

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Non-Operating Index

Non-Operating Summary	23-2
Line-Item Funding	23-3
Fire Control	23-4
Cost Allocations	23-5
Risk Allocations	23-6
Worker's Comp Risk Management	23-7
Communications	23-8
Budgeted Reserves Summary	23-9
Budgeted Reserves	23-10
Other Non-Operating Summary	23-11
Blueprint	23-13
Other Non-Operating	23-14
CRA Payment	23-15

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Non-Operating

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	(519,786)	479,477	491,163	-	491,163	502,848
Operating	28,696,059	33,631,282	32,982,718	364,680	33,347,398	34,608,989
Capital Outlay	260,087	150,000	150,000	-	150,000	150,000
Grants-in-Aid	8,262,465	6,557,452	7,071,824	-	7,071,824	7,219,733
Budgeted Reserves	-	233,077	210,000	-	210,000	210,000
Total Budgetary Costs	36,698,824	41,051,288	40,905,705	364,680	41,270,385	42,691,570

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Risk Management	(172,143)	-	-	-	-	-
Fire Control	10,838,970	11,800,991	11,533,080	-	11,533,080	11,742,589
Cost Allocations	-	-	-	-	-	-
Risk Allocations	2,226,238	2,537,006	1,997,321	-	1,997,321	1,997,330
Risk Financing & Workers Comp	4,913,644	6,999,103	6,687,625	-	6,687,625	7,492,294
Communications	4,757,941	5,237,879	5,022,654	364,680	5,387,334	5,415,641
Budgeted Reserves	1,800,023	233,077	210,000	-	210,000	210,000
Other Non-Operating	8,414,076	9,891,668	10,834,265	-	10,834,265	11,116,446
Consolidated Dispatch Agency (CDA)	3,920,075	4,351,564	4,620,760	-	4,620,760	4,717,270
Total Budget	36,698,824	41,051,288	40,905,705	364,680	41,270,385	42,691,570

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	654,402	(1,803,170)	(2,938,283)	364,680	(2,573,603)	(2,799,169)
060 Supervisor of Elections	89,695	92,233	69,101	-	69,101	69,101
106 Transportation Trust	2,495,034	2,853,697	3,262,521	-	3,262,521	3,355,070
110 Fine and Forfeiture	6,028,944	6,602,180	6,805,498	-	6,805,498	6,945,245
111 Probation Services	749,496	853,563	932,162	-	932,162	958,292
114 Family Law Legal Services	13,678	15,351	15,968	-	15,968	15,968
116 Drug Abuse Trust	-	98,135	98,135	-	98,135	98,135
117 Judicial Programs	2,519	2,654	3,124	-	3,124	3,124
120 Building Inspection	549,255	627,771	632,344	-	632,344	650,466
121 Development Support & Environmental Management Fund	976,841	1,114,721	1,092,053	-	1,092,053	1,123,303
123 Stormwater Utility	496,638	575,886	635,526	-	635,526	653,631
125 Grants	4,088	91,807	43,548	-	43,548	43,548
130 9-1-1 Emergency Communications	121,000	139,000	160,000	-	160,000	165,000
135 Emergency Medical Services MSTU	2,165,551	3,033,066	3,462,724	-	3,462,724	3,559,447
140 Municipal Service	3,111,254	3,447,169	3,739,252	-	3,739,252	3,872,576
145 Fire Services Fee	10,894,245	11,864,457	11,605,024	-	11,605,024	11,816,533
160 Tourism	358,227	413,068	466,599	-	466,599	488,736
164 Special Assessment - Sewer	563,954	617,355	653,603	-	653,603	653,603
165 County Government Annex	96,798	102,232	74,317	-	74,317	75,317
166 Huntington Oaks Plaza	67,591	77,666	67,820	-	67,820	69,820
401 Solid Waste	836,701	954,707	1,084,491	-	1,084,491	1,114,789
501 Insurance Service	4,802,737	7,069,417	6,767,819	-	6,767,819	7,574,497
502 Communications Trust	1,601,189	2,187,202	2,155,277	-	2,155,277	2,167,419
505 Motor Pool	18,987	21,121	17,082	-	17,082	17,119
Total Revenues	36,698,824	41,051,288	40,905,705	364,680	41,270,385	42,691,570

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Other Non-Operating	4.50	3.00	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	4.50	3.00	3.00	-	3.00	3.00

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Non-Operating

Line Item Funding Summary

Annually during the budget process (by March 31), staff recommends the amount of funding available for specific outside agencies. For FY 2027, the Board approved the allocation of line item funding as follows:

Event Sponsorships

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

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

Office of Human Services and Community Partnerships

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

Office of Strategic Initiatives

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

Office of Management and Budget

Tallahassee Trust for Historic Preservation \$63,175

Office of Intervention and Detention Alternatives

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

Parks and Recreation

Tallahassee Senior Citizens Foundation \$179,000

Animal Control

St. Francis Wildlife Association \$71,250

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Non-Operating

Fire Control Summary

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

Billing for these services in the unincorporated area are included on the property tax bill. The increase costs associated with payment to the City of Tallahassee for fire services include: moving the quarterly and monthly direct billing of unincorporated residents to the property tax bill for collection; and new properties resulting in increased collection of fire assessment fees. (The decrease is associated with the reconciliation of billing records received from the City of Tallahassee, which resulted in rate adjustments for some properties.)

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	10,717,203	11,650,991	11,383,080	-	11,383,080	11,592,589
Capital Outlay	32,921	150,000	150,000	-	150,000	150,000
Grants-in-Aid	88,847	-	-	-	-	-
Total Budgetary Costs	10,838,970	11,800,991	11,533,080	-	11,533,080	11,742,589

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Fire Services Payment (145-838-522)	10,376,180	11,318,512	11,050,601	-	11,050,601	11,260,110
Volunteer Fire Department (145-843-522)	462,790	482,479	482,479	-	482,479	482,479
Total Budget	10,838,970	11,800,991	11,533,080	-	11,533,080	11,742,589

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
145 Fire Services Fee	10,838,970	11,800,991	11,533,080	-	11,533,080	11,742,589
Total Revenues	10,838,970	11,800,991	11,533,080	-	11,533,080	11,742,589

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Non-Operating

Cost Allocations Summary

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	-	-	-	-	-	-
Total Budgetary Costs	-	-	-	-	-	-

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Indirect Costs - Building Inspections (120-499-524)	519,000	597,000	598,000	-	598,000	616,000
Indirect Costs - County Government Annex (165-499-519)	24,000	24,000	24,000	-	24,000	25,000
Indirect Costs - Emergency 911 (130-499-525)	121,000	139,000	160,000	-	160,000	165,000
Indirect Costs - EMS (135-499-526)	1,977,000	2,794,173	3,213,000	-	3,213,000	3,309,000
Indirect Costs - Fire Services (145-499-522)	54,000	62,000	71,000	-	71,000	73,000
Indirect Costs - General Fund (001-499-519)	(9,624,000)	(11,576,173)	(12,974,000)	-	(12,974,000)	(13,370,000)
Indirect Costs - Growth Management (121-499-537)	913,000	1,050,000	1,040,000	-	1,040,000	1,071,000
Indirect Costs - Huntington Oaks Plaza (166-499-519)	50,000	50,000	50,000	-	50,000	52,000
Indirect Costs - Insurance Service (501-499-596)	60,000	69,000	79,000	-	79,000	81,000
Indirect Costs - Judicial Programs (117-499-601)	1,000	1,000	1,000	-	1,000	1,000
Indirect Costs - Municipal Services (Animal Control) (140-499-562)	314,000	361,000	415,000	-	415,000	427,000
Indirect Costs - Municipal Services (Parks & Recreation) (140-499-572)	987,000	1,135,000	1,305,000	-	1,305,000	1,344,000
Indirect Costs - Probation Services (111-499-523)	696,000	800,000	881,000	-	881,000	907,000
Indirect Costs - Solid Waste (401-499-534)	768,000	883,000	1,015,000	-	1,015,000	1,045,000
Indirect Costs - Stormwater Utility (123-499-538)	474,000	545,000	597,000	-	597,000	615,000
Indirect Costs - Teen Court (114-499-662)	12,000	14,000	15,000	-	15,000	15,000
Indirect Costs - Tourism (160-499-552)	325,000	374,000	430,000	-	430,000	452,000
Indirect Costs - Transportation Trust (106-499-541)	2,329,000	2,678,000	3,080,000	-	3,080,000	3,172,000
Total Budget	-	-	-	-	-	-

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	(9,624,000)	(11,576,173)	(12,974,000)	-	(12,974,000)	(13,370,000)
106 Transportation Trust	2,329,000	2,678,000	3,080,000	-	3,080,000	3,172,000
111 Probation Services	696,000	800,000	881,000	-	881,000	907,000
114 Family Law Legal Services	12,000	14,000	15,000	-	15,000	15,000
117 Judicial Programs	1,000	1,000	1,000	-	1,000	1,000
120 Building Inspection	519,000	597,000	598,000	-	598,000	616,000
121 Development Support & Environmental Mana	913,000	1,050,000	1,040,000	-	1,040,000	1,071,000
123 Stormwater Utility	474,000	545,000	597,000	-	597,000	615,000
130 9-1-1 Emergency Communications	121,000	139,000	160,000	-	160,000	165,000
135 Emergency Medical Services MSTU	1,977,000	2,794,173	3,213,000	-	3,213,000	3,309,000
140 Municipal Service	1,301,000	1,496,000	1,720,000	-	1,720,000	1,771,000
145 Fire Services Fee	54,000	62,000	71,000	-	71,000	73,000
160 Tourism	325,000	374,000	430,000	-	430,000	452,000
165 County Government Annex	24,000	24,000	24,000	-	24,000	25,000
166 Huntington Oaks Plaza	50,000	50,000	50,000	-	50,000	52,000
401 Solid Waste	768,000	883,000	1,015,000	-	1,015,000	1,045,000
501 Insurance Service	60,000	69,000	79,000	-	79,000	81,000
Total Revenues	-	-	-	-	-	-

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Non-Operating

Risk Allocations Summary

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

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	2,226,238	2,537,006	1,997,321	-	1,997,321	1,997,330
Total Budgetary Costs	2,226,238	2,537,006	1,997,321	-	1,997,321	1,997,330

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Building Inspection (120-495-524)	18,220	18,153	20,959	-	20,959	20,959
County Government Annex - Risk (165-495-519)	72,798	78,232	50,317	-	50,317	50,317
EMS - Risk (135-495-526)	125,026	146,866	170,444	-	170,444	170,444
Fine & Forfeiture - Risk (110-495-689)	831,117	971,770	611,658	-	611,658	611,658
Fleet Maintenance - Risk (505-495-591)	12,937	14,837	11,482	-	11,482	11,482
General Fund - Risk (001-495-519)	805,109	931,737	775,141	-	775,141	775,141
Grants - Risk (125-495-595)	4,088	1,807	3,548	-	3,548	3,548
Growth Management - Risk (121-495-537)	24,687	24,370	15,323	-	15,323	15,323
Huntington Oaks - Risk (166-495-519)	17,591	27,666	17,820	-	17,820	17,820
Insurance Service - Risk (501-495-596)	681	759	874	-	874	883
Judicial Programs - Risk (117-495-569)	1,519	1,654	2,124	-	2,124	2,124
Municipal Services - Risk (140-495-572)	61,508	63,140	56,972	-	56,972	56,972
Probation Services - Risk (111-495-523)	29,827	28,931	29,956	-	29,956	29,956
Solid Waste - Risk (401-495-534)	33,848	35,891	34,031	-	34,031	34,031
Stormwater Utility - Risk (123-495-538)	22,453	22,408	27,931	-	27,931	27,931
Supervisor of Elections - Risk (060-495-513)	42,070	44,608	41,361	-	41,361	41,361
Teen Court - Risk (114-495-662)	1,678	1,351	968	-	968	968
Tourism - Risk (160-495-552)	14,996	20,095	18,812	-	18,812	18,812
Transportation Trust - Risk (106-495-541)	104,810	101,265	106,656	-	106,656	106,656
VFD Fire Services - Risk (145-495-552)	1,275	1,466	944	-	944	944
Total Budget	2,226,238	2,537,006	1,997,321	-	1,997,321	1,997,330

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	805,109	931,737	775,141	-	775,141	775,141
060 Supervisor of Elections	42,070	44,608	41,361	-	41,361	41,361
106 Transportation Trust	104,810	101,265	106,656	-	106,656	106,656
110 Fine and Forfeiture	831,117	971,770	611,658	-	611,658	611,658
111 Probation Services	29,827	28,931	29,956	-	29,956	29,956
114 Family Law Legal Services	1,678	1,351	968	-	968	968
117 Judicial Programs	1,519	1,654	2,124	-	2,124	2,124
120 Building Inspection	18,220	18,153	20,959	-	20,959	20,959
121 Development Support & Environmental Mana	24,687	24,370	15,323	-	15,323	15,323
123 Stormwater Utility	22,453	22,408	27,931	-	27,931	27,931
125 Grants	4,088	1,807	3,548	-	3,548	3,548
135 Emergency Medical Services MSTU	125,026	146,866	170,444	-	170,444	170,444
140 Municipal Service	61,508	63,140	56,972	-	56,972	56,972
145 Fire Services Fee	1,275	1,466	944	-	944	944
160 Tourism	14,996	20,095	18,812	-	18,812	18,812
165 County Government Annex	72,798	78,232	50,317	-	50,317	50,317
166 Huntington Oaks Plaza	17,591	27,666	17,820	-	17,820	17,820
401 Solid Waste	33,848	35,891	34,031	-	34,031	34,031
501 Insurance Service	681	759	874	-	874	883
505 Motor Pool	12,937	14,837	11,482	-	11,482	11,482
Total Revenues	2,226,238	2,537,006	1,997,321	-	1,997,321	1,997,330

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Non-Operating

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	4,942,604	6,999,103	6,687,625	-	6,687,625	7,492,294
Capital Outlay	(28,960)	-	-	-	-	-
Total Budgetary Costs	4,913,644	6,999,103	6,687,625	-	6,687,625	7,492,294

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
501 Insurance Service	4,913,644	6,999,103	6,687,625	-	6,687,625	7,492,294
Total Revenues	4,913,644	6,999,103	6,687,625	-	6,687,625	7,492,294

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

Increases to Program Funding:

1. Payments from Constitutionals increased to properly fund the County's liability for the self insurance of workers' compensation claims. These costs include Leon County Government and all the Constitutional offices. Leon County continues to have an aggressive safety and risk avoidance program, including required trainings and post-accident evaluations to avoid similar occurrences, which has resulted in reduced workers compensation costs for Leon County Government in FY 2027. This reduction is offset by an increase in the workers compensation budget for the Sheriff.

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Non-Operating

Communications Summary

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating	4,501,815	5,237,879	5,022,654	364,680	5,387,334	5,415,641
Capital Outlay	256,126	-	-	-	-	-
Total Budgetary Costs	4,757,941	5,237,879	5,022,654	364,680	5,387,334	5,415,641

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Communications Trust (502-900-590)	1,601,189	2,187,202	2,155,277	-	2,155,277	2,167,419
MIS Automation - Animal Control (140-470-562)	8,683	8,858	6,476	-	6,476	6,499
MIS Automation - Building Inspection (120-470-524)	12,035	12,618	13,385	-	13,385	13,507
MIS Automation - EMS Fund (135-470-526)	63,525	68,950	79,280	-	79,280	80,003
MIS Automation - General Fund (001-470-519)	499,823	507,811	508,328	-	508,328	511,930
MIS Automation - Growth Management (121-470-537)	39,154	40,351	36,730	-	36,730	36,980
MIS Automation - Motor Pool Fund (505-470-519)	6,050	6,284	5,600	-	5,600	5,637
MIS Automation - Parks and Recreation (140-470-572)	10,094	26,815	24,723	-	24,723	24,953
MIS Automation - Probation Services (111-470-523)	23,669	24,632	21,206	-	21,206	21,336
MIS Automation - Public Defender (110-470-603)	94,521	98,897	80,441	-	80,441	80,441
MIS Automation - Solid Waste Fund (401-470-534)	34,853	35,816	35,460	-	35,460	35,758
MIS Automation - State Attorney (110-470-602)	65,769	69,590	76,678	-	76,678	77,276
MIS Automation - Stormwater (123-470-538)	185	8,478	10,595	-	10,595	10,700
MIS Automation - Tourism (160-470-552)	18,231	18,973	17,787	-	17,787	17,924
MIS Automation - Transportation Trust (106-470-541)	61,224	64,432	65,865	-	65,865	66,414
MIS Automation-Risk Fund (501-470-513)	555	555	320	-	320	320
MIS Automation-SOE (060-470-513)	47,625	47,625	27,740	-	27,740	27,740
Radio Communication Systems (800 MHZ) (001-529-519)	2,170,756	2,009,992	1,856,763	364,680	2,221,443	2,230,804
Total Budget	4,757,941	5,237,879	5,022,654	364,680	5,387,334	5,415,641

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	2,670,579	2,517,803	2,365,091	364,680	2,729,771	2,742,734
060 Supervisor of Elections	47,625	47,625	27,740	-	27,740	27,740
106 Transportation Trust	61,224	64,432	65,865	-	65,865	66,414
110 Fine and Forfeiture	160,290	168,487	157,119	-	157,119	157,717
111 Probation Services	23,669	24,632	21,206	-	21,206	21,336
120 Building Inspection	12,035	12,618	13,385	-	13,385	13,507
121 Development Support & Environmental Mana	39,154	40,351	36,730	-	36,730	36,980
123 Stormwater Utility	185	8,478	10,595	-	10,595	10,700
135 Emergency Medical Services MSTU	63,525	68,950	79,280	-	79,280	80,003
140 Municipal Service	18,777	35,673	31,199	-	31,199	31,452
160 Tourism	18,231	18,973	17,787	-	17,787	17,924
401 Solid Waste	34,853	35,816	35,460	-	35,460	35,758
501 Insurance Service	555	555	320	-	320	320
502 Communications Trust	1,601,189	2,187,202	2,155,277	-	2,155,277	2,167,419
505 Motor Pool	6,050	6,284	5,600	-	5,600	5,637
Total Revenues	4,757,941	5,237,879	5,022,654	364,680	5,387,334	5,415,641

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Non-Operating

Budgeted Reserves Summary

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Grants-in-Aid	1,800,023	-	-	-	-	-
Budgeted Reserves	-	233,077	210,000	-	210,000	210,000
Total Budgetary Costs	1,800,023	233,077	210,000	-	210,000	210,000

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Budgeted Reserves - EMS Fund (135-990-599)	-	23,077	-	-	-	-
Budgeted Reserves - General Fund (001-990-599)	1,800,023	200,000	200,000	-	200,000	200,000
Budgeted Reserves - Transport. Trust (106-990-599)	-	10,000	10,000	-	10,000	10,000
Total Budget	1,800,023	233,077	210,000	-	210,000	210,000

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,800,023	200,000	200,000	-	200,000	200,000
106 Transportation Trust	-	10,000	10,000	-	10,000	10,000
135 Emergency Medical Services MSTU	-	23,077	-	-	-	-
Total Revenues	1,800,023	233,077	210,000	-	210,000	210,000

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

 Non-Operating

Organizational Code / Account	FY 2025 Actual	FY 2026 Adopted	FY 2027 Tentative	FY 2028 Projected
001-990-599 Budgeted Reserves - General Fund				
586002 Catastrophe Reserves	1,800,023	-	-	-
59900 Budgeted Contingency	-	200,000	200,000	200,000
001-990-599 Totals	1,800,023	200,000	200,000	200,000
106-990-599 Budgeted Reserves - Transport. Trust				
59900 Budgeted Contingency	-	10,000	10,000	10,000
106-990-599 Totals	-	10,000	10,000	10,000
135-990-599 Budgeted Reserves - EMS Fund				
59902 Reserve For Future Projects	-	23,077	-	-
135-990-599 Totals	-	23,077	-	-
Budgeted Reserves Totals	1,800,023	233,077	210,000	210,000

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

Non-Operating

Other Non-Operating Summary

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

Non-Operating Expenditures - General Fund

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

Summer Youth Employment

The Summer Youth Employment Program is funded by the County out of general revenue. The participants in this program are Leon County students between the ages of 14 and 21. For FY 2027, \$80,178 is allocated for the program.

Other Non-Operating Expenses

Pursuant to an interlocal agreement with the City of Tallahassee, the County's funding for the Downtown CRA was reduced starting in FY 2024, resulting in \$1.0 million in savings from FY 2023. A portion of these cost savings are offset by the normal projected increases in the Frenchtown CRA payment, and the County's Tax Increment Finance payment for the Cascades Joint Venture and 4Forty North properties.

State Juvenile Detention Payments

The Juvenile Detention payment is a mandate authorized by the legislature in 2004. The mandate requires counties to pay the State for the predisposition of juveniles at detention facilities within their jurisdictions. Based on recent detention costs in Leon County. During the 2016 legislative session, the disagreement between the State and Counties regarding the cost of detention sharing for juveniles was resolved, causing Leon County's share of costs to increase. FY 2027 payments are projected to increase by \$305,602.

Drug Abuse Trust

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

800 MHZ System Maintenance

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

Sewer Assessments

This expenditure is a payment to the City of Tallahassee for the maintenance of a sewer system in Killearn Lakes Units I and II, Belair/Annawood, Northeast Lake Munson, and Woodville. Revenue for the payment is derived by a non-ad valorem assessment charge to individual lots. The County collects the assessments for remittance to the City. The increase in FY 2027 is due to inflationary rate adjustments by the City adjusting rates for Killearn Lakes to fully recover the cost of service.

Grant Match Funds

Matching funds are provided for contingent grants that require a certain percent of the funding required to implement or operate a program. The pledged match is contingent on the grant being awarded. For FY 2027, this funding amount is expected to decrease.

Blueprint

Blueprint personnel costs for the Right-of Way- Assistant are budgeted by the County on an annual basis due to these employees opting for County benefits. The costs are reimbursed from Blueprint. The County shares the funding of Minority, Woman and Small Business Enterprise (MWSBE) with the City, County and Blueprint providing 1/3 of the funding for this program. The Office of Economic Vitality is now fully funded from the 2020 Sales Tax Extension and no longer split funded between the City and the County.

Payment to the City of Tallahassee for Parks & Recreation

In 2005, the County and the City entered into a 15-year agreement with automatic 5 year renewals to make City parks, recreational facilities and programs fully accessible to the residents of the unincorporated area of Leon County. For FY 2027, this payment will increase \$78,725 based on the inter-local agreement.

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	(519,786)	479,477	491,163	-	491,163	502,848
Operating	6,480,342	7,206,303	7,892,038	-	7,892,038	8,111,135
Grants-in-Aid	2,453,520	2,205,888	2,451,064	-	2,451,064	2,502,463
Total Budgetary Costs	8,414,076	9,891,668	10,834,265	-	10,834,265	11,116,446

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Non-Operating

Appropriations	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Blueprint (001-403-515)	94,809	743,148	658,160	-	658,160	678,605
CRA-Payment (001-972-559)	3,614,189	4,018,816	4,700,275	-	4,700,275	4,851,812
Drug Abuse (116-800-562)	-	98,135	98,135	-	98,135	98,135
Grant Match Funds (125-991-595)	-	90,000	40,000	-	40,000	40,000
Juvenile Detention Payment - State (110-620-689)	1,117,462	1,110,359	1,415,961	-	1,415,961	1,458,600
Non-Operating General Fund (001-820-519)	1,228,593	1,281,321	1,256,872	-	1,256,872	1,242,361
Payment to City - Sewer Services (164-838-535)	563,954	617,355	653,603	-	653,603	653,603
Payment to City- Parks & Recreation (140-838-572)	1,729,969	1,852,356	1,931,081	-	1,931,081	2,013,152
Summer Youth Employment (001-278-551)	65,099	80,178	80,178	-	80,178	80,178
Total Budget	8,414,076	9,891,668	10,834,265	-	10,834,265	11,116,446

Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	5,002,691	6,123,463	6,695,485	-	6,695,485	6,852,956
110 Fine and Forfeiture	1,117,462	1,110,359	1,415,961	-	1,415,961	1,458,600
116 Drug Abuse Trust	-	98,135	98,135	-	98,135	98,135
125 Grants	-	90,000	40,000	-	40,000	40,000
140 Municipal Service	1,729,969	1,852,356	1,931,081	-	1,931,081	2,013,152
164 Special Assessment - Sewer	563,954	617,355	653,603	-	653,603	653,603
Total Revenues	8,414,076	9,891,668	10,834,265	-	10,834,265	11,116,446

Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Blueprint	4.50	3.00	3.00	-	3.00	3.00
Total Full-Time Equivalents (FTE)	4.50	3.00	3.00	-	3.00	3.00

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

» Non-Operating

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	(582,480)	354,474	366,160	-	366,160	377,845
Grants-in-Aid	677,290	388,674	292,000	-	292,000	300,760
Total Budgetary Costs	94,809	743,148	658,160	-	658,160	678,605
Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	94,809	743,148	658,160	-	658,160	678,605
Total Revenues	94,809	743,148	658,160	-	658,160	678,605
Staffing Summary	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
BluePrint R-O-W Assistant	1.00	1.00	1.00	-	1.00	1.00
Dir of Plan Land Mgmt Com Enh	0.50		-	-	-	-
Manager of Diversity and Economic Inclusion	1.00	1.00	1.00	-	1.00	1.00
Business Dev Mnger, AppScience	1.00		-	-	-	-
Business Outreach & Marketing Coordinator	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	4.50	3.00	3.00	-	3.00	3.00

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

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

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

Increases to Program Funding:

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

Decreases to Program Funding:

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Non-Operating

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

Budgetary Costs	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Personnel Services	-	50,000	50,000	-	50,000	50,000
Operating	1,133,779	1,141,821	1,117,372	-	1,117,372	1,102,861
Grants-in-Aid	94,814	89,500	89,500	-	89,500	89,500
Total Budgetary Costs	1,228,593	1,281,321	1,256,872	-	1,256,872	1,242,361
Funding Sources	FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund	1,228,593	1,281,321	1,256,872	-	1,256,872	1,242,361
Total Revenues	1,228,593	1,281,321	1,256,872	-	1,256,872	1,242,361

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

Increases to Program Funding:

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

LEON COUNTY FISCAL YEAR 2027 ADOPTED BUDGET

»» Non-Operating

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

Budgetary Costs		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
Operating		3,614,189	4,018,816	4,700,275	-	4,700,275	4,851,812
	Total Budgetary Costs	3,614,189	4,018,816	4,700,275	-	4,700,275	4,851,812
Funding Sources		FY 2025 Actual	FY 2026 Adopted	FY 2027 Continuation	FY 2027 Issues	FY 2027 Budget	FY 2028 Budget
001 General Fund		3,614,189	4,018,816	4,700,275	-	4,700,275	4,851,812
	Total Revenues	3,614,189	4,018,816	4,700,275	-	4,700,275	4,851,812

For FY 2027, values in the Frenchtown District and Cascades Joint Venture and 4Forty North properties have increased the CRA payments by \$681,459.