

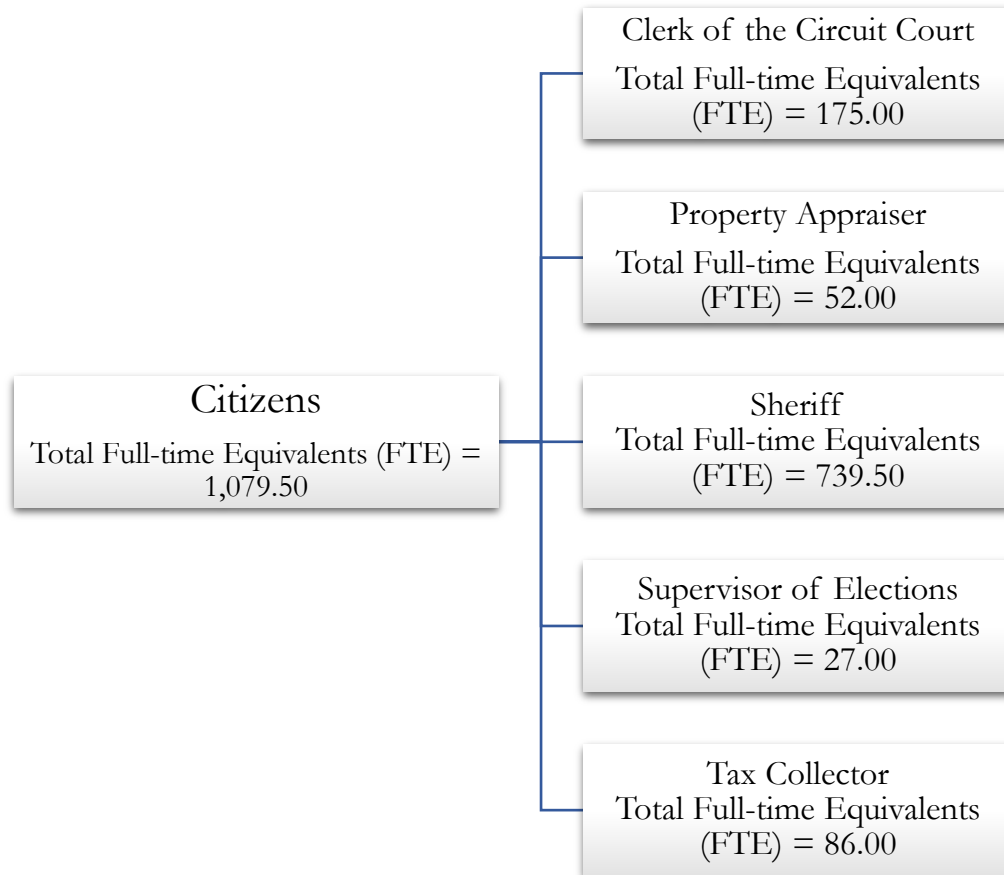
LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

**»» Constitutional
Index**

Organizational Chart	21-2
Executive Summary	21-3
Constitutional Summary	21-4
Clerk of the Court	21-5
Property Appraiser	21-9
Sheriff	21-11
Supervisor of Elections	21-19
Tax Collector	21-23

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional Organizational Chart



LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional Executive Summary

The Constitutional section of the Leon County FY 2027 Annual Budget is comprised of the Clerk of County Courts, the Property Appraiser, the Sheriff's Office, the Supervisor of Elections, and the Tax Collector.

The Leon County Clerk's Office serves as the Clerk of the Circuit Court, the Treasurer and Custodian of County funds, and the Clerk to the Board of County Commissioners. The Property Appraiser assesses all property located within Leon County to ensure property is assessed as required by state statute. The Leon County Sheriff's Office provides law enforcement services, detention and correctional services, and coordination of public safety programs. The Supervisor of Elections is responsible for the registration of citizens to vote, processing and maintaining voter records, and conducting all elections for the community. The Tax Collector's Office provides tax collection and distribution services to taxpayers, businesses and taxing authorities.

HIGHLIGHTS

The Clerk's Office provides staffing for the County Courts (Small Claims, Traffic, and Misdemeanor); provides accounting services and treasury investment for the Board of County Commissioners; records management, Clerk and County Court accounting, cash management and payroll services; records minutes of the Board's meetings and workshops; and provides treasury, custodian, and accounting functions for the Supervisor of Elections. The Clerk's Office continues to use technology to enhance the efficiency and effectiveness of the services it offers to its customers. For FY 2027, the contractual increase for financial services provided by the Clerk is \$209,205.

The Property Appraiser's Office manages and certifies property values and exemptions for more than 125,900 parcels, currently totaling \$28.73 billion in Taxable Value for Leon County. These services are provided to the Board of Commissioners, School Board, City of Tallahassee, Downtown Improvement Authority, the Children's Services Council and the Northwest Water Management District. The Leon County Property Appraiser's Office was awarded the prestigious International Association of Assessing Officers (IAAO) Certificate of Excellence in Assessment Administration for utilizing best appraisal and assessment practices. The Property Appraiser and the Board of County Commissioners utilize the e-TRIM for the Truth-In-Millage (TRIM) statutory reporting requirements. This electronic process has increased efficiencies for all taxing authorities in reporting county property valuations and ad valorem taxes to the State of Florida.

The Sheriff's Office continues to provide the highest professional level of effective and efficient law enforcement services to the residents of Leon County. FY 2027 funding for the Sheriff's Office includes personnel associated with the negotiated collective bargaining agreement for sworn offices. 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. Additionally, the budget includes increased funding for increased costs in inmate medical and food costs at the Detention Facility.

The Supervisor of Elections continues to provide quality voter registration and election services to the citizens of Leon County. The Supervisor of Elections budget varies year to year depending on the election cycles. Funding for the Supervisor of Elections increases in fiscal years that include the Presidential Preference Primary and general elections, and decreases in general election and off year election cycles. The FY 2027 budget includes funding for general and primary elections.

The Tax Collector continues to provide efficient, accurate, and convenient tax collection to taxpayers, businesses, and taxing authorities in a fair, friendly, courteous and professional manner. The County is also responsible for paying commission on the ad valorem assessment from the Leon County School Board. Due to increased property valuations, ad valorem collections will increase, causing an increase in commission payments to this office.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	94,251,738	103,389,865	109,218,549	-	109,218,549	119,109,697
Operating	24,320,261	28,166,491	29,635,029	-	29,635,029	30,617,243
Capital Outlay	4,185,866	2,278,166	2,118,800	-	2,118,800	2,118,800
Debt Service	1,709,019	-	-	-	-	-
Grants-in-Aid	-	25,000	-	-	-	-
Constitutional Payments	17,455,171	18,091,400	18,940,951	-	18,940,951	19,895,203
Budgeted Reserves	-	321,068	150,000	-	150,000	150,000
Sheriff Offset	2,617,368	(2,209,665)	(2,228,472)	-	(2,228,472)	(2,273,041)
Total Budgetary Costs	144,539,422	150,062,325	157,834,857	-	157,834,857	169,617,902
Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk of the Circuit Court	3,536,038	3,794,217	4,003,422	-	4,003,422	4,216,882
Property Appraiser	6,689,507	6,875,966	7,034,773	-	7,034,773	7,394,340
Sheriff	120,666,516	124,651,485	131,971,580	-	131,971,580	141,115,771
Supervisor of Elections	6,148,008	6,814,618	6,347,199	-	6,347,199	8,002,873
Tax Collector	7,499,353	7,926,039	8,477,883	-	8,477,883	8,888,036
Total Budget	144,539,422	150,062,325	157,834,857	-	157,834,857	169,617,902
Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	16,686,078	17,499,661	18,164,168	-	18,164,168	19,093,267
060 Supervisor of Elections	6,148,008	6,814,618	6,347,199	-	6,347,199	8,002,873
110 Fine and Forfeiture	121,165,435	125,156,307	132,546,707	-	132,546,707	141,719,826
123 Stormwater Utility	74,180	74,768	74,768	-	74,768	74,768
135 Emergency Medical Services MSTU	342,080	391,200	411,500	-	411,500	432,100
145 Fire Services Fee	77,865	75,049	239,051	-	239,051	243,832
162 County Accepted Roadways and Drainage	2,561	1,410	1,411	-	1,411	1,183
Systems Program (CARDS) (162)	-	-	-	-	-	-
164 Special Assessment - Sewer	11,481	12,599	13,340	-	13,340	13,340
401 Solid Waste	31,734	36,713	36,713	-	36,713	36,713
Total Revenues	144,539,422	150,062,325	157,834,857	-	157,834,857	169,617,902
Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk of the Circuit Court	171.00	175.00	175.00	-	175.00	175.00
Property Appraiser	52.00	52.00	52.00	-	52.00	52.00
Sheriff	724.50	732.50	739.50	-	739.50	739.50
Supervisor of Elections	22.00	27.00	27.00	-	27.00	27.00
Tax Collector	86.00	86.00	86.00	-	86.00	86.00
Total Full-Time Equivalents (FTE)	1,055.50	1,072.50	1,079.50	-	1,079.50	1,079.50
OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Supervisor of Elections	1.00	1.00	1.00	-	1.00	1.00
Total OPS Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Clerk of the Circuit Court Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	498,919	504,822	575,127	-	575,127	604,055
Constitutional Payments	3,037,119	3,289,395	3,428,295	-	3,428,295	3,612,827
Total Budgetary Costs	3,536,038	3,794,217	4,003,422	-	4,003,422	4,216,882

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk - Article V Expenses (110-537-614)	498,919	504,822	575,127	-	575,127	604,055
Clerk - Finance Administration (001-132-586)	3,037,119	3,289,395	3,428,295	-	3,428,295	3,612,827
Total Budget	3,536,038	3,794,217	4,003,422	-	4,003,422	4,216,882

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	3,037,119	3,289,395	3,428,295	-	3,428,295	3,612,827
110 Fine and Forfeiture	498,919	504,822	575,127	-	575,127	604,055
Total Revenues	3,536,038	3,794,217	4,003,422	-	4,003,422	4,216,882

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk - Finance Administration	28.00	32.00	32.00	-	32.00	32.00
Clerk - Article V Expenses	143.00	143.00	143.00	-	143.00	143.00
Total Full-Time Equivalents (FTE)	171.00	175.00	175.00	-	175.00	175.00

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Constitutional

Clerk of the Circuit Court & Comptroller – Clerk – Finance Administration (001-132-586)

Mission	The goal of the Leon County Clerk of the Circuit Court and Comptroller's (Clerk) Office is to efficiently and effectively perform the responsibilities of Clerk of the Circuit and County Courts, Clerk to the Board of County Commissioners, Recorder, Guardian of Public Records, Treasurer, and Auditor.
Core Objectives	<ol style="list-style-type: none"> 1. As Clerk to the Courts, provides support to the judiciary in all civil and criminal cases; schedules and staffs circuit and county court events; collects and distributes fines, fees, service charges and court costs as mandated by statute and city and county ordinances; keeps and provides access to court-related records; opens, assigns, reopens and reassigns all cases pursuant to statute and administrative order; conducts data entry and case maintenance for court records; summons jurors and pays juror and witness related expenses; and collects and reports court-related data as required by law. 2. Provides accounting services for the Board of County Commissioners, retiree management, records management, Clerk and County Court accounting, cash management and payroll services. 3. Keeps minutes of the Board's meetings and workshops. 4. Provides treasury, custodian, and accounting functions for the Supervisor of Elections.
Statutory Responsibilities	Florida Statutes Chapter 28 Clerks of the Circuit Courts; Chapter 29 Court System Funding; Chapter 34 County Courts; Chapter 43 Courts: General Provisions; Chapter 218 Financial Matters Pertaining to Political Subdivisions; and Chapter 938 Court Costs
Advisory Board	Investment Oversight Committee and Audit Advisory Committee

Benchmarking

Benchmark Data	FY26 Leon County Range	Benchmark
All case categories used for benchmarking are listed below – Criminal & Civil	87% - 100%	80%

Note: 80% Benchmark established by the Clerks of Courts Operations Corporation created by the Florida Legislature as part of Article V

Performance Measures

Performance Measure		FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Annual Projected % of Cases opened within x business days after initial documents are clocked					
Criminal Cases	Cases opened for Circuit Court defendants within 2 business days	99	99	99	99
	Cases opened for County Court defendants within 3 business days	100	98	98	99
	Cases opened for Juvenile Delinquency within 2 business days	93	98	96	97
	Traffic (UTC) cases opened within 3 business days	99	100	99	100
Civil Cases	Court Circuit cases opened within 2 business days	92	87	92	94
	County cases opened within 2 business days	99	99	99	99
	Traffic (UTC) cases opened within 4 business days	100	100	99	100
	Probate cases opened within 2 business days	94	97	97	99
	Family cases opened within 3 business days	99	99	99	99
	Juvenile Dependency cases opened within 2 business days	97	98	98	100
Criminal Cases	Circuit defendants docket entries entered within 3 business days	94	97	99	98
	County defendants docket entries entered within 3 business days	94	97	99	98
	Juvenile Delinquency docket entries entered within 3 business days	99	96	97	97
	Traffic (UTC) docket entries entered within 3 business days	99	97	97	98
Civil Cases	Circuit cases entered within 3 business days	97	91	96	93
	County cases entered within 3 business days	96	94	96	95
	Traffic (UTC) cases entered within 4 business days	100	100	99	100
	Probate cases entered within 3 business days	97	100	98	100
	Family cases entered within 3 business days	98	99	99	99
	Juvenile Dependency cases entered within 3 business days	99	100	100	100
Official Records	Marriage Licenses Issued	1,609	1767	1,941	1793
	Passports Processed	6,008	5738	6873	4651
	Images Scanned	245,865	261,361	246,282	265,876
	Annual E-Recording	29,430	28,432	26,602	27,806
Tax Deeds	Total Number of Parcels	268	265	234	262
	Total Number of Parcels Sold	37	46	37	55
	Total Number of Parcels Redeemed	226	211	188	196
	Total Number of Active Parcels	5	6	9	7

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

 Constitutional

Clerk of the Circuit Court - Clerk - Finance Administration (001-132-586)

Budgetary Costs		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments		3,037,119	3,289,395	3,428,295	-	3,428,295	3,612,827
Total Budgetary Costs		3,037,119	3,289,395	3,428,295	-	3,428,295	3,612,827
Funding Sources		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund		3,037,119	3,289,395	3,428,295	-	3,428,295	3,612,827
Total Revenues		3,037,119	3,289,395	3,428,295	-	3,428,295	3,612,827
Staffing Summary		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk - Finance Division		28.00	32.00	32.00	-	32.00	32.00
Total Full-Time Equivalents (FTE)		28.00	32.00	32.00	-	32.00	32.00

The Clerk's FY 2027 budget includes 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. Other operating costs are to support increased demands related to the Clerk's Finance duties to the County.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

 Constitutional

Clerk of the Circuit Court - Clerk - Article V Expenses (110-537-614)

Budgetary Costs		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating		498,919	504,822	575,127	-	575,127	604,055
Total Budgetary Costs		498,919	504,822	575,127	-	575,127	604,055
Funding Sources		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture		498,919	504,822	575,127	-	575,127	604,055
Total Revenues		498,919	504,822	575,127	-	575,127	604,055
Staffing Summary		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Clerk - Courts		101.50	101.50	101.50	-	101.50	101.50
Clerk - Information Services		10.00	10.00	10.00	-	10.00	10.00
Clerk - Administration		31.50	31.50	31.50	-	31.50	31.50
Total Full-Time Equivalents (FTE)		143.00	143.00	143.00	-	143.00	143.00

Clerk's Article V expenses relate to Article V of the Florida Constitution. In FY08 new reporting requirements for Article V entities were implemented. Effective July 1, 2004, Article V of the Florida Constitution required counties provide funding for certain costs incurred by the state court system. As defined in s. 29.008, F.S., counties must fund the following: (1) Communications services, including telephone expenses, computer equipment/networks, courier/subpoena services, and auxiliary aids; (2) Existing radio systems; (3) Existing multi agency criminal justice information systems; (4) Facilities costs including construction or lease of facilities for court functions, maintenance of these facilities, utility costs, security; and (5) Local Requirements including Legal Aid.

The FY 2027 budget reflects an increase in Article V funding in the amount of \$70,305, associated with increased costs of 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.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Property Appraiser (001-512-586)

Mission	The mission of the Property Appraiser is to provide our community with accurate assessments, exceptional service, and a commitment to public trust.
Core Objectives	<ol style="list-style-type: none"> 1. Locate, identify, and appraise at fair market value all property in Leon County. 2. Maintain assessment limitations as required by Florida Statute. 3. Provide effective and efficient service to the citizens of Leon County. 4. Administer all exemptions and classifications. 5. Submit the tax roll to the Department of Revenue, the Tax Collector, and all taxing authorities. 6. Administer the Truth in Millage (TRIM) process.
Statutory Responsibilities	Florida Statute, Chapter 192.091 and Florida Statute, Chapter 195.087, Chapters 193, 194, 196, 197, 200.
Advisory Board	None

Performance Measures				
Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Parcel Count (Real and Personal Property)	124,913	125,297	125,600	125,900
Property Transactions (Sale Count)	11,596	12,028	12,000	12,200
Number of Homestead Exemptions (F.S. 196.031)	59,341	59,440	59,550	59,660
Number of Senior Exemptions (F.S. 196.075)	1,561	1,564	1,580	1,590

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Property Appraiser (001-512-586)

Budgetary Costs		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments		6,689,507	6,875,966	7,034,773	-	7,034,773	7,394,340
Total Budgetary Costs		6,689,507	6,875,966	7,034,773	-	7,034,773	7,394,340
Funding Sources		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund		6,689,507	6,875,966	7,034,773	-	7,034,773	7,394,340
Total Revenues		6,689,507	6,875,966	7,034,773	-	7,034,773	7,394,340
Staffing Summary		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Property Appraiser		1.00	1.00	1.00	-	1.00	1.00
Financial Officer		1.00	1.00	1.00	-	1.00	1.00
Administrative Supervisor/Secretary/Telephone Operator		1.00	1.00	1.00	-	1.00	1.00
Assistant Property Appraiser		1.00	1.00	1.00	-	1.00	1.00
Chief Deputy of Appraisals		1.00	1.00	1.00	-	1.00	1.00
Commercial Analyst		3.00	3.00	3.00	-	3.00	3.00
Exemption/Customer Service Supervisor		1.00	1.00	1.00	-	1.00	1.00
Data Entry Operator		2.00	2.00	2.00	-	2.00	2.00
Chief Information Officer		1.00	1.00	1.00	-	1.00	1.00
Director of Management Services		1.00	1.00	1.00	-	1.00	1.00
Director of Real Estate		1.00	1.00	1.00	-	1.00	1.00
Exempt/Customer Service Technicians		6.00	6.00	6.00	-	6.00	6.00
GIS Coordinator		1.00	1.00	1.00	-	1.00	1.00
GIS/IT Specialist		4.00	4.00	4.00	-	4.00	4.00
Land Appraisers/Sales		3.00	3.00	3.00	-	3.00	3.00
Land Supervisor		1.00	1.00	1.00	-	1.00	1.00
NAL Supervisor		1.00	1.00	1.00	-	1.00	1.00
TPP Supervisor		1.00	1.00	1.00	-	1.00	1.00
Network System Administrator		1.00	1.00	1.00	-	1.00	1.00
Residential Appraisal/Specialist		11.00	11.00	11.00	-	11.00	11.00
RE Title/NAL Technician		4.00	4.00	4.00	-	4.00	4.00
Supervisor/Administrator Field Operations		1.00	1.00	1.00	-	1.00	1.00
TPP Appraiser/Auditor		3.00	3.00	3.00	-	3.00	3.00
Tax Roll Administrator		1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)		52.00	52.00	52.00	-	52.00	52.00

The major variances to the Property Appraiser's budget are as follows:

Increases to Program Funding:

1. The Property Appraiser's budget reflects a 2.31% increase from FY 2026. Costs associated with increase in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for 4% raises for all employees.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Sheriff Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	90,592,836	99,111,182	105,218,564	-	105,218,564	114,407,324
Operating	21,642,920	25,272,864	26,712,688	-	26,712,688	26,712,688
Capital Outlay	4,104,374	2,131,036	2,118,800	-	2,118,800	2,118,800
Debt Service	1,709,019	-	-	-	-	-
Grants-in-Aid	-	25,000	-	-	-	-
Budgeted Reserves	-	321,068	150,000	-	150,000	150,000
Sheriff Offset	2,617,368	(2,209,665)	(2,228,472)	-	-2,228,472	(2,273,041)
Total Budgetary Costs	120,666,516	124,651,485	131,971,580	-	131,971,580	141,115,771

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Detention (110-511-586)	48,872,114	52,198,282	54,997,671	-	54,997,671	58,575,878
Judicial (110-516-586)	6,159,553	5,953,822	5,876,213	-	5,876,213	6,364,205
Law Enforcement (110-510-586)	65,634,849	66,499,381	71,097,696	-	71,097,696	76,175,688
Total Budget	120,666,516	124,651,485	131,971,580	-	131,971,580	141,115,771

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	120,666,516	124,651,485	131,971,580	-	131,971,580	141,115,771
Total Revenues	120,666,516	124,651,485	131,971,580	-	131,971,580	141,115,771

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Law Enforcement	396.50	407.00	414.00	-	414.00	414.00
Detention	288.00	286.00	286.00	-	286.00	286.00
Judicial	40.00	39.50	39.50	-	39.50	39.50
Total Full-Time Equivalents (FTE)	724.50	732.50	739.50	-	739.50	739.50

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Sheriff – Law Enforcement (110-510-586)

Mission	The mission of the Leon County Sheriff's Office – Law Enforcement is to provide the highest professional level of effective and efficient law enforcement services to the residents of Leon County.
Core Objectives	<ol style="list-style-type: none"> 1. Provide a uniformed deputy to respond to all emergency and non-emergency calls for service. 2. Investigate crimes and diligently pursue those persons who violate the law. 3. Provide School Resource Officers at all high schools and middle schools. 4. Provide the citizens of Leon County with informational publications and programs for crime prevention. 5. Involved in practicing community-oriented policing activities and creating partnerships with local charity agencies.
Statutory Responsibilities	F.S. Article V, Chapter 30 – Sheriffs
Advisory Board	Public Safety Communications Board

Performance Measures				
Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Number of civil processes served. ¹	16,154	16,953	18,180	18,525
Number of uniform patrol primary/secondary calls for service. ²	42,423	40,496	39,200	41,000
Number of warrants received. ³	4,091	4,038	4,173	4,149
Number of warrants served. ³	4,204	3,486	4,288	4,050

Notes:

1. Number does not include attempt for service.
2. Values reflect calls for Uniformed Patrol only.
3. This performance measure was revised to better reflect the total number of warrants the Sheriff's Office is handling by distinguishing the number of warrants received from the numbers served. The warrants received are all warrants from the courts system, while warrants served are all warrants booked into the Leon County Detention Facility.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Sheriff - Law Enforcement (110-510-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	49,887,747	54,419,599	58,276,772	-	58,276,772	63,399,333
Operating	7,831,604	12,086,343	13,065,106	-	13,065,106	13,065,106
Capital Outlay	3,784,996	1,932,036	1,909,290	-	1,909,290	1,909,290
Debt Service	1,709,019	-	-	-	-	-
Grants-in-Aid	-	25,000	-	-	-	-
Budgeted Reserves	-	246,068	75,000	-	75,000	75,000
Sheriff Offset	2,421,484	(2,209,665)	(2,228,472)	-	(2,228,472)	(2,273,041)
Total Budgetary Costs	65,634,849	66,499,381	71,097,696	-	71,097,696	76,175,688

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	65,634,849	66,499,381	71,097,696	-	71,097,696	76,175,688
Total Revenues	65,634,849	66,499,381	71,097,696	-	71,097,696	76,175,688

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Digital Forensic Examiner	-	2.00	2.00	-	2.00	2.00
Community Relations Specialist	-	1.00	1.00	-	1.00	1.00
Facilities Maintenance - General	1.00	1.00	1.00	-	1.00	1.00
Aircraft Mechanic	2.00	2.00	2.00	-	2.00	2.00
Auto Mechanic	6.00	6.00	6.00	-	6.00	6.00
Captain	9.00	10.50	10.50	-	10.50	10.50
Chief Administrative Officer	2.00	1.00	1.00	-	1.00	1.00
Clerk PT	0.50	0.50	0.50	-	0.50	0.50
Applications Developer	1.00	1.00	1.00	-	1.00	1.00
Wellness Coordinator	-	1.00	1.00	-	1.00	1.00
HR Clerk Specialists PT	4.50	4.00	4.00	-	4.00	4.00
CIB Clerk Specialist PT	3.00	3.50	3.50	-	3.50	3.50
Clerk Specialist PT	1.00	2.00	2.00	-	2.00	2.00
Detective PT	1.00	1.50	1.50	-	1.50	1.50
Part Time Student	1.50	1.50	1.50	-	1.50	1.50
SRO Sergeant	3.00	3.00	3.00	-	3.00	3.00
SRO Lieutenant	1.00	1.00	1.00	-	1.00	1.00
Professional Services Manager	0.50	1.50	1.50	-	1.50	1.50
Inmate Programs Director	2.00	1.00	1.00	-	1.00	1.00
Research and Analysis Coordinator	-	1.00	1.00	-	1.00	1.00
CSMB Administrator and Community Program Liaison	-	1.00	1.00	-	1.00	1.00
Deputy	181.00	181.00	188.00	-	188.00	188.00
Deputy/Pilot	3.00	4.00	4.00	-	4.00	4.00
Detective	3.00	2.00	2.00	-	2.00	2.00
Evidence Custodian	10.00	11.00	11.00	-	11.00	11.00
Fiscal Operations Manager	1.50	2.50	2.50	-	2.50	2.50
Account Payable Specialist	8.50	6.50	6.50	-	6.50	6.50
Fleet Maintenance Manager	1.00	1.00	1.00	-	1.00	1.00
Lieutenant	11.00	11.00	11.00	-	11.00	11.00
Undersheriff	3.00	2.00	2.00	-	2.00	2.00
Major	4.50	5.00	5.00	-	5.00	5.00
Environmental Technician	1.00	1.00	1.00	-	1.00	1.00
Process Server	6.00	6.00	6.00	-	6.00	6.00
Records Clerk	1.00	1.00	1.00	-	1.00	1.00
Records Manager	2.50	1.50	1.50	-	1.50	1.50
Sergeant	38.00	34.00	34.00	-	34.00	34.00
Sheriff's Secretary	1.00	1.00	1.00	-	1.00	1.00
Sheriff	0.50	0.50	0.50	-	0.50	0.50
Victim Advocate	3.00	3.00	3.00	-	3.00	3.00
IT Technician	7.00	6.00	6.00	-	6.00	6.00
Administrative Assistant	5.00	5.00	5.00	-	5.00	5.00
Civil Enforcement Supervisor	1.00	1.00	1.00	-	1.00	1.00

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Crime Analyst I	7.00	8.50	8.50	-	8.50	8.50
Fingerprint Clerk	1.00	1.00	1.00	-	1.00	1.00
Fiscal Operations Purch/Prop	3.50	3.50	3.50	-	3.50	3.50
Automotive Parts Technician	1.00	1.00	1.00	-	1.00	1.00
Human Resources Generalist	7.50	8.50	8.50	-	8.50	8.50
Human Resources Manager	1.50	1.50	1.50	-	1.50	1.50
IT Manager	0.50	0.50	0.50	-	0.50	0.50
Records Specialist	8.00	8.00	8.00	-	8.00	8.00
Latent Fingerprint Examiner	1.00	1.00	1.00	-	1.00	1.00
Paralegal	1.00	1.00	1.00	-	1.00	1.00
Training Technician	0.50	0.50	0.50	-	0.50	0.50
Public Information Officer	2.00	3.00	3.00	-	3.00	3.00
Warrants Clerk PT	0.50	0.50	0.50	-	0.50	0.50
Warrants Clerk	5.00	5.00	5.00	-	5.00	5.00
Records Technician	1.00	1.00	1.00	-	1.00	1.00
Fiscal Clerk II	-	1.00	1.00	-	1.00	1.00
Traffic Support Specialist	1.50	1.50	1.50	-	1.50	1.50
Chief	-	3.00	3.00	-	3.00	3.00
IT Analyst	-	2.00	2.00	-	2.00	2.00
Crime Analyst II	7.00	7.00	7.00	-	7.00	7.00
School Crossing Guard	11.50	11.50	11.50	-	11.50	11.50
Media Specialist	4.00	3.50	3.50	-	3.50	3.50
Total Full-Time Equivalents (FTE)	396.50	407.00	414.00	-	414.00	414.00

The Sheriff's FY 2027 budget (Law Enforcement, Detention & Judicial) increased by a total of 5.87%. The Law Enforcement portion of the Sheriff's budget increased by 6.91% and includes:

1. Increase reflects costs associated with retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 4% raises for non-sworn staff. Other personnel increases are associated with the negotiated collective bargaining agreement for sworn officers. 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.
2. Budget reflects increased FTEs as seven FTEs were realigned due to agency reorganization and the planned absorption of positions funded by grants ending by October 1, 2026.
3. Operating cost increases related to contractual obligations, rentals and leases, and maintenance and repair services.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Sheriff – Detention (110-511-586)

Mission	The mission of the Leon County Sheriff's Office – Corrections is to provide the highest professional level of effective and efficient detention and correctional services to the residents of Leon County.
Core Objectives	<ol style="list-style-type: none"> 1. Provide care, custody, and control of inmates. 2. Provide medical care for inmates. 3. Administer financial responsibility for medical expenses. 4. Provide transportation of inmates. 5. Provide educational and treatment programs for inmates. 6. Manage inmate work crew programs.
Statutory Responsibilities	F.S. Article V, Chapter 30 – Sheriffs
Advisory Board	Public Safety Coordinating Council

Performance Measures				
Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Number of inmates on average.	941	987	979	969
Number of work crew labor hours.	7,892	7,904	8,100	7,965

Notes:

1. Average Detention Facility numbers are gathered by the Justice Information System (JIS) through a timeline report.
2. The number of work crew labor hours consists of different populations of workers; those that are court ordered to work with Leon County Public Works and those that come from inside the detention facility and assist on Sheriff internal programs as well as the detention facility grounds. The Sheriff's work crew hours are increasing while those ordered to work with Leon County Public Works have seen a continued decline.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Sheriff - Detention (110-511-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	34,944,810	38,981,635	41,305,097	-	41,305,097	44,883,304
Operating	13,420,130	12,942,647	13,408,064	-	13,408,064	13,408,064
Capital Outlay	313,993	199,000	209,510	-	209,510	209,510
Budgeted Reserves	-	75,000	75,000	-	75,000	75,000
Sheriff Offset	193,181	-	-	-	-	-
Total Budgetary Costs	48,872,114	52,198,282	54,997,671	-	54,997,671	58,575,878

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	48,872,114	52,198,282	54,997,671	-	54,997,671	58,575,878
Total Revenues	48,872,114	52,198,282	54,997,671	-	54,997,671	58,575,878

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Major	2.50	2.50	2.50	-	2.50	2.50
Captain	6.00	6.00	6.00	-	6.00	6.00
Lieutenant	8.00	10.00	10.00	-	10.00	10.00
Sergeant	32.00	32.00	32.00	-	32.00	32.00
Correctional Officer	168.00	171.00	171.00	-	171.00	171.00
Correctional Technician	18.00	18.00	18.00	-	18.00	18.00
Administrative Assistant	2.00	-	-	-	-	-
Fiscal Operations Manager	0.50	0.50	0.50	-	0.50	0.50
Training Technician	0.50	0.50	0.50	-	0.50	0.50
Inmate Records Clerk	3.00	3.00	3.00	-	3.00	3.00
IT Technician	1.00	1.00	1.00	-	1.00	1.00
Fiscal Coordinator	1.00	1.00	1.00	-	1.00	1.00
Human Resources Generalist	0.50	0.50	0.50	-	0.50	0.50
Facilities Maintenance - General	1.00	1.00	1.00	-	1.00	1.00
Inmate Records Specialist	2.00	2.00	2.00	-	2.00	2.00
Correctional Deputy	31.00	26.00	26.00	-	26.00	26.00
IT Analyst	2.00	2.00	2.00	-	2.00	2.00
Chief	2.00	1.00	1.00	-	1.00	1.00
Jail Records Custodian	1.00	1.00	1.00	-	1.00	1.00
Human Resources Manager	0.50	0.50	0.50	-	0.50	0.50
Purchasing/Property Specialist	1.50	1.50	1.50	-	1.50	1.50
Programs Director	1.00	1.00	1.00	-	1.00	1.00
Records Clerk PT	0.50	0.50	0.50	-	0.50	0.50
Records Manager	0.50	0.50	0.50	-	0.50	0.50
Detective	-	2.00	2.00	-	2.00	2.00
Undersheriff	1.00	-	-	-	-	-
Sheriff	0.50	0.50	0.50	-	0.50	0.50
IT Manager	0.50	0.50	0.50	-	0.50	0.50
Total Full-Time Equivalents (FTE)	288.00	286.00	286.00	-	286.00	286.00

The Sheriff's FY 2027 budget (Law Enforcement, Detention & Judicial) increased by a total of 5.87%. The Detention portion of the Sheriff's budget increased by 5.36% and includes:

1. Increase reflects costs associated with retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 4% raises for non-sworn staff. Other personnel increases are associated with the negotiated collective bargaining agreement for sworn officers. 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.
2. Operating costs associated with increased inmate medical and food costs at the Detention Facility.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Sheriff – Judicial (110-516-586)

Mission	The mission of the Leon County Sheriff's Office – Judicial is to provide the highest professional level of effective and efficient law enforcement services to the residents of Leon County.
Core Objectives	<ol style="list-style-type: none"> 1. Execute all Supreme Court, Circuit Court, County Court, and Board of County Commissioners processes. 2. Provide Leon County courthouse and courtroom security.
Statutory Responsibilities	F.S. Article V, Chapter 30 – Sheriffs
Advisory Board	Public Safety Communications Board

Performance Measures				
Performance Measures	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Number of visitors checked at Courthouse entrances. ¹	167,031	153,374	170,400	165,000

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Sheriff - Judicial (110-516-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	5,760,279	5,709,948	5,636,695	-	5,636,695	6,124,687
Operating	391,187	243,874	239,518	-	239,518	239,518
Capital Outlay	5,385	-	-	-	-	-
Sheriff Offset	2,703	-	-	-	-	-
Total Budgetary Costs	6,159,553	5,953,822	5,876,213	-	5,876,213	6,364,205

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
110 Fine and Forfeiture	6,159,553	5,953,822	5,876,213	-	5,876,213	6,364,205
Total Revenues	6,159,553	5,953,822	5,876,213	-	5,876,213	6,364,205

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Bailiff Security Technician	3.00	3.00	3.00	-	3.00	3.00
Bailiff Sergeant	3.00	3.00	3.00	-	3.00	3.00
Deputy/Bailiff	34.00	33.50	33.50	-	33.50	33.50
Total Full-Time Equivalents (FTE)	40.00	39.50	39.50	-	39.50	39.50

The Sheriff's FY 2027 budget (Law Enforcement, Detention & Judicial) increased by a total of 5.87%. The Judicial portion of the Sheriff's budget decreased by 1.30% and includes:

1. Decrease due to staff turn over offset by costs associated with retirement rates passed by the Florida Legislature, health insurance premium rates, workers' compensation costs, and funding for 4% raises for non-sworn staff.
2. Operating decreases reflect a reduction in travel and per diem costs.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Supervisor of Elections Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	3,658,902	4,278,683	3,999,985	-	3,999,985	4,702,373
Operating	2,178,422	2,388,805	2,347,214	-	2,347,214	3,300,500
Capital Outlay	81,492	147,130	-	-	-	-
Constitutional Payments	229,192	-	-	-	-	-
Total Budgetary Costs	6,148,008	6,814,618	6,347,199	-	6,347,199	8,002,873

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Elections (060-520-586)	58,997	-	-	-	-	-
Elections (060-521-513)	1,924,359	2,670,964	2,213,198	-	2,213,198	3,735,825
Elections (060-521-586)	170,195	-	-	-	-	-
Voter Registration (060-520-513)	3,994,457	4,143,654	4,134,001	-	4,134,001	4,267,048
Total Budget	6,148,008	6,814,618	6,347,199	-	6,347,199	8,002,873

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
060 Supervisor of Elections	6,148,008	6,814,618	6,347,199	-	6,347,199	8,002,873
Total Revenues	6,148,008	6,814,618	6,347,199	-	6,347,199	8,002,873

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Voter Registration	22.00	27.00	27.00	-	27.00	27.00
Total Full-Time Equivalents (FTE)	22.00	27.00	27.00	-	27.00	27.00

OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Elections	1.00	1.00	1.00	-	1.00	1.00
Total OPS Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Constitutional

Supervisor of Elections (060-520/521-513)

Mission	The mission of the Supervisor of Elections office is to provide outstanding voter services and accessible elections in Leon County with integrity, transparency, and accuracy.
Core Objectives	<ol style="list-style-type: none"> 1. Conduct all regularly scheduled federal, state, county and municipal elections as well as any special elections as required by the State of Florida, Leon County, City of Tallahassee or special district. 2. Maintain registration records in physical and electronic form via statewide voter registration database. 3. Perform annual address confirmation maintenance via verification of addresses through the national clearing house for postal change of addresses. 4. Perform voter outreach in Leon County at local events and approximately 25 library, school and branch sites by providing access to voter registration material and educating the public on registration, voting and elections. 5. Qualify all candidates for county, municipal or special district office within Leon County. 6. Provide candidates, parties and committees with information on voters including name and address, registration status, demographics and voting history, maps and information such as precinct street maps and lists. 7. Publish election related material and advertising as required by state statute notifying citizens, candidates, political parties and committees of dates of events relating to all elections. 8. Train poll workers for each election as required by state statute. 9. Verification of signatures on candidate and initiative petitions with certification to the State of Florida. 10. Manage voter precinct assignments in response to population changes, legislative redistricting or changes in local jurisdictions including annexations by the City of Tallahassee or the creation of special districts.
Statutory Responsibilities	Florida Constitution; Florida Statutes 97-106 Elections Code; Florida Statute 129.201-129.202; Florida Statutes 189; Florida Statutes 190; The National Voter Registration Act; The Voting Rights Act; The Help America Voter Act of 2002; The Leon County Charter and The City of Tallahassee Charter
Advisory Board	County Canvassing Board

Performance Measures								
Performance Measures	2024 Election Cycle Actuals			2026 Election Cycle Estimates		2028 Election Cycle Estimates		
	PPP (R'S)	Primary	General	Primary	General	PPP	Primary	General
Eligible Voters	54,463	189,951	195,751	208,000	209,000	170,000	214,000	216,000
Voters Who Voted	12,606	59,836	158,906	70,720	125,400	81,600	77,040	172,800
Voter Turnout Percentage	23%	32%	81%	34%	60%	48%	36%	80%
Election Day Workers Deployed	528	685	842	875	890	825	875	890
Number of Early Voters	2,777	13,522	76,868	15,558	50,160	20,400	16,949	81,216
Early Voting Workers Deployed	62	80	103	87	100	90	90	110
Vote-By-Mail Ballots Mailed	7,965	39,419	49,410	41,990	46,816	37,200	52,277	57,600
Vote-By-Mail Ballots Processed	5,396	24,918	41,203	26,874	35,112	25,296	29,275	43,200

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Supervisor of Elections - Voter Registration (060-520-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	2,977,416	3,418,303	3,407,278	-	3,407,278	3,513,984
Operating	951,229	725,351	726,723	-	726,723	753,064
Capital Outlay	65,812	-	-	-	-	-
Total Budgetary Costs	3,994,457	4,143,654	4,134,001	-	4,134,001	4,267,048

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
060 Supervisor of Elections	3,994,457	4,143,654	4,134,001	-	4,134,001	4,267,048
Total Revenues	3,994,457	4,143,654	4,134,001	-	4,134,001	4,267,048

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Voter Services Manager	1.00	1.00	1.00	-	1.00	1.00
Voter Services Specialist II	1.00	1.00	-	-	-	-
Training and Development Coordinator	1.00	-	-	-	-	-
Vote-by-Mail Specialist	1.00	1.00	-	-	-	-
Voter Services Administrative Specialist	1.00	4.00	-	-	-	-
Demographics/GIS Manager	1.00	1.00	1.00	-	1.00	1.00
Supervisor of Elections	1.00	1.00	1.00	-	1.00	1.00
Deputy Supervisor of Elections	1.00	1.00	1.00	-	1.00	1.00
Voter Services Director	1.00	1.00	1.00	-	1.00	1.00
Information Technology Director	1.00	1.00	1.00	-	1.00	1.00
Voting Operations Director	1.00	1.00	1.00	-	1.00	1.00
Early Voting Manager	1.00	1.00	1.00	-	1.00	1.00
Election Day Manager	1.00	1.00	1.00	-	1.00	1.00
Candidate & Records Coordinator	-	-	1.00	-	1.00	1.00
Finance Coordinator	1.00	1.00	1.00	-	1.00	1.00
Voting Operations Technician	-	-	2.00	-	2.00	2.00
Administrative Specialist	1.00	1.00	1.00	-	1.00	1.00
Voting Operations Technician II	1.00	1.00	1.00	-	1.00	1.00
Human Resources Coordinator - Elections	-	1.00	1.00	-	1.00	1.00
Compliance and Voter Communications Coordinator	1.00	1.00	1.00	-	1.00	1.00
Public Info Spec - Elections	1.00	1.00	1.00	-	1.00	1.00
Information Technology Specialist	2.00	2.00	2.00	-	2.00	2.00
Information Technology Coordinator	-	1.00	1.00	-	1.00	1.00
Voter Eligibility Specialist	1.00	1.00	1.00	-	1.00	1.00
Voter Services Specialist	-	1.00	4.00	-	4.00	4.00
Voting Operations Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	22.00	27.00	27.00	-	27.00	27.00

The Supervisor of Elections budget varies year to year depending on the election cycles. Funding for the Supervisor of Elections increases for Presidential Preference Primary and preparing for the November general election cycle and decreases in off year election cycles.

Decreases to Program Funding:

1. Decrease due to staff turn over offset by 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 4% raises for all employees.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Supervisor of Elections - Elections (060-521-513)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	681,487	860,380	592,707	-	592,707	1,188,389
Operating	1,227,193	1,663,454	1,620,491	-	1,620,491	2,547,436
Capital Outlay	15,680	147,130	-	-	-	-
Total Budgetary Costs	1,924,359	2,670,964	2,213,198	-	2,213,198	3,735,825
Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
060 Supervisor of Elections	1,924,359	2,670,964	2,213,198	-	2,213,198	3,735,825
Total Revenues	1,924,359	2,670,964	2,213,198	-	2,213,198	3,735,825
OPS Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Elections Consolidated OPS	1.00	1.00	1.00	-	1.00	1.00
Total OPS Full-Time Equivalents (FTE)	1.00	1.00	1.00	-	1.00	1.00

The Supervisor of Elections budget varies year to year depending on the election cycles. Funding for the Supervisor of Elections increases for Presidential Preference Primary and preparing for the November general election cycle and decreases in off year election cycles.

Decreases to Program Funding:

1. Decrease due to staff turn over offset by costs associated with increases in the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates, increase in workers' compensation costs, and funding for 4% raises for all employees.
2. Additional personnel decreases are associated with the reduction in OPS salaries.
3. Operating decreases are associated with reductions in postage and rentals and leases.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Tax Collector Summary

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	7,499,353	7,926,039	8,477,883	-	8,477,883	8,888,036
Total Budgetary Costs	7,499,353	7,926,039	8,477,883	-	8,477,883	8,888,036

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Tax Collector (001-513-586)	6,959,452	7,334,300	7,701,100	-	7,701,100	8,086,100
Tax Collector (123-513-586)	74,180	74,768	74,768	-	74,768	74,768
Tax Collector (135-513-586)	342,080	391,200	411,500	-	411,500	432,100
Tax Collector (145-513-586)	77,865	75,049	239,051	-	239,051	243,832
Tax Collector (162-513-586)	2,561	1,410	1,411	-	1,411	1,183
Tax Collector (164-513-586)	11,481	12,599	13,340	-	13,340	13,340
Tax Collector (401-513-586)	31,734	36,713	36,713	-	36,713	36,713
Total Budget	7,499,353	7,926,039	8,477,883	-	8,477,883	8,888,036

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	6,959,452	7,334,300	7,701,100	-	7,701,100	8,086,100
123 Stormwater Utility	74,180	74,768	74,768	-	74,768	74,768
135 Emergency Medical Services MSTU	342,080	391,200	411,500	-	411,500	432,100
145 Fire Services Fee	77,865	75,049	239,051	-	239,051	243,832
162 County Accepted Roadways and Drainage Syst	2,561	1,410	1,411	-	1,411	1,183
164 Special Assessment - Sewer	11,481	12,599	13,340	-	13,340	13,340
401 Solid Waste	31,734	36,713	36,713	-	36,713	36,713
Total Revenues	7,499,353	7,926,039	8,477,883	-	8,477,883	8,888,036

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Tax Collector	86.00	86.00	86.00	-	86.00	86.00
Total Full-Time Equivalents (FTE)	86.00	86.00	86.00	-	86.00	86.00

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Tax Collector (001-513-586)

Mission	1. The Leon County Tax Collector's Office informs the public of tax obligations and available services; collects authorized taxes and fees from people and businesses in a fair and professional manner; and efficiently distributes the proceeds in accordance with law to the taxing authorities.
Core Objectives	<ol style="list-style-type: none"> 1. Collect all authorized property taxes and fees within Leon County. 2. Efficiently distribute the collected taxes and fees to the appropriate authorities in accordance with law. 3. Perform responsibilities and provide services to people and businesses in a fair, efficient and courteous fashion. 4. Effectively perform as agents of the Florida Department of Highway Safety and Motor Vehicles and the Florida Fish and Wildlife Conservation Commission. 5. Conveniently serve the public through the provision of duplicate Birth Certificates on behalf of the Florida Department of Health 6. Conveniently serve the public through completion of concealed weapons applications on behalf of Department of Agriculture and Consumer Services.
Statutory Responsibilities	Florida Statutes, Chapters 192, 197, 218, 319, 320 and 322
Advisory Board	None

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

 Constitutional

Tax Collector - Tax Collector (001-513-586)

Budgetary Costs		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments		6,959,452	7,334,300	7,701,100	-	7,701,100	8,086,100
Total Budgetary Costs		6,959,452	7,334,300	7,701,100	-	7,701,100	8,086,100
Funding Sources		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund		6,959,452	7,334,300	7,701,100	-	7,701,100	8,086,100
Total Revenues		6,959,452	7,334,300	7,701,100	-	7,701,100	8,086,100
Staffing Summary		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Tax Collector		86.00	86.00	86.00	-	86.00	86.00
Total Full-Time Equivalents (FTE)		86.00	86.00	86.00	-	86.00	86.00

The County budget allocation is not the entire Tax Collector's budget, but only the portion relative to statutorily charged commissions paid by the County.

This budget reflects estimated commission payments based on a 5.10% increase in property values and the related collection of ad valorem taxes. In addition to property taxes levied by the County, Florida Statutes requires the County to pay all commissions related to the collection of School Board ad valorem taxes.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

 Constitutional

Tax Collector - Tax Collector (123-513-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	74,180	74,768	74,768	-	74,768	74,768
Total Budgetary Costs	74,180	74,768	74,768	-	74,768	74,768
Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
123 Stormwater Utility	74,180	74,768	74,768	-	74,768	74,768
Total Revenues	74,180	74,768	74,768	-	74,768	74,768

Notes:

The budget reflects estimated commission payments associated with the collection of the non ad valorem stormwater assessment.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

 Constitutional

Tax Collector - Tax Collector (135-513-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	342,080	391,200	411,500	-	411,500	432,100
Total Budgetary Costs	342,080	391,200	411,500	-	411,500	432,100
Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
135 Emergency Medical Services MSTU	342,080	391,200	411,500	-	411,500	432,100
Total Revenues	342,080	391,200	411,500	-	411,500	432,100

Notes:

This budget reflects estimated commission payments associated with the collection of Emergency Medical Services MSTU ad valorem taxes based on a 5.10% increase in property values.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Constitutional

Tax Collector - Tax Collector (145-513-586)

Budgetary Costs		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments		77,865	75,049	239,051	-	239,051	243,832
Total Budgetary Costs		77,865	75,049	239,051	-	239,051	243,832
Funding Sources		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
145 Fire Services Fee		77,865	75,049	239,051	-	239,051	243,832
Total Revenues		77,865	75,049	239,051	-	239,051	243,832

Notes:

This budget reflects estimated commission payments associated with the collection of the non ad valorem fire service assessment.

The significant increase is associated with the change to the method for collecting the fire services charges for nongovernmental properties in the unincorporated area. Effective FY 2026, the use of the uniform method for the levy, collection and enforcement of the fire services assessments (property tax bill) is the exclusive method of collection by the County in the unincorporated area.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

 Constitutional

Tax Collector - Tax Collector (162-513-586)

Budgetary Costs		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments		2,561	1,410	1,411	-	1,411	1,183
Total Budgetary Costs		2,561	1,410	1,411	-	1,411	1,183
Funding Sources		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
162 County Accepted Roadways and Drainage Systems Program (CARDS) (162)		2,561	1,410	1,411	-	1,411	1,183
Total Revenues		2,561	1,410	1,411	-	1,411	1,183

Notes:

The budget reflects estimated commission payments associated with the collection of the special assessments on subdivision lots associated with County infrastructure improvements, primarily roadway and associated stormwater improvements.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

 Constitutional

Tax Collector - Tax Collector (164-513-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	11,481	12,599	13,340	-	13,340	13,340
Total Budgetary Costs	11,481	12,599	13,340	-	13,340	13,340
Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
164 Special Assessment - Sewer	11,481	12,599	13,340	-	13,340	13,340
Total Revenues	11,481	12,599	13,340	-	13,340	13,340

Notes:

The budget reflects estimated commission payments associated with the collection of the special assessments on subdivision lots associated with County infrastructure improvements. This includes the sewer system in Killearn Lakes Unit I & II, Belair/Annawood, Woodville and Northeast Lake Munson. The increases are related to an increase in the City's utility rates assessed to the properties.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

 Constitutional

Tax Collector - Tax Collector (401-513-586)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Constitutional Payments	31,734	36,713	36,713	-	36,713	36,713
Total Budgetary Costs	31,734	36,713	36,713	-	36,713	36,713
Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
401 Solid Waste	31,734	36,713	36,713	-	36,713	36,713
Total Revenues	31,734	36,713	36,713	-	36,713	36,713

Notes:

This budget reflects estimated commission payments associated with the collection of the unincorporated area solid waste disposal non ad valorem assessment.