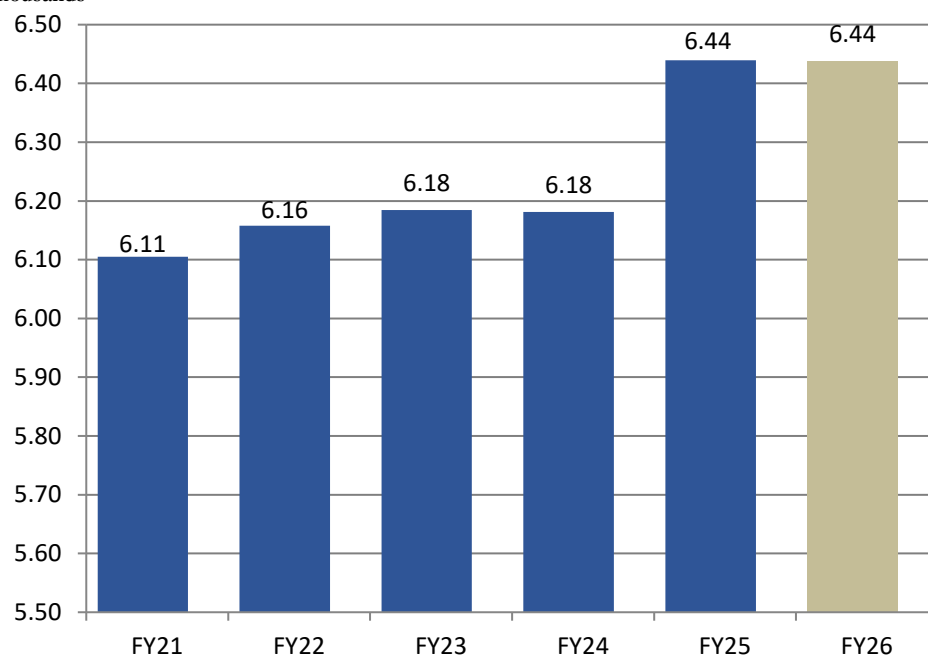
Formula: Prior year fund balance plus actual revenues minus actual expenditures.

Source: Summary of Fund Balance and Retained Earnings, FY 2026 Mid-Year Financial Report.

Employees Per Capita

Employees per 1,000 Leon County Residents

Thousands



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

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

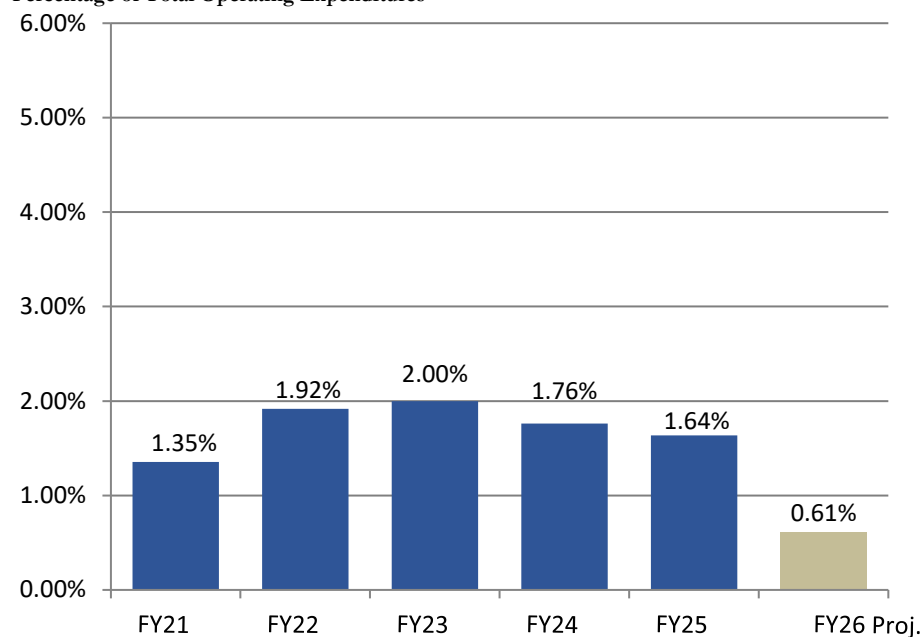
Source: FY25-26 Annual Budget Document and Tallahassee/Leon County Office of Economic Vitality

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Financial Indicators

Debt Service

Percentage of Total Operating Expenditures



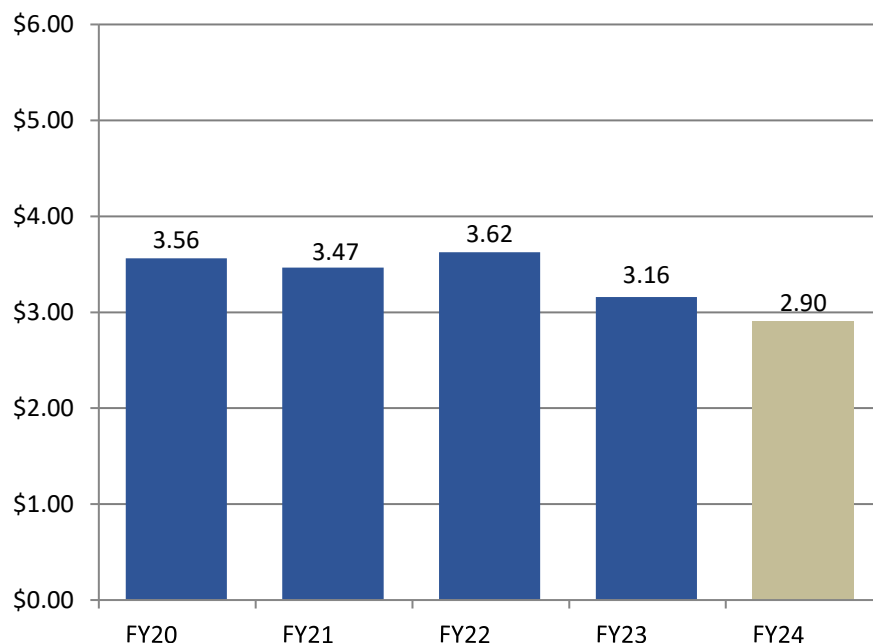
Analysis: Debt service is defined as the amount of principal and interest that a local government pays each year on net direct bonded long-term debt, plus the interest on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the County's financial obligations. By capitalizing on the availability of low interest rates and renegotiating long-term debt, Leon County's debt service has remained low. The FY 2022 increase accounts for the first debt service payments being due for financing of the purchase and building improvements for the Supervisor of Elections Voting Operations Center and ESCO energy improvements. FY 2023 was the first payment for the EMS and Volunteer Fire 800MHz replacement radios. Leon County's debt level remains extremely low for a comparable county size. The FY 2026 decrease reflects the County making the final payment in FY 2025 for debt services associated with the refinancing of the 2014 Capital Improvement revenue Refinancing bond.

Formula: Debt Service divided by Total Operating Expenditures.

Source: FY 2025 Expenditure Summary and the FY 2026 Budget Summary.

Liquidity

Ratio of Current Assets to Current Liabilities



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

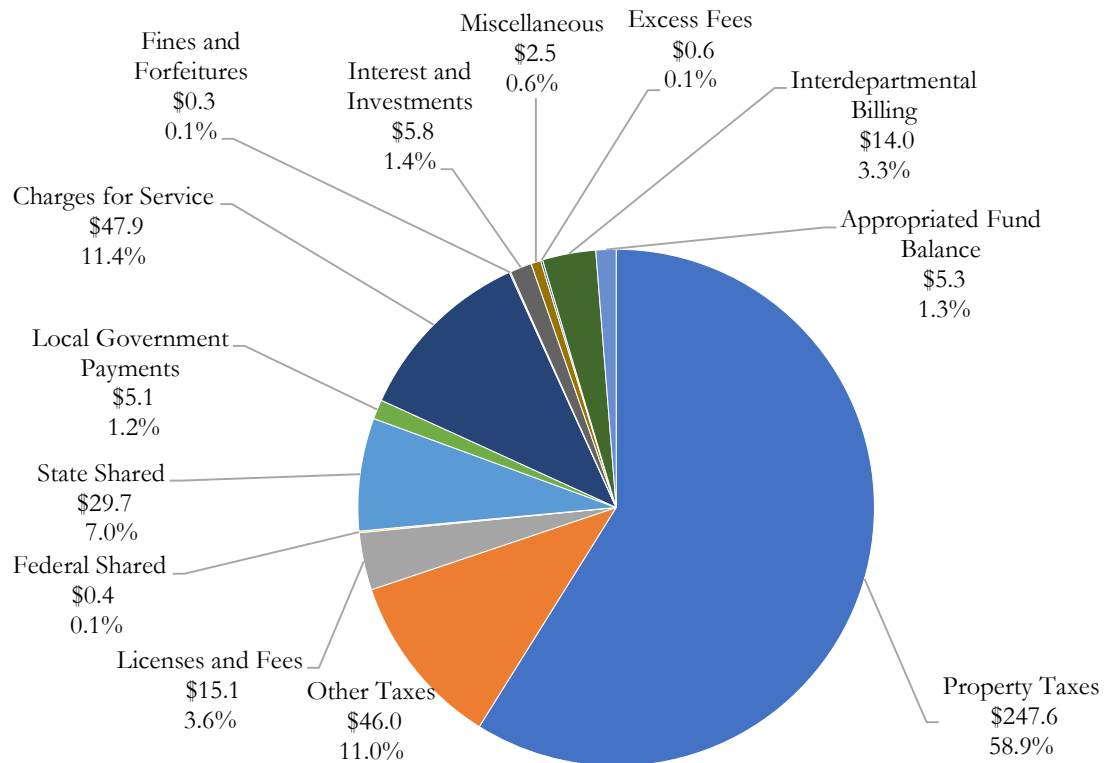
The 2025 data is unavailable.

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

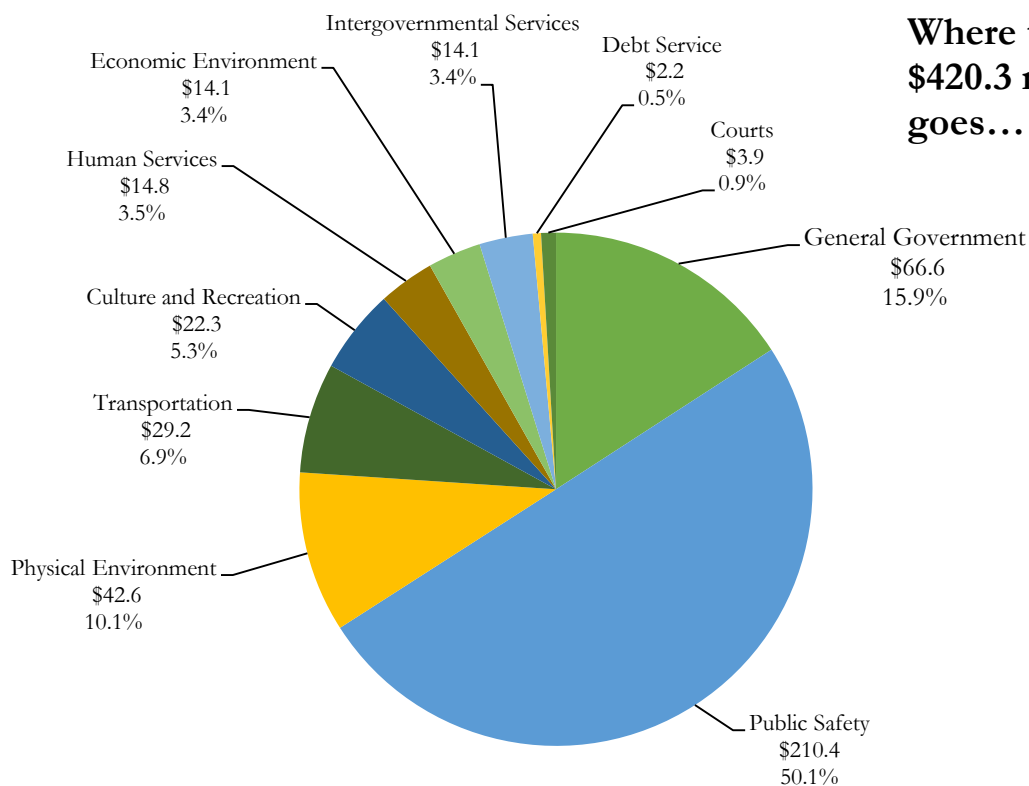
Source: FY 2024 Comprehensive Annual Financial Report

» Revenue & Expenditure Illustrations

Where the
\$420.3 million
comes from...



Where the
\$420.3 million
goes...



LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»»» Total Revenue By Source

	FY 2025 Actual	%	FY 2026 Adopted	%	FY 2027 Budget	%
Property Taxes						
Ad Valorem - General Fund	81,356,997		85,268,884		88,585,966	
Ad Valorem - Fine/Forfeiture Fund	122,121,951		130,698,962		138,385,941	
MSTU Ad Valorem	18,356,220		19,481,368		20,473,989	
Delinquent Taxes	158,618		118,750		118,750	
Subtotal	221,993,785	53.1%	235,567,964	58.7%	247,564,646	58.9%
Other Taxes						
Local Option Tourist Development Tax	9,611,271		9,201,633		9,010,251	
Local Option Gas Tax	8,043,001		7,837,405		8,222,535	
Sales Tax Extension	7,765,435		7,775,289		7,775,289	
Franchise Fee	363,236		379,003		323,817	
Public Service Taxes	11,185,780		11,452,157		11,319,093	
Local Communication Services Tax	2,496,256		2,440,550		2,526,050	
Non Ad Valorem Assessments	5,299,279		5,332,430		6,847,456	
Delinquent Assessments	9,406		0		0	
Subtotal	44,773,665	10.7%	44,418,467	11.1%	46,024,491	11.0%
Licenses and Fees						
Building Permits	2,208,199		1,866,750		1,668,100	
Fire Services Fees	10,934,670		11,532,364		11,354,517	
DSEM Fees	840,392		1,117,390		1,332,945	
Other Licenses and Fees	699,313		700,467		736,994	
Subtotal	14,682,573	3.5%	15,216,971	3.5%	15,092,556	3.6%
Federal Shared						
Federal Grants	6,634,456		150,821		104,410	
Federal Payments in Lieu of Taxes	330,307		340,480		314,925	
Subtotal	6,964,764	1.7%	491,301	0.1%	419,335	0.1%
State Shared						
State Grants	8,528,313		468,653		496,807	
State Revenue Sharing	7,999,638		7,009,489		8,121,550	
Local 1/2 Cent Sales Tax	15,609,898		15,561,228		14,943,500	
Other State Revenues	1,906,728		1,705,802		1,815,403	
State Shared Gas & Transportation Tax	4,215,801		4,164,515		4,300,650	
Subtotal	38,260,379	9.1%	28,909,687	7.2%	29,677,910	7.1%
Local Government Payments	10,622,855	2.5%	4,012,047	1.0%	5,080,410	1.2%
Charges for Service						
General Government	845,283		783,560		837,520	
Public Safety	22,651,977		20,964,432		23,056,828	
Tipping Fees	14,422,884		15,468,019		17,029,193	
Other Physical	4,435,581		4,327,323		4,328,526	
Transportation	386,146		323,927		405,134	
Economic Environment	1,563,475		759,786		760,744	
Cultural and Recreational	283,689		177,180		183,445	
Other Charges for Services	1,381,381		1,282,213		1,334,747	
Subtotal	45,970,415	11.0%	44,086,440	11.0%	47,936,137	11.4%
Fines and Forfeitures	430,509	0.1%	358,008	0.1%	319,390	0.1%
Interest and Investments	11,859,024	2.8%	6,299,303	1.6%	5,770,850	1.4%
Miscellaneous	4,849,941	1.2%	2,647,363	0.7%	2,535,957	0.6%
Excess Fees						
Clerk of Court	487,245		0		0	
Sheriff's Office	2,738,718		0		0	
Property Appraiser	435,328		0		0	
Tax Collector	977,703		500,000		600,000	
Supervisor of Elections	257,422		0		0	
Subtotal	4,896,416	1.2%	500,000	0.1%	600,000	0.1%
Interdepartmental Billing	12,964,743	3.1%	14,313,881	3.6%	14,012,462	3.3%
Appropriated Fund Balance	0	0.0%	4,696,872	1.2%	5,277,057	1.3%
TOTAL	418,269,069	100%	401,518,304	100%	420,311,201	100%

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Total Expenditures by Function

	FY 2025		FY 2026		FY 2027	
	Actual	%	Adopted	%	Budget	%
General Government						
General	(127,122)		0		0	
Legislative	2,219,027		2,301,626		2,316,752	
Executive	1,884,640		1,733,293		1,775,788	
Clerk - Finance Administration	3,037,119		3,289,395		3,428,295	
Tax Collector	7,499,353		7,926,039		8,477,883	
Property Appraiser	6,689,507		6,875,966		7,034,773	
Financial & Administrative	16,192,339		18,793,648		19,730,501	
Legal Counsel	1,933,144		2,389,761		2,385,637	
Comprehensive Planning	900,026		1,744,376		1,699,437	
Other General Governmental Service	15,660,084		13,480,513		13,443,818	
Supervisor of Elections	6,148,008		6,814,618		6,347,199	
Subtotal	62,036,126	15.2%	65,349,235	16.2%	66,640,083	15.9%
Public Safety						
Law Enforcement	65,684,849		66,549,381		71,097,696	
Fire Control	10,894,245		11,864,457		11,605,024	
Detention And/or Correction	58,685,869		58,716,119		62,390,693	
Sheriff Grants	0		0		0	
Judicial	6,159,553		5,953,822		5,876,213	
Protective Inspections	3,006,692		3,472,123		3,332,498	
Emergency & Disaster Relief	3,416,433		2,077,853		2,013,289	
Ambulance & Rescue	37,881,692		40,483,059		43,957,114	
Medical Examiner	1,111,167		1,056,480		1,107,624	
Other Public Safety	6,122,430		8,543,289		9,053,527	
Subtotal	192,962,930	47.4%	198,716,583	49.5%	210,433,678	50.1%
Physical Environment						
Garbage/Solid Waste Control	18,197,495		21,840,672		23,630,265	
Sewer/Wastewater Services	11,476,114		617,355		653,603	
Conservation & Resource Management	4,970,180		5,888,429		6,392,516	
Flood Control	5,542,484		8,396,404		8,538,301	
Other Physical Environment	3,021,280		3,201,753		3,358,347	
Subtotal	43,207,554	10.6%	39,944,613	9.9%	42,573,032	10.1%
Transportation	34,509,101	8.5%	28,280,455	7.0%	29,152,778	6.9%
Economic Environment						
Economic Environment (Summer Youth)	65,099		80,178		80,178	
Industry Development	6,818,469		8,109,089		7,820,042	
Veteran Services	340,527		429,615		437,333	
Housing & Urban Development	2,882,623		1,084,786		1,085,744	
Other Economic Environment	3,614,189		4,018,816		4,700,275	
Subtotal	13,720,907	3.4%	13,722,484	3.4%	14,123,572	3.4%
Human Services	15,600,674	3.8%	14,930,462	3.8%	14,824,660	3.5%
Culture and Recreation						
Libraries	10,277,607		8,793,735		8,425,405	
Parks & Recreation	10,409,585		9,151,927		11,866,794	
Cultural Services	2,052,639		2,047,150		2,050,000	
Subtotal	22,739,832	5.6%	19,992,812	5.1%	22,342,199	5.3%
Debt Service	5,712,824	1.4%	2,260,805	0.6%	2,187,808	0.5%
Intergovernmental Services & Reserves						
Intragovernmental Services	1,441,661		2,187,202		2,155,277	
Motor Pool	5,022,110		4,875,400		4,942,364	
Grants Program	4,088		91,807		43,548	
Insurance Program	4,802,182		7,068,862		6,767,499	
Budgeted Contingency	1,800,023		233,077		210,000	
Subtotal	13,070,064	3.2%	14,456,348	3.6%	14,118,688	3.4%
Court Related						
Court Administration	313,246		380,773		383,250	
State Attorney	164,859		168,190		175,278	
Public Defender	189,283		217,422		198,966	
Clerk of Circuit Court	498,919		504,822		575,127	
Article V Expenses	6,230		6,230		35,935	
Guardian Ad Litem	12,892		20,238		20,238	
Other Court Related Programs	2,391,166		2,566,832		2,525,909	
Subtotal	3,576,595	0.9%	3,864,507	0.9%	3,914,703	0.9%
Totals						
Totals	407,136,607	100%	401,518,304	100%	420,311,201	100%

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Total Operating and Capital Expenditures by Function

	Operating	FY 2025 Actual Capital	Total	%	Operating	FY 2026 Adopted Capital	Total	%	Operating	FY 2027 Budget Capital	Total	%
General Government Services												
General	-127,122	-	-127,122		-	-	-		-	-	-	
Legislative	2,219,027	-	2,219,027		2,301,626	-	2,301,626		2,316,752	-	2,316,752	
Executive	1,884,640	-	1,884,640		1,733,293	-	1,733,293		1,775,788	-	1,775,788	
Clerk - Finance Administration	3,037,119	-	3,037,119		3,289,395	-	3,289,395		3,428,295	-	3,428,295	
Tax Collector	7,499,353	-	7,499,353		7,926,039	-	7,926,039		8,477,883	-	8,477,883	
Property Appraiser	6,689,507	-	6,689,507		6,875,966	-	6,875,966		7,034,773	-	7,034,773	
Financial & Administrative	16,192,339	-	16,192,339		18,459,198	334,450	18,793,648		19,380,501	350,000	19,730,501	
Legal Counsel	1,933,144	-	1,933,144		2,389,761	-	2,389,761		2,385,637	-	2,385,637	
Comprehensive Planning	900,026	-	900,026		1,744,376	-	1,744,376		1,699,437	-	1,699,437	
Other General Governmental Service	9,693,187	5,966,897	15,660,084		7,717,754	5,762,759	13,480,513		7,111,916	6,331,902	13,443,818	
Supervisor of Elections	6,148,008	-	6,148,008		6,814,618	-	6,814,618		6,347,199	-	6,347,199	
Subtotal	56,069,230	5,966,897	62,036,126	15.2%	59,252,026	6,097,209	65,349,235	16.2%	59,958,181	6,681,902	66,640,083	15.9%
Public Safety												
Law Enforcement	65,684,849	-	65,684,849		66,549,381	-	66,549,381		71,097,696	-	71,097,696	
Fire Control	10,894,245	-	10,894,245		11,864,457	-	11,864,457		11,605,024	-	11,605,024	
Detention and/or Correction	53,477,896	5,207,973	58,685,869		56,848,510	1,867,609	58,716,119		59,880,693	2,510,000	62,390,693	
Sheriff Grants	-	-	-		-	-	-		-	-	-	
Judicial	6,159,553	-	6,159,553		5,953,822	-	5,953,822		5,876,213	-	5,876,213	
Protective Inspections	2,940,879	65,814	3,006,692		3,408,853	63,270	3,472,123		3,472,123	61,650	3,533,773	
Emergency & Disaster Relief	3,416,433	-	3,416,433		2,077,853	-	2,077,853		2,013,289	-	2,013,289	
Ambulance & Rescue	35,216,428	2,665,264	37,881,692		36,476,059	4,007,000	40,483,059		40,498,035	3,459,079	43,957,114	
Medical Examiner	1,097,089	14,078	1,111,167		1,056,480	-	1,056,480		1,107,624	-	1,107,624	
Other Public Safety	6,084,366	38,064	6,122,430		6,943,289	1,600,000	8,543,289		7,313,527	1,740,000	9,053,527	
Subtotal	184,971,738	7,991,192	192,962,930	47.4%	191,178,704	7,537,879	198,716,583	49.5%	202,662,949	7,770,729	210,433,678	50.1%
Physical Environment												
Garbage/Solid Waste Control	17,639,086	558,409	18,197,495		20,033,672	1,807,000	21,840,672		20,965,015	2,665,250	23,630,265	
Sewer/Wastewater Services	563,954	10,912,160	11,476,114		617,355	-	617,355		653,603	-	653,603	
Conservation & Resource Management	4,643,943	326,238	4,970,180		5,628,429	260,000	5,888,429		6,016,916	375,600	6,392,516	
Flood Control	4,532,328	1,010,156	5,542,484		5,821,594	2,574,810	8,396,404		5,852,644	2,685,657	8,538,301	
Other Physical Environment	2,315,505	705,775	3,021,280		2,419,253	782,500	3,201,753		2,528,847	829,500	3,358,347	
Subtotal	29,694,815	13,512,738	43,207,554	10.6%	34,520,303	5,424,310	39,944,613	9.9%	36,017,025	6,556,007	42,573,032	10.1%
Transportation												
Road & Street Facilities	15,876,234	18,632,868	34,509,101		18,362,995	9,917,460	28,280,455		19,489,776	9,663,002	29,152,778	
Subtotal	15,876,234	18,632,868	34,509,101	8.5%	18,362,995	9,917,460	28,280,455	7.0%	19,489,776	9,663,002	29,152,778	6.9%
Economic Environment												
Economic Environment (Summer Youth)	65,099	-	65,099		80,178	-	80,178		80,178	-	80,178	
Industry Development	6,818,469	-	6,818,469		8,109,089	-	8,109,089		7,820,042	-	7,820,042	
Community Redevelopment/Housing	6,837,339	-	6,837,339		5,533,217	-	5,533,217		6,223,352	-	6,223,352	
Subtotal	13,720,907	-	13,720,907	3.4%	13,722,484	-	13,722,484	3.4%	14,123,572	-	14,123,572	3.4%
Human Services												
Subtotal	15,600,674	-	15,600,674	3.8%	14,930,462	-	14,930,462	3.8%	14,824,660	-	14,824,660	3.5%
Culture and Recreation												
Libraries	7,154,225	3,123,382	10,277,607		7,408,705	1,385,030	8,793,735		7,730,375	695,030	8,425,405	
Parks & Recreation	7,048,029	3,361,557	10,409,585		8,054,105	1,097,822	9,151,927		8,493,819	3,372,975	11,866,794	
Cultural Services	2,052,639	-	2,052,639		2,047,150	-	2,047,150		2,050,000	-	2,050,000	
Subtotal	16,254,893	6,484,939	22,739,832	5.3%	17,509,960	2,482,852	19,992,812	5.1%	18,274,194	4,068,005	22,342,199	5.3%
Debt Service												
Redemption Of Long Term Debt	5,712,824	-	5,712,824		2,260,805	-	2,260,805		2,187,808	-	2,187,808	
Subtotal	5,712,824	-	5,712,824	1.4%	2,260,805	-	2,260,805	0.6%	2,187,808	-	2,187,808	0.5%
Intergovernmental Services & Reserves												
Intragovernmental Services	1,441,661	-	1,441,661		2,187,202	-	2,187,202		2,155,277	-	2,155,277	
Motor Pool	5,022,110	-	5,022,110		4,875,400	-	4,875,400		4,942,364	-	4,942,364	
Grants Program	4,088	-	4,088		91,807	-	91,807		43,548	-	43,548	
Insurance Program	4,802,182	-	4,802,182		7,068,862	-	7,068,862		6,767,499	-	6,767,499	
Budgeted Contingency	1,800,023	-	1,800,023		233,077	-	233,077		210,000	-	210,000	
Subtotal	13,070,064	-	13,070,064	3.2%	14,456,348	-	14,456,348	3.6%	14,118,688	-	14,118,688	3.4%
Court Related												
Court Administration	313,246	-	313,246		380,773	-	380,773		383,250	-	383,250	
State Attorney	164,859	-	164,859		168,190	-	168,190		175,278	-	175,278	
Public Defender	189,283	-	189,283		217,422	-	217,422		198,966	-	198,966	
Clerk of Circuit Court	498,919	-	498,919		504,822	-	504,822		575,127	-	575,127	
Article V Expenses	6,230	-	6,230		6,230	-	6,230		35,935	-	35,935	
Guardian Ad Litem	12,892	-	12,892		20,238	-	20,238		20,238	-	20,238	
Other Court Related Programs	2,391,166	-	2,391,166		2,566,832	-	2,566,832		2,525,909	-	2,525,909	
Subtotal	3,576,595	-	3,576,595	0.9%	3,864,507	-	3,864,507	0.9%	3,914,703	-	3,914,703	0.9%
Totals												
Totals	354,547,974	52,588,633	407,136,607	100%	370,058,594	31,459,710	401,518,304	100%	385,571,556	34,739,645	420,311,201	100%

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Programs by Function and Funding Source

General Government

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

Public Safety

General Fund: Medical Examiner, Public Safety Complex

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

Physical Environment

General Fund: Cooperative Extension, GIS

Special Revenue: Permit Services, Development Services, Environmental Services, Stormwater Maintenance, CIPs – Stormwater, Sewer, and Vehicles

Enterprise: Solid Waste, CIPs – Solid Waste and Vehicles

Transportation

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

Economic Environment

General Fund: Community Redevelopment Agency, Summer Youth Employment, Veteran Services

Special Revenue: Tourism, State Housing Initiatives Partnership Program (S.H.I.P)

Human Services

General Fund: Mosquito Control, Health Department, Primary Health Care, Baker Act & Marchman Act, Medicaid & Indigent Burials, Housing Services

Special Revenue: Diversionary Programs, Animal Control

Culture and Recreation

General Fund: Library Services, COCA

Special Revenue: Parks and Recreation, CIPs – Parks

Debt Service

Supervisor of Elections Voting Operations Center Building, ESCO Lease, 800 MHz Radios

Intergovernmental Services

Internal Services: Communications Trust, Fleet Maintenance, Insurance

Budgeted Reserves (included in various funds under each funding source type)

Court-Related

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Department Funding Source Guide

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

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

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Department Funding Source Guide

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

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

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Department Funding Source Guide

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

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

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Department Funding Source Guide

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

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

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Expenditures By Department and Division

Board of County Commissioners

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
1) County Commission	2,219,027	2,301,626	2,316,752	0.7%	2,351,391	2,387,072	2,424,021	2,462,290
	2,219,027	2,301,626	2,316,752	0.7%	2,351,391	2,387,072	2,424,021	2,462,290

- 1) Increase reflects County Commission costs associated with the County's portion of retirement rates passed by the Legislature, health insurance premium rates, workers' compensation costs, and funding for a 4% across-the-board pay increase for all Leon County Government and Constitutional Officer employees. The raises pertain to the Commission staff only. In accordance with the County Charter, Commissioner salaries are set by ordinance according to a formula established by the State of Florida based on population. Additionally, Commissioner Office Budgets were increased to account for inflationary increases associated with travel, training, and other operating expenses.

Administration

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
2) County Administration	1,884,640	1,733,293	1,775,788	2.5%	1,822,526	1,872,755	1,924,589	1,978,090
3) Emergency Management	1,820,650	1,938,853	1,853,289	-4.4%	1,883,232	1,914,210	1,945,163	1,977,452
4) Human Resources	1,656,167	1,922,377	1,941,716	1.0%	1,995,301	2,048,685	2,103,801	2,158,534
5) Purchasing	683,354	786,669	807,764	2.7%	832,888	858,561	885,120	911,414
6) Real Estate Management	462,712	617,058	630,861	2.2%	642,588	654,698	667,235	680,218
7) Strategic Initiatives/CMR	1,924,874	2,144,112	2,063,401	-3.8%	2,106,854	2,151,678	2,198,053	2,246,054
8) Volunteer Services	146,091	132,884	137,248	3.3%	140,825	144,525	148,365	152,350
	8,578,488	9,275,246	9,210,067	-0.7%	9,424,214	9,645,112	9,872,326	10,104,112

- 2) *See personnel note below.
- 3) Decrease reflects a reduction in repair and maintenance costs related to the E-911 system, offset by increases in personnel costs as noted below and additional costs associated with mailing a copy of the Leon County Disaster Survival Guide to every residential property in Leon County to enhance disaster communication and preparedness.
- 4) *See personnel note below.
- 5) *See personnel note below.
- 6) *See personnel note below.
- 7) Decrease reflects the realignment of a position from Community and Media Relations to Library Services for organizational efficiencies, offset by personnel costs as noted below.
- 8) *See personnel note below.

County Attorney's Office

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
9) County Attorney	1,933,144	2,389,761	2,385,637	-0.2%	2,438,763	2,493,548	2,550,182	2,608,735
	1,933,144	2,389,761	2,385,637	-0.2%	2,438,763	2,493,548	2,550,182	2,608,735

- 9) Decrease in personnel cost due to staff turnover offset by increased personnel costs as noted below.

*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 a 4% across-the-board pay increase for all Leon County Government and Constitutional Officer employees.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Expenditures By Department and Division

Department of Public Works

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
10) Engineering Services	4,253,753	5,079,948	5,522,802	8.7%	5,663,005	5,808,332	5,958,608	6,114,008
11) Fleet Management	5,009,173	4,860,563	4,930,882	1.4%	4,982,344	5,041,050	5,101,078	5,131,508
12) Operations	12,485,804	15,804,863	16,068,706	1.7%	16,446,803	16,692,234	17,043,171	17,527,714
13) PW Support Services	626,394	766,188	798,309	4.2%	817,613	838,029	859,111	880,888
	22,375,124	26,511,562	27,320,699	3.1%	27,909,765	28,379,645	28,961,968	29,654,118

10) Increase reflects personnel costs as noted below, as well as increase operating costs for third party dam inspections ad water quality lab fees.

11) Increase reflects fluctuating costs associated with the purchase of fuel for the County's fleet and personnel costs as noted below.

12) Increase reflects personnel costs as noted below, inflationary operating cost related to vehicle repair and maintenance, and stormwater maintenance. These costs are offset by the realignment of personnel between divisions for better organizational efficiencies.

13) *See personnel note below.

Department of Development Support & Environmental Management

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
14) Building Plans Review & Inspection	2,149,879	2,514,349	2,359,601	-6.2%	2,424,971	2,490,218	2,547,787	2,627,766
15) Code Compliance Services	429,593	538,362	703,220	30.6%	722,285	741,914	762,241	783,281
16) Development Services	836,466	1,047,634	1,068,268	2.0%	1,099,661	1,131,807	1,165,041	1,199,402
17) DS Support Services	548,541	605,068	789,210	30.4%	810,853	833,047	856,008	879,771
18) Environmental Services	1,566,439	2,054,725	2,082,420	1.3%	2,141,732	2,200,705	2,251,732	2,324,893
	5,530,919	6,760,138	7,002,719	3.6%	7,199,502	7,397,691	7,582,809	7,815,113

14) Decreases reflects the realignment of various positions to Building Plans Review & Inspection for organizational efficiencies, offset by personnel costs as noted below.

15) Increase associated with the realignment of various positions from Building Plans Review & Inspection for organizational efficiencies and personnel costs as noted below.

16) Increase reflects personnel costs as noted below.

17) Increase associated with the realignment of various positions from Building Plans Review & Inspection for organizational efficiencies and personnel costs as noted below.

18) *See personnel note below.

Department of PLACE

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
19) Planning Department	805,217	1,001,228	1,041,277	4.0%	1,082,928	1,126,245	1,171,295	1,171,295
	805,217	1,001,228	1,041,277	4.0%	1,082,928	1,126,245	1,171,295	1,171,295

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

Management and Budget

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
20) Office of Management and Budget	966,604	1,111,717	1,174,225	5.6%	1,209,292	1,245,474	1,280,904	1,317,565
21) Risk Management	251,001	267,423	277,188	3.7%	282,058	287,066	292,245	297,605
	1,217,605	1,379,140	1,451,413	5.2%	1,491,350	1,532,540	1,573,149	1,615,170

20) Increase reflects costs as noted below and an increase in contractual costs associated with the County's budgeting software.

21) *See personnel note below.

*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 a 4% across-the-board pay increase for all Leon County Government and Constitutional Officer employees.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Expenditures By Department and Division

		Division of Tourism							
		FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
22)	Division of Tourism	8,512,882	9,743,171	9,403,443	-3.5%	9,682,775	9,731,063	9,911,495	9,973,118
		8,512,882	9,743,171	9,403,443	-3.5%	9,682,775	9,731,063	9,911,495	9,973,118

22) Decrease reflects a reduction in expenditures due to increased costs in the prior year to host the World's Cross Country Championship, offset by personnel costs as noted below.

		Office of Information and Technology							
		FY 2025	FY 2026	FY 2027	Proposed	FY 2028	FY 2029	FY 2030	FY 2031
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
23)	Geographic Information Systems	2,315,505	2,419,253	2,528,847	4.5%	2,593,464	2,742,212	2,838,374	2,901,344
24)	Management Information Services	9,974,517	11,328,932	12,237,957	8.0%	12,553,099	12,910,179	13,749,213	14,008,459
		12,290,022	13,748,185	14,766,804	7.4%	15,146,563	15,652,391	16,587,587	16,909,803

23) *See personnel note below.

24) Increase reflects costs as noted below and increase in inflationary costs associated with contractual services and repair and maintenance for workplace applications, financial management software, system backup, email archiving, and cybersecurity incident response services.

		Office of Library Services							
25)	Library Services	FY 2025	FY 2026	FY 2027	Proposed	FY 2028	FY 2029	FY 2030	FY 2031
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
		6,893,128	7,393,705	7,715,375	4.4%	7,938,710	8,164,405	8,354,168	8,631,212
		6,893,128	7,393,705	7,715,375	4.4%	7,938,710	8,164,405	8,354,168	8,631,212

25) Increase reflects the realignment of a position from Community and Media Relations to the Library for organizational efficiencies, personnel costs as noted below and inflationary costs associated with subscriptions and processing fees.

		Office of Public Safety							
		FY 2025	FY 2026	FY 2027	Proposed	FY 2028	FY 2029	FY 2030	FY 2031
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
26)	Animal Control	2,195,513	2,565,066	2,401,662	-6.4%	3,223,804	2,798,023	2,625,038	2,704,975
27)	Emergency Medical Services	32,100,735	33,406,070	36,975,311	10.7%	37,669,084	38,426,064	39,945,266	41,510,875
		34,296,248	35,971,136	39,376,973	9.5%	40,892,888	41,224,087	42,570,304	44,215,850

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

27) Increase reflects personnel costs as noted below and the addition of ten positions to maintain current service levels and response times. Other increases are associated with the inflationary increase in the Advanced Life Support Agreement with the City Fire Department; medical supplies and repair and maintenance of equipment; special day and extra shift stipends to incentive staff to work extra shifts during crucial staffing periods; increase in cost related to employee training and continuing education, and costs associated with the County's sponsorship with Tallahassee State College (TSC) to offer children safety workbooks for Annual TSC Heroes in Public Safety Event which includes new bikes in support of bicycle pedestrian safety initiatives.

*Costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for a 4% across-the-board pay increase for all Leon County Government and Constitutional Officer employees.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Expenditures By Department and Division

Office of Intervention & Detention Alternatives

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
28) County Probation	1,515,827	1,952,592	1,943,735	-0.5%	1,989,371	2,032,141	2,076,466	2,122,433
29) Drug & Alcohol Testing	166,214	220,008	237,533	8.0%	242,438	247,049	241,832	256,797
30) Supervised Pretrial Release	1,465,396	1,744,065	1,889,592	8.3%	1,937,250	1,981,818	1,987,949	2,075,690
	3,147,436	3,916,665	4,070,860	3.9%	4,169,059	4,261,008	4,306,247	4,454,920

28) Decrease reflects a reduction in life and health insurance associated with staff turnover.

29) *See personnel note below.

30) Increase reflects costs as noted below and contractual increases for security services.

Office of Human Services & Community Partnerships

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
31) Housing Services	2,207,549	1,652,642	1,667,678	0.9%	1,708,014	1,749,622	1,782,587	1,836,804
32) Human Services	10,676,092	11,253,775	11,244,385	-0.1%	11,865,931	11,889,451	12,189,340	12,327,749
33) Veteran Services	340,527	429,615	437,333	1.8%	445,780	454,491	463,504	472,829
	13,224,168	13,336,032	13,349,396	0.1%	14,019,725	14,093,564	14,435,431	14,637,382

31) Increase reflects costs as noted below, and a realignment of a portion of personnel cost for the Affordable Housing Coordinator position due to a reduction in SHIP funding from the state.

32) Decrease reflects a reduction in the amount of Tubercular Care & Child Protection exams being completed in the previous fiscal year offset by personnel costs as noted below.

33) Increase reflects costs as noted below.

Office of Resource Stewardship

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	Proposed Change	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
34) Cooperative Extension	527,806	534,652	560,648	4.9%	582,746	605,726	629,625	654,478
35) Facilities Management	15,383,613	16,633,443	17,505,573	5.2%	17,888,175	18,250,122	18,641,940	19,053,691
36) Office of Sustainability	257,267	309,179	321,468	4.0%	335,075	331,486	345,392	342,136
37) Parks and Recreation	4,115,034	4,976,794	5,176,043	4.0%	5,290,413	5,396,198	5,411,250	5,574,129
38) Solid Waste	20,606,190	19,078,965	19,880,524	4.2%	20,280,438	20,651,960	21,034,235	21,175,894
	40,889,911	41,533,033	43,444,256	4.6%	44,376,847	45,235,492	46,062,442	46,800,328

34) *See personnel note below.

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

36) *See personnel note below.

37) Increase reflects costs as noted below and increases related to mowing, trail, playground, and ballfield maintenance. Other personnel costs related to the addition of a Park Attendant related to the opening of the new Northeast Park, which are primarily offset by a reduction in OPS salary funding.

38) Increase reflects costs as noted below, and increases related to the hauling costs of transferring waste from the Transfer Station to the regional landfill in Jackson County. The costs will be recouped by revenue from the solid waste assessment and increased tipping fee at the Transfer Station as reflected in the Solid Waste Enterprise Fund. Other costs are associated with contractual costs for yard debris processing.

*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 a 4% across-the-board pay increase for all Leon County Government and Constitutional Officer employees.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Expenditures By Department and Division

		Constitutional							
		FY 2025	FY 2026	FY 2027	Adopted	FY 2028	FY 2029	FY 2030	FY 2031
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
39)	Clerk of the Circuit Court	3,423,790	3,794,217	4,003,422	5.5%	4,216,882	4,427,269	4,648,163	4,846,813
40)	Property Appraiser	6,689,507	6,875,966	7,034,773	2.3%	7,394,340	7,764,057	8,152,260	8,559,873
41)	Sheriff	120,666,516	124,651,485	131,971,580	5.9%	141,115,771	150,729,281	161,211,217	172,640,796
42)	Supervisor of Elections	6,148,008	6,814,618	6,347,199	-6.9%	8,002,873	6,681,270	7,106,967	6,881,613
43)	Tax Collector	7,499,353	7,926,039	8,477,883	7.0%	8,888,036	9,318,720	9,757,268	9,762,341
		144,427,174	150,062,325	157,834,857	5.2%	169,617,902	178,920,597	190,875,875	202,691,436

- 39) Increase associated with the County share of the Clerk's Finance Department, which includes pay increases, increased retirement rates as well as increased demands related to the Clerk's Finance duties to the County.
- 40) Increase reflects costs as noted below.
- 41) Increase reflects costs associated with retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and 4% raises for non-sworn staff. Other personnel costs increases are associated with the renegotiation of the PBA collective bargaining agreement; other contractual obligations related to rentals and leases, maintenance and repair services, and increase cost for inmate medical and food.
- 42) The SOE's budget varies year to year depending on the election cycle. The budget increase for FY 2027 includes increase costs as noted below offset by decreases in postage and rentals leases cost and reductions of OPS staffing.
- 43) Increase reflects estimated commission payments associated with an increase in property tax collections related to property values increasing. Increases also include commission payments for the collection of solid waste, fire, stormwater, and sewer special assessments.

		Judicial							
		FY 2025	FY 2026	FY 2027	Proposed	FY 2028	FY 2029	FY 2030	FY 2031
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
44)	Court Administration	314,966	382,491	395,100	3.3%	406,459	418,200	420,363	442,972
45)	Guardian Ad Litem	13,312	20,657	20,743	0.4%	20,743	20,743	20,743	20,743
46)	Other Court-Related Programs	490,008	518,957	534,446	3.0%	540,736	547,212	545,046	560,915
47)	Public Defender	96,427	120,192	135,910	13.1%	135,910	135,910	135,910	135,910
48)	State Attorney	100,515	100,026	103,795	3.8%	103,795	103,795	103,795	103,795
		1,015,228	1,142,323	1,189,994	4.2%	1,207,643	1,225,860	1,225,857	1,264,335

- 44) Increase reflects costs as noted below and costs increases for supplies to support court programs.
- 45) Guardian Ad Litem funding remained consistent with the previous fiscal year.
- 46) Increase reflects costs as noted below offset by decreases associated with personnel cost savings due to staff turnover.
- 47) Increase associated related to communication/phone and information technology system.
- 48) Increase associated related to communication/phone and information technology system.

*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 a 4% across-the-board pay increase for all Leon County Government and Constitutional Officer employees.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Expenditures By Department and Division

		Non-Operating							
		FY 2025	FY 2026	FY 2027	Proposed	FY 2028	FY 2029	FY 2030	FY 2031
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
49)	Budgeted Reserves	1,800,023	233,077	210,000	-9.9%	210,000	210,000	210,000	210,000
50)	Communications	4,757,941	5,237,879	5,387,334	2.9%	5,415,641	5,431,669	5,434,644	5,434,644
51)	Consolidated Dispatch Agency (CDA)	3,920,075	4,351,564	4,620,760	6.2%	4,717,270	4,911,165	5,112,817	5,112,817
52)	Fire Control	10,838,970	11,800,991	11,533,080	-2.3%	11,742,589	11,954,924	12,168,496	12,385,955
53)	Other Non-Operating	8,414,076	9,891,668	10,834,265	9.5%	11,116,446	11,409,679	11,713,135	12,177,283
54)	Risk Allocations	2,226,238	2,537,006	1,997,321	-21.3%	1,997,330	1,997,339	1,997,348	1,997,357
55)	Risk Financing & Workers Comp	4,726,627	6,999,103	6,687,625	-4.5%	7,492,294	8,393,702	9,406,121	10,541,460
		36,683,950	41,051,288	41,270,385	0.5%	42,691,570	44,308,478	46,042,561	47,859,516

49) Reflects a decrease in Emergency Medical Services and grant match reserves.

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

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

52) These funds are used to fund fire rescue services in the County. All payments collected from this assessment are remitted to the City to fund fire rescue services in the unincorporated area of the County.

53) Reflects a increase in Community Redevelopment Agency (CRA) payments due to projected increases in property values for the Frenchtown District and the Cascades Joint Ventures and 4Forty North properties. Increased funding is also associated with the replacement of 800 MHz consoles at the Consolidated Dispatch Agency that are approaching end of life, the FY 27 increase in juvenile detention payments and funding associated with the new school zone camera program.

54) Leon County maintains 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 and property and liability insurance for Leon County Government in FY 2027. This reduction is slightly offset by an increase in the workers compensation budget for the Sheriff.

55) Leon County maintains 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 and property and liability insurance for Leon County Government in FY 2027. This reduction is slightly offset by an increase in the workers compensation budget for the Sheriff.

		Debt Service						
	FY 2025	FY 2026	FY 2027	Proposed	FY 2028	FY 2029	FY 2030	FY 2031
	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
Debt Service	5,712,824	2,260,805	2,187,808	-3.2%	2,186,125	2,183,912	1,676,190	1,674,446
	5,712,824	2,260,805	2,187,808	-3.2%	2,186,125	2,183,912	1,676,190	1,674,446

56) Debt Service accounts for the payment of principal and interest associated with the existing bonds issued and/or bank loans obtained by the County. The decrease is due to the County making the final payment in FY 2026 for debt services associated with the refinancing of the 2020 Capital Improvement revenue Refinancing bond.

57)

Capital Improvement Program								
	FY 2025	FY 2026	FY 2027	Proposed	FY 2028	FY 2029	FY 2030	FY 2031
	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
Engineering Services	36,494,131	14,029,074	14,743,054	5.1%	17,412,651	17,165,732	17,522,707	17,088,934
Facilities Management	6,468,327	4,161,060	4,585,431	10.2%	4,646,550	6,056,622	5,144,316	5,278,978
Fleet Management	4,241,796	4,031,000	4,653,000	15.4%	6,256,354	7,035,000	7,815,000	9,008,599
Management Information Services	3,354,759	6,354,949	5,974,330	-6.0%	7,489,131	7,811,354	7,176,857	8,508,410
Parks & Recreation	1,242,416	1,097,822	3,372,975	207.2%	1,474,311	1,448,850	1,759,850	1,730,080
Public Works - Operations	376,106	450,805	415,605	-7.8%	700,805	450,805	450,805	450,805
Solid Waste	411,098	1,335,000	995,250	-25.4%	1,499,750	1,753,000	1,400,000	1,000,000
	52,588,633	31,459,710	34,739,645	10.4%	39,479,552	41,721,363	41,269,535	43,065,806

57) At the June 16, 2027 workshop, the Board advance funded \$6.4 million in dedicated general revenue, transportation and emergency medical services fund balances to ensure some capital projects related to the Detention Center, vehicle replacement, stormwater infrastructure and technology enhancements for the State Attorney continue and vehicle purchases are not delayed. The FY 2027 Capital Improvement Program also includes continued funding for Arterial/Collector/Local Road resurfacing to maintain County roads and the Sidewalk Program; EMS vehicle replacement/remounting and chest compression device replacements; Building infrastructure improvements; and County Compute Infrastructure.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Expenditures By Department and Division

		Grants Administration							
		FY 2025	FY 2026	FY 2027	Proposed	FY 2028	FY 2029	FY 2030	FY 2031
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
58)	Grants EMS	879,222	60,000	60,000	0.0%	60,000	60,000	60,000	60,000
59)	Grants Housing	80,567	75,000	75,000	0.0%	75,000	75,000	75,000	75,000
	Grants Human Services	3,355	0	0	0.0%	0	0	0	0
60)	Grants IDA	79,610	81,225	82,840	2.0%	84,455	85,300	86,153	87,014
61)	Grants Library	261,097	15,000	15,000	0.0%	15,000	15,000	15,000	15,000
62)	Grants LLEBG	50,000	50,000	0	0.0%	0	0	0	0
	Grants Parks	150,438	0	0	0.0%	0	0	0	0
	Grants Public Works	1,523,982	0	0	0.0%	0	0	0	0
	Grants-Federal Stimulus	1,767,207	0	0	0.0%	0	0	0	0
		4,795,478	281,225	232,840	-17.2%	234,455	235,300	236,153	237,014

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

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

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

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

62) Law Enforcement Block Grant funding from the Department of Justice Juvenile Assistance Grant Program (JAG) contemplated in existing FY 2026 budget based on the funding cycle.

		Transfers							
		FY 2025	FY 2026	FY 2027	Proposed	FY 2028	FY 2029	FY 2030	FY 2031
		Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
63)	Transfers	70,293,585	53,654,188	57,280,834	6.8%	60,335,899	64,570,509	66,074,547	68,464,300
		70,293,585	53,654,188	57,280,834	6.8%	60,335,899	64,570,509	66,074,547	68,464,300

63) A budget transfer is the reallocation of funding from one fund to support expenditures in another fund usually for a dedicated purpose, such as the transfer of Building funds to the Capital Improvement Fund for the purchase of Building Department vehicles. The increases for FY 2027 are primarily attributed to an increased general revenue transfer to the capital improvement program to support immediate maintenance needs for the County's aging infrastructure. These increases were offset by a reduction in debt services payments associated with the 2020 Capital Equipment Financing bond reaching maturity and the transfer of general revenue to support solid waste operations due to the increase in the solid waste assessment.

	Summary Totals							
	FY 2025	FY 2026	FY 2027	Proposed	FY 2028	FY 2029	FY 2030	FY 2031
	Actual	Adopted	Adopted	Change	Projected	Projected	Projected	Projected
Leon County Government	161,913,319	175,260,628	182,855,672	4.3%	188,124,481	191,323,864	196,363,424	201,053,446
Constitutional Officers	144,427,174	150,062,325	157,834,857	5.2%	169,617,902	178,920,597	190,875,875	202,691,436
Judicial	1,015,228	1,142,323	1,189,994	4.2%	1,207,643	1,225,860	1,225,857	1,264,335
Non-Operating	36,683,950	41,051,288	41,270,385	0.5%	42,691,570	44,308,478	46,042,561	47,859,516
Capital	52,588,633	31,459,710	34,739,645	10.4%	39,479,552	41,721,363	41,269,535	43,065,806
Debt Service	5,712,824	2,260,805	2,187,808	-3.2%	2,186,125	2,183,912	1,676,190	1,674,446
Grants	4,795,478	281,225	232,840	-17.2%	234,455	235,300	236,153	237,014
Total Budget Net Transfers	407,136,607	401,518,304	420,311,201	4.7%	443,541,727	459,919,374	477,689,595	497,846,000

Total Operating Budget	354,547,973	370,058,594	385,571,556	4.2%	404,062,175	418,198,011	436,420,060	454,780,194
Total Capital Budget	52,588,633	31,459,710	34,739,645	10.4%	39,479,552	41,721,363	41,269,535	43,065,806
Total County Budget	477,430,192	455,172,492	477,592,035	4.9%	503,877,626	524,489,883	543,764,143	566,310,301

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

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

Expenditure Summary by Category	FY25 Adopted	FY26 Adopted	% Change	FY27 Budget	% Change	Reference
MANDATORY						
<u>Constitutional Officers</u>						
Supervisor of Elections	5,837,403	6,814,618		6,347,199		FS 129.202, FS 97-107
Tax Collector	7,453,993	7,926,039		8,477,883		FL Constitution: Article VIII Section 1(d), FS 192.091(2), FS 197
Property Appraiser	6,712,518	6,875,966		7,034,773		FL Const: Article VIII Section 1(d), FS 192.091(1), FS 193.023, FS 193-194, 196, 200
Sheriff	114,311,957	124,651,485		131,971,580		FL Constitution: Article VIII Section 1(d), FS 30.49 and 30.50
Clerk of Court	3,536,038	3,794,217		4,003,422		FL Constitution: Article VIII Section 1(d), FL Constitution: Article V Section 16
subtotal	137,851,909	150,062,325	8.86%	157,834,857	5.18%	
<u>Judiciary (Article V)</u>						
State Attorney	120,026	100,026		103,795		FL Const: Article V Sec. 14 & 17, FS 29.008
Public Defender	120,192	120,192		135,910		FL Const: Article V Sec. 14 & 18, FS 29.008
Guardian Ad Litem	20,657	20,657		20,743		FS 29.008, FS 39.8296
Court Administration	301,248	324,300		336,551		FL Constitution: Article V, FS 29.008
Legal Aid	301,500	301,500		301,500		FS 939.185(2)
subtotal	863,623	866,675	0.35%	898,499	3.67%	
<u>Charter</u>						
County Commission	2,180,313	2,301,626		2,316,752		FL Constitution: Article VIII Section 1(e), FS 125.01, Leon County Charter
County Attorney	2,316,759	2,389,761		2,385,637		Leon County Charter, LCL: Ch 2-Article X Section 2-503, FS 127.01
County Administrator's Office	1,790,765	1,733,293		1,775,788		Leon County Charter, LCL: Ch 2-Article X Section 2-501, F.S. 125.7
subtotal	6,287,837	6,424,680	2.18%	6,478,177	0.83%	
<u>Payments</u>						
CRA-Payment	3,276,950	4,018,816		4,700,275		FS 163.506
Debt Service	5,712,825	2,260,805		2,187,808		FS 130
Medical Examiner	1,039,131	1,056,480		1,107,624		FS 406.08
Tubercular Care & Child Protection Exams	50,000	36,000		27,000		FS 392.68
Baker and Marchman Act	765,784	829,598		829,598		FS 394.76(3)b
Medicaid & Indigent Burial	4,295,241	5,038,421		4,965,330		Med: FS 409.915, IB: FS 406.50
Tax Deed Applications	45,000	25,000		25,000		FS 197.502
Juvenile Detention Payment	1,375,770	1,110,359		1,415,961		FS 985.686
subtotal	16,560,701	14,375,479	-13.20%	15,258,596	6.14%	
<u>Transportation/Stormwater</u>						
Public Works Support Services	745,159	766,188		798,309		
Engineering Services	4,851,809	5,079,948		5,522,802		FS 316.006(3)
Transportation Maintenance	5,892,370	5,276,619		5,508,014		FS 206.47(7), FS 206.60(2), FS 336.02(1)
Right of Way Maintenance	4,122,238	4,396,543		4,408,130		FS 337.401
Stormwater Maintenance	4,712,678	5,245,708		5,217,118		LCL: Ch 10-Article VII Div. 1 & 2, FS 403.0893
subtotal	20,324,254	20,765,006	2.17%	21,454,373	3.32%	
<u>Development Support & Environmental Management</u>						
Development Services (not including Bldg Dept)	978,136	1,047,634		1,068,268		LCL: Chapter 10, FS 163.3180, FS 163.3202
Environmental Compliance	1,806,540	1,787,992		1,803,517		County Charter, LCL: Ch 10-Article IV Sec. 10, FS 380.021
Development and Environmental - Support Services	646,744	605,068		789,210		Supports functions of Fund 121
subtotal	3,431,420	3,440,694	0.27%	3,660,995	6.40%	
<u>Other</u>						
Veterans Services	325,002	339,715		347,433		FS 292.11
Health Department	247,381	252,260		256,161		FS 154.01
Planning	967,224	1,001,228		1,041,277		FS 163.3174, FS 163.3167(2)
Probation	1,505,464	1,584,833		1,575,976		Provides an alternative to the County Jail FS 948.15
Courthouse Annex	629,093	665,852		757,374		FL Constitution: Article V, FS 29.008
Property/Liability Insurance	2,226,238	2,537,006		1,997,321		
subtotal	5,900,402	6,380,894	8.14%	5,975,542	-6.35%	
<u>Solid Waste</u>						
Transfer Station	14,373,332	15,897,351		16,234,647		FS 403.706 and Interlocal Agreement
Solid Waste Management Facility	710,483	672,264		1,010,294		FS 403.706 and Interlocal Agreement
Hazardous Waste	926,064	951,028		1,006,382		FS 403.7225, FS 403.704
subtotal	16,009,879	17,520,643	9.44%	18,251,323	4.17%	
TOTAL MANDATORY	207,230,025	219,836,396	6.08%	229,812,362	4.54%	

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

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

Expenditure Summary by Category	FY25 Adopted	FY26 Adopted	% Change	FY27 Budget	% Change	Reference
NON-MANDATORY						
Jail Detention/Mental Health Coordination	55,303	58,191		58,550		FL Const: Article V Section 14(c), FS 29.008
Pre-Trial Release	1,916,991	1,744,065		1,889,592		Provided alternative to incarceration
Drug & Alcohol Testing	193,914	220,008		237,533		
Code Enforcement	613,048	538,362		703,220		Numerous Leon County Code of Laws
Community and Media Relations	1,226,616	1,304,919		1,228,448		FS 125.001
Volunteer Services	124,354	132,884		137,248		FS 125.9503, County Emergency Management Plan
Parks and Recreation	4,634,690	4,976,794		5,176,043		
Cooperative Extension	514,163	534,652		560,648		FS 1004.37
Mosquito Control	871,685	847,967		867,965		FS 388.161-162
Library	7,157,465	7,393,705		7,715,375		
Housing Services	628,747	642,856		656,934		FS 420.9075, FS 420.9079, FS 125.0103(7)
Animal Control	2,215,935	2,565,066		2,401,662		FS 828.03(1), FS 828.27 - Cruelty, FS 828.30 - Rabies, FS 588.16, LCL: Chapter 4, F.A.C 64D-3.040
Rural Waste Service Centers	941,800	1,009,888		1,051,347		
Yard Waste	484,040	548,434		577,854		
Primary Health Care	1,854,123	1,858,683		1,862,217		FS 154.011, LCL: Ch 11-Article XVII Sec. 11
Office of Sustainability	322,418	309,179		321,468		
Strategic Initiatives	941,386	839,193		834,953		
Real Estate	575,718	592,058		605,861		
subtotal	25,272,396	26,116,904	3.34%	26,886,918	2.95%	
Agreements/Payments						
Fire Department - City Payment	11,204,626	11,318,512		11,050,601		FS 125.01(1)d and Interlocal Agreement
City Payment - Parks Rec/Animal Shelter	1,776,840	1,852,356		1,931,081		Interlocal Agreement with City of Tallahassee
subtotal	12,981,466	13,170,868	1.46%	12,981,682	-1.44%	
Outside Agency Funding						
Council on Culture & Arts (COCA)	1,796,757	2,047,150		1,934,024		Ordinance 2006-34
DISC Village/Juvenile Assessment Center	222,759	222,759		222,759		Ordinance 2006-34
Domestic Violence Coordinating Council	25,000	25,000		25,000		
subtotal	2,044,516	2,294,909	12.25%	2,181,783	-4.93%	
Miscellaneous						
Human Services CHSP	2,083,575	2,182,333		2,196,455		County Policy No. 01-04
Military Grant	33,000	33,000		33,000		County Policy No. 03-18
Summer Youth Employment	75,378	80,178		80,178		
Volunteer Fire Department	482,479	482,479		482,479		
Diversionary Funding	100,000	120,000		120,000		
Blueprint 2000	481,438	743,148		658,160		
subtotal	3,255,870	3,641,138	11.83%	3,570,272	-1.95%	
Event Sponsorships						
Community Events	74,500	89,500		89,500		
North Florida Homeless Veterans Stand Down	10,000	10,000		10,000		
Honor Flight	20,000	20,000		20,000		Ordinance 2006-34
Operation Thank You!	21,900	21,900		21,900		Ordinance 2006-34
Veterans Day Parade	5,000	5,000		5,000		Ordinance 2006-34
subtotal	131,400	146,400	11.42%	146,400	0.00%	
TOTAL NON-MANDATORY	43,685,648	45,370,219	3.86%	45,767,055	0.87%	

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

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

Expenditure Summary by Category	FY25 Adopted	FY26 Adopted	% Change	FY27 Budget	% Change	Reference
SUPPORT FUNCTIONS						
Office of Management & Budget/Risk Management	1,293,607	1,379,140		1,451,413		FS 129
Facilities Management	15,053,186	15,870,414		16,632,519		FS 29.008 Maintains County Facilities
Human Resources	1,801,238	1,922,377		1,941,716		Implement Federal and State legislation regarding employment practices
Management Information Services	10,146,096	11,328,932		12,237,957		FS 29.008 Maintains all County information systems - emails, hardware, software, etc.
Purchasing	722,154	786,669		807,764		FS 274.03, FS 287, LCL: Chapter 2-Article IX Section 2.401
Geographic Information Systems	2,378,500	2,419,253		2,528,847		Interlocal Agreement with the City of Tallahassee
Consolidated Dispatch Agency (CDA)	3,920,075	4,351,564		4,620,760		Interlocal Agreement with the City of Tallahassee and Leon County Sheriff
Non-Operating (Audit, Bank Charges, etc.)	1,013,151	1,191,820		1,167,372		
TOTAL SUPPORT FUNCTIONS	36,328,007	39,250,169	8.04%	41,388,348	5.45%	
RESERVES						
Budgeted Contingency; all funds	1,987,540	233,077		210,000		
TOTAL BUDGETED RESERVES	1,987,540	233,077	-88.27%	210,000	-9.90%	
TOTAL GENERAL REVENUE SUPPORTED	289,231,220	304,689,861	5.34%	317,177,765	4.10%	
SELF SUPPORTING AND INTERNAL SERVICES						
Building Inspection	2,501,011	2,514,349		2,359,601		Numerous FS cites - see division page
Fleet Management	4,942,998	4,860,563		4,930,882		
Risk Management - Workers Comp	6,455,701	6,999,103		6,687,625		Workers Compensation, Property, Liability Insurance
Communications Trust Fund	3,044,163	3,227,887		3,165,891		
Teen Court	50,705	49,012		49,392		FS 938.19, Ordinance 9-18, LCL: Ch 7-Article 2 Section 7-28
Drug Abuse Trust Fund	98,135	98,135		98,135		
Judicial Programs	241,528	168,445		183,554		FS 939.185, LCL: Ch 7-Article II Section 7-24
Other Grant Related Activity	1,481,578	1,685,770		1,629,966		
Emergency Management Grant Match	120,463	130,698		151,284		
Emergency Management Grants	287,404	314,989		327,710		
9-1-1 Funding	1,515,778	1,493,166		1,374,295		FS 365.171
Emergency Medical Services (EMS)	29,329,750	33,406,070		36,975,311		FS 125.01(1)e, LCL: Ch 8-Article III Section 8
Tourism	7,078,694	7,696,021		7,469,419		
Sewer Special Assessments	601,502	617,355		653,603		Interlocal Agreement with the City of Tallahassee
800 MHz Radio Support	1,991,459	2,009,992		2,221,443		
Huntington Oaks Plaza	113,384	97,178		115,680		
TOTAL SELF SUPPORTING AND INTERNAL SERVICES	59,854,253	65,368,733	9.21%	68,393,791	4.63%	
TOTAL OPERATING BUDGET	349,085,473	370,058,594	6.01%	385,571,556	4.19%	
TOTAL CAPITAL BUDGET (excluding reserves)	28,801,519	31,459,710	9.23%	34,739,645	10.43%	
TOTAL CAPITAL RESERVES	-	-	0.00%	0.00%	0.00%	
GRAND TOTAL	377,886,993	401,518,305	6.25%	420,311,201	4.68%	

Notes:

1. Definitions of categories:

- Mandatory: Required expenditures per the Florida Constitution, Florida Statutes or the County Charter. For purposes of this exercise, there may be certain functions that have components that are non-mandatory, but the amounts are not significant enough to break-out. Although an expenditure is included in the Mandatory category, the County does not necessarily need to continue to provide the service at its current level.

- Non-Mandatory: Expenditures that are not required.

- Support Functions: Includes departments and programs that provide services that benefit all of County government. As with the mandatory category, portions of these functions can be performed at a lower level of service.

- Budgeted Reserves: Includes budgeted reserves for raises and contingencies.

- Self Supporting - Programs that have a dedicated revenue stream and therefore do not receive general revenue for support.

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Major Revenues

(FY 2027 REVENUE ESTIMATES PROJECTED IN MILLIONS AT 95%)

AD VALOREM PROPERTY TAXES (\$226.92)

Ad Valorem property taxes are derived from all nonexempt real and personal property located within the County. (MSTU Ad Valorem not included)

LOCAL OPTION GAS TAX (\$6.73)

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

9TH CENT GAS TAX (\$1.50)

This tax was a State imposed 1 cent tax on gasoline and diesel fuel. Beginning in FY 2002, the County began to levy the amount locally on all fuel consumption.

STATE SHARED GAS TAX (\$4.30)

Tax derived from the County Fuel Tax and the Constitutional Gas Tax. These revenues are all restricted to transportation related expenditures.

ENVIRONMENTAL PERMITS (\$1.35)

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations.

BUILDING PERMITS (\$1.67)

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

LOCAL OPTION SALES TAX (\$7.78)

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

LOCAL GOVERNMENT 1/2 CENT SALES TAX (\$14.94)

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

PUBLIC SERVICE TAX (\$11.32)

The Public Service Tax is based upon a 10% levy on gas, water, electric services and \$.04 per gallon on fuel oil.

LOCAL COMMUNICATIONS SERVICES TAX (\$2.53)

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

STATE REVENUE SHARING TAX (\$8.12)

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

LOCAL OPTION TOURIST TAX (\$8.92)

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

EMERGENCY MEDICAL SERVICES MSTU and AMBULANCE FEES (\$38.20)

Funding for emergency medical services is provided by a .75 mill municipal service taxing unit (MSTU) property tax and ambulance transport fees.

PROBATION FEES (\$0.48)

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

SOLID WASTE FEES (\$18.39)

These revenues include tipping fees and assessments collected by the County for sorting, reclaiming and disposing of solid waste at the County landfill and transfer station.

FIRE SERVICES FEE (\$11.35)

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

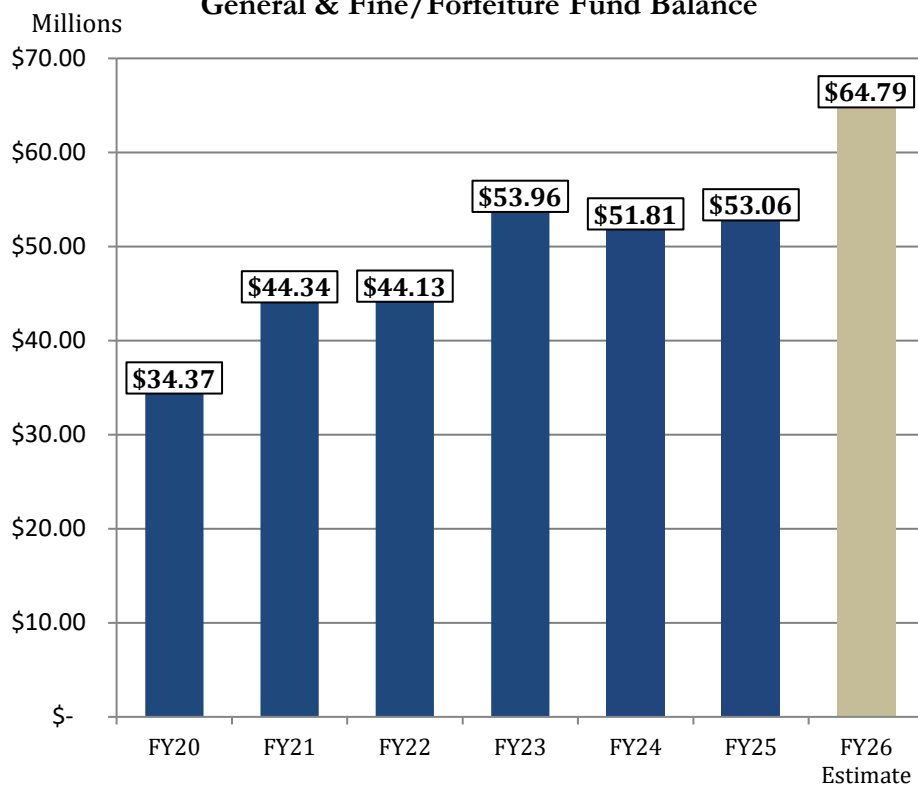
COURT FACILITIES FEE (\$0.62)

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Major Revenues

General & Fine/Forfeiture Fund Balance

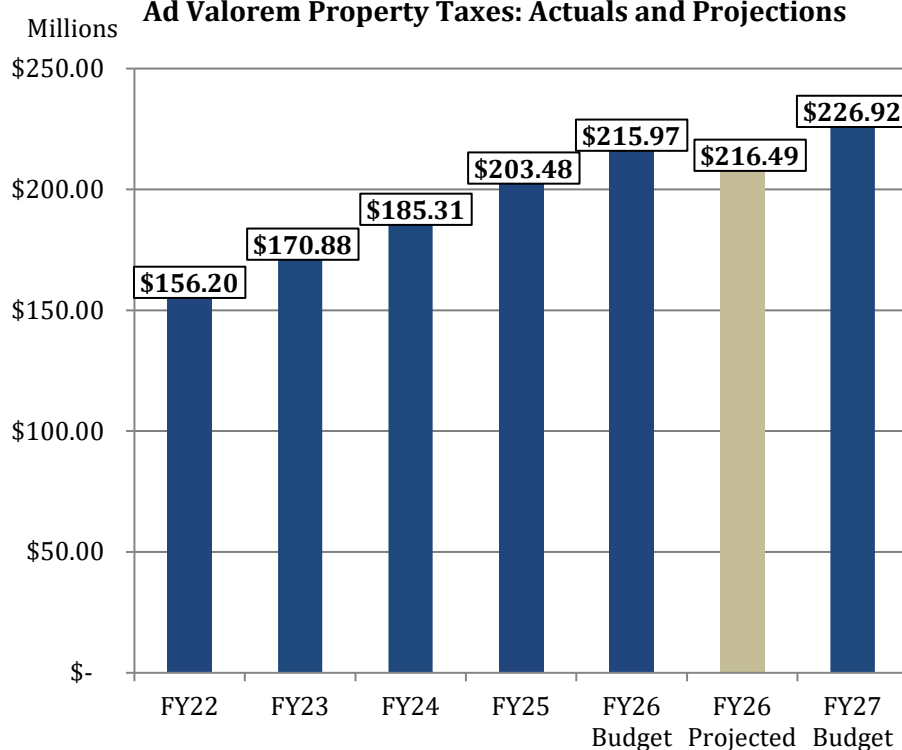


General Fund – Fund Balance

Fund Balance is maintained for cash flow purposes, as an emergency reserve and a reserve for one-time capital improvement needs. In addition, the amount of fund balance is used by rating agencies in determining the bond rating for local governments. The Leon County Reserves Policy requires fund balances to be between a minimum of 15% and a maximum of 30% of operating expenditures. The year ending fund balance for FY 2021 was \$44.34 million and the year ending fund balance for FY 2022 was \$44.13 million. The increase in FY 2021 reflects the remaining \$5.2 million transfer of American Rescue Plan Act (ARPA) funding, of which a portion was used as revenue loss recovery to balance the FY 2022 and FY 2023 budgets to support general government services. The year ending fund balance for FY 2023 was \$53.96 million, the year ending fund balance for FY 2024 was \$51.81 million and the year ending fund balance for FY 2025 was \$53.06 million. The FY 2026 estimated fund balance of \$64.79 million, reflects 26% of FY 2027 operating expenditures.

To follow the Leon County Reserves Policy minimum and maximum levels, the FY 2026 General/Fine and Forfeiture Fund Balance would have to remain between \$55.06 million and \$84.22 million. As depicted, the fund balance is within this range.

Ad Valorem Property Taxes: Actuals and Projections



Ad Valorem Property Taxes

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

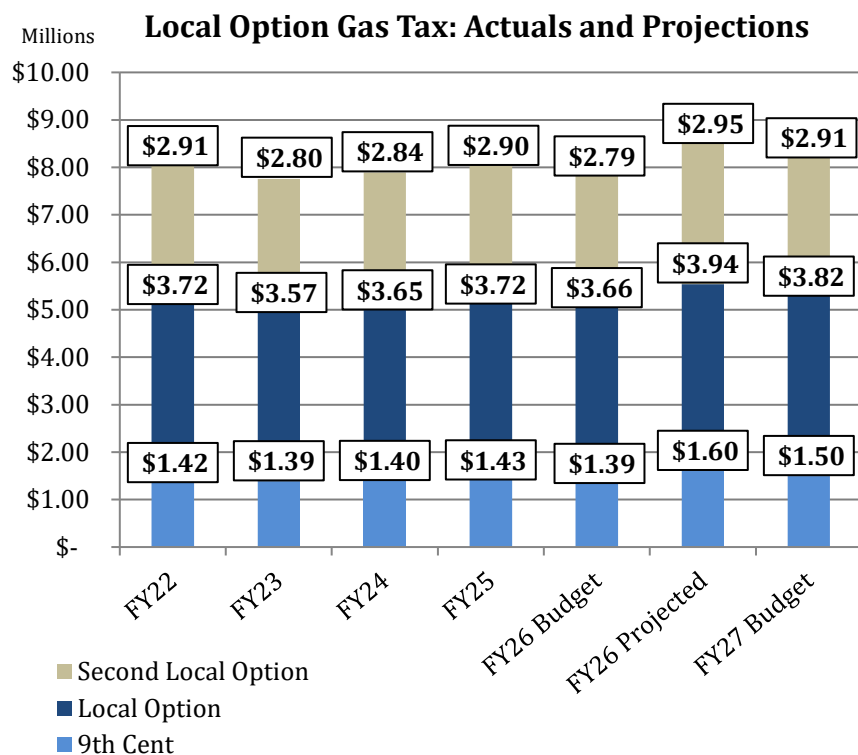
The amounts shown are the combined General Fund and Fine and Forfeiture Fund levies.

In January 2008, a constitutional amendment was passed that established restrictions on property valuations, such as an additional \$25,000 homestead exemption and Save Our Homes tax portability. These exemptions limit the future growth in ad valorem taxes for homesteaded property to 2.7% for FY 2027.

The Fiscal Year 2027 Ad Valorem taxes projection reflects a 5.10% increase in Ad Valorem revenue collections compared to the 7.78% growth experienced in FY 2026. The growth is due to the continuance of a recovering economy for commercial property and new building construction which have contributed to the increase in property value growth. Final property valuations were provided by the Property Appraiser's Office on July 1, 2026.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Major Revenues

**Local Option Gas Tax:**

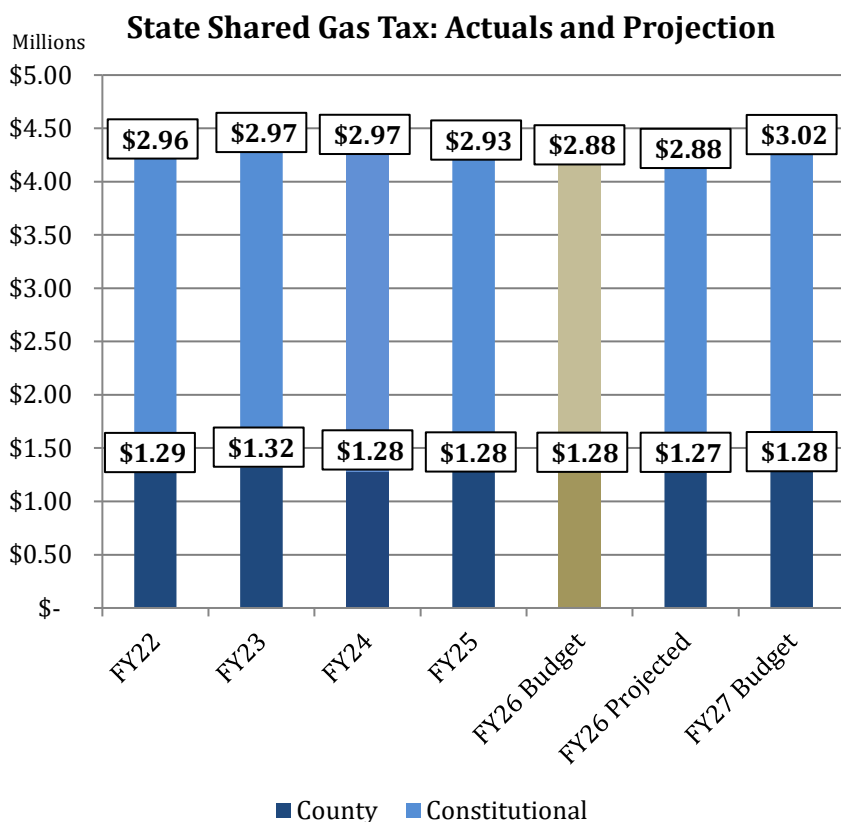
9th Cent Gas Tax: This tax was a State imposed 1-cent tax on special and diesel fuel. Beginning in FY 2002, the County began to levy the amount locally on all fuel consumption.

Local Option Gas Tax: This tax is a locally imposed 6-cents per gallon tax on every net gallon of motor and diesel fuel. Funds are restricted to transportation related expenditures. In September 2013, the County and City amended the Inter-local Agreement, which authorizes the extension of 6 cents gas tax, with a percentage allocation of 53/47 between the County and the City, being effect from October 1, 2015. This tax will not sunset until FY 2045.

2nd Local Option: On September 10, 2013, the Board approved levying an additional 5-cent gas tax, to be split with the City 50/50. Beginning in January 2014, the County began to levy this tax on all motor fuel consumption in Leon County.

The FY 2026 projections for this consumption-based tax is 9% higher than the FY 2026 budget. The FY 2027 estimated budget projects a 7% increase from the FY 2026 budget, due primarily to the continued fluctuations in the market for crude oil, combined with current ongoing conflicts in the Middle East.

The amounts shown are the County's share only.

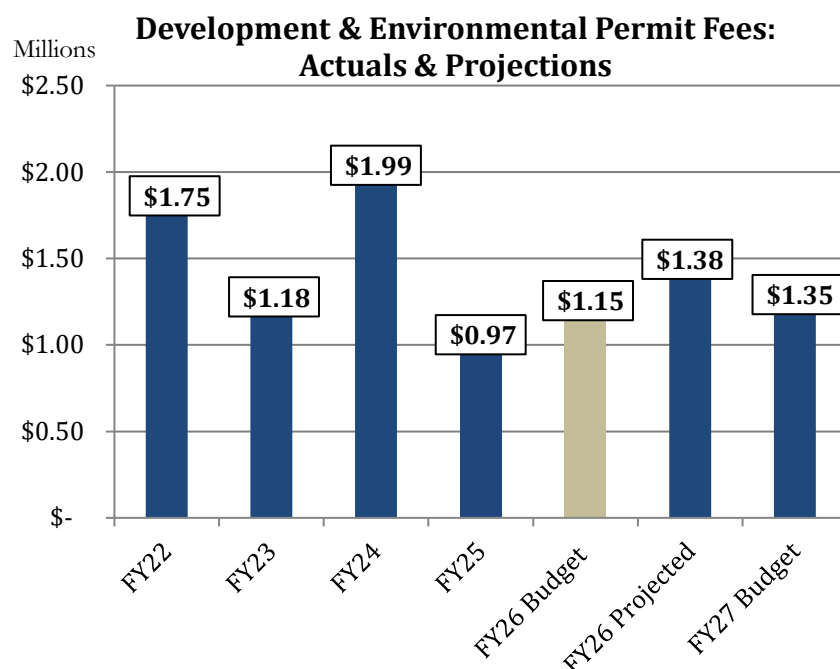
**State Shared Gas Tax:**

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

The FY 2026 projections for this consumption-based tax are consistent with budget. The FY 2027 estimated budget projects a slight increase over the FY 2026 projection, due primarily to the continued fluctuations in the market for crude oil, offset by the shift in consumers driving more fuel-efficient or electric vehicles.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Major Revenues



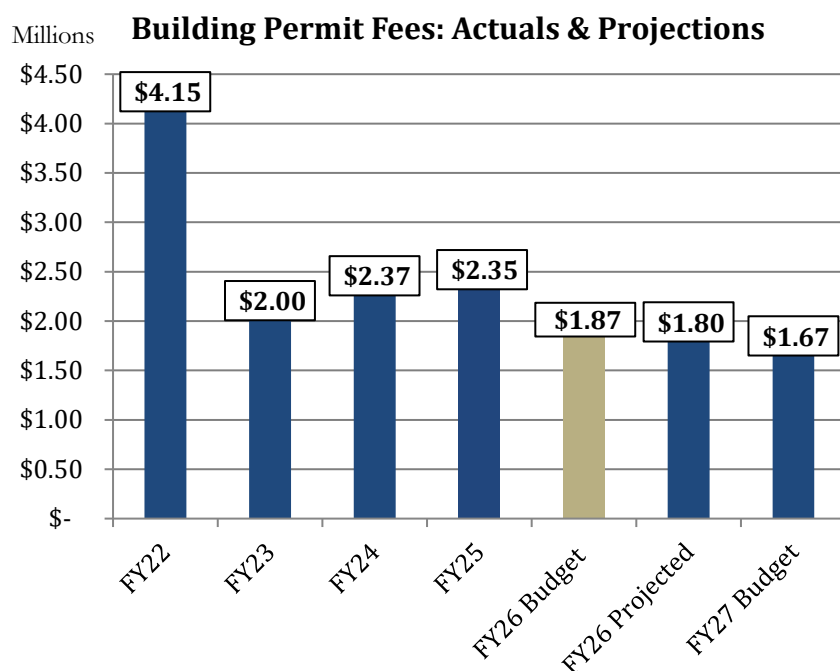
Environmental Permit Fees:

Environmental Permit Fees are derived from development projects for compliance with stormwater, landscape, tree protection, site development and zoning, and subdivision regulations. As a result of a fee study, the Board adopted a revised fee resolution effective October 1, 2006. On March 11, 2008, the Board approved an overall fee increase of 20% in addition to adopting new fees for Growth Management. The new fees were implemented immediately, and the overall fee increase was effective as of October 1, 2008.

FY 2026 Environmental Permit Fees are anticipated to come in slightly higher than budgeted, largely due to the anticipated Buckees Travel Center with large acreage which would result in higher collections. FY 2027 estimated budget is expected to be lower than the FY 2026 budgeted amount, as permitting activity is expected to continue to decline.

Building Permit Fees:

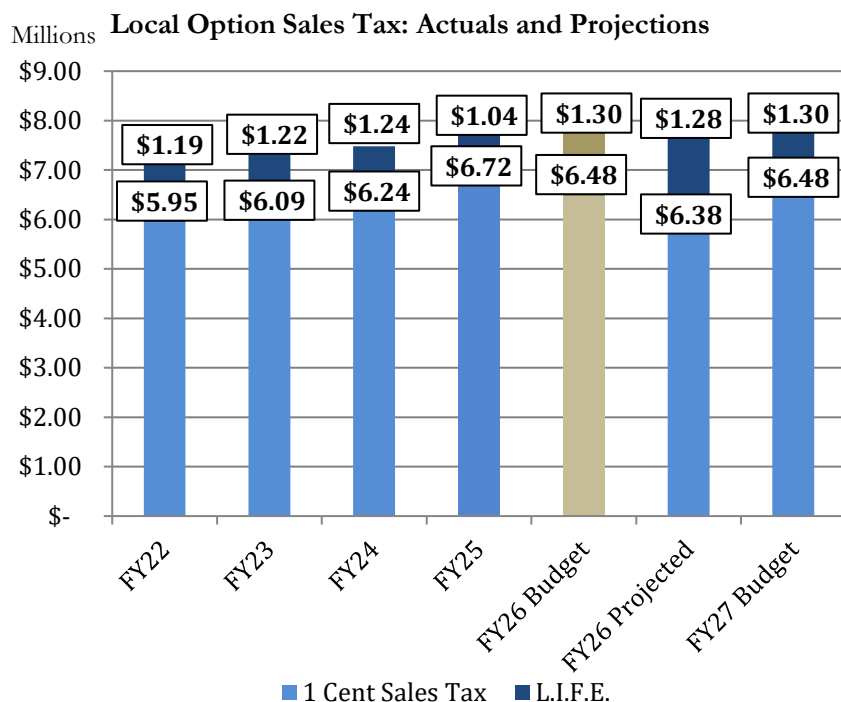
Building Permit Fees are derived from developers of residential and commercial property and are intended to offset the cost of inspections to assure that development activity meets local, State and federal building code requirements. The County only collects these revenues for development occurring in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



As noted in the chart, the activity level of permitting is variable from year-to-year depending on the number and size of permitted buildings. Estimates for FY 2026 indicate a 5% decrease from FY 2025 actuals due to a reduction in single family permitting for large residential development projects in the unincorporated Leon County area. Additionally, permitting activity is still being impacted by the reduction in mortgage lending rates because of interest rates increasing to fight high inflation. The FY 2027 estimated budget is expected to decrease slightly based on current trends.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Major Revenues



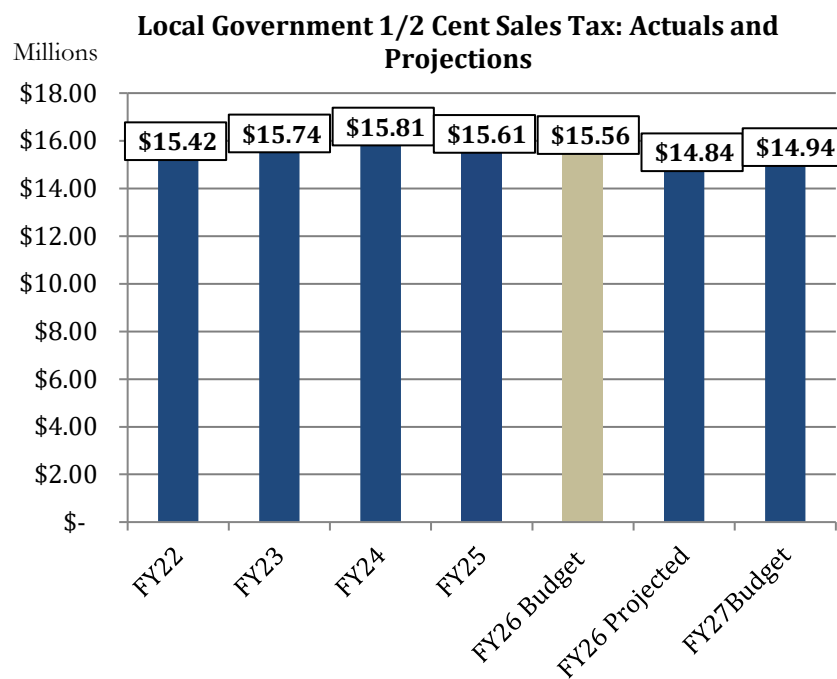
Local Option Sales Tax:

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

L.I.F.E.:

On January 1, 2020, 2% of the penny sales tax proceeds began being collected for Livable Infrastructure for Everyone (L.I.F.E.) projects that address small-scale infrastructure needs. L.I.F.E. projects also address unforeseen infrastructure needs that population growth and/or aging infrastructure creates. The amounts shown are the County's share only.

The amounts shown are the County's share only.



Local Government 1/2 Cent Sales Tax:

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

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

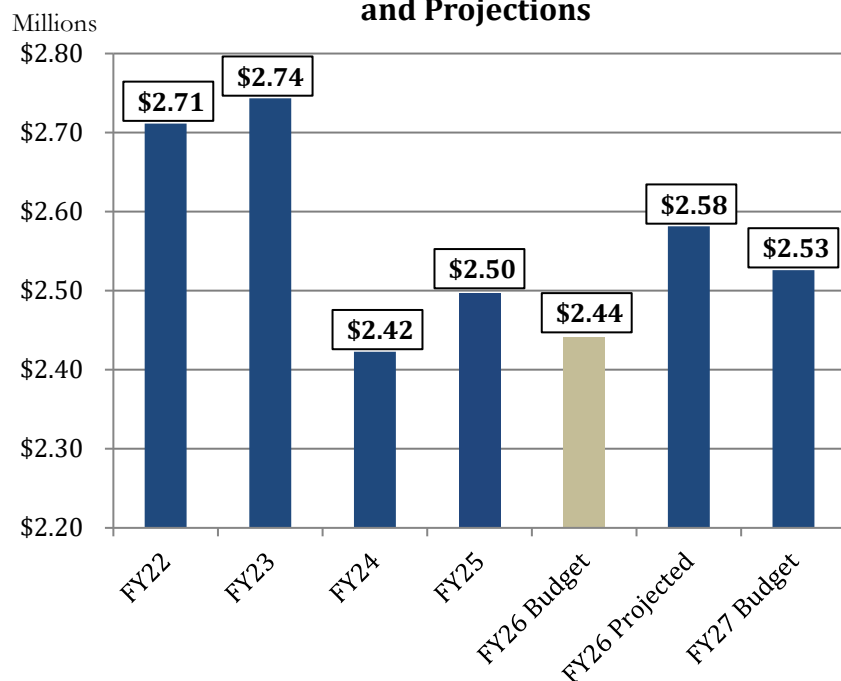
Leon County is projected to receive 5% less than budgeted for FY 2026 due to continued uncertainty in the economic climate as well as the repeal of the Business Rent Tax which went into effect October 1, 2025. The FY 2027 estimated budget shows a 4% decrease over the FY 2026 budget, reflecting the sustained loss of revenue from the legislative action mentioned above and shifts in consumer spending.

The amounts shown are the County's share only.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Major Revenues

Local Communication Services Tax: Actuals and Projections



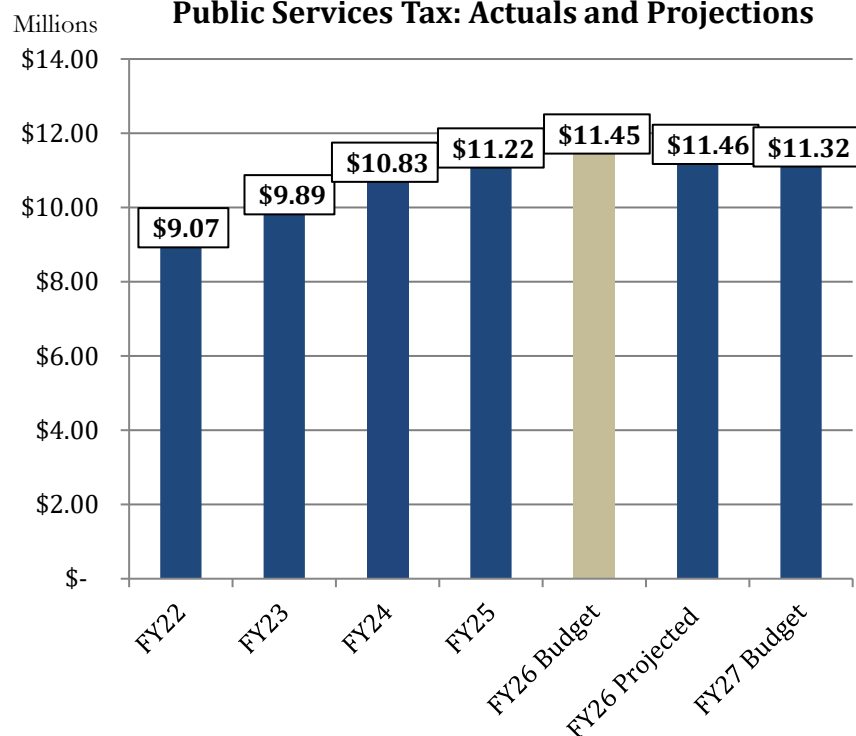
Communication Services Tax:

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

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

FY 2026 revenues are anticipated to come in 2% higher than the FY 2026 budgeted amount, and the estimated FY 2027 budget is in line with the projected collections for Leon County. Revenues are beginning to level off after the decline in cable services and the abandoning of telephone landlines.

Public Services Tax: Actuals and Projections



Public Services Tax:

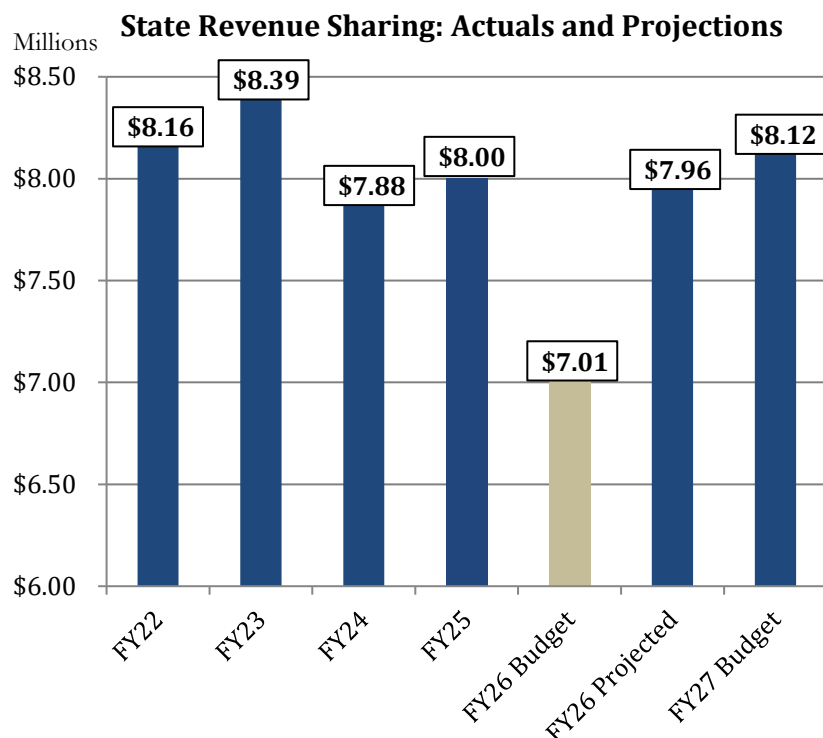
The Public Services Tax is a 10% tax levied upon each purchase of electricity, water, and metered or bottled gas within the unincorporated areas of the County. It is also levied at \$0.04 per gallon on the purchase of fuel oil within the unincorporated areas of the County. This tax became effective on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

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

The FY 2026 revenue projection shows an 2% increase over collections in FY 2025. The increase can be attributed to an increase in utility rates. The FY 2027 estimated budget is slightly lower than the FY 2026 projections.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Major Revenues

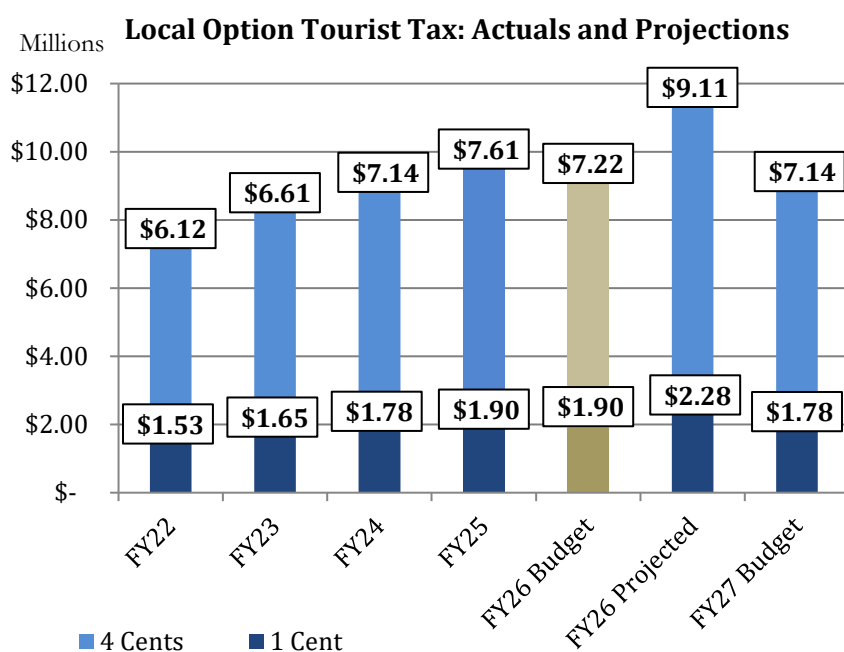


State Revenue Sharing:

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

State Revenue Sharing collections began trending down in FY 2024 after Federal COVID dollars had been exhausted. Prior to FY 2024, the economy saw a boost due to the monies received for COVID funding.

The FY 2026 projection and FY 2027 estimate are consistent with prior year collections. However, future collections will continue to be impacted by economic uncertainty associated with shifts in consumer spending, continued enforcement of tariffs, and the ongoing military conflict in Iran.



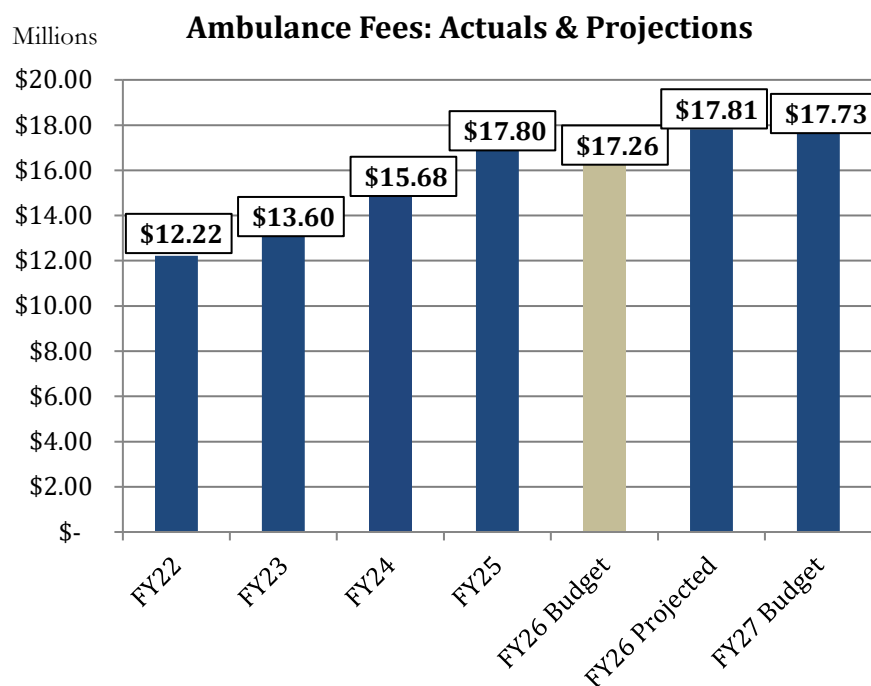
Local Option Tourist Tax:

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

The national, state, and local recommendations for social distancing, reduced capacity, cancellation of events, and significant reductions in hotel occupancy rates due to COVID-19 significantly impacted Tourism revenues in FY 2020 and FY 2021. FY 2022, 2023, and 2024 reflect a return to pre-covid collections. The FY 2026 projected collection shows a 25% increase over the budgeted amount due to an increased in visitor and sponsorships for the World Athletics Cross Country Championships hosted at Apalachee Regional Park. FY 2027 projections are anticipated to return to normal levels.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

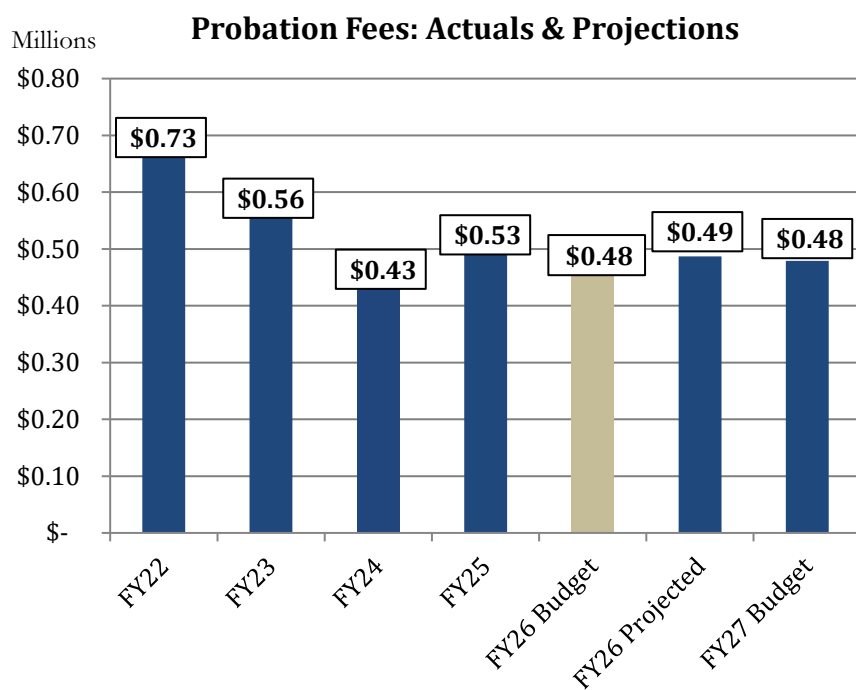
» Major Revenues

**Ambulance Fees:**

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

The Emergency Medical System (EMS) system bills patients based on the use of an ambulance transport to the hospital. As with a business, the County has an ongoing list of patients/insurers that owe the County monies (outstanding receivables). To estimate revenues more accurately, the forecasting methodology shifted from a collection receivables basis to a cash basis. On April 24, 2018, the Board approved a 24% fee reduction in ambulance fees effective June 1, 2018. The fee reduction did not cause a decline in revenue as anticipated, but increased collection rates due to making patient billings more affordable.

Actual revenues for FY 2026 are projected to be slightly higher than the budgeted amount continuing patterns of previous years collection rates of outstanding billings and increased patient transport revenues. FY 2027 estimates are in-line with FY 2026 projected revenues.

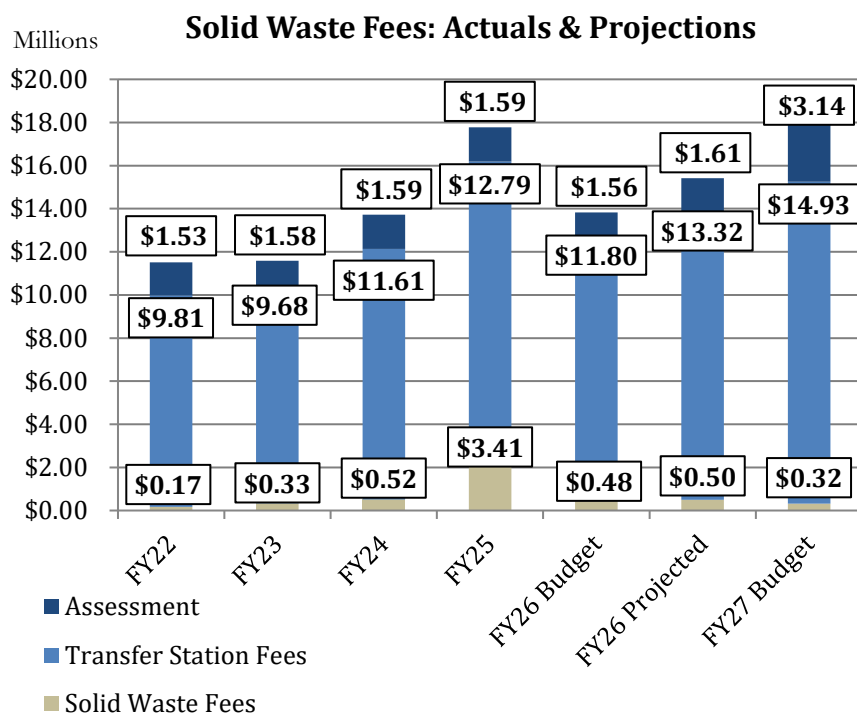
**Probation Fees:**

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

Pre-Trial and Probation Fees declined during COVID closure and spiked in FY 2022 when the courts resumed hearings. FY 2026 projected and FY 2027 estimated revenues are consistent with the FY 2026 budget. However, the courts continue to authorize the fees to accrue, be waived, or for the probationers to be civil judged which could reduce collections.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Major Revenues

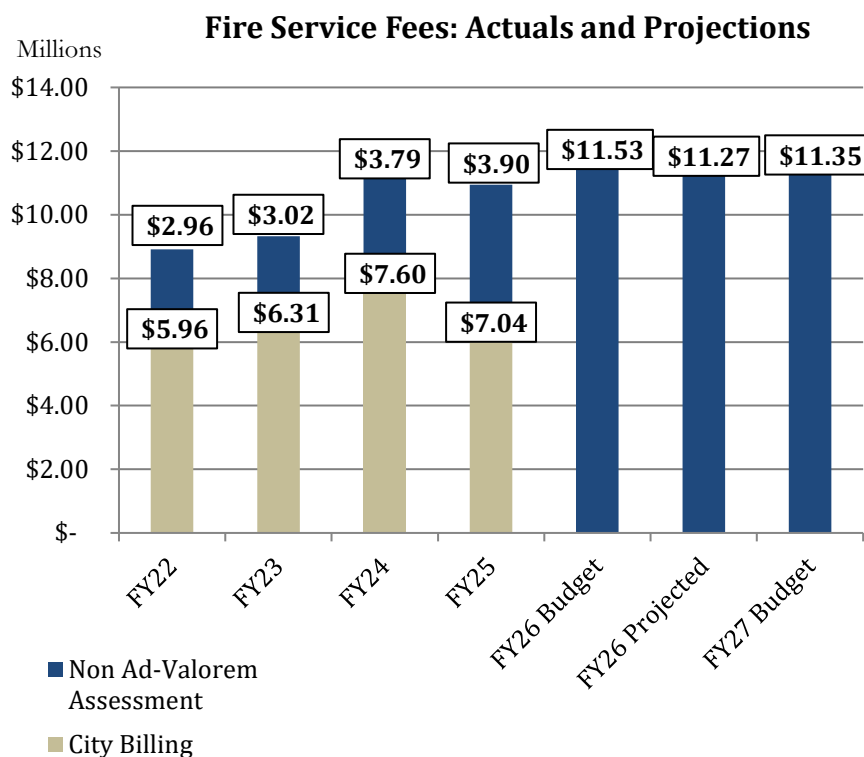


Solid Waste Fees:

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

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

The FY 2027 estimated budget reflects an 33% increase over the FY 2026 budget as a result of increased transfer station tipping fees due to inflationary costs of operating the transfer station. As approved by the Board at the May 12th meeting, the solid waste special assessment fee increased from \$40 to \$80, effective October 1, 2026.



Fire Service Fees:

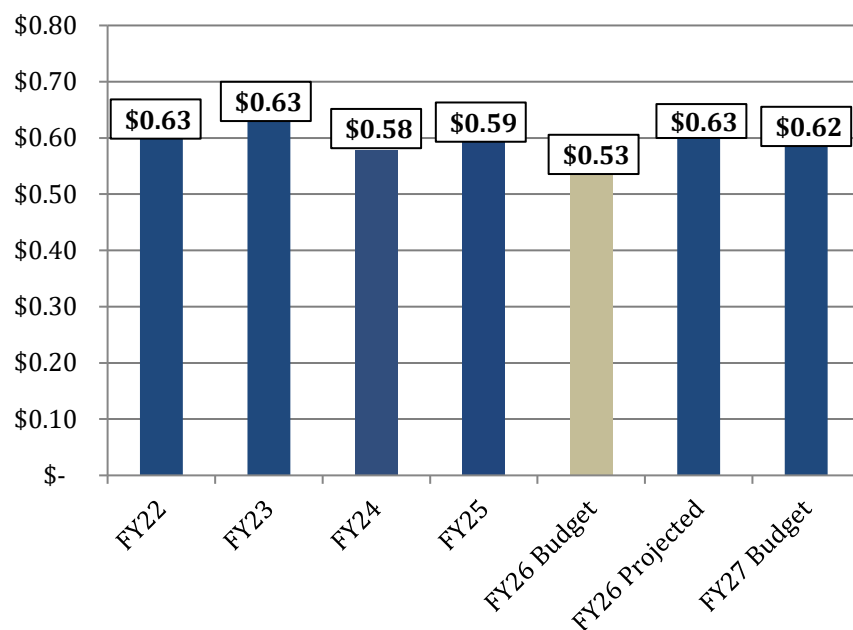
The fire service fee is collected for enhanced fire protection services in the unincorporated area of Leon County.

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

Beginning in FY 2026, property owners in the unincorporated area, fire service fee is collected on the property tax bill as a non-ad valorem assessment. This accounts for the increase in the non-ad valorem assessment collections.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Major Revenues

Court Facilities Fees: Actuals & Projections**Court Facilities Fees:**

Court Facilities Fees are established to fund “state court facilities” as defined in Chapter 29, Florida Statutes (2009). On June 19, 2009, legislation approved permitting counties to change the surcharge placed on non-criminal traffic infractions from \$15 to \$30. In FY 2025 the County collected \$594,237 in these fees but expended more than \$12.41 million on behalf of the State Court system in compliance with Article V requirements.

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

Court facility fees are generated through traffic ticket violations, which were impacted by the stay-at-home order and shift to telecommuting during the COVID-19 pandemic. FY 2022, 2023, 2024 reflect a return to pre-covid levels. The FY 2026 projections indicate an 5% increase from the budgeted amount and the FY 2027 estimates consistent with the FY 2026 projection.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Recommended Position Changes

Positions Additions and Deletions

Leon County Government	FTE	Impact
<u>Office of Public Safety</u> ¹		
Emergency Medical Services		
Paramedic	7.00	\$ 706,342
Emergency Medical Technician	3.00	\$ 247,131
Total EMS	10.00	\$ 953,473

Judicial and Constitutionals	FTE	Impact
<u>Constitutionals</u>		
	0.00	\$ -
Total Constitutionals	0.00	\$ -

Total Leon County Government	10.00	\$ 953,473
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Total County, Judicial and Constitutionals	10.00	\$ 953,473
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Notes:

1. EMS will have an addition of ten positions added to maintain current service levels and ensure adequate resources are available for the increased demand for services.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Authorized Position Summary

Board of County Commissioners

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
County Commission	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
	14.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00

Administration

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
County Administration	6.00	6.00	6.00	0.00	6.00	6.00	6.00	6.00	6.00
Strategic Initiatives	16.00	15.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00
Human Resources	12.00	13.00	13.00	0.00	13.00	13.00	13.00	13.00	13.00
Emergency Management	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
Purchasing	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
Real Estate	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Volunteer Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	53.00	53.00	52.00	0.00	52.00	52.00	52.00	52.00	52.00

Office of Information and Technology

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Management Information Services	44.67	45.67	45.67	0.00	45.67	45.67	45.67	45.67	45.67
Geographic Information Systems	13.33	13.33	13.33	0.00	13.33	13.33	13.33	13.33	13.33
	58.00	59.00	59.00	0.00	59.00	59.00	59.00	59.00	59.00

County Attorney's Office

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
County Attorney	11.00	12.00	12.00	0.00	12.00	12.00	12.00	12.00	12.00
	11.00	12.00	12.00	0.00	12.00	12.00	12.00	12.00	12.00

Department of Public Works

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
PW Support Services	4.00	4.00	4.00	0.00	4.00	4.00	4.00	4.00	4.00
Operations	140.00	138.00	138.00	0.00	138.00	138.00	138.00	138.00	138.00
Engineering Services	37.00	37.00	37.00	0.00	37.00	37.00	37.00	37.00	37.00
Fleet Management	9.00	9.00	9.00	0.00	9.00	9.00	9.00	9.00	9.00
	190.00	188.00	188.00	0.00	188.00	188.00	188.00	188.00	188.00

Department of Development Support & Environmental Management

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
DS Support Services	5.15	5.15	6.85	0.00	6.85	6.85	6.85	6.85	6.85
Code Compliance Services	5.50	4.50	6.25	0.00	6.25	6.25	6.25	6.25	6.25
Building Plans Review & Inspection	26.45	25.95	22.60	0.00	22.60	22.60	22.60	22.60	22.60
Environmental Services	16.90	16.90	16.80	0.00	16.80	16.80	16.80	16.80	16.80
Development Services	8.00	8.50	8.50	0.00	8.50	8.50	8.50	8.50	8.50
	62.00	61.00	61.00	0.00	61.00	61.00	61.00	61.00	61.00

Department of PLACE

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Planning Department ¹	23.50	22.00	22.00	0.00	22.00	22.00	22.00	22.00	22.00
	23.50	22.00	22.00	0.00	22.00	22.00	22.00	22.00	22.00

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

LEON COUNTY FISCAL YEAR 2027 Adopted BUDGET

 Authorized Position Summary
Office of Management and Budget

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Office of Management and Budget	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00
Risk Management	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	9.00	9.00	9.00	0.00	9.00	9.00	9.00	9.00	9.00

Division of Tourism

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Tourism	14.00	14.50	14.50	0.00	14.50	14.50	14.50	14.50	14.50
	14.00	14.50	14.50	0.00	14.50	14.50	14.50	14.50	14.50

Office of Library Services

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Library Services	81.70	81.70	82.70	0.00	82.70	82.70	82.70	82.70	82.70
	81.70	81.70	82.70	0.00	82.70	82.70	82.70	82.70	82.70

Office of Public Safety

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Emergency Medical Services	191.20	198.60	188.60	10.00	198.60	198.60	198.60	198.60	198.60
Animal Control	7.00	7.00	7.00	0.00	7.00	7.00	7.00	7.00	7.00
	198.20	205.60	195.60	10.00	205.60	205.60	205.60	205.60	205.60

Office of Intervention & Detention Alternatives

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
County Probation	16.00	17.00	17.00	0.00	17.00	17.00	17.00	17.00	17.00
Supervised Pretrial Release	15.50	15.00	15.00	0.00	15.00	15.00	15.00	15.00	15.00
Drug & Alcohol Testing	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
	33.50	34.00	34.00	0.00	34.00	34.00	34.00	34.00	34.00

Office of Human Services & Community Partnerships

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Human Services	4.00	5.00	5.00	0.00	5.00	5.00	5.00	5.00	5.00
Veteran Services	3.00	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00
Housing Services	6.00	6.00	6.00	0.00	6.00	6.00	6.00	6.00	6.00
	13.00	14.00	14.00	0.00	14.00	14.00	14.00	14.00	14.00

Office of Resource Stewardship

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Office of Sustainability	2.00	2.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00
Parks and Recreation	35.00	35.00	35.00	0.00	35.00	35.00	35.00	35.00	35.00
Facilities Management	49.00	49.00	49.00	0.00	49.00	49.00	49.00	49.00	49.00
Solid Waste	29.78	29.78	29.78	0.00	29.78	29.78	29.78	29.78	29.78
	115.78	115.78	115.78	0.00	115.78	115.78	115.78	115.78	115.78
County Total	876.68	883.58	873.58	10.00	883.58	883.58	883.58	883.58	883.58

LEON COUNTY FISCAL YEAR 2027 Adopted BUDGET

 Authorized Position Summary
Constitutional

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Clerk of the Circuit Court	171.00	175.00	175.00	0.00	175.00	175.00	175.00	175.00	175.00
Property Appraiser	52.00	52.00	52.00	0.00	52.00	52.00	52.00	52.00	52.00
Sheriff	724.50	732.50	739.50	0.00	739.50	739.50	739.50	739.50	739.50
Supervisor of Elections	22.00	27.00	27.00	0.00	27.00	27.00	27.00	27.00	27.00
Tax Collector	86.00	86.00	86.00	0.00	86.00	86.00	86.00	86.00	86.00
	1,055.50	1,072.50	1,079.50	0.00	1,079.50	1,079.50	1,079.50	1,079.50	1,079.50

Judicial

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Court Administration	4.00	4.72	4.90	0.00	4.90	4.90	4.90	4.90	4.90
Other Court-Related Programs	5.50	4.78	4.60	0.00	4.60	4.60	4.60	4.60	4.60
	9.50	9.50	9.50	0.00	9.50	9.50	9.50	9.50	9.50

Non-Operating

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Other Non-Operating ²	4.50	3.00	3.00	0.00	3.00	3.00	3.00	3.00	3.00

Summary

Authorized Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Total Full-Time Equivalents (FTE)	1,946.18	1,968.58	1,965.58	10.00	1,975.58	1,975.58	1,975.58	1,975.58	1,975.58

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

 Authorized OPS Position Summary
Department of Public Works

OPS Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Operations	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Department of Development Support & Environmental Management

OPS Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Development Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Office of Management and Budget

OPS Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Office of Management and Budget	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Division of Tourism

OPS Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Tourism	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Office of Library Services

OPS Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Library Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Office of Public Safety

OPS Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Emergency Medical Services	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Office of Resource Stewardship

OPS Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Office of Sustainability	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Solid Waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Constitutional

OPS Positions	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Adopted	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Supervisor of Elections	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00
Total OPS FTE	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	8.00

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Fund Balance

Org	Fund Title	FY24	FY25	FY26 Estimate		% Change(+ /-)	
		Actual	Actual	Rev	Exp.		Year End
General & Fine and Forfeiture Funds * (A)							
001	General Fund	40,745,948	39,798,434	151,189,926	100,332,891	50,857,034	27.79%
110	Fine and Forfeiture Fund	11,065,635	13,262,122	149,038,135	135,109,023	13,929,112	5.03%
	Subtotal:	51,811,584	53,060,556	300,228,060	235,441,914	64,786,146	22.10%

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

Special Revenue Funds						
106	County Transportation Trust Fund (B)	7,464,285	6,844,657	28,838,821	18,890,813	9,948,008 45.34%
111	Probation Services Fund (C)	1,804,539	2,710,944	6,472,962	3,812,045	2,660,916 -1.85%
114	Teen Court Fund	0	0	70,481	70,481	0 0.00%
116	Drug Abuse Trust Fund	236,969	269,432	287,795	98,135	189,660 -29.61%
117	Judicial Programs Fund	542,976	507,193	632,209	161,871	470,338 -7.27%
120	Building Inspection Fund (D)	2,892,786	2,554,442	4,586,237	2,753,983	1,832,254 -28.27%
121	Development Support Fund (D)	3,412,460	3,977,583	8,375,007	4,528,432	3,846,574 -3.29%
123	Stormwater Utility Fund (E)	2,931,378	2,272,131	9,806,202	6,171,612	3,634,591 59.96%
124	SHIP Trust Fund	0	0	1,871,548	1,611,259	260,288 0.00%
125	Grants (F)	0	0	38,566,875	40,490,694	0 N/A
126	Non-Countywide General Revenue Fund (G)	331,274	0	25,765,307	25,451,954	313,353 #DIV/0!
127	Grants (H)	215,672	235,210	776,049	620,719	155,330 -33.96%
130	911 Emergency Communications Fund (I)	182,820	692,113	2,457,290	2,041,196	416,095 N/A
135	Emergency Medical Services Fund (J)	15,524,853	20,318,154	61,508,893	44,796,185	16,712,708 -17.74%
137	American Recovery Plan Act (ARPA) Fund (H)	1,955,725	614,861	614,861	614,861	0 -100.00%
140	Municipal Service Fund (K)	3,498,776	3,169,208	15,284,372	10,324,601	4,959,772 56.50%
145	Fire Services Fund	1,521,050	1,555,490	13,840,449	11,645,387	2,195,061 41.12%
160	Tourism Fund (1st-5th Cents) (L)	6,072,368	6,126,507	18,074,481	10,833,250	7,241,231 18.20%
160	Tourism Cultural, Visual Arts, Heritage (L)	547,560	209,262	266,981	266,981	0 -100.00%
162	Special Assessment Paving Fund	0	0	72,013	72,013	0 0.00%
164	Special Assessment Sewer Fund	43,159	65,176	703,656	629,954	73,702 13.08%
165	Bank of America Building Operating Fund	2,744,332	3,004,855	4,706,570	1,835,634	2,870,936 -4.46%
166	Huntington Oaks Plaza Fund	808,928	1,074,477	1,467,682	521,428	946,254 -11.93%
Subtotal:		52,731,909	56,201,694	245,046,741	188,243,490	58,727,071 4%

Capital Projects Funds						
305	Capital Improvements Fund (M)	37,046,178	39,225,601	51,446,754	50,507,006	939,748 -97.60%
306	Gas Tax Transportation Fund (N)	9,912,391	11,165,075	12,722,598	11,762,232	960,366 -91.40%
308	Local Option Sales Tax Fund	2,492,633	1,763,157	1,906,478	1,906,478	0 -100.00%
309	Local Option Sales Tax Extension Fund	933,382	863,389	874,433	613,039	261,394 -69.72%
324	Supervisor of Elections Building	47,838	49,870	50,514	45,835	4,679 -90.62%
330	911 Capital Projects Fund	4,487,019	4,069,588	4,300,796	551,041	3,749,755 -7.86%
351	Sales Tax Extension 2020 (O)	13,295,631	14,380,387	21,005,732	19,400,009	1,605,723 -88.83%
352	Sales Tax Extension 2020 JPA Agreement (O)	11,252,840	15,568,466	20,888,601	17,345,129	3,543,472 -77.24%
Subtotal:		79,467,913	87,085,533	113,195,906	102,130,769	11,065,137 -87.29%

Enterprise Funds						
401	Solid Waste Fund (P)	-2,011,554	522,937	22,217,471	34,807,667	-12,590,196 N/A
Subtotal:		-2,011,554	522,937	22,217,471	34,807,667	-12,590,196 N/A

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Fund Balance

Org	Fund Title	FY24	FY25	FY26 Estimate			% Change(+/-)
		Actual	Actual	Rev	Exp.	Year End	
Internal Service Funds							
501	Insurance Service Fund	4,599,522	5,188,373	12,860,540	7,239,686	5,620,854	N/A
502	Communications Trust Fund	979,799	1,807,571	4,014,229	2,510,463	1,503,766	N/A
505	Motor Pool Fund	542,787	-7,222	4,900,779	4,900,779	0	N/A
	Subtotal:	6,122,108	6,988,721	21,775,547	14,650,927	7,124,620	1.94%
	TOTAL:	188,121,961	203,859,441	702,463,725	575,274,767	129,112,778	-36.67%

Notes:

Balances are estimated as year ending for FY 2026 and may be changed pending final audit adjustments.

A. The FY 2026 budget reflects the use of no General Fund Balance to balance the budget. Additionally, the General Fund Balance includes an anticipated \$8.7 reimbursement from FEMA for County recovery costs for prior year storms. The fund balance also includes \$4.7 million in catastrophe reserve funding for unforeseen events such as hurricanes.

B. The increase in the County Transportation Trust fund is primarily due to the under expenditure of budget due to job vacancies in a tight labor market. To stay within policy limits, \$600,000 in dedicated fund balance is recommended in FY 2027 to support the Transportation Trust Fund.

C. The Pre-Trial & Probation Fund continues to be impacted by position vacancies due to a tight labor market. To stay within policy limits, \$800,000 in dedicated fund balance is recommended in FY 2027 to support the Office of Intervention and Detention Alternatives Services.

D. To ensure Building Inspection continues to provide prompt permitting services, \$1.3 million in fund balance was appropriated in FY 2026 to combat declining revenues. The FY 2027 Tentative Budget recommends using \$2.27 million in DSEM fund balance (\$1.27 million for Building Inspection and \$1 million for Environmental) to mitigate the amount of general revenue support required for this fund. Fund balances for these funds are used to support operations when permitting activity declines to ensure consistent staffing levels are maintained.

E. The increase in the estimated balance of the Stormwater Utility Fund is due to the under expenditure of personnel costs due to staff vacancies. The decline in FY 2025 is related to the review of fund reserves that identified \$1.79 million to support the County's capital program as part of a capital fund sweep approved during the FY 2026 budget process.

F. The grants fund includes projects that are reimbursement grants, such as sewer projects, where Leon County will receive the money after the work has been completed.

G. Non countywide general revenue includes State Shared and 1/2 cent sales tax. This fund is used to account for non-countywide general revenue sources. Funds are not expended directly from the fund but are transferred to funds that provide non-countywide services, and to the general fund as required by Florida Statute. The decrease in FY 2025 is due to a shift in consumer spending as well as tax exemptions passed by the Florida Legislature. This trend is projected to continue in FY 2026 and FY 2027.

H. This fund is used to separate grants that are interest bearing grants. The ARPA balance reflects the remaining revenue replacement funds which were allocated to support homelessness services.

I. The fund balance in the 9-1-1 Emergency Communication Fund reserves are available to support operations. This fund, in conjunction with the companion (fund 330) 9-1-1 capital fund, are used to support ongoing capital equipment maintenance and system replacement. Previously, 9-1-1 fees were transferred to the capital reserve fund (330) to support future equipment and replacement needs. Due to a decline in 9-1-1 fees in recent years, funds have been transferred from Fund 330 to Fund 130 to support equipment needs resulting in this fund maintaining minimal fund balance.

J. The Emergency Medical Services Fund balance includes the mid-year appropriation of \$375,000 for the purchase of an ambulance to support the addition of a new planned crew in FY 2027.

K. The increase in fund balance for the Municipal Services Fund is due to rising utility rates and more residential and commercial development associated with an improved economy. The decline in FY 2025 is related to the review of fund reserves that identified \$1.67 million to support the County's capital program as part of a capital fund sweep approved during the FY 2026 budget process.

L. The Tourist Development Tax is reflected in two separate fund balances. Currently five-cents support the Tourism Division marketing, promotion, and cultural re-granting activities. The fund balance previously established by the one cent for the performing arts center is now dedicated to being expended on cultural, visual arts and heritage funding programs pursuant to the interlocal agreement between the County, City and Community Redevelopment Agency. The FY 2025 balance reflects the Board's allocation of the remaining \$2 million in one-cent fund balance for three grant proposals supporting approved programs. The FY 2026 estimated collections reflect increased revenue due to inventory of hotel rooms, increased hotel room rates, and hosting the 46th World Athletics Cross Country Championships at Apalachee Regional Park.

M. The FY 2026 estimated fund balance reflects the remaining funds subsequent to the completion of budgeted projects, including projects that were advance funded in FY 2026 due to the \$3.62 million mid-year appropriation of available fund balance sweep reserves from the Capital Improvement Fund to support building improvements and vehicle and equipment replacements.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Fund Balance

<u>Org Fund Title</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26 Estimate</u>			<u>% Change(+/-)</u>
	<u>Actual</u>	<u>Actual</u>	<u>Rev</u>	<u>Exp.</u>	<u>Year End</u>	

N. The transportation capital program continues to focus on repaving, sidewalks, and maintaining the transportation stormwater system. Fuel consumption has returned to pre-pandemic levels as more people are resuming working from the office and leisure travel, resulting in more vehicle activity. The FY 2026 fund balance reflects the \$2.44 million mid-year appropriation from the County Transportation Trust fund to support the transportation capital program to ensure infrastructure improvements continued and heavy equipment and vehicle purchases were not delayed due to supply chain issues.

O. The Sales Tax Extension 2020 decrease in fund balance reflects slower economic growth as consumer spending returns to more normal levels. 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, Stormwater and Flood Relief, and Recreational Amenities). In addition, the \$500,000 transfer to the Municipal Services Fund (Fund 140) is assisting in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.

P. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2026 estimated year-end fund balance includes funding for the Landfill Closure capital improvement project. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance reflects that the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Fund Balance

		FY26	FY27	Policy (A)	Policy (A)	FY27: Fund Balance Analysis (B)		
		Yr Ending	Tentative	Minimum	Maximum	Budgeted	Emergency	Available for
Fund	Fund Title	Est. Bal. (B)	Budget	15% Budget	30% Budget	For Spending	Contingency & Cash Flow	Future Allocation
General & Fine and Forfeiture Funds								
001	General Fund	50,857,034	108,715,115	16,307,267	32,614,535	0	50,857,034	
110	Fine and Forfeiture Fund	13,929,112	140,681,910	21,102,287	42,204,573	0	13,929,112	
	Subtotal:	64,786,146	249,397,025	37,409,554	74,819,108	0	64,786,146	0
Special Revenue Funds (C)								
106	County Transportation Trust Fund	9,948,008	21,838,469	3,275,770	6,551,541	600,000	6,551,541	2,796,467
111	Probation Services Fund	2,660,916	4,635,263	695,289	1,390,579	800,000	1,390,579	470,337
114	Teen Court Fund	0	65,630	9,845	19,689	0	0	0
116	Drug Abuse Trust Fund	189,660	98,135	14,720	29,441	72,200	29,441	88,020
117	Judicial Programs Fund	470,338	230,678	34,602	69,203	127,698	69,203	273,437
120	Building Inspection Fund	1,832,254	3,103,595	465,539	931,079	1,271,240	561,014	0
121	Development Support & Environ. Mgmt.	3,846,574	5,456,268	818,440	1,636,880	975,000	1,636,880	1,234,694
123	Stormwater Utility Fund	3,634,591	7,727,412	1,159,112	2,318,224	0	2,318,224	1,316,367
124	Ship Trust Fund	260,288	760,744	114,112	228,223	0	228,223	32,065
125	Grants	0	1,041,764	156,265	312,529	0	0	n/a
126	Non-Countywide General Revenue Fund	313,353	26,050,188	3,907,528	7,815,056	0	313,353	n/a
127	Grants	155,330	60,000	9,000	18,000	0	18,000	137,330
130	911 Emergency Communications Fund	416,095	1,534,295	230,144	460,289	0	416,095	0
135	Emergency Medical Services Fund	16,712,708	44,733,614	6,710,042	13,420,084	593,029	13,420,084	2,699,595
137	American Rescue Plan Act (ARPA)	0	0	0	0	0	0	0
140	Municipal Service Fund	4,959,772	12,081,049	1,812,157	3,624,315	0	3,624,315	1,335,457
145	Fire Services Fund	2,195,061	11,921,996	1,788,299	3,576,599	0	2,195,061	0
160	Tourism Fund (1st-5th Cents)	7,241,231	9,759,527	1,463,929	2,927,858	435,559	2,927,858	3,877,814
160	Tourism: Cultural, Visual Arts, Heritage	0	0	0	0	0	0	n/a
162	Special Assessment Paving Fund	0	70,541	10,581	21,162	0	0	n/a
164	Killearn Lakes Units I & II Sewer	73,702	666,943	100,041	200,083	0	73,702	0
165	County Government Annex Operating Fund	2,870,936	1,349,133	202,370	404,740	0	404,740	2,466,196
166	Huntington Oaks Plaza Fund	946,254	340,742	51,111	102,223	0	102,223	844,031
	Subtotal:	58,727,071	153,525,986	23,028,898	46,057,796	4,874,726	36,280,536	17,571,810
Debt Service Funds								
222	Debt Service - Series 2014	0	Debt Service: The County transfers the necessary funds to make debt service payments on an as-needed basis. Any balances will be used to support future debt service requirements.			0	0	n/a
223	Capital Equipment Financing	0				0	0	n/a
224	Supervisor of Elections Building	0				0	0	n/a
225	ESCO Lease	0				0	0	n/a
226	800 MHz Radios	0				0	0	n/a
	Subtotal:	0				0	0	0
Capital Projects Funds (D)								
305	Capital Improvements Fund	939,748	Capital Projects: Actual project balances will be carried forward into the new fiscal year. Capital projects do not require reserves for cash flow as all funding is accumulated prior to a project commencing. Excess funds in specific capital project funds are available for future capital project needs. Many of the funds have specific constraints based on the revenue source (i.e. 9-1-1 funding, etc.).			0	n/a	939,748
306	Gas Tax Transportation Fund	960,366				0	n/a	960,366
308	Local Option Sales Tax Fund	0				0	n/a	0
309	Local Option Sales Tax Extension Fund	261,394						319,245
330	911 Capital Projects Fund	3,749,755				130,005	n/a	2,190,031
351	351 Sales Tax Extension 2020	1,605,723				0	n/a	1,605,723
352	352 Sales Tax Ext 2020 - JPA	3,543,472				0	n/a	3,543,472
	Subtotal:	11,060,458				130,005	0	4,409,391
Enterprise Funds (D)								
401	Solid Waste Fund (E)	-12,590,196	23,719,012	3,557,852	7,115,704	272,326	0	0
	Subtotal:	-12,590,196	23,719,012	3,557,852	7,115,704	272,326	0	0
Internal Service Funds (D)								
501	Insurance Service Fund	5,620,854	7,045,007	1,056,751	2,113,502	0	5,620,854	0
502	Communications Trust Fund	1,503,766	2,155,277	323,292	646,583	0	1,503,766	0
505	Motor Pool Fund	0	4,947,964	742,195	1,484,389	0	1,407,128	0
	Subtotal:	7,124,620	14,148,248	2,122,237	4,244,474	0	8,531,748	0
TOTAL:		129,108,099	440,790,271	66,118,541	132,237,081	5,277,057	109,598,429	21,981,200

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

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

1. Emergency Reserves

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

2. Reserve for Cash Balances

- a. The County will maintain an annual unappropriated reserve for cash balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing.
- b. The unappropriated fund balance shall be no less than ten (10%) and no greater than twenty (20%) of projected general fund and fine and forfeiture fund operating expenditures.
- c. The reserve for cash balance shall be separate from the emergency reserves.
- d. All major funds will retain sufficient cash balances to eliminate the need for short-term borrowing.

3. Utilization of Fund Balance

- a. As part of the annual budget process, a determination will be made of the minimum and maximum amounts of fund balance available based on the requirements set forth in 1 and 2 above.
- b. Funds in excess of the minimums established can be utilized to support one-time capital expenses.

Notes:

A. The policy minimums and maximums are based on the total amount of reserves for emergency contingency and cash flow as a percent of the FY 2027 Budget.

B. The "Fund Balance Analysis" reflects three categories. The "Budgeted for Spending" indicates fund balance being utilized in the FY 2027 budget to support operating and capital projects. Except for the General/Fine and Forfeiture fund balance which includes the budgeted Catastrophe Reserves, the "Emergency Contingency & Cash Flow" is the unbudgeted portion of the reserve and the amount dedicated to support these categories. Due to space limitations these categories are shown together. The "Available for Future Allocation" are funds in excess of the policy's recommended maximums; however, they are typically dedicated for specific purposes (i.e. 9-1-1, Transportation, Growth Management). Net the FY 2026 budgeted revenues and expenditures, the sum of the "Emergency Contingency & Cash Flow" and "Available for Future Allocation" categories reflect the FY 2027 estimated year ending fund balance.

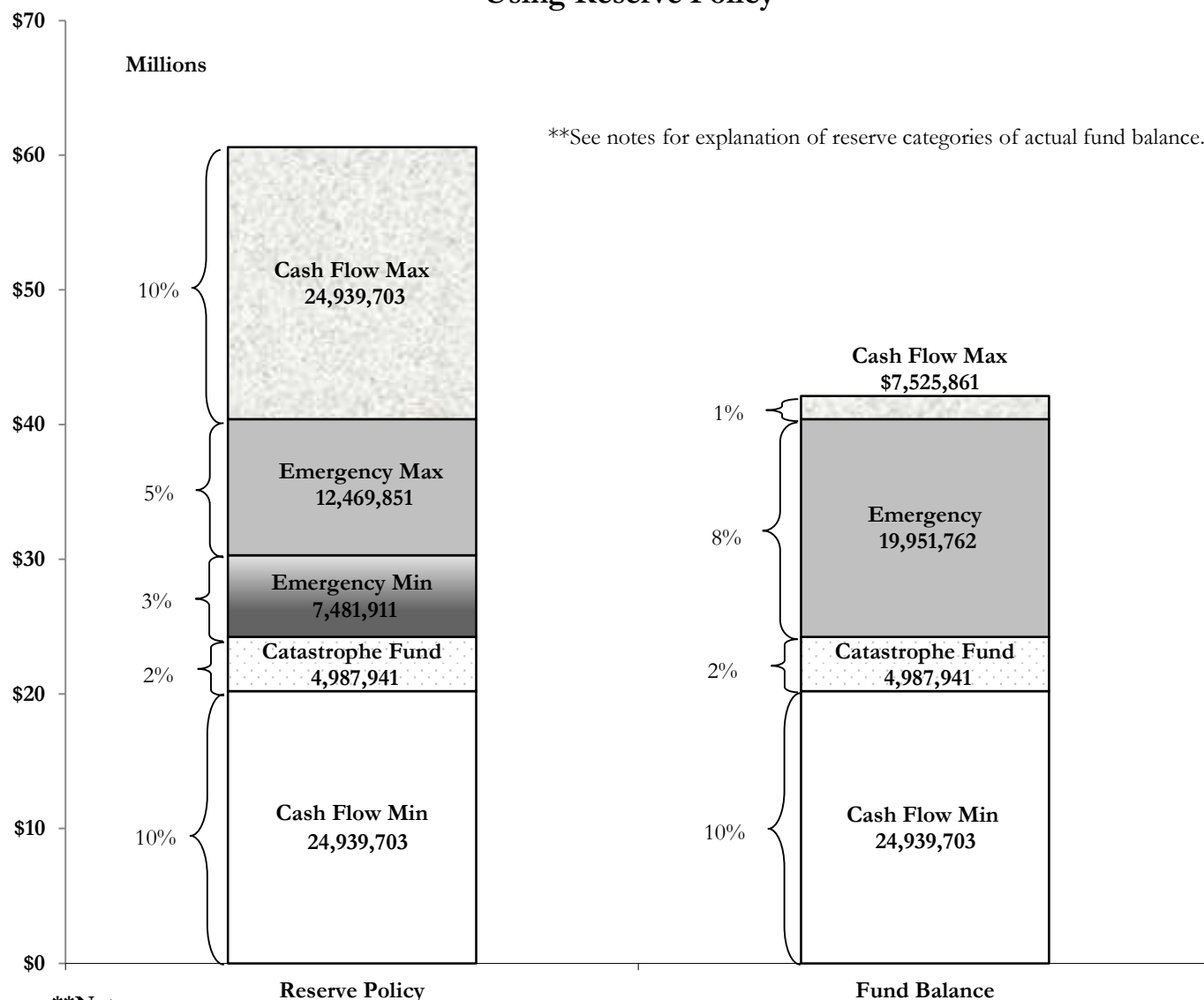
C. The Special Revenue Funds are presented based on the County's reserve policies. However, each of the funds has been established for a discrete purpose and often has dedicated revenues that can only be utilized for a specific purpose. The balances may be accruing for a specific purpose (i.e. the Building Inspection fund for the operation of the Building Plans Review and Inspection Division).

D. Capital Projects, Enterprise and Internal Service Funds maintain differing levels of balances depending upon on-going capital project requirements and other audit requirements. The percentages for the other funds are intended to show compliance with the County's policy for maintaining sufficient balances. These reserves are reviewed as part of the annual budget process and allocated to the appropriate projects accordingly.

E. The landfill is currently being closed, drawing down the closure reserves to pay for the final capping of the landfill. The FY 2026 year end fund balance includes funding for the Landfill Closure capital improvement project. Accounting requirements for enterprise landfill funds require that the entire 30-year closure and post closure monitoring costs be accrued in the fund. During closure as these reserves are used, a negative balance reflects that the long-term 30-year liability is not entirely funded. However, the actual closure and monitoring cost are only required to be budgeted on an annual basis. This is not an uncommon occurrence, concurred with by the external auditors, as landfill closures and monitoring costs often exceed the required funding amount set aside based on the landfill permit requirements and related engineering assumptions, which do not include economic drivers such as an inflated construction market.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Fund Balance

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

**Notes:

- 1) The base of the reserves is the minimum required for cash flow purposes. Without these minimums, funds would likely have to be borrowed to meet beginning of the year expenditure obligations.
- 2) Policy column reflects the minimum and maximum reserves under the existing reserve policy. Total reserves without exceeding policy maximum is \$74.8 million.
- 3) The Policy column shows the catastrophe reserve and the emergency reserve minimums and maximums of 2% and 8%, respectively.
- 4) The ending FY 2025 fund balance is estimated at \$64.8 million. The Fund Balance column shows the current distribution of reserves with the projected beginning FY 2027 fund balance of \$64.8 million.
- 5) Proposed fund balance reflects the distribution of reserve categories under the policy which includes catastrophe reserves.

* Based on estimated beginning FY 2027 Fund Balance

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Debt Service Schedule

Description	Purpose	Pledge/Security	Original Principal Amount	Outstanding Principal Amount	Outstanding Interest Amount	FY26/27 ¹ Principal Payment	FY26/27 ¹ Interest Payment	Remaining Principal	Final Maturity Date
Series 2021	The Bond Series 2021 is for the purchase of the Supervisor of Elections building accordance with the Board's Real Estate Policy. The property was purchased for \$5.4 million and financing for the purchase and repairs, including the roof, will be paid back over a 15-year period.		\$5,400,000	\$3,795,000	\$396,640	\$350,000	\$70,208	\$3,445,000	2036
ESCO Lease	Through this program the County financed \$16.5M to pay for energy savings projects. All \$16.5M will be recouped by the County through energy savings over the life of the projects, approximately 25 years. The financing of the project is over a 15-year term to take advantage of competitive interest rates. As such, the financing will be serviced through a combination of energy savings and \$650,000 in general revenue annually.		\$16,500,000	\$11,510,000	\$1,042,512	\$1,065,000	\$193,314	\$10,445,000	2036
Series 226	The Bond Series 226 is for the replacement of the County's 800 MHz radios. This is due to very favorable interest terms in the market and proposed financing that defers the first-year payment until FY 2023, and the planned use of EMS and Volunteer Fire special revenue fund balances.		\$3,400,000	\$1,495,000	\$38,765	\$490,000	\$19,286	\$1,005,000	2029
TOTAL			\$25,300,000	\$16,800,000	\$1,477,917	\$1,905,000	\$282,807	\$14,895,000	

Note: 1. Payments reflect only Principal and Interest and do not include bank fees.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Summary of Transfers

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

General Fund

General Fund (001) **from** Transportation Trust Fund (106) **\$83,483**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Non-Countywide General Revenue (126) **\$9,748,683**: Funds accumulated in the Non-Countywide General Revenue fund are partially available to support unincorporated area only programs, as well as countywide activities. The funds transferred support a portion of the countywide activities in the General Fund and supplement property tax collections.

General Fund (001) **from** Municipal Services (140) **\$220,317**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Fire Rescue Services (145) **\$5,921**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Tourism Fund (160) **\$39,485**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** County Accepted Roadways and Drainage Systems Program (162) **\$69,130**: payments for County funded road improvements to private roads improved and provided to the County.

General Fund (001) **from** County Government Annex (165) **\$270,885**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

General Fund (001) **from** Huntington Oaks Plaza (166) **\$78,304**: This transfer provides funds for utilities for the Huntington Oaks Plaza.

General Fund (001) **from** Solid Waste (401) **\$52,034**: As part of the County's utility bill consolidation effort, funds are being transferred to the Division of Facilities Management.

Supervisor of Elections (060) **from** General Fund (001) **\$6,416,300**: Funds are transferred from the General Fund to the Supervisor of Elections in order to establish the budget for the fiscal year. This transfer is done on an annual basis. Any remaining budget is returned to the general fund at the end of the fiscal year.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Summary of Transfers

Special Revenue Funds

Transportation Trust Fund (106) **from** Stormwater Utility Fund (123) **\$1,800,000** The County maintains one engineering division. Within this division are transportation and stormwater engineers. To avoid having gas taxes (which are the main source of revenue contained in the Transportation Fund) support unrelated activities, a transfer from the Stormwater Utility offsets the engineering cost provided to the stormwater utility.

Transportation Trust Fund (106) **from** Non-Countywide General Revenue (126) **\$6,095,237**: Gas tax revenues are insufficient to support transportation related activities. This transfer provides additional general revenues to offset the shortfall.

Probation Services (111) **from** General Fund (001) **\$3,274,478**: The transfer provides the necessary revenue to offset the gap between the fees generated in pre-trial/probation and the cost of the programs.

Development Services & Environmental Management (121) **from** Non-Countywide General Revenue (126) **\$3,011,998**: The County's growth management fees do not provide 100% support for services provided by the Department. The transfer is necessary to fund non-fee related activity and any additional difference.

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

Stormwater Utility (123) **from** Non-Countywide General Revenue (126) **\$3,080,835**: This transfer provides the additional revenue to support the county's stormwater utility program not funded through the stormwater non ad valorem assessment. This transfer will offset the discount provided to veterans and low-income seniors and properties receiving stormwater credit discounts.

Grants (125) **from** Non-Countywide General Revenue (126) **\$421,586**: This transfer provides matching funds for state and federal grants, including emergency management.

9-1-1 Emergency Communications (130) **from** 9-1-1 Capital Projects Fund (330) **\$182,255**: The transfer provides the necessary revenue to support the E9-1-1 System.

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

Fire Rescue (145) to General Fund (001) **\$85,000**: The transfer provides general revenue funds to cover fire services fee assessments exemptions for religious institutions in the unincorporated area of the County.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»»Summary of Transfers

Debt Service Funds

In accordance with all enabling bond ordinances and resolutions, the County is required to establish separate funds for the purposes of making debt service payments. To avoid “splitting revenues” across multiple funds, the County accrues all the revenues to individual accounts in a particular fund. The County then makes transfers from the applicable funds to the appropriate debt (or other) funds.

Capital Projects Funds

Capital Improvements (305) **from** General Fund (001) **\$14,041,468**: This transfer uses regular general revenue fund transfers to support capital projects.

Capital Improvements (305) **from** Building Inspections (120) **\$50,000**: This transfer will support the replacement of vehicles for the Building Inspection Department.

Capital Improvements (305) **from** Emergency Medical Services (135) **\$425,000**: This transfer will support general maintenance projects at the EMS Operations building.

Capital Improvements (305) **from** Municipal Services (140) **\$543,775**: This transfer will fund vehicles, equipment and Parks and Recreation Infrastructure.

Gas Tax Transportation (306) **from** Transportation Trust (106) **\$1,455,210**: The transfer is to support transportation fund sidewalk projects funded with 50% of the second local option gas tax.

Enterprise Funds

Solid Waste (401) **from** Non-Countywide General Revenue (126) **\$2,269,642**: The transfer is necessary to support the operation of the Transfer Station, rural waste collection centers and an increase in yard debris recycling.

Internal Services Funds

Insurance Services (501) **from** Fire Services (145) **\$72,000**: The transfer is to cover insurance expenses associated with the Volunteer Fire Departments.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Schedule of Transfers

<u>Fund #</u>	<u>Transfer To</u>	<u>Fund #</u>	<u>Transfer From</u>	<u>Transfer Amount</u>
General Funds				
001	General Fund	106	Transportation Trust Fund	\$ 83,483
001	General Fund	126	Non-Countywide General Revenue	\$ 9,748,683
001	General Fund	140	Municipal Services	\$ 220,317
001	General Fund	145	Fire Rescue Services	\$ 5,921
001	General Fund	160	Tourism Fund	\$ 39,485
001	General Fund	162	Co. Accepted Roadways & Drainage	\$ 69,130
001	General Fund	165	County Government Annex	\$ 270,885
001	General Fund	166	Huntington Oaks Plaza	\$ 78,304
001	General Fund	401	Solid Waste	\$ 52,034
060	Supervisor Of Elections	001	General Fund	\$ 6,416,300
Subtotal				\$ 16,984,542
Special Revenue Funds				
106	Transportation Trust	123	Stormwater Utility	\$ 1,800,000
106	Transportation Trust	126	Non-Countywide General Revenue	\$ 6,095,237
111	Probation Services	001	General Fund	\$ 3,274,478
121	Dvpmt. Svcs. & Environ. Mgmt.	126	Non-Countywide General Revenue	\$ 3,011,998
123	Stormwater Utility	106	Transportation Trust	\$ 800,000
123	Stormwater Utility	126	Non-Countywide General Revenue	\$ 3,080,835
125	Grants	126	Non-Countywide General Revenue	\$ 421,586
130	9-1-1 Emergency Communications	330	9-1-1 Capital Projects	\$ 182,255
140	Municipal Services	352	2020 Sales Tax Extension	\$ 500,000
145	Fire Rescue Services	001	General Fund	\$ 85,000
Subtotal				\$ 19,251,389
Debt Service Funds				
224	Supervisor of Elections Building	126	Non-Countywide General Revenue	\$ 420,208
225	ESCO Lease	001	General Fund	\$ 765,601
225	ESCO Lease	126	Non-Countywide General Revenue	\$ 492,713
226	800 MHz Radios	126	Non-Countywide General Revenue	\$ 509,286
Subtotal				\$ 2,187,808
Capital Projects Funds				
305	Capital Improvements	001	General Fund	\$ 14,041,468
305	Capital Improvements	120	Building Inspections	\$ 50,000
305	Capital Improvements	135	Emergency Medical Services	\$ 425,000
305	Capital Improvements	140	Municipal Services	\$ 543,775
306	Gas Tax Transportation	106	Transportation Trust	\$ 1,455,210
Subtotal				\$ 16,515,453
Enterprise Funds				
401	Solid Waste	126	Non-Countywide General Revenue	\$ 2,269,642
Subtotal				\$ 2,269,642
Insurance Service				
501	Insurance Service	145	Fire Rescue Services	\$ 72,000
Subtotal				\$ 72,000
TOTAL				\$ 57,280,834